

Community Services

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The Community Services Agency departments provide:

- A wide variety of services to enhance the health, enjoyment and quality of life for the residents of Sacramento County;
- Utility, infrastructure and construction management services to other governmental agencies as well as to the residents of the Unincorporated Area of the County; and
- Operations and management of the County's airport system that serves the greater Sacramento region.

Community Services includes the following departments:

Agricultural Commissioner/Sealer of Weights and Measures/Wildlife Services delivers a variety of services and regulatory programs including plant quarantine and pest exclusion, pest detection, pest management, and pesticide use enforcement. The Sealer regulates commercial weighing and measuring devices such as grocery scales, gas pumps, truck scales, and ensuring that full measure is provided in all packaged goods and through automatic checkout devices. Wildlife Services is a cooperative program with the United States Department of Agriculture and Sacramento County and provides for the control of non-domestic animals such as skunks, opossums, raccoons, beavers, coyotes and birds that pose a threat to human health or safety or cause damage to property or livestock.

Airport Enterprise/Capital Outlay plans, develops, operates and maintains four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility).

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

Community Development provides a variety of services including but not limited to the review of development activity to ensure compliance with laws and codes. The Department helps ensure that new projects compliment the quality of life in the County. Divisions within the Department include Administrative

Services, Building Permits and Inspection, Code Enforcement, Construction Management, County Engineering, and Planning and Environmental Review.

Economic Development is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

Regional Parks manages properties of the Regional Parks and Open Space system; educates the public about the use of leisure time activities and the cultural and natural history of the County; provides recreational activities to the general public and special populations of regional significance; manages three championship golf courses (Ancil Hoffman, Cherry Island and Mather); and oversees the long-term lease of Campus Commons Golf Course.

Transportation provides road maintenance and improvement services in the Unincorporated Area of the County. The department has three broad areas of responsibility including planning programs and design; pavement, bridge, roadside and landscape maintenance; and traffic operations.

Waste Management and Recycling provides for the development, operations and maintenance of the county's solid waste management system. The services provided to all single family, duplex and some multiple family dwellings in the Unincorporated Area of the County include residential refuse collection, curbside collection of recyclables, and green waste collection. The department operates and maintains the county landfill, two transfer stations, and manages the operation of the landfill gas to energy facility.

Water Resources maintains the county storm drainage collection and potable water distribution systems and manages the operating divisions within Water Resources and its attendant districts. The department's purpose is to protect, maintain, and enhance public health, safety and general welfare in the areas of drainage, flood control and provision of fresh water.

Budget Units/Departments Summary

| Fund | Budget Unit No. | Departments/Budget Units | Gross Appropriations | Total Appropriations | Net Cost | Positions |
|---------------------------|-----------------|--|----------------------|----------------------|---------------------|--------------|
| 001A | 3210000 | Agricultural Comm-Sealer Of Wts & Meas | \$5,935,617 | \$5,935,617 | \$1,650,207 | 26.0 |
| 001A | 3220000 | Animal Care Services | \$21,624,306 | \$15,120,243 | \$12,989,071 | 67.0 |
| 001A | 5720000 | Community Development | \$31,199,964 | \$29,841,182 | \$12,700,765 | 138.8 |
| 001A | 3310000 | Cooperative Extension | \$598,899 | \$598,899 | \$598,899 | — |
| 001A | 4660000 | Fair Housing Services | — | — | — | — |
| 001A | 6400000 | Regional Parks | \$32,082,506 | \$29,952,456 | \$18,196,048 | 120.0 |
| 001A | 3260000 | Wildlife Services | \$195,000 | \$195,000 | \$165,951 | — |
| General Fund Total | | | \$91,636,292 | \$81,643,397 | \$46,300,941 | 351.8 |
| 001R | 3220800 | Animal Care-Restricted Revenues | \$270,038 | \$270,038 | — | — |
| 001R | 6410000 | Parks-Restricted Revenues | \$2,450,351 | \$2,450,351 | — | — |
| 001R | 5728000 | Planning Environment-Restricted Revenues | — | — | — | — |
| 002A | 6460000 | Fish And Game Propagation | \$10,407 | \$10,407 | — | — |
| 005A | 2900000 | Roads | \$257,309,148 | \$257,309,148 | — | — |
| 005B | 2960000 | Department of Transportation | \$83,117,464 | \$73,441,009 | — | 255.1 |

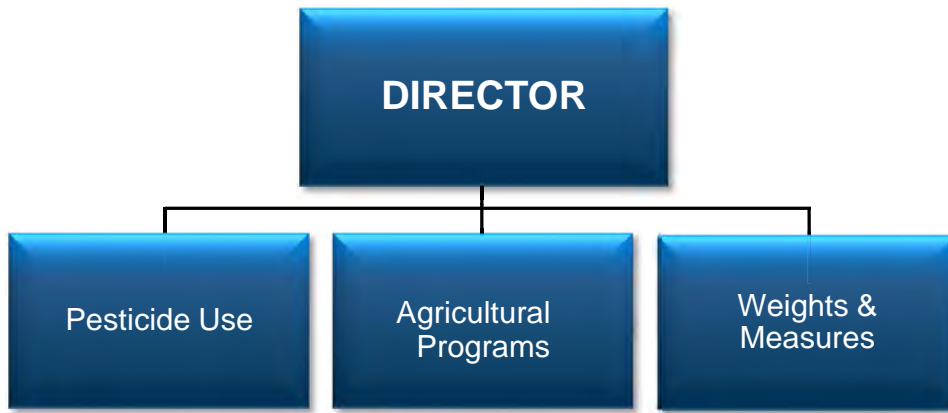
Budget Units/Departments Summary

| Fund | Budget Unit No. | Departments/Budget Units | Gross Appropriations | Total Appropriations | Net Cost | Positions |
|------|-----------------|--|----------------------|----------------------|--------------|-----------|
| 006A | 6570000 | Park Construction | \$16,947,491 | \$16,947,491 | — | — |
| 018A | 6470000 | Golf | \$11,382,629 | \$11,382,629 | — | — |
| 020A | 3870000 | Economic Development | \$75,908,436 | \$69,135,800 | — | 16.0 |
| 021A | 2150000 | Building Inspection | \$24,364,396 | \$24,364,396 | — | — |
| 021E | 2151000 | Development and Code Services | \$77,761,722 | \$74,885,059 | — | 271.0 |
| 023A | 3830000 | Affordability Fee | \$6,162,000 | \$6,162,000 | — | — |
| 025A | 2910000 | SCTDF Capital Fund | \$31,200,322 | \$31,200,322 | — | — |
| 026A | 2140000 | Transportation-Sales Tax | \$88,755,924 | \$88,755,924 | — | — |
| 028A | 2800000 | Connector Joint Powers Authority | \$796,881 | \$796,881 | — | 3.0 |
| 029G | 0290007 | South Sacramento Conservation Agency Admin | \$257,500 | \$257,500 | — | 1.0 |
| 041A | 3400000 | Airport System | \$607,878,030 | \$607,878,030 | \$44,385,248 | 370.0 |
| 043A | 3480000 | Airport-Cap Outlay | \$516,577,976 | \$516,577,976 | \$10,319,000 | — |
| 050A | 2240000 | Solid Waste Commercial Program | \$5,980,448 | \$5,980,448 | — | — |
| 051A | 2200000 | Solid Waste Enterprise | \$321,370,163 | \$216,760,302 | \$28,867,834 | 326.0 |
| 068A | 2930000 | Rural Transit Program | \$3,123,156 | \$3,123,156 | \$315,654 | — |
| 137A | 1370000 | Gold River Station #7 Landscape CFD | \$74,981 | \$74,981 | — | — |
| 141A | 1410000 | Sacramento County LM CFD 2004-2 | \$510,298 | \$510,298 | — | — |
| 229A | 2290000 | Natomas Fire District | \$4,228,736 | \$4,228,736 | — | — |
| 253A | 2530000 | CSA No. 1 | \$3,285,981 | \$3,285,981 | — | — |
| 315A | 2810000 | Water Agency Zone 11 - Drainage Infrastructure | \$24,019,300 | \$24,019,300 | — | — |
| 318A | 3044000 | Water Agency Zone 13 | \$2,624,013 | \$2,624,013 | — | — |
| 320A | 3050000 | Water Agency Enterprise | \$201,849,180 | \$201,849,180 | \$68,494,780 | 148.0 |
| 322A | 3220001 | Water Resources | \$51,941,515 | \$46,922,615 | — | 133.0 |
| 330A | 3300000 | Landscape Maintenance District | \$1,243,749 | \$1,243,749 | — | — |
| 336A | 9336100 | Mission Oaks Recreation And Park District | \$6,037,373 | \$6,037,373 | — | — |
| 336B | 9336001 | Mission Oaks Maint/Improvement Dist | \$1,496,599 | \$1,496,599 | — | — |
| 337A | 9337000 | Carmichael Recreation And Park District | \$17,177,358 | \$17,177,358 | — | — |
| 337B | 9337100 | Carmichael RPD Assessment District | — | — | — | — |
| 338B | 9338001 | Antelope Assessment | \$808,448 | \$808,448 | — | — |
| 338C | 9338000 | Sunrise Recreation And Park District | \$14,511,314 | \$14,511,314 | — | — |
| 338D | 9338005 | Citrus Heights Assessment Districts | \$116,000 | \$116,000 | — | — |
| 338E | 9338009 | After The Bell | — | — | — | — |
| 338F | 9338006 | Foothill Park | \$1,290,348 | \$1,290,348 | — | — |
| 351A | 3516494 | Del Norte Oaks Park District | \$3,800 | \$3,800 | — | — |

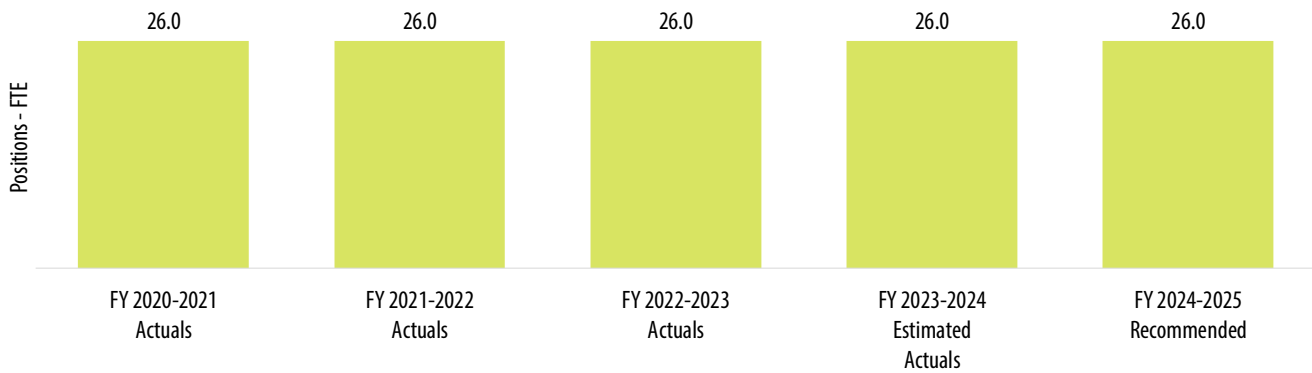
Budget Units/Departments Summary

| Fund | Budget Unit No. | Departments/Budget Units | Gross Appropriations | Total Appropriations | Net Cost | Positions |
|-------------------------------|-----------------|-----------------------------|------------------------|------------------------|----------------------|----------------|
| 560A | 6491000 | CSA No.4B-(Wilton-Cosumnes) | \$21,275 | \$21,275 | — | — |
| 561A | 6492000 | CSA No.4C-(Delta) | \$40,004 | \$40,004 | — | — |
| 562A | 6493000 | CSA No.4D-(Herald) | \$8,083 | \$8,083 | — | — |
| 563A | 6494000 | County Parks CFD 2006-1 | \$16,500 | \$16,500 | — | — |
| Non-General Fund Total | | | \$2,462,929,337 | \$2,333,974,822 | \$152,382,516 | 1,523.1 |
| Grand Total | | | \$2,554,565,629 | \$2,415,618,219 | \$198,683,457 | 1,874.9 |

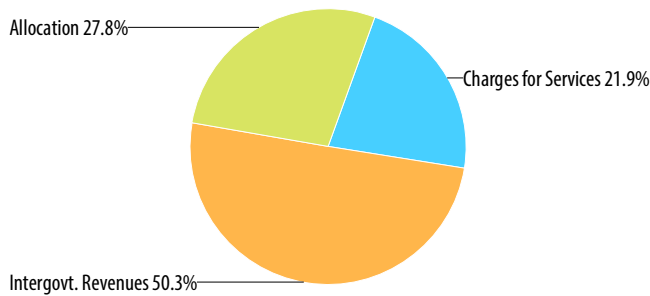
Agricultural Comm-Sealer Of Wts & Meas
Department Structure
 Chrisandra Flores, Director



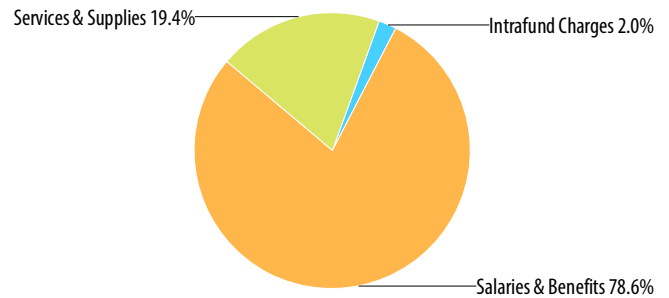
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Agricultural Commissioner/Sealer of Weights and Measures** Department is part of a statewide network of County Agricultural Commissioners and Sealers of Weights and Measures created by the State Legislature to administer, at a local level, statewide mandated programs, such as plant quarantine and pest exclusion, pest detection, pesticide use enforcement, commercial device testing, price verification, and petroleum inspections, which protect the agricultural industry, business trade and commerce, and the consumers of Sacramento County. The Department enforces laws and regulations from the California Food and Agriculture Code, the Business and Professions Code, the California Code of Regulations and County of Sacramento Ordinances pertaining to agriculture and weights and measures.

The Department is dedicated to sustaining a healthy, productive agricultural industry, while protecting the environment, the agricultural workforce and the community.

It also builds business and consumer confidence and equity in the marketplace by providing protections through the enforcement of laws and regulations to ensure that the interest of the buyer and seller are protected.

Goals

- Pesticide Use Enforcement – To safeguard the public, pesticide users, farm workers and the environment by ensuring that pesticides are utilized in a manner that minimizes impacts. The Department plans on increasing field inspections by 10%.
- Agricultural Programs – To safeguard agriculture and the environment by inspecting shipments for pests, maintaining an effective pest detection program, and meeting the needs of Sacramento County stakeholders. The State proclaimed eradication of the existing Japanese Beetle infestation is a goal for this fiscal year.
- Weights and Measures Programs – To oversee accurate commercial weighing and measuring, enforce fair packaging laws, and ensure compliance with petroleum and weighmaster regulations for fair business practices.

Accomplishments

- Pesticide Use Enforcement - The Department teamed up with Sacramento County's Waste Management and Recycling Department to conduct a used pesticide container recycling event. The event was free of charge and kept 16,700 pounds of plastic out of the land fill.
- Agricultural Programs –The Department coordinated efforts with Sacramento's Office of Emergency Services to establish an Ag Pass Program to safely reduce the economic impact of an acute or prolonged disaster on the agricultural community by allowing, when safe, the ability for coordinated reentry of commercial producers to an evacuated area to perform essential functions.
- Weights and Measures Programs - Over 15,000 commercial weighing and measuring devices were tested for accuracy and repeatability, ensuring equity in the marketplace, and 94 consumer complaints were investigated.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Agricultural Commissioner-Sealer of Weights and Measures | \$5,542,749 | \$5,877,966 | \$5,935,617 | \$57,651 | 1.0% |
| Gross Expenditures/Appropriations | \$5,542,749 | \$5,877,966 | \$5,935,617 | \$57,651 | 1.0% |
| Total Expenditures/Appropriations | \$5,542,749 | \$5,877,966 | \$5,935,617 | \$57,651 | 1.0% |
| Revenue | \$4,271,228 | \$4,221,834 | \$4,285,410 | \$63,576 | 1.5% |
| Total Revenue | \$4,271,228 | \$4,221,834 | \$4,285,410 | \$63,576 | 1.5% |
| Net Cost | \$1,271,521 | \$1,656,132 | \$1,650,207 | \$(5,925) | (0.4)% |
| Positions | 26.0 | 26.0 | 26.0 | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$4,433,221 | \$4,728,914 | \$4,662,466 | \$(66,448) | (1.4)% |
| Services & Supplies | \$1,027,224 | \$1,057,152 | \$1,151,833 | \$94,681 | 9.0% |
| Intrafund Charges | \$82,304 | \$91,900 | \$121,318 | \$29,418 | 32.0% |
| Gross Expenditures | \$5,542,749 | \$5,877,966 | \$5,935,617 | \$57,651 | 1.0% |
| Total Expenditures/Appropriations | \$5,542,749 | \$5,877,966 | \$5,935,617 | \$57,651 | 1.0% |
| Intergovernmental Revenues | \$2,985,663 | \$2,934,050 | \$2,982,815 | \$48,765 | 1.7% |
| Charges for Services | \$1,285,565 | \$1,287,784 | \$1,302,595 | \$14,811 | 1.2% |
| Revenue | \$4,271,228 | \$4,221,834 | \$4,285,410 | \$63,576 | 1.5% |
| Total Revenue | \$4,271,228 | \$4,221,834 | \$4,285,410 | \$63,576 | 1.5% |
| Net Cost | \$1,271,521 | \$1,656,132 | \$1,650,207 | \$(5,925) | (0.4)% |
| Positions | 26.0 | 26.0 | 26.0 | — | —% |

Summary of Changes

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

The change in total appropriations is due to:

- An increase in salary savings partially offset by increases in negotiated salary and benefits costs.
- Increases in the allocated costs primarily resulting from an increase in 2004 Pension Obligation Bond (POB), workers' compensation insurance, messenger services, liability insurance, personnel services, telecommunication, wide area network (WAN), and facility use charges.

- Increases in various services and supplies costs, to include heavy equipment rental and maintenance, fuel, General Services work orders, Department of Technology services, and employee-related business and travel expenses to support the Department operations.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in estimated Unclaimed Gas Tax (UGT) revenues from the State.
- An increase in estimated commercial device registration fees.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Agricultural Commissioner-Sealer of Weights and Measures | 13,986 | — | — | 13,986 | — |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Ag - Funding for CalCats Subscription - Ag programs | 13,986 | — | — | 13,986 | — |

Add funding to procure a software subscription that meets the Department’s data tracking, invoicing, and reporting requirements as mandated by State contracts. The Department’s existing data tracking program is becoming obsolete and inefficient to use. The annual estimated cost for the new software subscription is \$21,700. In FY 2024-25, the gross cost of the software is \$21,700; however, after applying savings of \$7,714 from prorated maintenance fee on the existing software and software server, the first-year cost is reduced to \$13,986.

Beginning in FY 2025-26, we can expect an unclaimed gas tax (UGT) distribution of 42% on the prior year’s net cost of \$13,986, or approximately \$5,874. The Department’s on-going costs are estimated at \$12,886 per year, which represents a net increase to the Department’s budget of approximately \$7,000 - \$8,000 in annual software subscription costs.

Wildlife Services

Budget Unit Functions & Responsibilities

The **Wildlife Services** budget is comprised of two programs:

- Wildlife Management is a cooperative program with the United States Department of Agriculture (USDA) and the County of Sacramento. The program provides for the control of non-domestic animals, such as skunks, opossums, raccoons, beavers, coyotes, and birds that pose a threat to human health and safety or cause damage to property or livestock. Wildlife Services provides technical assistance, exclusionary assistance, and animal removal to residents, agricultural operations, and businesses in the unincorporated portions of the County, as well as participating local jurisdictions. Incorporated cities who participate in the program, contribute funding for the program that commensurate with services provided to their residents.
- Wildlife Care funding is used for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of Wildlife Care Association, which is a non-profit organization located in the County of Sacramento.

Goals

- To safeguard public health and safety and protect Sacramento County's agricultural, and natural resources through sound wildlife management practices.
- To provide a program that will reasonably assure County residents that they may safely enjoy parks, recreation areas, and residential neighborhoods, while minimizing the threat of harm from non-domestic animals.
- To provide the agricultural industry and County residents with protection from damage to property and injury to livestock or domestic pets caused by non-domestic animals.

Accomplishments

- The number of non-domestic animal removals due to property damage and/or livestock damage has declined as a result of advancement of exclusionary techniques and the willingness of participants to follow advice of technical experts.
- The number of wildlife conflicts have been drastically reduced due to education of residents, agricultural operators, and other stakeholders on how to manage wildlife interactions through proactively preventing wildlife from entering unwanted areas.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Wildlife Services | \$101,041 | \$193,989 | \$195,000 | \$1,011 | 0.5% |
| Gross Expenditures/Appropriations | \$101,041 | \$193,989 | \$195,000 | \$1,011 | 0.5% |
| Total Expenditures/Appropriations | \$101,041 | \$193,989 | \$195,000 | \$1,011 | 0.5% |
| Revenue | \$26,464 | \$28,020 | \$29,049 | \$1,029 | 3.7% |
| Total Revenue | \$26,464 | \$28,020 | \$29,049 | \$1,029 | 3.7% |
| Net Cost | \$74,577 | \$165,969 | \$165,951 | \$(18) | (0.0)% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Other Charges | \$101,041 | \$193,989 | \$195,000 | \$1,011 | 0.5% |
| Gross Expenditures | \$101,041 | \$193,989 | \$195,000 | \$1,011 | 0.5% |
| Total Expenditures/Appropriations | \$101,041 | \$193,989 | \$195,000 | \$1,011 | 0.5% |
| Charges for Services | \$26,464 | \$28,020 | \$29,049 | \$1,029 | 3.7% |
| Revenue | \$26,464 | \$28,020 | \$29,049 | \$1,029 | 3.7% |
| Total Revenue | \$26,464 | \$28,020 | \$29,049 | \$1,029 | 3.7% |
| Net Cost | \$74,577 | \$165,969 | \$165,951 | \$(18) | (0.0)% |

Summary of Changes

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

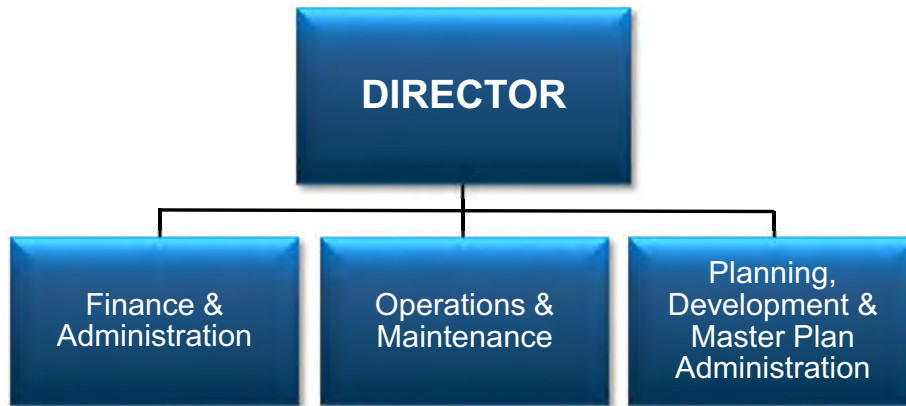
The change in total appropriations is due to:

- Increases in personnel, equipment, services, material, and travel costs in the United States Department of Agriculture’s program budget.

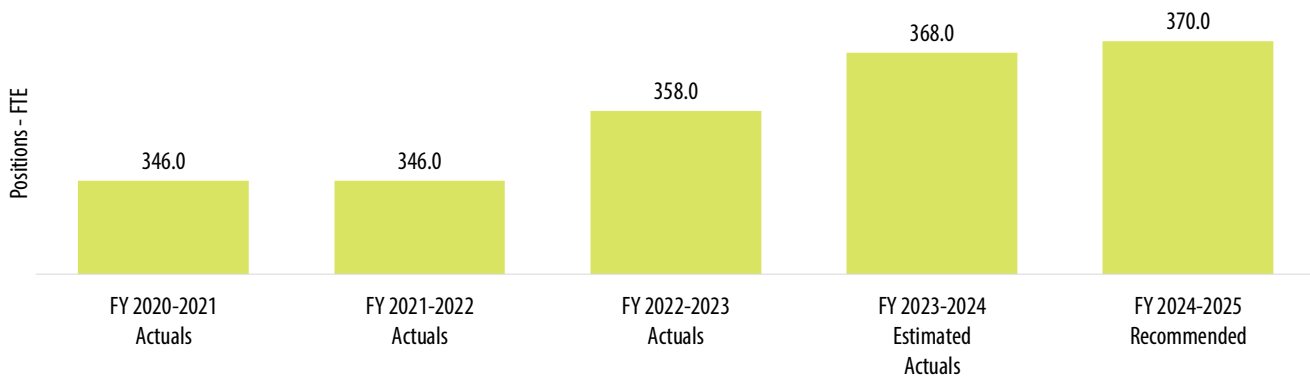
The change in total revenue is due to:

- Increases in the pro-rata share of the Wildlife Management budget for all jurisdictions who contribute funding to the program based on previous service levels.

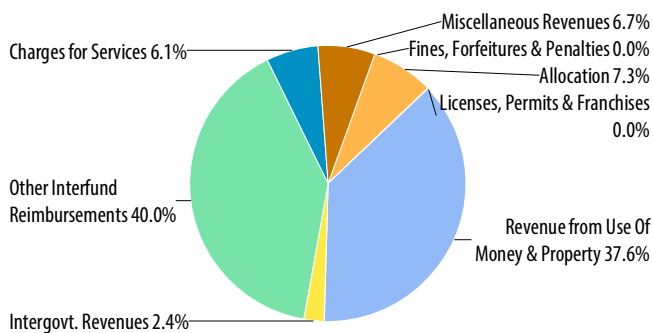
**Airport System
Department Structure
Cindy Nichol, Director**



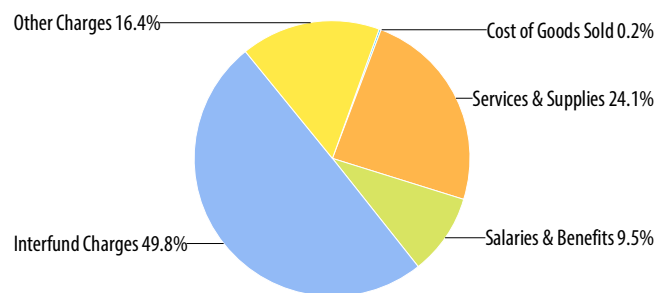
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Airport Systems is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). Operated as an Enterprise Fund, the Airport System is financially self-supporting with expenses paid for by revenue generated from businesses and individuals who use the airports. The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Department of Airports is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities. Airport Systems consists of:

- Administration and Finance
- Airport Operations
- Airport Revenues
- Planning and Development

Goals

- Operate the Airport System in a safe, secure, environmentally sound, effective, and efficient manner while achieving the highest level of internal and external customer satisfaction.
- Be a trusted and highly responsive County Department by ensuring the highest level of employee commitment and performance.
- Operate and maintain the County's aviation assets in a financially sustainable manner.

Accomplishments

- Sacramento International Airport (SMF) handled 12.97 million passengers during calendar year 2023, marking a 5.4% increase over 2022. SMF added 11 new non-stop routes, to include Miami, Nashville, and Toronto.
- SMF scored 806 points (out of 1,000) to place 6th among Large Airports in JD Powers' 2023 North America Airport Satisfaction Study. The Large Airport category average was 789 points.
- Sacramento County Department of Airports Deputy Director of Finance and Administration successfully collaborated with state legislators to craft Assembly Bill 534. This bill amended state law, allowing airports statewide to continue collecting a customer facility charge, and securing financing for vehicle rental facilities and common-use transportation systems.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Administration and Finance | \$117,642,635 | \$133,104,441 | \$138,650,282 | \$5,545,841 | 4.2% |
| Airport Operations | \$109,297,438 | \$157,563,231 | \$156,669,599 | \$(893,632) | (0.6)% |
| Airport Revenues | \$191,874,063 | \$291,010,000 | \$303,000,000 | \$11,990,000 | 4.1% |
| Planning and Development | \$5,086,337 | \$10,786,354 | \$9,558,149 | \$(1,228,205) | (11.4)% |
| Gross Expenditures/Appropriations | \$423,900,473 | \$592,464,026 | \$607,878,030 | \$15,414,004 | 2.6% |
| Total Expenditures/Appropriations | \$423,900,473 | \$592,464,026 | \$607,878,030 | \$15,414,004 | 2.6% |
| Revenue | \$283,622,914 | \$270,229,634 | \$320,492,782 | \$50,263,148 | 18.6% |
| Total Interfund Reimbursements | \$190,304,482 | \$241,000,000 | \$243,000,000 | \$2,000,000 | 0.8% |
| Total Revenue | \$473,927,395 | \$511,229,634 | \$563,492,782 | \$52,263,148 | 10.2% |
| Net Cost | \$(50,026,922) | \$81,234,392 | \$44,385,248 | \$(36,849,144) | (45.4)% |
| Positions | 358.0 | 368.0 | 370.0 | 2.0 | 0.5% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$47,134,200 | \$55,980,937 | \$57,765,961 | \$1,785,024 | 3.2% |
| Services & Supplies | \$91,567,575 | \$149,943,564 | \$146,330,542 | \$(3,613,022) | (2.4)% |
| Other Charges | \$92,464,000 | \$94,504,525 | \$99,681,527 | \$5,177,002 | 5.5% |
| Interfund Charges | \$191,874,063 | \$291,010,000 | \$303,000,000 | \$11,990,000 | 4.1% |
| Cost of Goods Sold | \$860,635 | \$1,025,000 | \$1,100,000 | \$75,000 | 7.3% |
| Gross Expenditures | \$423,900,473 | \$592,464,026 | \$607,878,030 | \$15,414,004 | 2.6% |
| Total Expenditures/Appropriations | \$423,900,473 | \$592,464,026 | \$607,878,030 | \$15,414,004 | 2.6% |
| Licenses, Permits & Franchises | \$75,619 | \$74,796 | \$76,424 | \$1,628 | 2.2% |
| Fines, Forfeitures & Penalties | \$20,671 | \$13,370 | \$27,381 | \$14,011 | 104.8% |
| Revenue from Use Of Money & Property | \$200,251,379 | \$210,526,443 | \$228,340,776 | \$17,814,333 | 8.5% |
| Intergovernmental Revenues | \$23,924,931 | \$537,756 | \$14,382,008 | \$13,844,252 | 2,574.4% |
| Charges for Services | \$29,450,314 | \$31,940,145 | \$36,892,013 | \$4,951,868 | 15.5% |
| Miscellaneous Revenues | \$29,793,503 | \$27,137,124 | \$40,774,180 | \$13,637,056 | 50.3% |
| Other Financing Sources | \$106,496 | — | — | — | —% |
| Revenue | \$283,622,914 | \$270,229,634 | \$320,492,782 | \$50,263,148 | 18.6% |
| Other Interfund Reimbursements | \$190,304,482 | \$241,000,000 | \$243,000,000 | \$2,000,000 | 0.8% |
| Total Interfund Reimbursements | \$190,304,482 | \$241,000,000 | \$243,000,000 | \$2,000,000 | 0.8% |
| Total Revenue | \$473,927,395 | \$511,229,634 | \$563,492,782 | \$52,263,148 | 10.2% |
| Net Cost | \$(50,026,922) | \$81,234,392 | \$44,385,248 | \$(36,849,144) | (45.4)% |
| Positions | 358.0 | 368.0 | 370.0 | 2.0 | 0.5% |

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

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

- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|----------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Administration and Finance | 469,254 | — | — | 469,254 | 1.0 |
| Airport Operations | 1,622,578 | — | — | 1,622,578 | 1.0 |
| Planning and Development | 35,915 | — | — | 35,915 | — |

Administration and Finance

Program Overview

Administration and Finance provides business and administrative duties at the airport including accounting, budgeting, central warehouse in coordination with Department of General Services Purchasing, property leasing and contracts, airtrade development, information and technology, and media and communications.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$12,572,681 | \$13,419,719 | \$13,960,226 | \$540,507 | 4.0% |
| Services & Supplies | \$12,258,658 | \$25,180,197 | \$25,008,529 | \$(171,668) | (0.7)% |
| Other Charges | \$92,811,297 | \$94,504,525 | \$99,681,527 | \$5,177,002 | 5.5% |
| Gross Expenditures | \$117,642,635 | \$133,104,441 | \$138,650,282 | \$5,545,841 | 4.2% |
| Total Expenditures/Appropriations | \$117,642,635 | \$133,104,441 | \$138,650,282 | \$5,545,841 | 4.2% |
| Revenue from Use Of Money & Property | \$126,868 | — | — | — | —% |
| Intergovernmental Revenues | \$16,343,566 | — | — | — | —% |
| Revenue | \$16,470,434 | — | — | — | —% |
| Other Interfund Reimbursements | \$190,304,482 | \$241,000,000 | \$240,000,000 | \$(1,000,000) | (0.4)% |
| Total Interfund Reimbursements | \$190,304,482 | \$241,000,000 | \$240,000,000 | \$(1,000,000) | (0.4)% |
| Total Revenue | \$206,774,916 | \$241,000,000 | \$240,000,000 | \$(1,000,000) | (0.4)% |
| Net Cost | \$(89,132,281) | \$(107,895,559) | \$(101,349,718) | \$6,545,841 | (6.1)% |
| Positions | 64.0 | 68.0 | 69.0 | 1.0 | 1.5% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- A decrease in professional services and contracts.
- An increase in allocated costs for services from the departments of Technology, Personnel Services, General Services, and Finance.
- An increase in depreciation expense.
- Recommended growth detailed later in this section.

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

- A decrease in costs reimbursed by the Airport Revenue program.

Net Cost reflects an increase in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| SCDA - Add 1.0 FTE Deputy Director, Airport Operations and Maintenance | | | | | |
| | 251,035 | — | — | 251,035 | 1.0 |
| Add 1.0 FTE Deputy Director in the Administration & Finance program to allow for more precise and focused strategic planning while maintaining the critical oversight of day-to-day operations. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Add 1.0 FTE Fire Battalion Chief (RA), 1.0 FTE Fire Captain (RA), and 1.0 FTE Fire Engineer (RA) | | | | | |
| | — | — | — | — | — |
| Add 1.0 FTE Fire Battalion Chief, 1.0 FTE Fire Captain, and 1.0 FTE Fire Engineer, all recruitment allowance (RA) positions, in the Operations & Maintenance program to facilitate the recruitment and training of new staff in anticipation of pending retirements and promotions in Administration and Finance (Fire Engineer) and Airport Operations (Fire Battalion Chief and Fire Captain). There is no budgeted cost for RA positions; however, any overlap in hiring will result in a cost. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Reallocate 1.0 FTE Accounting Technician to 1.0 FTE Fire Captain, Sacramento County Airport Fire | | | | | |
| | 87,810 | — | — | 87,810 | — |
| Reallocation of 1.0 FTE Accounting Technician to 1.0 FTE Fire Captain, Sacramento County Airport Fire in the Operations & Maintenance program to serve as the Fire Inspector; perform plan checks and plan reviews; fire extinguisher checks and maintenance; shift inspection oversight; and fuel truck inspections. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Supporting DGS adding 1.0 FTE Senior Contract Services Officer | | | | | |
| | 130,409 | — | — | 130,409 | — |
| Approve 1.0 FTE Senior Contract Services Officer in the Department of General Services to be dedicated to Department of Airports. The Senior Contract Services Officer will provide exclusive procurement and purchasing duties, to include negotiating terms and conditions, developing contracts, and coordinating with County Counsel, Risk Management, and vendors. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of General Services (BU7000000). | | | | | |

Airport Operations

Program Overview

Airport Operations provides maintenance and operations support for the Airport System. Services include security, vehicle traffic control, and janitorial services.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$30,508,966 | \$36,585,689 | \$37,882,996 | \$1,297,307 | 3.5% |
| Services & Supplies | \$77,927,836 | \$119,952,542 | \$117,686,603 | \$(2,265,939) | (1.9)% |
| Cost of Goods Sold | \$860,635 | \$1,025,000 | \$1,100,000 | \$75,000 | 7.3% |
| Gross Expenditures | \$109,297,438 | \$157,563,231 | \$156,669,599 | \$(893,632) | (0.6)% |
| Total Expenditures/Appropriations | \$109,297,438 | \$157,563,231 | \$156,669,599 | \$(893,632) | (0.6)% |
| Miscellaneous Revenues | \$2,449 | — | — | — | —% |
| Revenue | \$2,449 | — | — | — | —% |
| Total Revenue | \$2,449 | — | — | — | —% |
| Net Cost | \$109,294,989 | \$157,563,231 | \$156,669,599 | \$(893,632) | (0.6)% |
| Positions | 261.0 | 263.0 | 265.0 | 2.0 | 0.8% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- An increase in the Shuttle Bus contract due to changes in the collective bargaining agreement for contracted drivers.
- An increase for a new Custodial Services contract.
- A decrease in contracted services associated with maintenance projects across the Airport System.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| SCDA - Add 1.0 FTE Automotive Technician | | | | | |
| | 106,833 | — | — | 106,833 | 1.0 |
| Add 1.0 FTE Automotive Technician in the Operations & Maintenance program to support the Equipment Maintenance section in reducing backlogged write-ups; repair accident damage in-house, reducing costs and equipment downtime; and provide optimal coverage during peak operating hours and reduce overtime. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Add 1.0 FTE Fire Battalion Chief (RA), 1.0 FTE Fire Captain (RA), and 1.0 FTE Fire Engineer (RA) | | | | | |
| | — | — | — | — | — |
| Add 1.0 FTE Fire Battalion Chief, 1.0 FTE Fire Captain, and 1.0 FTE Fire Engineer, all recruitment allowance (RA) positions, in the Operations & Maintenance program to facilitate the recruitment and training of new staff in anticipation of pending retirements and promotions in Administration and Finance (Fire Engineer) and Airport Operations (Fire Battalion Chief and Fire Captain). There is no budgeted cost for RA positions; however, any overlap in hiring will result in a cost. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Custodial Breakroom-Concourse B | | | | | |
| | 200,000 | — | — | 200,000 | — |
| Custodial Breakroom - Concourse B - Approval to build a designated breakroom for custodial staff in Concourse B. The current breakroom is being leased to Southwest and there are no other available breakrooms in Concourse B for custodial staff to use. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Reallocate 1.0 FTE Airport Operations Dispatcher to 1.0 FTE Airport Economic Development Specialist | | | | | |
| | 69,202 | — | — | 69,202 | — |
| Reallocation of 1.0 FTE Airport Operations Dispatcher to a 1.0 FTE Airport Economic Development Specialist in the Administration & Finance program to provide support in airport service contracts; public solicitations for professional services; and all agreements and amendments for contracts. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Manager (1) | | | | | |
| | 124,356 | — | — | 124,356 | — |
| Reallocation of 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Manager in the Operations & Maintenance program to provide direct management and oversight of Parking and Ground Transportation operations, including parking enhancements and new projects as part of SMForward. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Manager (2) | | | | | |
| | 124,356 | — | — | 124,356 | — |
| Reallocation of 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Manager in the Operations & Maintenance program to serve as the Americans with Disabilities Act (ADA) Compliance Coordinator, focusing on the delivery of Title VI, II and III, centered toward proactive compliance. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Equipment Technician | | | | | |
| | 48,400 | — | — | 48,400 | — |
| Reallocation of 1.0 FTE Custodian Level 2 to 1.0 FTE Equipment Technician in the Operations & Maintenance program to support the Equipment Maintenance section in reducing backlogged write-ups; repair accident damage in-house, reducing costs and equipment downtime; provide optimal coverage during peak operating hours and reduce overtime; and establish a proactive preventive maintenance program. Funding is provided through the Airports' Enterprise Fund. | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| SCDA - Reallocate 1.0 FTE Fleet Manager to 1.0 FTE Airport Equipment Maintenance Superintendent | 18,402 | — | — | 18,402 | — |
| <p>Reallocation of 1.0 FTE Fleet Manager to 1.0 FTE Airport Equipment Maintenance Superintendent in the Operations & Maintenance program to oversee the activities of the Airport Equipment Maintenance section; develop and implement policies, procedures, and practices; establish and supervise preventive maintenance and inspection programs; and maintain compressed natural gas and fuel facilities. Funding is provided through the Airports' Enterprise Fund.</p> | | | | | |
| SCDA - Reallocate 1.0 FTE Park Maintenance Superintendent to 1.0 FTE Airport Manager | 49,481 | — | — | 49,481 | — |
| <p>Reallocation of 1.0 FTE Park Maintenance Superintendent to 1.0 FTE Airport Manager in the Operations & Maintenance program to oversee the activities of the Parks Maintenance section; develop and implement operational, procedural, and safety policies and procedures; and manage projects that include sewer, grounds, and pavement maintenance. Funded provided through the Airports' Enterprise Fund.</p> | | | | | |
| SCDA - Security Identification Display Area Entry Relocation - Ticket Counters Terminal A | 100,000 | — | — | 100,000 | — |
| <p>Approve the Security Identification Display Area Entry Relocation - Ticket Counter Terminal A project to relocate an existing security entry point to accommodate Transportation Security Administration (TSA) mandated randomized employee screenings. Funding is provided through the Airports' Enterprise Fund.</p> | | | | | |
| SCDA - Supporting DGS adding \$275,000 for Services and Supplies | 275,000 | — | — | 275,000 | — |
| <p>Approval for the Department of General Services Airport Division to assume and manage additional projects at the direction of the Department of Airports. These additional funds are for services and supplies needed to accommodate the additional work. Without these funds, Department of General Services Airport Division will not be able to efficiently conduct operations, which will cause delays in certain projects. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of General Services (BU7000000).</p> | | | | | |
| SCDA - Supporting DGS adding 3.0 FTE for Airports Division | 430,434 | — | — | 430,434 | — |
| <p>Approval for three full-time positions from Department of General Services to be dedicated to Department of Airports; 1.0 FTE Plumber, 1.0 FTE Electrician, and 1.0 FTE Carpenter. These additional positions will allow the Department of General Services Airport Division to provide around the clock work coverage on weekdays, properly prepare for upcoming SMForward projects, complete storm preparation and damage management, complete plan reviews, and appropriately staff lighting maintenance work. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of General Services (BU7000000).</p> | | | | | |
| SCDA - Supporting Sheriff's reallocating 1.0 FTE Sheriff Sergeant to 1.0 FTE Sheriff Captain | 76,114 | — | — | 76,114 | — |
| <p>Reallocation of 1.0 FTE Sheriff Sergeant to 1.0 FTE Sheriff Captain in the Sacramento County Sheriff's Office to be dedicated to Department of Airports. The expected growth of the airport requires a larger law enforcement presence and appropriate staffing. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Sheriff's Office budget (BU7400000).</p> | | | | | |

Airport Revenues

Program Overview

Airport Revenues provides revenue, including Airline revenues, Non-Airline revenues, Grant Funds, Passenger Facility Charges and the new Customer Facility Charge (CFC) imposed on rental car customers effective May 1, 2019.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Interfund Charges | \$191,874,063 | \$291,010,000 | \$303,000,000 | \$11,990,000 | 4.1% |
| Gross Expenditures | \$191,874,063 | \$291,010,000 | \$303,000,000 | \$11,990,000 | 4.1% |
| Total Expenditures/Appropriations | \$191,874,063 | \$291,010,000 | \$303,000,000 | \$11,990,000 | 4.1% |
| Licenses, Permits & Franchises | \$75,619 | \$74,796 | \$76,424 | \$1,628 | 2.2% |
| Fines, Forfeitures & Penalties | \$20,671 | \$13,370 | \$27,381 | \$14,011 | 104.8% |
| Revenue from Use Of Money & Property | \$200,124,511 | \$210,526,443 | \$228,340,776 | \$17,814,333 | 8.5% |
| Intergovernmental Revenues | \$7,581,365 | \$537,756 | \$14,382,008 | \$13,844,252 | 2,574.4% |
| Charges for Services | \$29,450,314 | \$31,940,145 | \$36,892,013 | \$4,951,868 | 15.5% |
| Miscellaneous Revenues | \$29,791,054 | \$27,137,124 | \$40,774,180 | \$13,637,056 | 50.3% |
| Other Financing Sources | \$106,496 | — | — | — | —% |
| Revenue | \$267,150,031 | \$270,229,634 | \$320,492,782 | \$50,263,148 | 18.6% |
| Other Interfund Reimbursements | — | — | \$3,000,000 | \$3,000,000 | —% |
| Total Interfund Reimbursements | — | — | \$3,000,000 | \$3,000,000 | —% |
| Total Revenue | \$267,150,031 | \$270,229,634 | \$323,492,782 | \$53,263,148 | 19.7% |
| Net Cost | \$(75,275,968) | \$20,780,366 | \$(20,492,782) | \$(41,273,148) | (198.6)% |

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfer to the Customer Facility Charge Fund for eligible Consolidated Rental Car Facility expenditures.
- An increase in funding transfer to the Art Endowment Fund.

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

- An increase in Landing Fees, Terminal Rents, Loading Bridge Use, and Airline Systems and Equipment for Signatory Airlines.
- An increase in Food Service Concessions as new concessions concepts are introduced in FY 2024-25.
- An increase in funding from Airport Infrastructure Grants for eligible projects.

- An increase in Customer Facility Charge, adjusted for trends in rental car use.
Net Cost reflects an increase in retained earnings.

Planning and Development

Program Overview

Planning and Development provides all capital improvement and maintenance projects beginning with design through completion. Includes coordination of work with other County departments including Planning, Economic Development and Building, Permits and Inspections (CMID).

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$4,052,553 | \$5,975,529 | \$5,922,739 | \$(52,790) | (0.9)% |
| Services & Supplies | \$1,381,081 | \$4,810,825 | \$3,635,410 | \$(1,175,415) | (24.4)% |
| Other Charges | \$(347,297) | — | — | — | —% |
| Gross Expenditures | \$5,086,337 | \$10,786,354 | \$9,558,149 | \$(1,228,205) | (11.4)% |
| Total Expenditures/Appropriations | \$5,086,337 | \$10,786,354 | \$9,558,149 | \$(1,228,205) | (11.4)% |
| Net Cost | \$5,086,337 | \$10,786,354 | \$9,558,149 | \$(1,228,205) | (11.4)% |
| Positions | 33.0 | 37.0 | 36.0 | (1.0) | (2.7)% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, offset by savings from the reallocation of 1.0 FTE Airport Technical Assistant to 1.0 FTE Environmental Specialist Level 1 and 1.0 FTE Associate Civil Engineer to 1.0 FTE Assistant Engineer Civil Level 2.
- A decrease in planning and environmental services as projects progress through the implementation phase.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| SCDA - Reallocate 1.0 FTE Construction Management Supervisor to 1.0 FTE Construction Manager | | | | | |
| | 35,915 | — | — | 35,915 | — |

Reallocation of 1.0 FTE Construction Management Supervisor to 1.0 FTE Construction Manager in the Planning & Development program to manage a growing and complex Job Order Contract program and lead a diverse team of Construction Management Specialists. Funding is provided through the Airports' Enterprise Fund.

Airport-Cap Outlay

Budget Unit Functions & Responsibilities

Airport Capital Outlay includes all fixed assets and projects used, planned, developed, and maintained to support the Airport System. Funding for all capital projects comes from revenues earned by the Airport System, supplemented by federal Airport Improvement Program (AIP) grants. The projects and assets are valuable in delivering a financially self-sustaining Airport System that ensures a positive and secure customer experience in aviation transportation and are necessary to accommodate business partners, whether the airlines or concession owners. Airport Outlay consists of:

- Executive Airport
- International Airport
- Mather Airport

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Executive Airport | — | \$2,900,000 | \$3,250,000 | \$350,000 | 12.1% |
| International Airport | \$46,722,042 | \$139,392,756 | \$487,757,976 | \$348,365,220 | 249.9% |
| Mather Airport | \$1,582,166 | \$20,728,900 | \$25,570,000 | \$4,841,100 | 23.4% |
| Gross Expenditures/Appropriations | \$48,304,208 | \$163,021,656 | \$516,577,976 | \$353,556,320 | 216.9% |
| Total Expenditures/Appropriations | \$48,304,208 | \$163,021,656 | \$516,577,976 | \$353,556,320 | 216.9% |
| Revenue | \$19,778,625 | — | \$446,258,976 | \$446,258,976 | —% |
| Total Interfund Reimbursements | \$743 | \$50,010,000 | \$60,000,000 | \$9,990,000 | 20.0% |
| Total Revenue | \$19,779,368 | \$50,010,000 | \$506,258,976 | \$456,248,976 | 912.3% |
| Net Cost | \$28,524,839 | \$113,011,656 | \$10,319,000 | \$(102,692,656) | (90.9)% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Other Charges | — | \$1,176,856 | \$503,076 | \$(673,780) | (57.3)% |
| Land | — | \$500,000 | \$500,000 | — | —% |
| Improvements | \$39,580,518 | \$142,393,300 | \$500,086,900 | \$357,693,600 | 251.2% |
| Equipment | \$8,723,690 | \$17,751,500 | \$14,928,000 | \$(2,823,500) | (15.9)% |
| Computer Software | — | \$1,200,000 | \$560,000 | \$(640,000) | (53.3)% |
| Gross Expenditures | \$48,304,208 | \$163,021,656 | \$516,577,976 | \$353,556,320 | 216.9% |
| Total Expenditures/Appropriations | \$48,304,208 | \$163,021,656 | \$516,577,976 | \$353,556,320 | 216.9% |
| Revenue from Use Of Money & Property | \$3,435,059 | — | — | — | —% |
| Intergovernmental Revenues | \$16,343,566 | — | \$33,688,000 | \$33,688,000 | —% |
| Other Financing Sources | — | — | \$412,570,976 | \$412,570,976 | —% |
| Revenue | \$19,778,625 | — | \$446,258,976 | \$446,258,976 | —% |
| Other Interfund Reimbursements | \$743 | \$50,010,000 | \$60,000,000 | \$9,990,000 | 20.0% |
| Total Interfund Reimbursements | \$743 | \$50,010,000 | \$60,000,000 | \$9,990,000 | 20.0% |
| Total Revenue | \$19,779,368 | \$50,010,000 | \$506,258,976 | \$456,248,976 | 912.3% |
| Net Cost | \$28,524,839 | \$113,011,656 | \$10,319,000 | \$(102,692,656) | (90.9)% |

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this budget unit. A summary of growth for this budget unit is provided in this section.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|-----------------------|-------------------------|-----------------------------|---------------|------------|-----|
| International Airport | 10,319,000 | — | — | 10,319,000 | — |

Executive Airport

Program Overview

The Capital Outlay **Executive Airport** was developed to help meet the expanding service needs at the International Airport. This program also includes Franklin Field.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Improvements | — | \$2,900,000 | \$3,250,000 | \$350,000 | 12.1% |
| Gross Expenditures | — | \$2,900,000 | \$3,250,000 | \$350,000 | 12.1% |
| Total Expenditures/Appropriations | — | \$2,900,000 | \$3,250,000 | \$350,000 | 12.1% |
| Net Cost | — | \$2,900,000 | \$3,250,000 | \$350,000 | 12.1% |

Summary of Changes

The change in total appropriations is due to:

- An increase for the Rehabilitate Runway 2/20 Pavement and Runway Safety Area Improvements project.
- An increase for the Rehabilitate Aircraft Parking Apron project at Franklin Field.

Net Cost reflects a decrease in retained earnings.

International Airport

Program Overview

The Capital Outlay **International Airport** was developed to meet the needs of expanding service at the International Airport, both in passengers and cargo.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Other Charges | — | \$1,176,856 | \$503,076 | \$(673,780) | (57.3)% |
| Land | — | \$500,000 | \$500,000 | — | —% |
| Improvements | \$37,998,352 | \$118,764,400 | \$471,266,900 | \$352,502,500 | 296.8% |
| Equipment | \$8,723,690 | \$17,751,500 | \$14,928,000 | \$(2,823,500) | (15.9)% |
| Computer Software | — | \$1,200,000 | \$560,000 | \$(640,000) | (53.3)% |
| Gross Expenditures | \$46,722,042 | \$139,392,756 | \$487,757,976 | \$348,365,220 | 249.9% |
| Total Expenditures/Appropriations | \$46,722,042 | \$139,392,756 | \$487,757,976 | \$348,365,220 | 249.9% |
| Revenue from Use Of Money & Property | \$3,435,059 | — | — | — | —% |
| Intergovernmental Revenues | \$16,343,566 | — | \$33,688,000 | \$33,688,000 | —% |
| Other Financing Sources | — | — | \$412,570,976 | \$412,570,976 | —% |
| Revenue | \$19,778,625 | — | \$446,258,976 | \$446,258,976 | —% |
| Other Interfund Reimbursements | \$743 | \$50,010,000 | \$60,000,000 | \$9,990,000 | 20.0% |
| Total Interfund Reimbursements | \$743 | \$50,010,000 | \$60,000,000 | \$9,990,000 | 20.0% |
| Total Revenue | \$19,779,368 | \$50,010,000 | \$506,258,976 | \$456,248,976 | 912.3% |
| Net Cost | \$26,942,674 | \$89,382,756 | \$(18,501,000) | \$(107,883,756) | (120.7)% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in depreciation expense.
- A decrease for equipment acquisitions.
- A decrease in software costs.
- An increase related to five SMForward projects progressing through the design, development, and build phases: Concourse B Expansion, Ground Transportation Center, Near Term Augmentation Gates, Pedestrian Walkway from Terminal to Concourse B, and Terminal B Parking Garage.
- Recommended growth detailed later in this section.

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

- An increase for the trade Corridor Enhancement Program Grant for WattEV.

- An increase in funding transfer to the Customer Facility Charge Fund for eligible Consolidated Rental Car Facility expenditures.
- An increase in Bond revenues to fund SMFoward projects.

Net Cost reflects an increase in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| SCDA - Art Program - SMForward | | | | | |
| | 4,000,000 | — | — | 4,000,000 | — |
| Approval of the Art Program - SMForward project to ensure compliance with Sacramento County Charter 2.96 and Resolution No. 2023-0682, budgeting two percent of the total construction costs of eligible projects for artwork in County buildings. This project will provide funds for the purchase of artwork to be displayed throughout SMF Airport as part of the SMForward Capital Improvement Project. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Exit Lane Upgrade - Concourse B | | | | | |
| | 200,000 | — | — | 200,000 | — |
| Approval of the SMF Exit Lane Upgrade - Concourse B project to reduce false wrong way triggers. The upgrade will also provide voice commands on both the secure and non-secure sides. This project will increase the overall customer experience and reduce the need for extra staff support to disarm and reset the system. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Intelligent Electronic Device (IED) Paging System Upgrade | | | | | |
| | 3,700,000 | — | — | 3,700,000 | — |
| Approval of the Intelligent Electronic Device Paging System Upgrade project to upgrade the current intelligent electronic device paging system that has reached the end of its useful life, and to ensure the Airport continues to have a reliable paging system. It is critical that the Airport has a reliable and up-to-date paging system for relaying communication to employees and passengers. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Passenger Boarding Bridges Controls Modernization - Concourse B | | | | | |
| | 417,000 | — | — | 417,000 | — |
| Approval of the Passenger Boarding Bridges Controls Modernization - Concourse B project to upgrade the electronic controls that have reached the end of their useful life. If this critical upgrade is not performed, the bridges will fail, requiring additional servicing and extended downtime. Inoperable passenger boarding bridges forces aircraft to use alternative gates and creates operational bottlenecks. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Passenger Boarding Bridges Pre Conditioned Air Unit Upgrades - Concourse B | | | | | |
| | 1,436,000 | — | — | 1,436,000 | — |
| Approval of the Passenger Boarding Bridges Pre-Conditioned Air Unit Upgrades - Concourse B project to upgrade undersized units. This project will triple the capacity of the air units, reducing maintenance and costly part replacement due to the strain placed on the undersized units. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - West Ramp Joint Repair | | | | | |
| | 566,000 | — | — | 566,000 | — |
| Approval of the West Ramp Joint Repair project to comply with Federal Aviation Regulation Part 139 to repair deteriorating concrete joints. The repairs will help prevent cracking, spalling, and allow the concrete slabs to expand and contract as temperatures change. Funding is provided through the Airports' Enterprise Fund. | | | | | |

Mather Airport

Program Overview

The Capital Outlay **Mather Airport** was developed to meet the needs of expanding cargo service at the Mather Airport.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Improvements | \$1,582,166 | \$20,728,900 | \$25,570,000 | \$4,841,100 | 23.4% |
| Gross Expenditures | \$1,582,166 | \$20,728,900 | \$25,570,000 | \$4,841,100 | 23.4% |
| Total Expenditures/Appropriations | \$1,582,166 | \$20,728,900 | \$25,570,000 | \$4,841,100 | 23.4% |
| Total Revenue | — | — | — | — | —% |
| Net Cost | \$1,582,166 | \$20,728,900 | \$25,570,000 | \$4,841,100 | 23.4% |

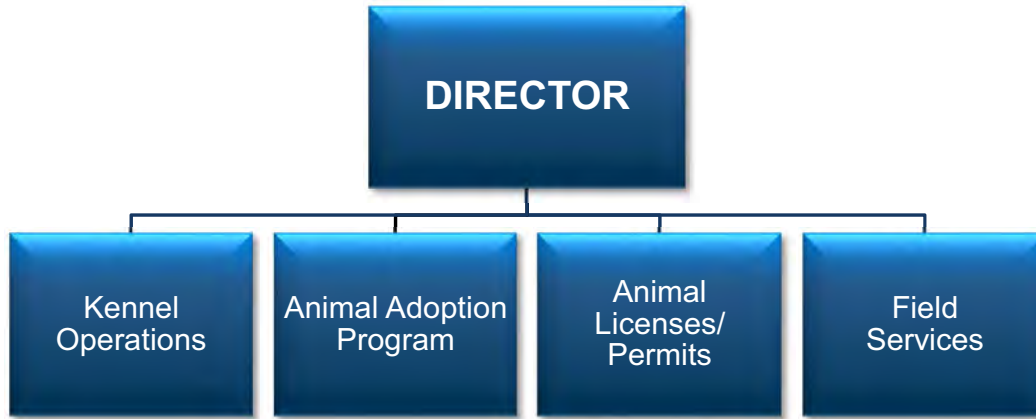
Summary of Changes

The change in total appropriations is due to:

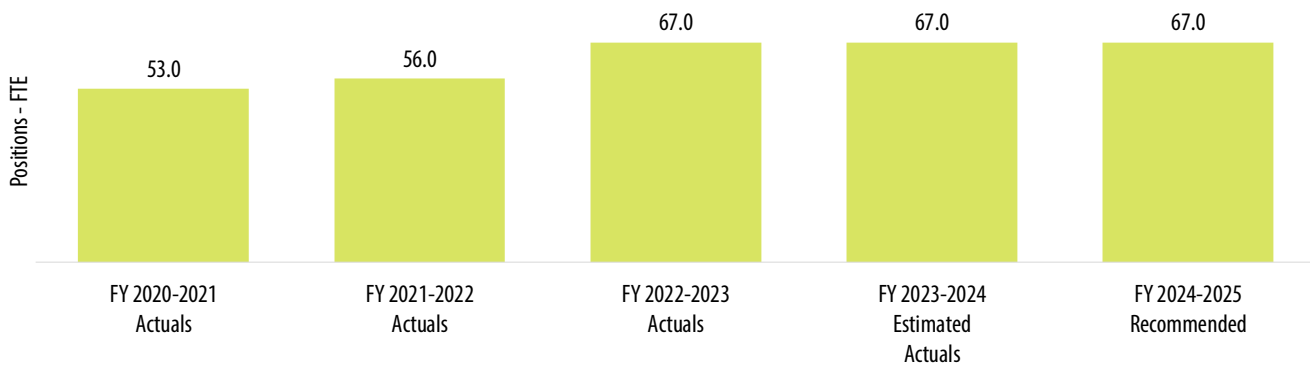
- Increases for the Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.
- Increases for the Fuel Farm Upgrade project.

Net Cost reflects a decrease in retained earnings.

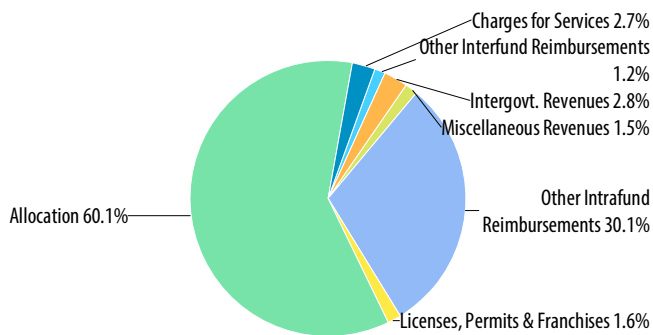
**Animal Care Services
Department Structure
Annette Bedsworth, Director**



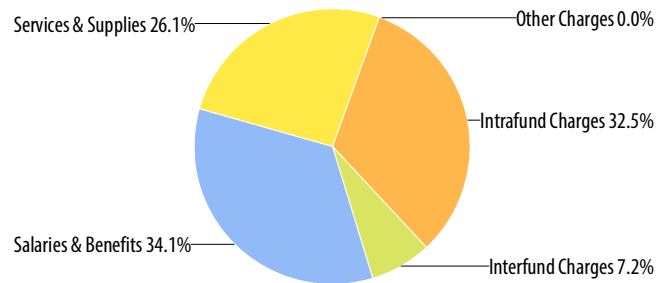
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Administration | \$6,701,996 | \$6,288,838 | \$6,734,412 | \$445,574 | 7.1% |
| Community Outreach | \$223,412 | \$688,118 | \$548,635 | \$(139,483) | (20.3)% |
| Dispatch & Fields Services | \$3,932,133 | \$4,380,735 | \$4,029,122 | \$(351,613) | (8.0)% |
| Shelter Services | \$7,434,552 | \$9,631,452 | \$10,312,137 | \$680,685 | 7.1% |
| Gross Expenditures/Appropriations | \$18,292,094 | \$20,989,143 | \$21,624,306 | \$635,163 | 3.0% |
| Total Intrafund Reimbursements | \$(5,366,841) | \$(6,218,533) | \$(6,504,063) | \$(285,530) | 4.6% |
| Total Expenditures/Appropriations | \$12,925,253 | \$14,770,610 | \$15,120,243 | \$349,633 | 2.4% |
| Revenue | \$798,155 | \$1,501,534 | \$1,861,134 | \$359,600 | 23.9% |
| Total Interfund Reimbursements | — | \$320,693 | \$270,038 | \$(50,655) | (15.8)% |
| Total Revenue | \$798,155 | \$1,822,227 | \$2,131,172 | \$308,945 | 17.0% |
| Net Cost | \$12,127,098 | \$12,948,383 | \$12,989,071 | \$40,688 | 0.3% |
| Positions | 67.0 | 67.0 | 67.0 | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$5,679,877 | \$7,210,873 | \$7,383,135 | \$172,262 | 2.4% |
| Services & Supplies | \$3,789,830 | \$5,521,401 | \$5,654,465 | \$133,064 | 2.4% |
| Other Charges | \$993 | \$993 | \$1,000 | \$7 | 0.7% |
| Equipment | \$30,366 | — | — | — | —% |
| Interfund Charges | \$3,066,352 | \$1,565,372 | \$1,565,252 | \$(120) | (0.0)% |
| Intrafund Charges | \$5,724,675 | \$6,690,504 | \$7,020,454 | \$329,950 | 4.9% |
| Gross Expenditures | \$18,292,094 | \$20,989,143 | \$21,624,306 | \$635,163 | 3.0% |
| Other Intrafund Reimbursements | \$(5,366,841) | \$(6,218,533) | \$(6,504,063) | \$(285,530) | 4.6% |
| Total Intrafund Reimbursements | \$(5,366,841) | \$(6,218,533) | \$(6,504,063) | \$(285,530) | 4.6% |
| Total Expenditures/Appropriations | \$12,925,253 | \$14,770,610 | \$15,120,243 | \$349,633 | 2.4% |
| Licenses, Permits & Franchises | \$214,491 | \$350,000 | \$350,000 | — | —% |
| Intergovernmental Revenues | \$84,232 | \$604,254 | \$613,854 | \$9,600 | 1.6% |
| Charges for Services | \$258,256 | \$228,000 | \$578,000 | \$350,000 | 153.5% |
| Miscellaneous Revenues | \$241,176 | \$319,280 | \$319,280 | — | —% |
| Revenue | \$798,155 | \$1,501,534 | \$1,861,134 | \$359,600 | 23.9% |
| Other Interfund Reimbursements | — | \$320,693 | \$270,038 | \$(50,655) | (15.8)% |
| Total Interfund Reimbursements | — | \$320,693 | \$270,038 | \$(50,655) | (15.8)% |
| Total Revenue | \$798,155 | \$1,822,227 | \$2,131,172 | \$308,945 | 17.0% |
| Net Cost | \$12,127,098 | \$12,948,383 | \$12,989,071 | \$40,688 | 0.3% |
| Positions | 67.0 | 67.0 | 67.0 | — | —% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. A summary of applicable reductions is provided in this section.

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net County Cost | FTE |
|--------------------|-------------------------|-----------------------------|---------------|-----------------|-----|
| Community Outreach | (65,000) | — | — | (65,000) | — |

Administration

Program Overview

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

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,083,139 | \$1,383,132 | \$1,478,608 | \$95,476 | 6.9% |
| Services & Supplies | \$2,291,714 | \$3,037,118 | \$3,184,338 | \$147,220 | 4.8% |
| Other Charges | \$993 | \$993 | \$1,000 | \$7 | 0.7% |
| Interfund Charges | \$3,066,352 | \$1,565,372 | \$1,565,252 | \$(120) | (0.0)% |
| Intrafund Charges | \$259,798 | \$302,223 | \$505,214 | \$202,991 | 67.2% |
| Gross Expenditures | \$6,701,996 | \$6,288,838 | \$6,734,412 | \$445,574 | 7.1% |
| Other Intrafund Reimbursements | \$(5,366,841) | \$(6,218,533) | \$(6,504,063) | \$(285,530) | 4.6% |
| Total Intrafund Reimbursements | \$(5,366,841) | \$(6,218,533) | \$(6,504,063) | \$(285,530) | 4.6% |
| Total Expenditures/Appropriations | \$1,335,155 | \$70,305 | \$230,349 | \$160,044 | 227.6% |
| Intergovernmental Revenues | \$1,615 | — | — | — | —% |
| Miscellaneous Revenues | \$99,810 | \$65,000 | \$65,000 | — | —% |
| Revenue | \$101,425 | \$65,000 | \$65,000 | — | —% |
| Total Revenue | \$101,425 | \$65,000 | \$65,000 | — | —% |
| Net Cost | \$1,233,731 | \$5,305 | \$165,349 | \$160,044 | 3,016.9% |
| Positions | 5.0 | 5.0 | 5.0 | — | —% |

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs for facility use, liability insurance, and personnel services.
- Increases in Department overhead reimbursements resulting from the increased costs.

Community Outreach

Program Overview

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

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$91,611 | \$148,094 | \$78,483 | \$(69,611) | (47.0)% |
| Services & Supplies | \$26,611 | \$417,390 | \$364,390 | \$(53,000) | (12.7)% |
| Intrafund Charges | \$105,190 | \$122,634 | \$105,762 | \$(16,872) | (13.8)% |
| Gross Expenditures | \$223,412 | \$688,118 | \$548,635 | \$(139,483) | (20.3)% |
| Total Expenditures/Appropriations | \$223,412 | \$688,118 | \$548,635 | \$(139,483) | (20.3)% |
| Charges for Services | \$1,650 | \$3,000 | \$3,000 | — | —% |
| Miscellaneous Revenues | — | \$70,000 | \$70,000 | — | —% |
| Revenue | \$1,650 | \$73,000 | \$73,000 | — | —% |
| Total Revenue | \$1,650 | \$73,000 | \$73,000 | — | —% |
| Net Cost | \$221,762 | \$615,118 | \$475,635 | \$(139,483) | (22.7)% |
| Positions | 2.0 | 2.0 | 1.0 | (1.0) | (50.0)% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs offset by the movement of 1.0 FTE Office Assistant position to the Shelter Services program.
- Inflationary increases in fuel costs for animal control trucks.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net County Cost | FTE |
|--|----------------------|--------------------------|---------------|-----------------|-----|
| ACS - Reduce SSPCA Pay to Spay Contract | (65,000) | — | — | (65,000) | — |

Sacramento County Animal Care Services (SCACS) recommends the termination of this contract. The contract provides a grant in the amount of \$65,000 to Sacramento Society for the Prevention of Cruelty to Animals (SPCA). The grant is a supplement to provide a lower cost for spay/neuter services to the community.

Dispatch & Fields Services

Program Overview

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

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,590,424 | \$1,671,073 | \$1,703,050 | \$31,977 | 1.9% |
| Services & Supplies | \$447,751 | \$515,499 | \$539,266 | \$23,767 | 4.6% |
| Intrafund Charges | \$1,893,958 | \$2,194,163 | \$1,786,806 | \$(407,357) | (18.6)% |
| Gross Expenditures | \$3,932,133 | \$4,380,735 | \$4,029,122 | \$(351,613) | (8.0)% |
| Total Expenditures/Appropriations | \$3,932,133 | \$4,380,735 | \$4,029,122 | \$(351,613) | (8.0)% |
| Intergovernmental Revenues | \$29,276 | \$199,254 | \$208,854 | \$9,600 | 4.8% |
| Charges for Services | \$4,653 | — | \$350,000 | \$350,000 | —% |
| Miscellaneous Revenues | \$38,340 | — | — | — | —% |
| Revenue | \$72,270 | \$199,254 | \$558,854 | \$359,600 | 180.5% |
| Total Revenue | \$72,270 | \$199,254 | \$558,854 | \$359,600 | 180.5% |
| Net Cost | \$3,859,863 | \$4,181,481 | \$3,470,268 | \$(711,213) | (17.0)% |
| Positions | 17.0 | 17.0 | 17.0 | — | —% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Inflationary increases in various services and supplies accounts including fuel costs for animal control trucks.
- A decrease in Department overhead allocation resulting from a shift to the Shelter Services program.

The change in total revenue is due to:

- An inflationary revenue increase from the Galt Service Agreement.

- Anticipated increases in revenues from rabies vaccination and other adoption fees resulting from increased promotions.

Shelter Services

Program Overview

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

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,914,703 | \$4,008,574 | \$4,122,994 | \$114,420 | 2.9% |
| Services & Supplies | \$1,023,754 | \$1,551,394 | \$1,566,471 | \$15,077 | 1.0% |
| Equipment | \$30,366 | — | — | — | —% |
| Intrafund Charges | \$3,465,729 | \$4,071,484 | \$4,622,672 | \$551,188 | 13.5% |
| Gross Expenditures | \$7,434,552 | \$9,631,452 | \$10,312,137 | \$680,685 | 7.1% |
| Total Expenditures/Appropriations | \$7,434,552 | \$9,631,452 | \$10,312,137 | \$680,685 | 7.1% |
| Licenses, Permits & Franchises | \$214,491 | \$350,000 | \$350,000 | — | —% |
| Intergovernmental Revenues | \$53,341 | \$405,000 | \$405,000 | — | —% |
| Charges for Services | \$251,953 | \$225,000 | \$225,000 | — | —% |
| Miscellaneous Revenues | \$103,026 | \$184,280 | \$184,280 | — | —% |
| Revenue | \$622,811 | \$1,164,280 | \$1,164,280 | — | —% |
| Other Interfund Reimbursements | — | \$320,693 | \$270,038 | \$(50,655) | (15.8)% |
| Total Interfund Reimbursements | — | \$320,693 | \$270,038 | \$(50,655) | (15.8)% |
| Total Revenue | \$622,811 | \$1,484,973 | \$1,434,318 | \$(50,655) | (3.4)% |
| Net Cost | \$6,811,741 | \$8,146,479 | \$8,877,819 | \$731,340 | 9.0% |
| Positions | 43.0 | 43.0 | 44.0 | 1.0 | 2.3% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- The movement of 1.0 FTE Office Assistant position from the Community Outreach program.
- Inflationary increases in various services and supplies accounts.

- An increase in Department overhead allocation that shifted from the Dispatch & Field Services program.

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

- Decreases in funding transfers from the Animal Care Services Restricted Revenue budget (BU 3220800) resulting from lower eligible expenditures.

Animal Care-Restricted Revenues

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Restricted - Community Spay & Neuter | — | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Gross Expenditures/Appropriations | — | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Total Expenditures/Appropriations | — | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Total Financing Uses | — | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Revenue | \$44,685 | \$131,000 | \$191,000 | \$60,000 | 45.8% |
| Total Revenue | \$44,685 | \$131,000 | \$191,000 | \$60,000 | 45.8% |
| Total Use of Fund Balance | \$189,693 | \$234,378 | \$79,038 | \$(155,340) | (66.3)% |
| Total Financing Sources | \$234,378 | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Net Cost | \$(234,378) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Interfund Charges | — | \$320,693 | \$270,038 | \$(50,655) | (15.8)% |
| Appropriation for Contingencies | — | \$44,685 | — | \$(44,685) | (100.0)% |
| Gross Expenditures | — | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Total Expenditures/Appropriations | — | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Total Financing Uses | — | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Licenses, Permits & Franchises | \$37,208 | — | — | — | —% |
| Revenue from Use Of Money & Property | \$7,477 | \$1,000 | \$1,000 | — | —% |
| Charges for Services | — | \$130,000 | \$190,000 | \$60,000 | 46.2% |
| Revenue | \$44,685 | \$131,000 | \$191,000 | \$60,000 | 45.8% |
| Total Revenue | \$44,685 | \$131,000 | \$191,000 | \$60,000 | 45.8% |
| Fund Balance | \$189,693 | \$234,378 | \$79,038 | \$(155,340) | (66.3)% |
| Total Use of Fund Balance | \$189,693 | \$234,378 | \$79,038 | \$(155,340) | (66.3)% |
| Total Financing Sources | \$234,378 | \$365,378 | \$270,038 | \$(95,340) | (26.1)% |
| Net Cost | \$(234,378) | — | — | — | —% |

Summary of Changes

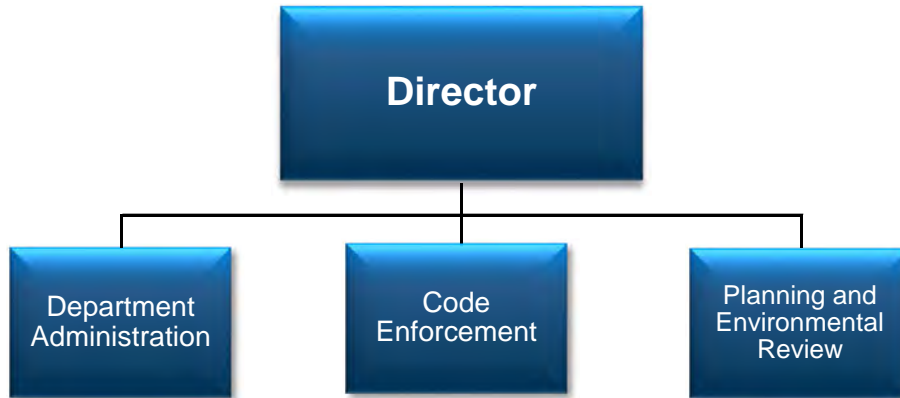
The change in total appropriations is due to:

- A decrease in funding transfers to the Animal Care Services operating budget (BU 3220000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in available fund balance.

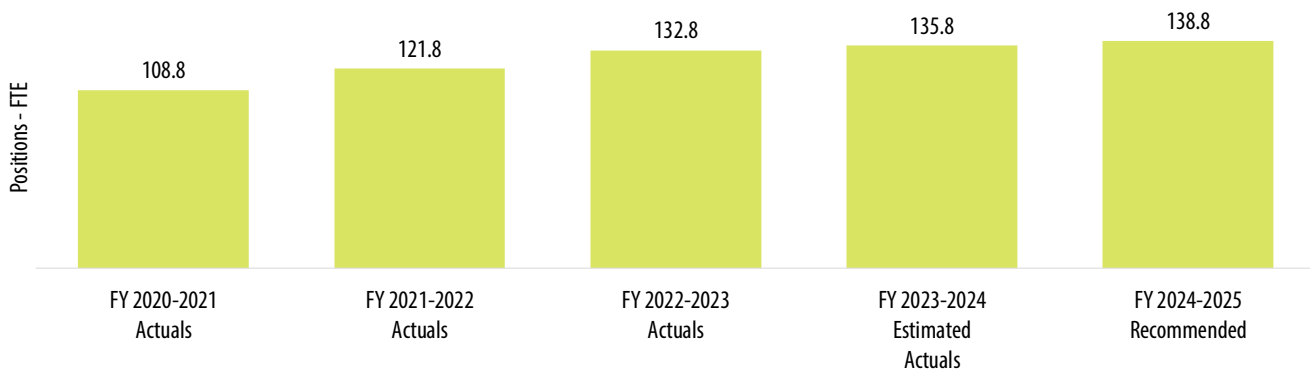
The change in total revenue is due to:

- Increases in penalty fees.
- Increases in state imposed unaltered animal license fees.
- Increases in impound fees when animals are redeemed by their owners.

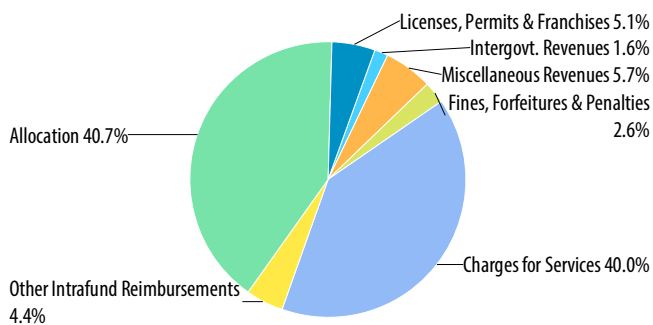
Community Development
Department Structure
Troy Givans, Director



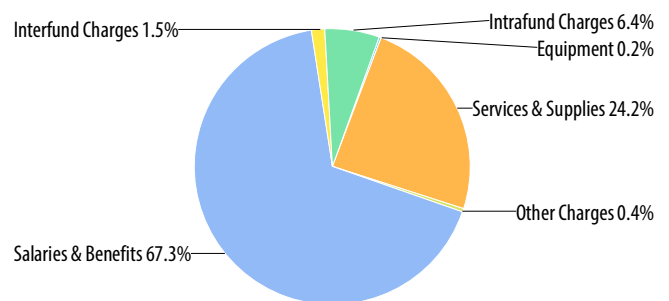
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Community Development provides leadership, land development, and code compliance services. These services include maintaining and updating the Sacramento County General Plan and Development Code, ensuring compliance with County code and development requirements, investigating code violations, preparing and processing environmental documents, development process management and providing administrative support to the Department of Community Development (DCD). This budget unit consists of the following programs:

- DCD-Code Enforcement
- DCD-Planning and Environmental Review
- Development Services
- Office of the Director and Administration

Goals

- Align department policies and procedures to provide streamlined administrative support to the department.
- Assist with improving the physical, social, and economic health of communities by proactively educating and engaging residents in code compliance efforts.
- Complete the Community-wide Climate Action Plan.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| DCD-Code Enforcement | \$10,053,765 | \$11,785,232 | \$11,943,485 | \$158,253 | 1.3% |
| DCD-Planning and Environmental Review | \$11,352,329 | \$15,283,396 | \$15,621,464 | \$338,068 | 2.2% |
| Development Services | \$(39) | \$851,726 | \$934,017 | \$82,291 | 9.7% |
| Office of the Director and Administration | \$2,074,791 | \$2,586,952 | \$2,700,998 | \$114,046 | 4.4% |
| Gross Expenditures/Appropriations | \$23,480,846 | \$30,507,306 | \$31,199,964 | \$692,658 | 2.3% |
| Total Intrafund Reimbursements | \$(966,643) | \$(1,256,745) | \$(1,358,782) | \$(102,037) | 8.1% |
| Total Expenditures/Appropriations | \$22,514,204 | \$29,250,561 | \$29,841,182 | \$590,621 | 2.0% |
| Revenue | \$12,118,478 | \$16,481,567 | \$17,140,417 | \$658,850 | 4.0% |
| Total Interfund Reimbursements | \$1,545,886 | — | — | — | —% |
| Total Revenue | \$13,664,364 | \$16,481,567 | \$17,140,417 | \$658,850 | 4.0% |
| Net Cost | \$8,849,840 | \$12,768,994 | \$12,700,765 | \$(68,229) | (0.5)% |
| Positions | 132.8 | 135.8 | 138.8 | 3.0 | 2.2% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$15,785,256 | \$20,205,340 | \$20,993,715 | \$788,375 | 3.9% |
| Services & Supplies | \$5,558,287 | \$7,597,280 | \$7,543,137 | \$(54,143) | (0.7)% |
| Other Charges | \$47,279 | \$204,750 | \$110,000 | \$(94,750) | (46.3)% |
| Equipment | \$7,439 | \$63,500 | \$63,500 | — | —% |
| Interfund Charges | \$503,302 | \$483,480 | \$483,480 | — | —% |
| Intrafund Charges | \$1,579,283 | \$1,952,956 | \$2,006,132 | \$53,176 | 2.7% |
| Gross Expenditures | \$23,480,846 | \$30,507,306 | \$31,199,964 | \$692,658 | 2.3% |
| Other Intrafund Reimbursements | \$(480,628) | \$(659,568) | \$(1,358,782) | \$(699,214) | 106.0% |
| Intrafund Reimbursements within Department | \$(486,015) | \$(597,177) | — | \$597,177 | (100.0)% |
| Total Intrafund Reimbursements | \$(966,643) | \$(1,256,745) | \$(1,358,782) | \$(102,037) | 8.1% |
| Total Expenditures/Appropriations | \$22,514,204 | \$29,250,561 | \$29,841,182 | \$590,621 | 2.0% |
| Licenses, Permits & Franchises | \$1,526,194 | \$1,586,700 | \$1,582,700 | \$(4,000) | (0.3)% |
| Fines, Forfeitures & Penalties | \$496,016 | \$800,000 | \$800,000 | — | —% |
| Intergovernmental Revenues | \$310,700 | \$350,000 | \$500,000 | \$150,000 | 42.9% |
| Charges for Services | \$8,547,104 | \$11,973,122 | \$12,485,972 | \$512,850 | 4.3% |
| Miscellaneous Revenues | \$1,238,464 | \$1,771,745 | \$1,771,745 | — | —% |
| Revenue | \$12,118,478 | \$16,481,567 | \$17,140,417 | \$658,850 | 4.0% |
| Other Interfund Reimbursements | \$1,545,886 | — | — | — | —% |
| Total Interfund Reimbursements | \$1,545,886 | — | — | — | —% |
| Total Revenue | \$13,664,364 | \$16,481,567 | \$17,140,417 | \$658,850 | 4.0% |
| Net Cost | \$8,849,840 | \$12,768,994 | \$12,700,765 | \$(68,229) | (0.5)% |
| Positions | 132.8 | 135.8 | 138.8 | 3.0 | 2.2% |

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes, growth, and reductions are provided in this section.

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

- 3.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD-Code Enforcement | 5,215 | — | — | 5,215 | — |
| DCD-Planning and Environmental Review | 1,205,200 | — | 198,894 | 1,006,306 | 3.0 |

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net County Cost | FTE |
|---------------------------------------|-----------------------------|---------------------------------|----------------------|------------------------|------------|
| DCD-Planning and Environmental Review | (250,000) | — | — | (250,000) | — |

DCD-Code Enforcement

Program Overview

Code Enforcement investigates violations of housing, zoning and vehicle codes in the unincorporated Sacramento County. Staff tries to achieve voluntary compliance through notification and education. When necessary, legal procedures are used including boarding structures, removing junk and rubbish and junk vehicles, civil citations, criminal citations and demolition of dangerous buildings. The goal is to maintain and improve property values and the quality of life for residents, visitors and business owners.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$5,972,292 | \$7,024,358 | \$7,301,630 | \$277,272 | 3.9% |
| Services & Supplies | \$2,831,741 | \$3,244,411 | \$3,228,034 | \$(16,377) | (0.5)% |
| Other Charges | \$2,896 | \$104,750 | \$10,000 | \$(94,750) | (90.5)% |
| Equipment | \$7,439 | \$55,000 | \$55,000 | — | —% |
| Interfund Charges | \$497,520 | \$483,480 | \$483,480 | — | —% |
| Intrafund Charges | \$741,875 | \$873,233 | \$865,341 | \$(7,892) | (0.9)% |
| Gross Expenditures | \$10,053,765 | \$11,785,232 | \$11,943,485 | \$158,253 | 1.3% |
| Total Expenditures/Appropriations | \$10,053,765 | \$11,785,232 | \$11,943,485 | \$158,253 | 1.3% |
| Licenses, Permits & Franchises | \$1,452,799 | \$1,467,700 | \$1,467,700 | — | —% |
| Fines, Forfeitures & Penalties | \$496,016 | \$800,000 | \$800,000 | — | —% |
| Intergovernmental Revenues | \$82,178 | — | — | — | —% |
| Charges for Services | \$1,484,086 | \$1,637,000 | \$1,797,000 | \$160,000 | 9.8% |
| Miscellaneous Revenues | \$879,711 | \$1,234,862 | \$1,234,862 | — | —% |
| Revenue | \$4,394,790 | \$5,139,562 | \$5,299,562 | \$160,000 | 3.1% |
| Total Revenue | \$4,394,790 | \$5,139,562 | \$5,299,562 | \$160,000 | 3.1% |
| Net Cost | \$5,658,975 | \$6,645,670 | \$6,643,923 | \$(1,747) | (0.0)% |
| Positions | 54.0 | 56.0 | 56.0 | — | —% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings.
- Increases in allocated costs for information technology services, Wide Area Network (WAN), mail services, and lease property costs offset by decreases in allocations for telecommunications and liability insurance costs.

- Decreases in costs for assessment/collection services.
- A one-time vehicle purchase in the prior fiscal year.
- Decreases in Department overhead charges.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increase in revenues in charges for services.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DCD -Reallocate 1.0 FTE Office Assistant Lv. 2 to 1.0 FTE Sr. Office Assistant - Code | | | | | |
| | 5,215 | — | — | 5,215 | — |

Reallocate 1.0 FTE Office Assistant II position to 1.0 FTE Sr. Office Assistant position to be a dedicated position for Public Records Requests for the Code Enforcement division. Public Records Requests from the public have increased for the division not only in volume but the complexity of the requests; therefore, the need to have additional staff allocated to responding to these requests is needed to be in compliance.

DCD-Planning and Environmental Review

Program Overview

Planning and Environmental Review (PER) processes land use development applications; maintains and updates the Sacramento County General Plan and Development Code; implements the Tree Ordinance program; provides the general public with information, answers and resources concerning development requirements; reviews business licenses and building permits for compliance with zoning requirements; oversees private mining activities per state laws; reviews master plans for growth areas proposed by private development interests; prepares and processes environmental documents pursuant to the California Environmental Quality Act (CEQA) including mitigation monitoring and reporting and, when appropriate, the National Environmental Policy Act; and participates in the South Sacramento Habitat Conservation Plan including the issuance of incidental take permits.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$8,044,464 | \$10,268,921 | \$10,613,218 | \$344,297 | 3.4% |
| Services & Supplies | \$2,426,736 | \$3,869,286 | \$3,895,310 | \$26,024 | 0.7% |
| Other Charges | \$44,383 | \$100,000 | \$100,000 | — | —% |
| Equipment | — | \$8,500 | \$8,500 | — | —% |
| Interfund Charges | \$5,781 | — | — | — | —% |
| Intrafund Charges | \$830,965 | \$1,036,689 | \$1,004,436 | \$(32,253) | (3.1)% |
| Gross Expenditures | \$11,352,329 | \$15,283,396 | \$15,621,464 | \$338,068 | 2.2% |
| Other Intrafund Reimbursements | \$(480,628) | \$(659,568) | \$(685,951) | \$(26,383) | 4.0% |
| Total Intrafund Reimbursements | \$(480,628) | \$(659,568) | \$(685,951) | \$(26,383) | 4.0% |
| Total Expenditures/Appropriations | \$10,871,701 | \$14,623,828 | \$14,935,513 | \$311,685 | 2.1% |
| Licenses, Permits & Franchises | \$73,395 | \$119,000 | \$115,000 | \$(4,000) | (3.4)% |
| Intergovernmental Revenues | \$220,448 | \$350,000 | \$500,000 | \$150,000 | 42.9% |
| Charges for Services | \$7,033,357 | \$8,490,118 | \$8,689,012 | \$198,894 | 2.3% |
| Miscellaneous Revenues | \$358,753 | \$536,883 | \$536,883 | — | —% |
| Revenue | \$7,685,953 | \$9,496,001 | \$9,840,895 | \$344,894 | 3.6% |
| Total Revenue | \$7,685,953 | \$9,496,001 | \$9,840,895 | \$344,894 | 3.6% |
| Net Cost | \$3,185,748 | \$5,127,827 | \$5,094,618 | \$(33,209) | (0.6)% |
| Positions | 63.8 | 63.8 | 66.8 | 3.0 | 4.7% |

Summary of Changes

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

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

- Increase in negotiated salary and benefits costs.
- Increases in allocated costs for information technology services, software, Wide Area Network (WAN), County executive Cabinet support, and facility use costs.
- One-time prior year Accela software upgrades.
- Increases in Department overhead.
- Decrease in costs for support services from the Department of Finance.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increase in grant funding for Green Means Go grant, which will fund updates to the North Watt Avenue Corridor Plan.
- Decrease in plan checking activities.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DCD - Add 1.0 FTE Senior Planner - PER | | | | | |
| | 198,894 | — | 198,894 | — | 1.0 |
| Add 1.0 FTE Senior Planner position as a single point of contact for Department of Transportation (DOT) projects. DOT has many foreseeable projects that are planned or currently underway with environmental support needs. Based on DOT estimates, the amount of project work in upcoming years would fund a full time Senior Planner position and alleviate time from other staff positions to work on other private and public projects. Position costs will be offset by charges to DOT. | | | | | |
| DCD - Add 2.0 FTE Planning Technician Positions - PER | | | | | |
| | 231,306 | — | — | 231,306 | 2.0 |
| Add 2.0 FTE Planning Technician positions in Planning and Environmental Review. These two positions would be primarily assigned to public information related tasks and programs such as staffing the Business Assistance Center public counter, SacPlan/Phone inquiries, and assisting with Public Record Requests. Other duties would typically include review of business license renewals for zoning compliance, processing lower-level administrative permits, and assisting other staff with data collection and research pertaining to Development Code updates and other planning assignments. These new positions will free up higher level Planning staff to work on more complex projects. | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Funding to support Climate Action Plan (CAP) - PER (1) | | | | | |
| | 375,000 | — | — | 375,000 | — |

Funding to support the Climate Action Plan (CAP). Although the CAP has not been formally adopted, its measures and adaptation strategies are not expected to substantially change through the revisions and is anticipated to be adopted in the first half of Fiscal Year 2024-25. Early implementation of the draft measures is consistent with the Board's direction in the Climate Emergency Resolution to pursue near-term actions to reduce greenhouse gas (GHG). Early work on drafting Zoning Code amendments will facilitate timely implementation of the CAP. Funding will support the following work: development of a Vehicle Miles Traveled Mitigation Program in coordination with the Department of Transportation (GHG-11), development of energy efficiency and/or electrification ordinances for existing and new buildings (GHG-04 through GHG-07), Zoning Code amendments related to Transportation Systems Management Plans and reduced minimum parking standards (GHG-12 and GHG-13), developing Electric Vehicle Parking code requirements for multifamily and commercial developments beyond CalGreen requirements (GHG-19), and Zoning Code amendments to develop a permitting pathway for carbon capture and storage projects (GHG-30).

| | | | | | |
|---|---------|---|---|---------|---|
| DCD - Funding to support Infill Acceleration Program - PER | | | | | |
| | 400,000 | — | — | 400,000 | — |

Funding to support the Infill Accelerator Program, which will assist with the timely and efficient completion of the County's Infill Program and its ongoing implementation, including Zoning and County Code amendments as directed by the Board during the recent Housing and Infill Workshop. This program was initially established in the mid-2000s but was discontinued during the Great Recession due to funding constraints. It is currently understaffed. Housing and non-residential development in infill areas is aligned with the County's priorities and adopted General Plan. It is one growth path that will reduce Vehicle Miles Traveled (VMT) and associated greenhouse gases, which will further facilitate the County's sustainability efforts and the Board's carbon neutrality goal. This funding will also support implementation of the Infill Program consistent with these goals and priorities. Consultants will assist with evaluating infrastructure constraints, identifying key opportunity sites in priority infill areas such as Green Zones and commercial corridors, and assist with Zoning Code amendments focused on streamlining infill development and housing.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net County Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|------------------------|------------|
| DCD - General Plan Updates Reduction | | | | | |
| | (250,000) | — | — | (250,000) | — |

Planning and Environmental Review Division currently does not have staff capacity to fully scope a General Plan Update due to several competing Long Range Planning priorities. Future budget needs for the General Plan Update are estimated to be \$7-10 million over a four to five year period.

Development Services

Program Overview

The **Development Services** program was added to the budget in FY 2023-24. Development Services shepherds projects through the Development Review Process from the pre-application stage to issuance of the certificate of occupancy, acts as the single point of contact between the applicant and County staff while advocating for the projects.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | — | \$659,417 | \$727,966 | \$68,549 | 10.4% |
| Services & Supplies | \$(39) | \$184,092 | \$111,526 | \$(72,566) | (39.4)% |
| Intrafund Charges | — | \$8,217 | \$94,525 | \$86,308 | 1,050.4% |
| Gross Expenditures | \$(39) | \$851,726 | \$934,017 | \$82,291 | 9.7% |
| Total Expenditures/Appropriations | \$(39) | \$851,726 | \$934,017 | \$82,291 | 9.7% |
| Net Cost | \$(39) | \$851,726 | \$934,017 | \$82,291 | 9.7% |
| Positions | 3.0 | 3.0 | 3.0 | — | —% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in furniture and equipment costs, as well as contracted services.
- Increases in allocated costs for information technology services, software, Wide Area Network (WAN), facility use, liability insurance, and telecommunication.
- Increases in Department overhead costs.

Office of the Director and Administration

Program Overview

The **Office of the Director and Administration** provides management, leadership, and administrative support to the Department of Community Development.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,768,500 | \$2,252,644 | \$2,350,901 | \$98,257 | 4.4% |
| Services & Supplies | \$299,849 | \$299,491 | \$308,267 | \$8,776 | 2.9% |
| Intrafund Charges | \$6,443 | \$34,817 | \$41,830 | \$7,013 | 20.1% |
| Gross Expenditures | \$2,074,791 | \$2,586,952 | \$2,700,998 | \$114,046 | 4.4% |
| Other Intrafund Reimbursements | — | — | \$(672,831) | \$(672,831) | —% |
| Intrafund Reimbursements within Department | \$(486,015) | \$(597,177) | — | \$597,177 | (100.0)% |
| Total Intrafund Reimbursements | \$(486,015) | \$(597,177) | \$(672,831) | \$(75,654) | 12.7% |
| Total Expenditures/Appropriations | \$1,588,776 | \$1,989,775 | \$2,028,167 | \$38,392 | 1.9% |
| Intergovernmental Revenues | \$8,074 | — | — | — | —% |
| Charges for Services | \$29,661 | \$1,846,004 | \$1,999,960 | \$153,956 | 8.3% |
| Revenue | \$37,735 | \$1,846,004 | \$1,999,960 | \$153,956 | 8.3% |
| Other Interfund Reimbursements | \$1,545,886 | — | — | — | —% |
| Total Interfund Reimbursements | \$1,545,886 | — | — | — | —% |
| Total Revenue | \$1,583,621 | \$1,846,004 | \$1,999,960 | \$153,956 | 8.3% |
| Net Cost | \$5,156 | \$143,771 | \$28,207 | \$(115,564) | (80.4)% |
| Positions | 12.0 | 13.0 | 13.0 | — | —% |

Summary of Changes

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

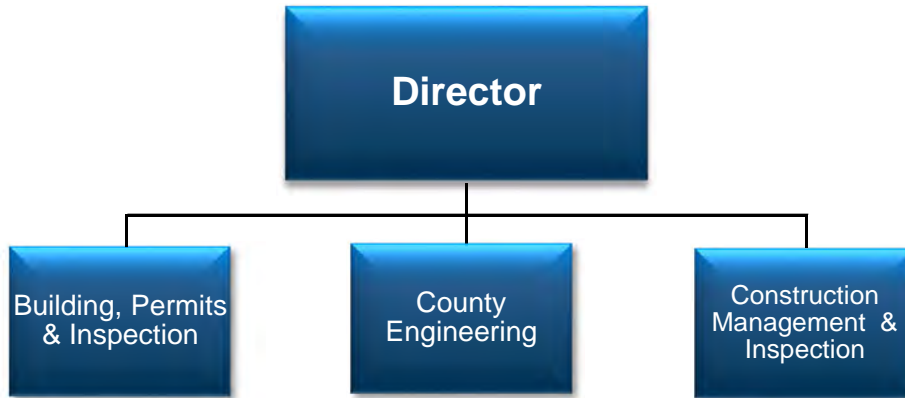
The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs for facilities, telecommunication, liability insurance costs, and other support services.
- Increases in Department overhead reimbursements from divisions within this budget unit.

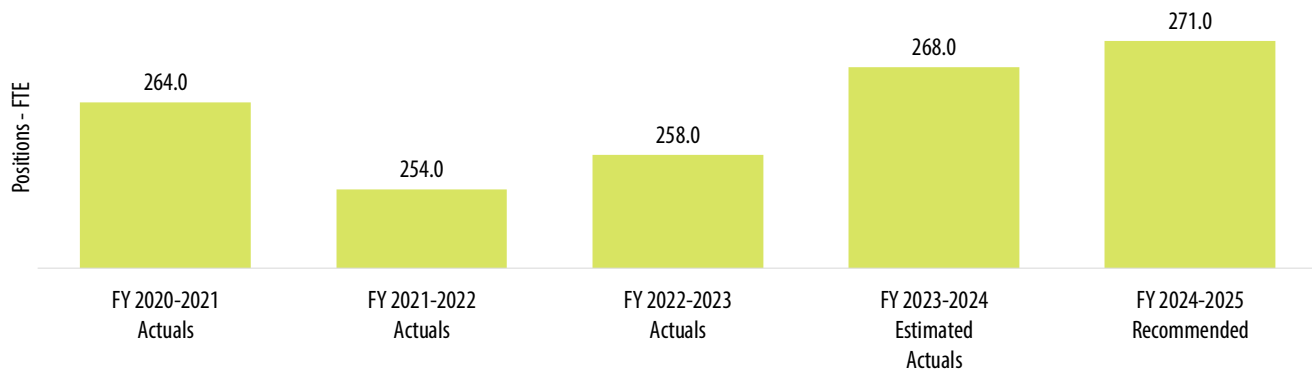
The change in total revenue is due to:

- Increases in Department overhead reimbursements from divisions in the Development and Code budget (BU 2151000).

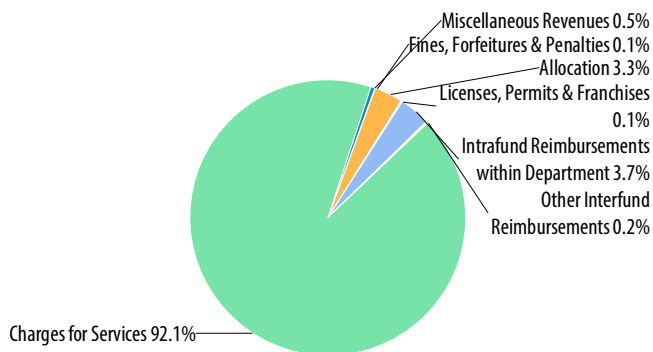
Development and Code Services
Department Structure
Troy Givans, Director



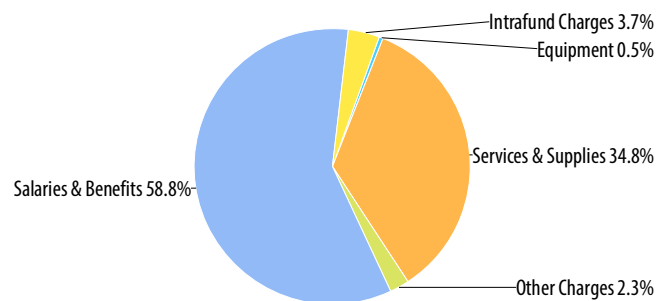
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Development and Code Services (DCS) provides various services to support building and development activities, and to ensure projects are constructed in accordance to California building codes, plans, specifications, and County standards. Services include issuing building permits, plan review, inspections, development fee calculations, surveying, and mapping. The divisions in this budget unit assist property owners, as well as the building community, with development projects and understanding the applicable laws and codes. This budget unit includes the following programs:

- DCS-Building Permits & Inspection (BPI)
- DCS-Construction Management & Inspection (CMID)
- DCS-County Engineering

This Budget Unit is administered under the Department of Community Development (5720000).

Goals

- To provide a construction management and inspection system that delivers consistent and efficient contract administration, inspections, information, and assistance to customers.
- To implement a new and more user friendly Electronic Document Review (EDR) system.
- To provide accurate and timely review of land division maps and site improvement plans as well as land development information.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| DCS - Administrative Services | \$(29,490) | — | — | — | —% |
| DCS - Building Permits & Inspection | \$21,836,224 | \$24,569,602 | \$25,242,567 | \$672,965 | 2.7% |
| DCS - Construction Management and Inspection Division | \$27,071,959 | \$38,451,846 | \$35,566,794 | \$(2,885,052) | (7.5)% |
| DCS - County Engineering | \$12,601,145 | \$15,253,059 | \$16,952,361 | \$1,699,302 | 11.1% |
| Gross Expenditures/Appropriations | \$61,479,837 | \$78,274,507 | \$77,761,722 | \$(512,785) | (0.7)% |
| Total Intrafund Reimbursements | \$(2,254,969) | \$(2,964,306) | \$(2,876,663) | \$87,643 | (3.0)% |
| Total Expenditures/Appropriations | \$59,224,868 | \$75,310,201 | \$74,885,059 | \$(425,142) | (0.6)% |
| Provision for Reserves | — | \$132,042 | \$223,897 | \$91,855 | 69.6% |
| Total Financing Uses | \$59,224,868 | \$75,442,243 | \$75,108,956 | \$(333,287) | (0.4)% |
| Revenue | \$57,449,708 | \$72,595,305 | \$72,149,656 | \$(445,649) | (0.6)% |
| Total Interfund Reimbursements | \$316,357 | \$164,314 | \$164,314 | — | —% |
| Total Revenue | \$57,766,065 | \$72,759,619 | \$72,313,970 | \$(445,649) | (0.6)% |
| Total Use of Fund Balance | \$2,909,744 | \$2,682,624 | \$2,794,986 | \$112,362 | 4.2% |
| Total Financing Sources | \$60,675,809 | \$75,442,243 | \$75,108,956 | \$(333,287) | (0.4)% |
| Net Cost | \$(1,450,941) | — | — | — | —% |
| Positions | 258.0 | 268.0 | 271.0 | 3.0 | 1.1% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$37,463,111 | \$43,657,252 | \$45,733,745 | \$2,076,493 | 4.8% |
| Services & Supplies | \$19,412,446 | \$30,219,963 | \$27,024,482 | \$(3,195,481) | (10.6)% |
| Other Charges | \$744,252 | \$1,259,624 | \$1,771,681 | \$512,057 | 40.7% |
| Equipment | \$65,229 | \$173,362 | \$355,151 | \$181,789 | 104.9% |
| Interfund Charges | \$1,545,886 | — | — | — | —% |
| Intrafund Charges | \$2,248,913 | \$2,964,306 | \$2,876,663 | \$(87,643) | (3.0)% |
| Gross Expenditures | \$61,479,837 | \$78,274,507 | \$77,761,722 | \$(512,785) | (0.7)% |
| Intrafund Reimbursements within Department | \$(2,254,969) | \$(2,964,306) | \$(2,876,663) | \$87,643 | (3.0)% |
| Total Intrafund Reimbursements | \$(2,254,969) | \$(2,964,306) | \$(2,876,663) | \$87,643 | (3.0)% |
| Total Expenditures/Appropriations | \$59,224,868 | \$75,310,201 | \$74,885,059 | \$(425,142) | (0.6)% |
| Provision for Reserves | — | \$132,042 | \$223,897 | \$91,855 | 69.6% |
| Total Financing Uses | \$59,224,868 | \$75,442,243 | \$75,108,956 | \$(333,287) | (0.4)% |
| Licenses, Permits & Franchises | \$61,039 | \$86,000 | \$86,000 | — | —% |
| Fines, Forfeitures & Penalties | \$79,591 | \$52,640 | \$52,640 | — | —% |
| Revenue from Use Of Money & Property | \$(32,446) | — | — | — | —% |
| Intergovernmental Revenues | \$156,631 | — | — | — | —% |
| Charges for Services | \$56,822,236 | \$72,080,288 | \$71,634,639 | \$(445,649) | (0.6)% |
| Miscellaneous Revenues | \$362,658 | \$376,377 | \$376,377 | — | —% |
| Revenue | \$57,449,708 | \$72,595,305 | \$72,149,656 | \$(445,649) | (0.6)% |
| Other Interfund Reimbursements | \$316,357 | \$164,314 | \$164,314 | — | —% |
| Total Interfund Reimbursements | \$316,357 | \$164,314 | \$164,314 | — | —% |
| Total Revenue | \$57,766,065 | \$72,759,619 | \$72,313,970 | \$(445,649) | (0.6)% |
| Reserve Release | — | \$1,231,682 | \$406,749 | \$(824,933) | (67.0)% |
| Fund Balance | \$2,909,744 | \$1,450,942 | \$2,388,237 | \$937,295 | 64.6% |
| Total Use of Fund Balance | \$2,909,744 | \$2,682,624 | \$2,794,986 | \$112,362 | 4.2% |
| Total Financing Sources | \$60,675,809 | \$75,442,243 | \$75,108,956 | \$(333,287) | (0.4)% |
| Net Cost | \$(1,450,941) | — | — | — | —% |
| Positions | 258.0 | 268.0 | 271.0 | 3.0 | 1.1% |

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

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

- 1.0 FTE recommended net Base decrease.
- 4.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCS - Building Permits & Inspection | 591,837 | — | 495,698 | 96,139 | — |
| DCS - Construction Management and Inspection Division | 2,074,033 | (15,968) | 2,058,065 | — | 4.0 |
| DCS - County Engineering | 1,686,904 | — | 1,585,459 | 101,445 | — |

DCS - Administrative Services

Program Overview

The **DCS – Administrative Services** program of Development and Code Services was moved to the Community Development budget (BU 5720000) as part of the September 2021 Department of Community Development reorganization.

FOR INFORMATION ONLY

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$(29,490) | — | — | — | —% |
| Gross Expenditures | \$(29,490) | — | — | — | —% |
| Total Expenditures/Appropriations | \$(29,490) | — | — | — | —% |
| Total Financing Uses | \$(29,490) | — | — | — | —% |
| Total Financing Sources | — | — | — | — | —% |
| Net Cost | \$(29,490) | — | — | — | —% |

DCS - Building Permits & Inspection

Program Overview

DCS – Building Permits and Inspection provides inspection, plan review, and permit issuance for all private construction in the County.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$13,456,813 | \$15,783,085 | \$16,232,196 | \$449,111 | 2.8% |
| Services & Supplies | \$6,722,673 | \$7,799,921 | \$8,025,180 | \$225,259 | 2.9% |
| Other Charges | \$333,398 | \$189,918 | \$188,041 | \$(1,877) | (1.0)% |
| Interfund Charges | \$564,725 | — | — | — | —% |
| Intrafund Charges | \$758,615 | \$796,678 | \$797,150 | \$472 | 0.1% |
| Gross Expenditures | \$21,836,224 | \$24,569,602 | \$25,242,567 | \$672,965 | 2.7% |
| Total Expenditures/Appropriations | \$21,836,224 | \$24,569,602 | \$25,242,567 | \$672,965 | 2.7% |
| Total Financing Uses | \$21,836,224 | \$24,569,602 | \$25,242,567 | \$672,965 | 2.7% |
| Fines, Forfeitures & Penalties | \$602 | — | — | — | —% |
| Revenue from Use Of Money & Property | \$(16,585) | — | — | — | —% |
| Intergovernmental Revenues | \$54,902 | — | — | — | —% |
| Charges for Services | \$22,352,000 | \$23,758,224 | \$24,422,494 | \$664,270 | 2.8% |
| Miscellaneous Revenues | \$28,215 | \$41,200 | \$41,200 | — | —% |
| Revenue | \$22,419,134 | \$23,799,424 | \$24,463,694 | \$664,270 | 2.8% |
| Other Interfund Reimbursements | \$157,099 | — | — | — | —% |
| Total Interfund Reimbursements | \$157,099 | — | — | — | —% |
| Total Revenue | \$22,576,233 | \$23,799,424 | \$24,463,694 | \$664,270 | 2.8% |
| Fund Balance | \$30,169 | \$770,178 | \$778,873 | \$8,695 | 1.1% |
| Total Use of Fund Balance | \$30,169 | \$770,178 | \$778,873 | \$8,695 | 1.1% |
| Total Financing Sources | \$22,606,402 | \$24,569,602 | \$25,242,567 | \$672,965 | 2.7% |
| Net Cost | \$(770,178) | — | — | — | —% |
| Positions | 102.0 | 102.0 | 102.0 | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in Department overhead allocation resulting from increased costs.

- Decreases in allocated costs for support services, primarily resulting from a decrease in liability insurance costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division’s budget unit being fully cost recovered by customer billings. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|----------------------|--------------------------|---------------|----------|-----|
| DCD - On Call Contracts - BPI | 500,000 | — | 403,861 | 96,139 | — |
| Increase in on call contracts for Building Permits and Inspection Division’s Plan Check and Inspection work that needs to be done for SMF airport projects, which current staff is unable to complete due to a lack of skill set within the County. The Division will bring on consultants to do this work and the cost will be passed through to the Airports. | | | | | |
| DCD - Reallocate 1.0 FTE Office Assistant Lv. 2 to 1.0 FTE Engineering Technician - BPI | 30,926 | — | 30,926 | — | — |
| Reallocate 1.0 FTE Office Assistant Lv. 2 position to 1.0 FTE Engineering Technician I/II position. The Engineering Technician position is needed to aid in the coordination of permitting processes within the Building Permits and Inspection Division, which creates a single point of contact for the customer. During the process of applying for a permit, plan review, and permit issuance a single permit technician will shepherd the application through the permitting process. Funding will be offset by project revenue. | | | | | |
| DCD - Reallocate 1.0 FTE Sr. Civil Engineer to 1.0 FTE Principal Civil Engineer - BPI | 23,578 | — | 23,578 | — | — |
| Reallocate 1.0 FTE Senior Civil Engineer position to 1.0 FTE Principal Civil Engineer position to align with Building Permits and Inspection Division’s overall organizational structure and the position’s increase in essential functions such as supervision over multiple sections/programs, division wide process improvement, policy updates for commercial buildings, budget management of consultant contractors, and organizational planning for the Commercial Inspections section and the Engineering section within the Building Permits and Inspection Division. This increase in expenses will be funded by project revenue. | | | | | |
| DCD - Reallocate 1.0 FTE Sr. Office Assistant to 1.0 FTE Administrative Services Officer I - BPI | 37,333 | — | 37,333 | — | — |
| Reallocate 1.0 FTE Sr. Office Assistant position to 1.0 FTE Administrative Services Officer I (ASO I) position to support administrative and clerical functions of the division. The Building Permits and Inspection Division (BPI) gets an average of 400 Public Records Act (PRA) requests per month with one employee dedicated to this effort. Funding will be offset by Fee Program revenue. | | | | | |

DCS - Construction Management and Inspection Division

Program Overview

DCS – Construction Management and Inspection Division ensures that contractors construct public buildings in accordance with approved plans and specifications. The materials testing laboratory handles testing and verification of construction materials and processes used in construction of public improvements.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$17,242,069 | \$19,743,758 | \$21,172,721 | \$1,428,963 | 7.2% |
| Services & Supplies | \$7,878,967 | \$16,088,504 | \$10,951,313 | \$(5,137,191) | (31.9)% |
| Other Charges | \$294,184 | \$987,426 | \$1,502,159 | \$514,733 | 52.1% |
| Equipment | \$21,812 | \$103,362 | \$288,951 | \$185,589 | 179.6% |
| Interfund Charges | \$473,999 | — | — | — | —% |
| Intrafund Charges | \$1,160,927 | \$1,528,796 | \$1,651,650 | \$122,854 | 8.0% |
| Gross Expenditures | \$27,071,959 | \$38,451,846 | \$35,566,794 | \$(2,885,052) | (7.5)% |
| Intrafund Reimbursements within Department | \$(1,202,533) | \$(1,573,909) | \$(1,697,757) | \$(123,848) | 7.9% |
| Total Intrafund Reimbursements | \$(1,202,533) | \$(1,573,909) | \$(1,697,757) | \$(123,848) | 7.9% |
| Total Expenditures/Appropriations | \$25,869,426 | \$36,877,937 | \$33,869,037 | \$(3,008,900) | (8.2)% |
| Provision for Reserves | — | \$132,042 | \$223,897 | \$91,855 | 69.6% |
| Total Financing Uses | \$25,869,426 | \$37,009,979 | \$34,092,934 | \$(2,917,045) | (7.9)% |
| Fines, Forfeitures & Penalties | \$80 | \$14,840 | \$14,840 | — | —% |
| Intergovernmental Revenues | \$80,738 | — | — | — | —% |
| Charges for Services | \$24,379,196 | \$35,486,036 | \$32,945,660 | \$(2,540,376) | (7.2)% |
| Miscellaneous Revenues | \$7,900 | — | — | — | —% |
| Revenue | \$24,467,914 | \$35,500,876 | \$32,960,500 | \$(2,540,376) | (7.2)% |
| Other Interfund Reimbursements | \$13,765 | — | — | — | —% |
| Total Interfund Reimbursements | \$13,765 | — | — | — | —% |
| Total Revenue | \$24,481,679 | \$35,500,876 | \$32,960,500 | \$(2,540,376) | (7.2)% |
| Reserve Release | — | \$1,231,682 | \$406,749 | \$(824,933) | (67.0)% |
| Fund Balance | \$1,665,168 | \$277,421 | \$725,685 | \$448,264 | 161.6% |
| Total Use of Fund Balance | \$1,665,168 | \$1,509,103 | \$1,132,434 | \$(376,669) | (25.0)% |
| Total Financing Sources | \$26,146,847 | \$37,009,979 | \$34,092,934 | \$(2,917,045) | (7.9)% |
| Net Cost | \$(277,420) | — | — | — | —% |
| Positions | 113.0 | 120.0 | 123.0 | 3.0 | 2.5% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in Department overhead charges.

- Decreases in consultant costs.
- Decreases in allocated costs for support services, primarily resulting from a decrease in liability insurance costs and costs related to Department of Technology services.
- Recommended growth detailed later in this section.

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

- This division’s budget unit being fully cost recovered by customer billings. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

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

- CMID Inspection has decreased \$406,749.
- CMID Material Lab has increased \$223,897.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Lab Equipment - CMID L | | | | | |
| | 288,951 | — | 288,951 | — | — |
| Add a new Materials Lab at the airport for SMF Airport projects. Funding will be offset by project revenue. This request is contingent upon approval of another growth request in the Development and Code Services budget (BU 2151000). | | | | | |
| DCD - Add 1.0 FTE Construction Management Specialist - CMID I | | | | | |
| | 130,590 | — | 130,590 | — | 1.0 |
| Add 1.0 FTE Construction Management Specialist position. This position will work on projects for Regional San Plant Projects and Harvest Water Program Support. Currently, this work is performed by construction management staff, however, due to the increase in workload with the Sewer District’s Harvest Water Program, current staff will not be able to absorb the anticipated work. The increased workload is due to Harvest Water Program and Construction Management and Inspection Division’s (CMID) role slightly increasing due to pending service level agreement to be established between CMID and Regional San as part of their separation from the County. Funding will be offset by project revenue. | | | | | |
| DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term) - CMID I | | | | | |
| | 159,714 | — | 159,714 | — | 1.0 |
| Add 1.0 FTE Construction Management Supervisor (Limited Term) position. This position will work on projects related to the SMForward Projects. There are currently no vacant Construction Management Supervisor positions in the Division to support this project. Funding will be offset by project revenue. | | | | | |
| DCD - Add 1.0 FTE Principal Engineering Technician - CMID I | | | | | |
| | 122,558 | — | 122,558 | — | 1.0 |
| Add 1.0 FTE Principal Engineering Technician position to support the Labor Compliance Team. Additional labor compliance staff support is required to process the increased volume of workload across the Construction Management and Inspection Division, due in part to large programs starting construction such as SMForward and Harvest Water, along with increased Capital Improvement Program (CIP) projects from other departments such as Transportation, Waste Management, and Water Resources. Funding will be offset by project revenue. | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Add 1.0 FTE Sr. Civil Engineer (Limited Term) - CMID I | | | | | |
| | 212,142 | — | 212,142 | — | 1.0 |
| Add 1.0 FTE Sr Civil Engineer (Limited Term) position. This position will provide the necessary construction management and resident engineer services for the various Capital Improvement Program (CIP) projects administered by the County’s Department of Transportation (SacDOT), Water Resources, and Waste Management & Recycling. Currently, a mix of consultant staff (equivalent to Senior Civil Engineer) and an existing Associate Engineer are working on projects that would be assigned to this position. The volume of work that has been assigned to consultant staff has shown to support bringing this position in-house, which allows for better succession planning in that class series. This position will be funded through project revenue. | | | | | |
| DCD - Add 4 Vehicles - CMID I | | | | | |
| | 260,298 | — | 260,298 | — | — |
| Add four new vehicles to Construction Management and Inspection Division’s Fleet. This request would provide necessary transportation for the field staff, specifically the inspector and construction management positions. One-time costs for the vehicle purchases totals \$224,560 with ongoing costs of \$35,738. Funding will be provided through project revenue. | | | | | |
| DCD - Lab Equipment (Airports) - CMID L | | | | | |
| | 146,720 | — | 146,720 | — | — |
| New equipment for the new Materials Lab located at SMF Airport. Funding will be offset by project revenue. This request is contingent upon approval of another growth request in the Development and Code Services budget (BU 2151000). | | | | | |
| DCD - Lab Software - CMID L | | | | | |
| | 100,000 | — | 100,000 | — | — |
| Upgrade of existing software and testing equipment for the Materials Lab to meet federal standards for materials testing. Funding will be offset by project revenue. | | | | | |
| DCD - Material Lab Trailer Equipment and Furniture - CMID L | | | | | |
| | 40,000 | — | 40,000 | — | — |
| One-time funding from reserves to purchase cubicle, partitions, and workstations for a new Material Lab Trailer. This request is contingent upon approval of another growth request in the Development and Code Services budget (BU 2151000). | | | | | |
| DCD - New Trailer - CMID L | | | | | |
| | 292,274 | — | 292,274 | — | — |
| One-time funding for a new trailer for the Material Labs at Ecology Lane. This purchase of a new office trailer is to replace the old one, to provide a safe and healthy work environment for staff, minimize costly maintenance and rehab, plus protect existing furnishings and office equipment. Costs are offset by reserves. | | | | | |
| DCD - Reallocate 1.0 FTE Sr. Office Assistant to 1.0 FTE Sr. Office Specialist - CMID I | | | | | |
| | 15,968 | (15,968) | — | — | — |
| Reallocate 1.0 FTE Senior Office Assistant position to 1.0 FTE Senior Office Specialist position. This reallocation is necessary to support the workload of both the Administrative Services Officer I (ASO I) and administration for the internal programs of the Construction Management and Inspection Division. This position will allow for the ASO I to appropriately delegate tasks related to special reporting, internal order budgeting, and special projects for the division chief and programs such as labor compliance. The technicality of these tasks is not appropriate for the current Sr. Office Assistant position. Currently, all these tasks have been handled by the ASO I and the workload has become too heavy, with little help or back up. The cost increase is partially offset by a reduction of a 1.0 FTE Office Specialist position. | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DCD - Reallocation of 1.0 FTE Engineering Technician to 1.0 FTE Principal Construction Inspector - CMID L | 65,064 | — | 65,064 | — | — |
| <p>Reallocate 1.0 FTE Engineering Technician position to 1.0 FTE Principal Construction Inspector position. This position will support the Plant Lab for Regional San Harvest Water and Future SMF Lab (SMForward). Construction Management and Inspection Division's (CMID) is reorganizing several work groups to consolidate multiple sections that support the recently consolidated SacSewer District (formerly Regional San and Sacramento Area Sewer District) in response to SacSewer's forthcoming separation from the County. This reorganization will allow CMID to provide better customer service to SacSewer and maintain the longstanding relationship, which is shifting to a formal contract for services. Part of the reorganization involves reassigning the current Senior Civil Engineer (currently our Lab Manager) to oversee the newly formed SacSewer Section. Funding will be offset by project revenue.</p> | | | | | |
| DCD - Reallocation of 1.0 FTE Engineering Technician to 1.0 FTE Principal Engineering Technician - CMID I | 22,077 | — | 22,077 | — | — |
| <p>Reallocate 1.0 FTE Engineering Technician position to 1.0 FTE Principal Engineering Technician position. This position will support contract management. Assigned duties and tasks for this role require a higher-level of expertise and competency that has not been met by previous hires at the current classification. Funding will be offset by project revenue.</p> | | | | | |
| DCD - Reallocation of 1.0 FTE Engineering Technician to 1.0 FTE Supervising Building Inspector - CMID I | 44,157 | — | 44,157 | — | — |
| <p>Reallocate 1.0 FTE Engineering Technician position to 1.0 FTE Supervising Building Inspector position. This position will work on projects related to County owned buildings and Department of General Services (DGS) new building projects. This work group (Construction Management and Inspection Division's (CMID) County-owned Buildings & Facilities (COBF) Section) previously had a Supervising Inspector position that was re-assigned to the Private Development/Encroachment Section of the Division to meet a growing demand of development/encroachment work and a re-organization of that work section. This change left a void in the COBF Section which has yet to be backfilled. This position is needed to provide technical and supervisory support to the current building inspections assigned to CMID's COBF Section and to provide inspection support for an upcoming increase in workload to be delivered by DGS Architectural Services Division. Funding will be offset by project revenue.</p> | | | | | |
| DCD - Software to Create Efficiencies - CMID I | 173,520 | — | 173,520 | — | — |
| <p>Funding for software to enhance efficiency by reducing the labor involved in utilizing existing software tools and consolidating multiple software programs that will eliminate the need to manage/support multiple systems. The software will also eliminate redundant data entry due to system limitations such as the inability to duplicate/modify records and weak or no internet service at some construction sites, which restricts availability of the software tools. Costs will be offset by project revenue.</p> | | | | | |

DCS - County Engineering

Program Overview

DCS-County Engineering consists of three sections described below:

- Special Districts provides funding for a range of transportation, water, sewer, and drainage capital improvements, landscape maintenance, library facilities, and Sheriff services.
- Site Improvements and Permits reviews and approves improvement plans; assists property owners and developers in subdividing property or constructing improvements; and provides internal support for County departments by reviewing building permits, calculating and assessing infrastructure, road and transit, sewer connection, drainage, and water connection fees. This program also serves the development community by providing copies of plans and specifications of County projects, processing encroachment permits for construction in the public right-of-way, and processing transportation permits for oversize loads.
- Surveys reviews and enforces conditions of approval for final and parcel maps to assure orderly land development in compliance with regulatory requirements; reviews records of survey and corner records to maintain records of property boundaries and survey monuments controlling the boundaries. This program is also responsible for surveying and mapping of county roads and other public facilities operated and maintained by the County, and to maintain a fair and accurate record of said surveys in support of maintenance, improvement and operation of said facilities.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$6,764,229 | \$8,130,409 | \$8,328,828 | \$198,419 | 2.4% |
| Services & Supplies | \$4,840,296 | \$6,331,538 | \$8,047,989 | \$1,716,451 | 27.1% |
| Other Charges | \$116,671 | \$82,280 | \$81,481 | \$(799) | (1.0)% |
| Equipment | \$43,417 | \$70,000 | \$66,200 | \$(3,800) | (5.4)% |
| Interfund Charges | \$507,161 | — | — | — | —% |
| Intrafund Charges | \$329,371 | \$638,832 | \$427,863 | \$(210,969) | (33.0)% |
| Gross Expenditures | \$12,601,145 | \$15,253,059 | \$16,952,361 | \$1,699,302 | 11.1% |
| Intrafund Reimbursements within Department | \$(1,052,437) | \$(1,390,397) | \$(1,178,906) | \$211,491 | (15.2)% |
| Total Intrafund Reimbursements | \$(1,052,437) | \$(1,390,397) | \$(1,178,906) | \$211,491 | (15.2)% |
| Total Expenditures/Appropriations | \$11,548,708 | \$13,862,662 | \$15,773,455 | \$1,910,793 | 13.8% |
| Total Financing Uses | \$11,548,708 | \$13,862,662 | \$15,773,455 | \$1,910,793 | 13.8% |
| Licenses, Permits & Franchises | \$61,039 | \$86,000 | \$86,000 | — | —% |
| Fines, Forfeitures & Penalties | \$78,909 | \$37,800 | \$37,800 | — | —% |
| Revenue from Use Of Money & Property | \$(15,861) | — | — | — | —% |
| Intergovernmental Revenues | \$20,992 | — | — | — | —% |
| Charges for Services | \$10,091,039 | \$12,836,028 | \$14,266,485 | \$1,430,457 | 11.1% |
| Miscellaneous Revenues | \$326,542 | \$335,177 | \$335,177 | — | —% |
| Revenue | \$10,562,661 | \$13,295,005 | \$14,725,462 | \$1,430,457 | 10.8% |
| Other Interfund Reimbursements | \$145,493 | \$164,314 | \$164,314 | — | —% |
| Total Interfund Reimbursements | \$145,493 | \$164,314 | \$164,314 | — | —% |
| Total Revenue | \$10,708,154 | \$13,459,319 | \$14,889,776 | \$1,430,457 | 10.6% |
| Fund Balance | \$1,214,407 | \$403,343 | \$883,679 | \$480,336 | 119.1% |
| Total Use of Fund Balance | \$1,214,407 | \$403,343 | \$883,679 | \$480,336 | 119.1% |
| Total Financing Sources | \$11,922,561 | \$13,862,662 | \$15,773,455 | \$1,910,793 | 13.8% |
| Net Cost | \$(373,853) | — | — | — | —% |
| Positions | 43.0 | 46.0 | 46.0 | — | —% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increase in software costs.

- Increase in Public Works Services costs, as the Surveys Division collects fees on behalf of the Surveys and Construction Management and Inspection Divisions, which are then paid to these Divisions.
- Increases in allocated costs for legal services, Wide Area Network (WAN), Department of Personnel Services, and facility use charges.
- Decreases in other allocated costs, primarily resulting from a decrease in liability insurance costs.
- Recommended growth detailed later in this section.

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

- This division’s budget unit being fully cost recovered by customer billings. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Accela and Trimble Business Center Licenses - SRVY | | | | | |
| | 10,000 | — | 10,000 | — | — |
| Additional Accela software user licenses and Trimble Business Center (CAD software) license for the Surveys Division. The Division replaced three Total Data Stations in FY 2023-24 and will need to replace one in FY 2024-25. This increase is for a user license on the new Trimble Business Center and Accela user access for the new Accela module. Costs will be offset by project revenue. This request is contingent upon approval of another linked growth request in the Development and Code Services budget (BU 2151000). | | | | | |
| DCD - Accela Module - SIPS | | | | | |
| | 10,000 | — | 10,000 | — | — |
| Creation of an Accela Module for the Site Improvements and Permits Division (SIPS). The Accela module is a cloud-based platform that provides permitting, licensing, and code enforcement solutions. Funding will be offset by project revenue. | | | | | |
| DCD - Consultant Services - SRVY | | | | | |
| | 1,287,500 | — | 1,287,500 | — | — |
| Increase consultant services to meet the demands of Surveys section workloads. With the significant workload from development and various County departments, along with the short timelines, staff cannot meet all the deadlines. The Surveys Division needs consultant assistance to help complete necessary tasks. Funding will be offset by project revenue. | | | | | |
| DCD - Education and Training - SRVY | | | | | |
| | 12,000 | — | 12,000 | — | — |
| Increase in professional development expenses per the Association of Professional Engineers, County of Sacramento (APEC) labor agreement. There are eight members in Surveys Division under this labor agreement. Funding will be offset by project revenue. | | | | | |
| DCD - Education Reimbursements - SVRY | | | | | |
| | 3,000 | — | 3,000 | — | — |
| Increase for training and education for Survey Technicians and Assistant Land Surveyors to attend Sacramento City New Survey Technology classes to obtain their Land Surveyor in Training (LSIT) certification. Funding will be offset by project revenue. | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - New Surveying Data Collector - SRVY | | | | | |
| | 66,200 | — | 66,200 | — | — |
| One-time funding for a new Data Collector and one Trimble Global Navigation Satellite System (GNSS) Antenna for the field office use as a result of more field work. Surveys Division has five Party Chief positions. The fifth Party Chief needs a total station and GNSS antenna to perform their work. There is a potential total of 10 staff members who could be using either GNSS or total station instruments at any given time. The Division's current instrument resources fall short of equipping survey crews to fulfill their workload demand. Funding will be offset by project revenue. | | | | | |
| DCD - Reallocate 1.0 FTE Assistant Civil Engineer to 1.0 FTE Associate Civil Engineer - SIPS | | | | | |
| | 30,704 | — | 30,704 | — | — |
| Reallocate 1.0 FTE Assistant Civil Engineer position to 1.0 FTE Associate Civil Engineer position, which will allow for the unit to complete more complex work allowed by the Associate Engineering level. Based on the analysis of the workload, a total of 3.0 FTE Associate Civil Engineers would be needed, however, Site Improvements and Permits Division (SIPS) is reallocating one position. SIPS will prioritize the workload so that all critical deadlines are met with the total number of allocations already provided. This position will be fully funded through project revenue. | | | | | |
| DCD - Survey Tools - Surveys | | | | | |
| | 11,000 | — | 11,000 | — | — |
| Replacement of existing survey tools such as drills, chargers, batteries, survey rods, and tips due to wear over time. Funding will be offset by project revenue. | | | | | |
| DCD - Total Data Station Maintenance - SRVY | | | | | |
| | 5,000 | — | 5,000 | — | — |
| Increase in maintenance costs for the new Total Data station. Costs will be offset by project revenue. This request is contingent upon approval of another growth request in the Development and Code Services budget (BU 2151000). | | | | | |
| DCD - Update and Implement County Policies and Procedures - SD | | | | | |
| | 250,000 | — | 148,555 | 101,445 | — |
| One-time increase in consulting services to assist with updating and implementing County policies and procedures relating to Public Facility Financing Plans (PFFP), Fiscal Impact Analyses (FIA), and Urban Services Plans (USP). In parallel with the effort that resulted from the Ray Kerridge report, the Office of the County Executive is leading a countywide change effort to update and streamline County policies. It was identified through this process that the development community and executive leadership wanted to see changes in the County's approach to the fiscal documents needed for development. This process of updating the guidelines requires the expertise of the County's fiscal consultant due to the technical nature of creating new policies surrounding the PFFP, FIA and USP fiscal documents. The consultant is assisting staff with creating the approaches, outreach to internal and external stakeholders, writing the policies/guidelines/procedures, and helping with the Board presentation. This process requires additional consultant time. Funding will be offset by Fee Program revenue. | | | | | |
| DCD - Webcams - SIPS | | | | | |
| | 1,500 | — | 1,500 | — | — |
| Funding for webcams for all Site Improvements and Permits Division (SIPS) staff. Per the Process Improvement initiative and direction from executive management, staff will require webcam equipment for virtual meetings. Staff currently do not have webcams for their computers. Funding will be offset by project revenue. | | | | | |

Building Inspection

Budget Unit Functions & Responsibilities

The **Building Inspection** special revenue fund provides financing through building permit fees and direct charges for services delivered to ensure compliant privately-built structures within the Sacramento County Unincorporated Area. This Budget Unit is administered under the Department of Community Development.

Goals

- Ensure financing is available for division operations via fees and labor rates.
- Collect Building Permit fees as directed by the fee ordinance adopted by the Board of Supervisors.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Building Inspection | \$22,787,488 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Gross Expenditures/Appropriations | \$22,787,488 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Total Expenditures/Appropriations | \$22,787,488 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Total Financing Uses | \$22,787,488 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Revenue | \$19,819,377 | \$20,145,496 | \$23,058,553 | \$2,913,057 | 14.5% |
| Total Revenue | \$19,819,377 | \$20,145,496 | \$23,058,553 | \$2,913,057 | 14.5% |
| Total Use of Fund Balance | \$5,205,075 | \$4,392,148 | \$1,305,843 | \$(3,086,305) | (70.3)% |
| Total Financing Sources | \$25,024,452 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Net Cost | \$(2,236,964) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$22,370,776 | \$24,104,644 | \$23,931,396 | \$(173,248) | (0.7)% |
| Other Charges | \$416,712 | \$433,000 | \$433,000 | — | —% |
| Gross Expenditures | \$22,787,488 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Total Expenditures/Appropriations | \$22,787,488 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Total Financing Uses | \$22,787,488 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Licenses, Permits & Franchises | \$19,115,653 | \$19,558,495 | \$22,471,552 | \$2,913,057 | 14.9% |
| Revenue from Use Of Money & Property | \$433,671 | \$30,000 | \$30,000 | — | —% |
| Intergovernmental Revenues | \$57,465 | \$50,000 | \$50,000 | — | —% |
| Charges for Services | \$201,150 | \$498,501 | \$498,501 | — | —% |
| Miscellaneous Revenues | \$11,437 | \$8,500 | \$8,500 | — | —% |
| Revenue | \$19,819,377 | \$20,145,496 | \$23,058,553 | \$2,913,057 | 14.5% |
| Total Revenue | \$19,819,377 | \$20,145,496 | \$23,058,553 | \$2,913,057 | 14.5% |
| Reserve Release | — | \$2,155,185 | — | \$(2,155,185) | (100.0)% |
| Fund Balance | \$5,205,075 | \$2,236,963 | \$1,305,843 | \$(931,120) | (41.6)% |
| Total Use of Fund Balance | \$5,205,075 | \$4,392,148 | \$1,305,843 | \$(3,086,305) | (70.3)% |
| Total Financing Sources | \$25,024,452 | \$24,537,644 | \$24,364,396 | \$(173,248) | (0.7)% |
| Net Cost | \$(2,236,964) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to a net decrease in allocated costs for support services, primarily resulting from a decrease in Liability Insurance costs.

The change in total revenue is primarily due to a projected increase in permit fee revenue from the SMF Forward and other County capital projects.

There are no changes to reserves.

Affordability Fee

Budget Unit Functions & Responsibilities

The **Affordability Fee** is collected pursuant to Sacramento County Code Section 22.35.050 and used to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected are transferred to and administered by the Sacramento Housing and Redevelopment Agency (SHRA) who governs the funds consistent with Chapter 22.35 of the Sacramento County Code. A portion of the funds may be used to cover reasonable administrative expenses.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Affordability Fee | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Gross Expenditures/Appropriations | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Total Expenditures/Appropriations | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Total Financing Uses | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Revenue | \$3,155,147 | \$3,422,295 | \$5,562,000 | \$2,139,705 | 62.5% |
| Total Revenue | \$3,155,147 | \$3,422,295 | \$5,562,000 | \$2,139,705 | 62.5% |
| Total Use of Fund Balance | \$414,931 | \$77,705 | \$600,000 | \$522,295 | 672.2% |
| Total Financing Sources | \$3,570,078 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Net Cost | \$(77,705) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Gross Expenditures | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Total Expenditures/Appropriations | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Total Financing Uses | \$3,492,373 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Licenses, Permits & Franchises | \$3,128,582 | \$3,422,295 | \$5,562,000 | \$2,139,705 | 62.5% |
| Revenue from Use Of Money & Property | \$26,565 | — | — | — | —% |
| Revenue | \$3,155,147 | \$3,422,295 | \$5,562,000 | \$2,139,705 | 62.5% |
| Total Revenue | \$3,155,147 | \$3,422,295 | \$5,562,000 | \$2,139,705 | 62.5% |
| Fund Balance | \$414,931 | \$77,705 | \$600,000 | \$522,295 | 672.2% |
| Total Use of Fund Balance | \$414,931 | \$77,705 | \$600,000 | \$522,295 | 672.2% |
| Total Financing Sources | \$3,570,078 | \$3,500,000 | \$6,162,000 | \$2,662,000 | 76.1% |
| Net Cost | \$(77,705) | — | — | — | —% |

Summary of Changes

The change in total appropriations and total revenue is due to an anticipated increase in residential building permits including the affordable housing fee surcharge in the unincorporated areas of the County.

Fair Housing Services

Budget Unit Functions & Responsibilities

Fair Housing Services budget unit provided oversight of the fair housing services contract for unincorporated County residents and retirement liability payments for the Sacramento Regional Human Rights/ Fair Housing Commission. Effective FY 2024-25, fair housing contract services will be provided within the Department of Homeless Services and Housing (5820000) and retirement liability payments will be budgeted in the Non-Departmental Costs/General Fund Budget Unit (5770000).

FOR INFORMATION ONLY

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Fair Housing Services | \$201,719 | \$226,342 | — | \$(226,342) | (100.0)% |
| Gross Expenditures/Appropriations | \$201,719 | \$226,342 | — | \$(226,342) | (100.0)% |
| Total Expenditures/Appropriations | \$201,719 | \$226,342 | — | \$(226,342) | (100.0)% |
| Net Cost | \$201,719 | \$226,342 | — | \$(226,342) | (100.0)% |

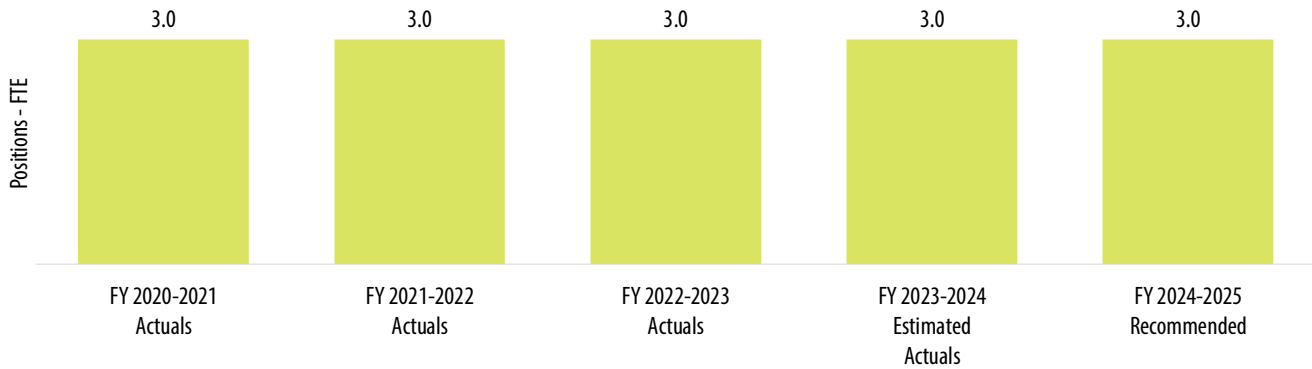
Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$146,082 | \$167,000 | — | \$(167,000) | (100.0)% |
| Other Charges | \$55,637 | \$57,842 | — | \$(57,842) | (100.0)% |
| Intrafund Charges | — | \$1,500 | — | \$(1,500) | (100.0)% |
| Gross Expenditures | \$201,719 | \$226,342 | — | \$(226,342) | (100.0)% |
| Total Expenditures/Appropriations | \$201,719 | \$226,342 | — | \$(226,342) | (100.0)% |
| Net Cost | \$201,719 | \$226,342 | — | \$(226,342) | (100.0)% |

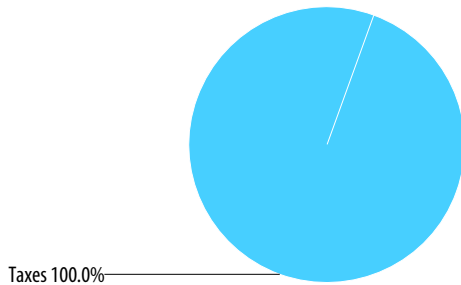
Connector Joint Powers Authority
Department Structure
Derek Minnema, Executive Director



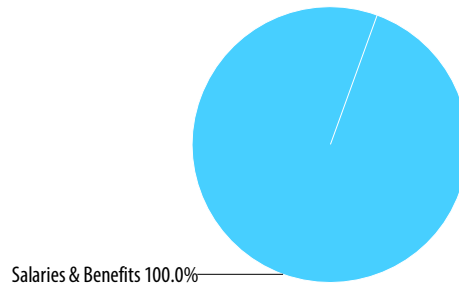
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Capital Southeast **Connector Joint Powers Authority** was formed in December 2006 to plan and construct a proposed 35-mile roadway spanning from Interstate 5, south of Elk Grove, to Highway 50 in El Dorado County, just east of El Dorado Hills. The Connector will link communities in El Dorado and Sacramento Counties and the cities of Folsom, Rancho Cordova and Elk Grove, alleviating traffic congestion on Highway 50, Interstate 5 and State Route 99. The Connector is being planned to reduce the distance traveled and save time during rush hour, enabling drivers to use a more direct route for faster, safer travel. The County budget document reflects only the salary and benefit appropriations of the Connector Joint Powers Authority (JPA).

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Capital Southeast Connector JPA | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Gross Expenditures/Appropriations | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Total Expenditures/Appropriations | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Total Financing Uses | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Revenue | \$742,588 | \$806,646 | \$796,881 | \$(9,765) | (1.2)% |
| Total Revenue | \$742,588 | \$806,646 | \$796,881 | \$(9,765) | (1.2)% |
| Total Financing Sources | \$742,588 | \$806,646 | \$796,881 | \$(9,765) | (1.2)% |
| Net Cost | — | \$(10,302) | — | \$10,302 | (100.0)% |
| Positions | 3.0 | 3.0 | 3.0 | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Gross Expenditures | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Total Expenditures/Appropriations | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Total Financing Uses | \$742,588 | \$796,344 | \$796,881 | \$537 | 0.1% |
| Taxes | \$742,588 | \$806,646 | \$796,881 | \$(9,765) | (1.2)% |
| Revenue | \$742,588 | \$806,646 | \$796,881 | \$(9,765) | (1.2)% |
| Total Revenue | \$742,588 | \$806,646 | \$796,881 | \$(9,765) | (1.2)% |
| Total Financing Sources | \$742,588 | \$806,646 | \$796,881 | \$(9,765) | (1.2)% |
| Net Cost | — | \$(10,302) | — | \$10,302 | (100.0)% |
| Positions | 3.0 | 3.0 | 3.0 | — | —% |

Summary of Changes

The change in total appropriations and matching revenue is due to increases in negotiated salary and benefits costs and allocations for pension obligation bond payments.

Cooperative Extension

Budget Unit Functions & Responsibilities

The **Cooperative Extension** extends information development from the University of California to enhance the quality of life and environmental and economic well being for the citizens of Sacramento County through research and education. Cooperative Extension has research support and organizational capacity in agriculture and natural resources, in family and consumer sciences, in community resources development, and in youth development.

Goals

- Assist the County to meet current and emerging needs for food production, sustainable and livable communities, healthy families, and public health and safety.
- Update and refine needs assessment of the current customer base through one-on-one consultations, surveys, and newsletters.
- Enhance awareness and delivery of extension research and programs through technology, presentations, reports, and informational brochures.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Cooperative Extension | \$451,476 | \$548,126 | \$598,899 | \$50,773 | 9.3% |
| Gross Expenditures/Appropriations | \$451,476 | \$548,126 | \$598,899 | \$50,773 | 9.3% |
| Total Expenditures/Appropriations | \$451,476 | \$548,126 | \$598,899 | \$50,773 | 9.3% |
| Revenue | \$10,425 | — | — | — | —% |
| Total Revenue | \$10,425 | — | — | — | —% |
| Net Cost | \$441,051 | \$548,126 | \$598,899 | \$50,773 | 9.3% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$166,476 | \$233,045 | \$253,782 | \$20,737 | 8.9% |
| Other Charges | \$285,000 | \$315,000 | \$345,000 | \$30,000 | 9.5% |
| Intrafund Charges | — | \$81 | \$117 | \$36 | 44.4% |
| Gross Expenditures | \$451,476 | \$548,126 | \$598,899 | \$50,773 | 9.3% |
| Total Expenditures/Appropriations | \$451,476 | \$548,126 | \$598,899 | \$50,773 | 9.3% |
| Miscellaneous Revenues | \$10,425 | — | — | — | —% |
| Revenue | \$10,425 | — | — | — | —% |
| Total Revenue | \$10,425 | — | — | — | —% |
| Net Cost | \$441,051 | \$548,126 | \$598,899 | \$50,773 | 9.3% |

Summary of Changes

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

The change in total appropriations is due to:

- An increase in allocated costs for facilities.
- Recommended growth detailed later in this section.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|-----------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Cooperative Extension | 30,000 | — | — | 30,000 | — |

Recommended Growth Detail for the Program

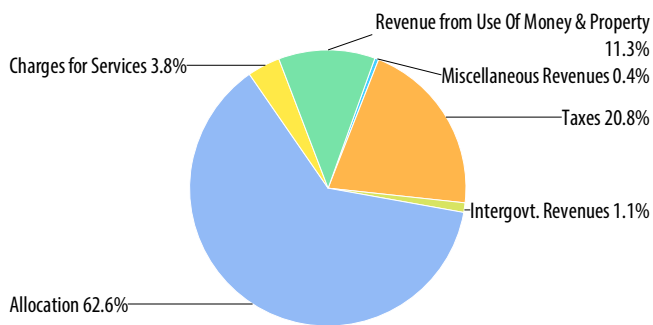
| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| UCCE - Partnership Match | | | | | |
| | 30,000 | — | — | 30,000 | — |

Add funding for the tri-county partnership agreement to provide monetary support to the University of California (UC) for program services, which include Agriculture and Natural Resources, Pest Management, Youth Development (4-H), Nutrition, Family and Consumer Sciences, Master Gardner, and Water Wise/Stormwater Management, among others. Funded by the General Fund.

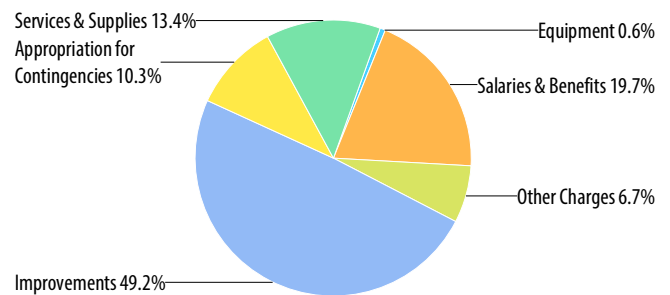
Carmichael Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District (CRPD)** is a dependent special district governed by a five member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serve as the ex-officio directors of the District. The Carmichael Recreation and Park District provides park and recreation services for the 42,408 residents of the unincorporated area within portions of Carmichael and Fair Oaks, encompassing a 9.25 square mile area. The CRPD does not use County employees. Programs include:

- Carmichael Recreation and Park District
- Capital Projects Series 2023 A-1&2
- Debt Service Series 2023 A-1
- Debt Service Series 2023 A-2

Goals

- Encourage community involvement and responsibility through collaborative efforts and partnerships.
- Promote the usage of district facilities, programs and opportunities by all members of the community.
- Modernize, renovate and maintain the existing developed facilities and recreational areas.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Capital Project Series 2023 A-1&2 | — | \$9,875,217 | \$8,240,105 | \$(1,635,112) | (16.6)% |
| Carmichael Recreation and Park District | \$5,767,364 | \$7,544,170 | \$6,514,557 | \$(1,029,613) | (13.6)% |
| Debt Service Series 2023 A-1 | — | \$405,281 | \$650,124 | \$244,843 | 60.4% |
| Debt Service Series 2023 A-2 | — | \$1,027,794 | \$1,772,572 | \$744,778 | 72.5% |
| Gross Expenditures/Appropriations | \$5,767,364 | \$18,852,462 | \$17,177,358 | \$(1,675,104) | (8.9)% |
| Total Expenditures/Appropriations | \$5,767,364 | \$18,852,462 | \$17,177,358 | \$(1,675,104) | (8.9)% |
| Provision for Reserves | — | \$55,000 | — | \$(55,000) | (100.0)% |
| Total Financing Uses | \$5,767,364 | \$18,907,462 | \$17,177,358 | \$(1,730,104) | (9.2)% |
| Revenue | \$5,885,005 | \$7,228,914 | \$6,425,774 | \$(803,140) | (11.1)% |
| Total Interfund Reimbursements | \$31,705 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Revenue | \$5,916,710 | \$7,400,517 | \$6,425,774 | \$(974,743) | (13.2)% |
| Total Use of Fund Balance | \$1,175,390 | \$11,506,945 | \$10,751,584 | \$(755,361) | (6.6)% |
| Total Financing Sources | \$7,092,100 | \$18,907,462 | \$17,177,358 | \$(1,730,104) | (9.2)% |
| Net Cost | \$(1,324,736) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,719,609 | \$3,253,070 | \$3,391,367 | \$138,297 | 4.3% |
| Services & Supplies | \$2,056,179 | \$2,436,679 | \$2,308,481 | \$(128,198) | (5.3)% |
| Other Charges | — | \$438,206 | \$1,151,130 | \$712,924 | 162.7% |
| Improvements | \$913,049 | \$11,017,007 | \$8,449,814 | \$(2,567,193) | (23.3)% |
| Equipment | \$78,527 | \$212,631 | \$105,000 | \$(107,631) | (50.6)% |
| Appropriation for Contingencies | — | \$1,494,869 | \$1,771,566 | \$276,697 | 18.5% |
| Gross Expenditures | \$5,767,364 | \$18,852,462 | \$17,177,358 | \$(1,675,104) | (8.9)% |
| Total Expenditures/Appropriations | \$5,767,364 | \$18,852,462 | \$17,177,358 | \$(1,675,104) | (8.9)% |
| Provision for Reserves | — | \$55,000 | — | \$(55,000) | (100.0)% |
| Total Financing Uses | \$5,767,364 | \$18,907,462 | \$17,177,358 | \$(1,730,104) | (9.2)% |
| Taxes | \$2,563,982 | \$3,662,042 | \$3,569,968 | \$(92,074) | (2.5)% |
| Revenue from Use Of Money & Property | \$1,481,348 | \$1,687,082 | \$1,946,486 | \$259,404 | 15.4% |
| Intergovernmental Revenues | \$254,885 | \$1,066,967 | \$185,320 | \$(881,647) | (82.6)% |
| Charges for Services | \$611,135 | \$634,500 | \$653,500 | \$19,000 | 3.0% |
| Miscellaneous Revenues | \$973,654 | \$178,323 | \$70,500 | \$(107,823) | (60.5)% |
| Revenue | \$5,885,005 | \$7,228,914 | \$6,425,774 | \$(803,140) | (11.1)% |
| Other Interfund Reimbursements | \$31,705 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Interfund Reimbursements | \$31,705 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Revenue | \$5,916,710 | \$7,400,517 | \$6,425,774 | \$(974,743) | (13.2)% |
| Fund Balance | \$1,175,390 | \$11,506,945 | \$10,751,584 | \$(755,361) | (6.6)% |
| Total Use of Fund Balance | \$1,175,390 | \$11,506,945 | \$10,751,584 | \$(755,361) | (6.6)% |
| Total Financing Sources | \$7,092,100 | \$18,907,462 | \$17,177,358 | \$(1,730,104) | (9.2)% |
| Net Cost | \$(1,324,736) | — | — | — | —% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit.

Carmichael Recreation and Park District

Program Overview

Carmichael Recreation and Park District (CRPD) represents the CRPD General Fund. The main sources of revenue are property taxes, leases/rentals, and recreation programs. The main types of expenditures include the operations budget of salaries and benefits, services and supplies; capital equipment and projects.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,719,609 | \$3,253,070 | \$3,391,367 | \$138,297 | 4.3% |
| Services & Supplies | \$2,056,179 | \$2,376,679 | \$2,308,481 | \$(68,198) | (2.9)% |
| Improvements | \$913,049 | \$1,201,790 | \$209,709 | \$(992,081) | (82.6)% |
| Equipment | \$78,527 | \$212,631 | \$105,000 | \$(107,631) | (50.6)% |
| Appropriation for Contingencies | — | \$500,000 | \$500,000 | — | —% |
| Gross Expenditures | \$5,767,364 | \$7,544,170 | \$6,514,557 | \$(1,029,613) | (13.6)% |
| Total Expenditures/Appropriations | \$5,767,364 | \$7,544,170 | \$6,514,557 | \$(1,029,613) | (13.6)% |
| Provision for Reserves | — | \$55,000 | — | \$(55,000) | (100.0)% |
| Total Financing Uses | \$5,767,364 | \$7,599,170 | \$6,514,557 | \$(1,084,613) | (14.3)% |
| Taxes | \$2,563,982 | \$2,627,042 | \$2,734,763 | \$107,721 | 4.1% |
| Revenue from Use Of Money & Property | \$1,481,348 | \$1,596,000 | \$1,676,486 | \$80,486 | 5.0% |
| Intergovernmental Revenues | \$254,885 | \$1,066,967 | \$177,209 | \$(889,758) | (83.4)% |
| Charges for Services | \$611,135 | \$634,500 | \$653,500 | \$19,000 | 3.0% |
| Miscellaneous Revenues | \$973,654 | \$178,323 | \$70,500 | \$(107,823) | (60.5)% |
| Revenue | \$5,885,005 | \$6,102,832 | \$5,312,458 | \$(790,374) | (13.0)% |
| Other Interfund Reimbursements | \$31,705 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Interfund Reimbursements | \$31,705 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Revenue | \$5,916,710 | \$6,274,435 | \$5,312,458 | \$(961,977) | (15.3)% |
| Fund Balance | \$1,175,390 | \$1,324,735 | \$1,202,099 | \$(122,636) | (9.3)% |
| Total Use of Fund Balance | \$1,175,390 | \$1,324,735 | \$1,202,099 | \$(122,636) | (9.3)% |
| Total Financing Sources | \$7,092,100 | \$7,599,170 | \$6,514,557 | \$(1,084,613) | (14.3)% |
| Net Cost | \$(1,324,736) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- An increase in salary and benefit costs.

- A decrease in Agricultural/Horticulture supplies and contracted services.
- A decrease in equipment that was received in FY 2023-24.
- A decrease in grant-funded improvements, due to the timeline of the project.

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

- An increase in estimated property tax.
- An increase in rental income and recreational services charges.
- A decrease in grant revenues, due to the timeline of grant funded projects.

There are no changes to reserves.

Capital Project Series 2023 A-1&2

Program Overview

Capital Project Series 2023 A-1&2 represents the Series 2023 A-1 (tax exempt) & 2 (taxable) of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2023 are bond proceeds and related interest earnings. Expenditure allocations are restricted to improvements to CRPD property and facilities to construct/renovate aging restrooms and facilities; make safety/security/handicapped accessibility improvements; and upgrade playgrounds, features, and amenities.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | — | \$60,000 | — | \$(60,000) | (100.0)% |
| Improvements | — | \$9,815,217 | \$8,240,105 | \$(1,575,112) | (16.0)% |
| Gross Expenditures | — | \$9,875,217 | \$8,240,105 | \$(1,635,112) | (16.6)% |
| Total Expenditures/Appropriations | — | \$9,875,217 | \$8,240,105 | \$(1,635,112) | (16.6)% |
| Total Financing Uses | — | \$9,875,217 | \$8,240,105 | \$(1,635,112) | (16.6)% |
| Revenue from Use Of Money & Property | — | \$80,797 | \$230,000 | \$149,203 | 184.7% |
| Revenue | — | \$80,797 | \$230,000 | \$149,203 | 184.7% |
| Total Revenue | — | \$80,797 | \$230,000 | \$149,203 | 184.7% |
| Fund Balance | — | \$9,794,420 | \$8,010,105 | \$(1,784,315) | (18.2)% |
| Total Use of Fund Balance | — | \$9,794,420 | \$8,010,105 | \$(1,784,315) | (18.2)% |
| Total Financing Sources | — | \$9,875,217 | \$8,240,105 | \$(1,635,112) | (16.6)% |
| Net Cost | — | — | — | — | —% |

Summary of Changes

Appropriations and revenues are related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2023A-1 and 2023A-2. The allocation is used to fund Capital projects.

The change in total appropriations is due to a decrease in projects remaining project costs. Projects that have been completed include:

- Sierra Rooms & Boiler Roof (west) Phase 2
- 200 Wings – Roof Phase 1
- 700 Wings – Roofs Phase 2
- 500 Wings – Roofs Phase 1

The change in total revenue is due to an increase in interest earnings.

Debt Service Series 2023 A-1

Program Overview

Debt Service Series 2023A-1 represents the Series 2023 A-1 debt service on the tax exempt bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. Expenditures are restricted to principal and interest payments.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Other Charges | — | \$225,567 | \$225,567 | — | —% |
| Appropriation for Contingencies | — | \$179,714 | \$424,557 | \$244,843 | 136.2% |
| Gross Expenditures | — | \$405,281 | \$650,124 | \$244,843 | 60.4% |
| Total Expenditures/Appropriations | — | \$405,281 | \$650,124 | \$244,843 | 60.4% |
| Total Financing Uses | — | \$405,281 | \$650,124 | \$244,843 | 60.4% |
| Taxes | — | \$100,000 | \$51,111 | \$(48,889) | (48.9)% |
| Revenue from Use Of Money & Property | — | \$3,810 | \$15,000 | \$11,190 | 293.7% |
| Revenue | — | \$103,810 | \$66,111 | \$(37,699) | (36.3)% |
| Total Revenue | — | \$103,810 | \$66,111 | \$(37,699) | (36.3)% |
| Fund Balance | — | \$301,471 | \$584,013 | \$282,542 | 93.7% |
| Total Use of Fund Balance | — | \$301,471 | \$584,013 | \$282,542 | 93.7% |
| Total Financing Sources | — | \$405,281 | \$650,124 | \$244,843 | 60.4% |
| Net Cost | — | — | — | — | —% |

Summary of Changes

The appropriations and revenues are related to the voter approved General Obligation Bonds, representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

The change in total appropriations is due to:

- An increase in contingency.

The change in total revenue is due to:

- A decrease in estimated tax revenue.
- An estimated increase in interest earnings.

Debt Service Series 2023 A-2

Program Overview

Debt Service Series 2023A-2 represents the Series 2023 A-2 debt service on the taxable bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. Expenditures are restricted to principal and interest payments.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Other Charges | — | \$212,639 | \$925,563 | \$712,924 | 335.3% |
| Appropriation for Contingencies | — | \$815,155 | \$847,009 | \$31,854 | 3.9% |
| Gross Expenditures | — | \$1,027,794 | \$1,772,572 | \$744,778 | 72.5% |
| Total Expenditures/Appropriations | — | \$1,027,794 | \$1,772,572 | \$744,778 | 72.5% |
| Total Financing Uses | — | \$1,027,794 | \$1,772,572 | \$744,778 | 72.5% |
| Taxes | — | \$935,000 | \$784,094 | \$(150,906) | (16.1)% |
| Revenue from Use Of Money & Property | — | \$6,475 | \$25,000 | \$18,525 | 286.1% |
| Intergovernmental Revenues | — | — | \$8,111 | \$8,111 | —% |
| Revenue | — | \$941,475 | \$817,205 | \$(124,270) | (13.2)% |
| Total Revenue | — | \$941,475 | \$817,205 | \$(124,270) | (13.2)% |
| Fund Balance | — | \$86,319 | \$955,367 | \$869,048 | 1,006.8% |
| Total Use of Fund Balance | — | \$86,319 | \$955,367 | \$869,048 | 1,006.8% |
| Total Financing Sources | — | \$1,027,794 | \$1,772,572 | \$744,778 | 72.5% |
| Net Cost | — | — | — | — | —% |

Summary of Changes

Appropriations and revenue are related to the voter approved General Obligation Bonds representing property tax levies and related interest earnings to cover the debt service obligation for principal and interest expense payments.

The change in total appropriations is due to:

- An increase in interest expense payments.
- An increase in contingency.

The change in total revenue is due to:

- An increase in earned interest.
- A decrease in estimated tax revenue.

Carmichael RPD Assessment District

Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District Parks Maintenance and Recreation Improvement District** (Carmichael RPD Assessment District) was approved by the voters in April 2014 to provide funding for installation, renovation, maintenance and servicing of public recreational facilities and improvements, and incidental associated expenses, within the Carmichael Recreation and Park District. The District’s assessment was invalidated by Sacramento County Superior Court and funds claimed by eligible applicants have been refunded. There are no new direct levies being assessed or paid.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Carmichael RPD Assessment District | \$115,627 | \$171,603 | — | \$(171,603) | (100.0)% |
| Gross Expenditures/Appropriations | \$115,627 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Expenditures/Appropriations | \$115,627 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Financing Uses | \$115,627 | \$171,603 | — | \$(171,603) | (100.0)% |
| Revenue | \$8,216 | — | — | — | —% |
| Total Revenue | \$8,216 | — | — | — | —% |
| Total Use of Fund Balance | \$279,014 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Financing Sources | \$287,230 | \$171,603 | — | \$(171,603) | (100.0)% |
| Net Cost | \$(171,603) | — | — | — | —% |

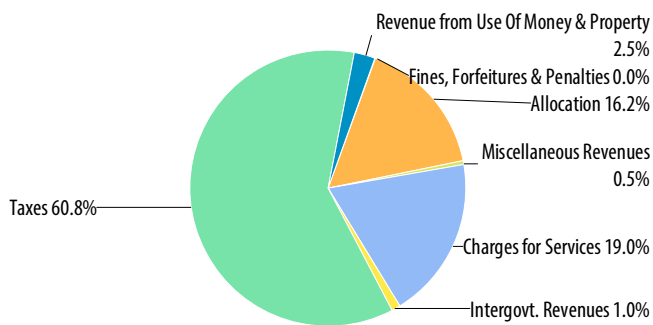
Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$64,422 | — | — | — | —% |
| Improvements | \$19,500 | — | — | — | —% |
| Interfund Charges | \$31,705 | \$171,603 | — | \$(171,603) | (100.0)% |
| Gross Expenditures | \$115,627 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Expenditures/Appropriations | \$115,627 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Financing Uses | \$115,627 | \$171,603 | — | \$(171,603) | (100.0)% |
| Revenue from Use Of Money & Property | \$8,216 | — | — | — | —% |
| Revenue | \$8,216 | — | — | — | —% |
| Total Revenue | \$8,216 | — | — | — | —% |
| Fund Balance | \$279,014 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Use of Fund Balance | \$279,014 | \$171,603 | — | \$(171,603) | (100.0)% |
| Total Financing Sources | \$287,230 | \$171,603 | — | \$(171,603) | (100.0)% |
| Net Cost | \$(171,603) | — | — | — | —% |

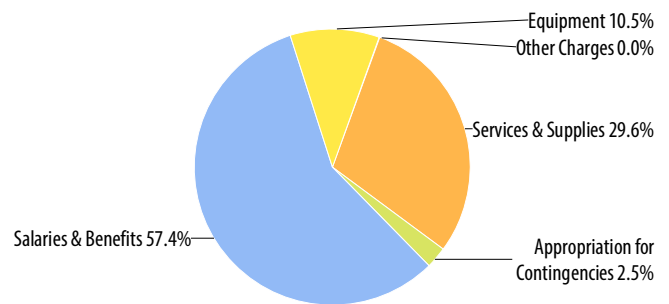
Mission Oaks Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Mission Oaks Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serves as the ex-officio directors of the District. The District covers a 9.1 square mile area in the Arden-Arcade and Carmichael communities of Sacramento County, an area of approximately 62,500 residents. The Mission Oaks Recreation and Park District provides recreation programs and services to residents, including preschoolers, youth, adults, and senior adults; and maintains 11 District-owned parks (88.75 acres), four school parks (13.7 acres), and Hazelwood Greens, a County owned drainage retention basin (1.8 acres). The Mission Oaks Recreation and Park District does not use County employees.

Goals

- Communicate to district residents the value of programs and services.
- Ensure accurate delivery of services and vigilant maintenance of facilities.

- Create confidence in District leadership by ensuring financial stability while meeting community expectations.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Mission Oaks Recreation and Park District | \$5,595,415 | \$6,113,000 | \$6,037,373 | \$(75,627) | (1.2)% |
| Gross Expenditures/Appropriations | \$5,595,415 | \$6,113,000 | \$6,037,373 | \$(75,627) | (1.2)% |
| Total Expenditures/Appropriations | \$5,595,415 | \$6,113,000 | \$6,037,373 | \$(75,627) | (1.2)% |
| Provision for Reserves | — | \$39,932 | \$4,039 | \$(35,893) | (89.9)% |
| Total Financing Uses | \$5,595,415 | \$6,152,932 | \$6,041,412 | \$(111,520) | (1.8)% |
| Revenue | \$5,030,086 | \$5,081,490 | \$5,058,678 | \$(22,812) | (0.4)% |
| Total Revenue | \$5,030,086 | \$5,081,490 | \$5,058,678 | \$(22,812) | (0.4)% |
| Total Use of Fund Balance | \$1,636,771 | \$1,071,442 | \$982,734 | \$(88,708) | (8.3)% |
| Total Financing Sources | \$6,666,857 | \$6,152,932 | \$6,041,412 | \$(111,520) | (1.8)% |
| Net Cost | \$(1,071,442) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,739,813 | \$3,114,340 | \$3,465,449 | \$351,109 | 11.3% |
| Services & Supplies | \$1,489,373 | \$1,681,545 | \$1,785,355 | \$103,810 | 6.2% |
| Other Charges | \$1,660 | \$2,115 | \$2,455 | \$340 | 16.1% |
| Improvements | \$1,323,406 | \$1,165,000 | — | \$(1,165,000) | (100.0)% |
| Equipment | \$41,162 | — | \$634,114 | \$634,114 | —% |
| Appropriation for Contingencies | — | \$150,000 | \$150,000 | — | —% |
| Gross Expenditures | \$5,595,415 | \$6,113,000 | \$6,037,373 | \$(75,627) | (1.2)% |
| Total Expenditures/Appropriations | \$5,595,415 | \$6,113,000 | \$6,037,373 | \$(75,627) | (1.2)% |
| Provision for Reserves | — | \$39,932 | \$4,039 | \$(35,893) | (89.9)% |
| Total Financing Uses | \$5,595,415 | \$6,152,932 | \$6,041,412 | \$(111,520) | (1.8)% |
| Taxes | \$3,547,481 | \$3,547,477 | \$3,667,724 | \$120,247 | 3.4% |
| Fines, Forfeitures & Penalties | \$1,149 | \$1,000 | \$1,205 | \$205 | 20.5% |
| Revenue from Use Of Money & Property | \$115,750 | \$70,419 | \$151,420 | \$81,001 | 115.0% |
| Intergovernmental Revenues | \$62,237 | \$247,594 | \$59,329 | \$(188,265) | (76.0)% |
| Charges for Services | \$1,280,966 | \$1,170,000 | \$1,150,000 | \$(20,000) | (1.7)% |
| Miscellaneous Revenues | \$22,503 | \$45,000 | \$29,000 | \$(16,000) | (35.6)% |
| Revenue | \$5,030,086 | \$5,081,490 | \$5,058,678 | \$(22,812) | (0.4)% |
| Total Revenue | \$5,030,086 | \$5,081,490 | \$5,058,678 | \$(22,812) | (0.4)% |
| Reserve Release | \$497,168 | — | — | — | —% |
| Fund Balance | \$1,139,603 | \$1,071,442 | \$982,734 | \$(88,708) | (8.3)% |
| Total Use of Fund Balance | \$1,636,771 | \$1,071,442 | \$982,734 | \$(88,708) | (8.3)% |
| Total Financing Sources | \$6,666,857 | \$6,152,932 | \$6,041,412 | \$(111,520) | (1.8)% |
| Net Cost | \$(1,071,442) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- An increase in recreation services, recreation teen programs, and salaries and benefits.
- A decrease in capital projects.

The change in total revenue is due to:

- A decrease in the State Parks per Capita Grant.
- An increase in property tax revenue.

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

- The Mission Oaks Recreation and Park District reserve increased \$4,039.

Mission Oaks Maint/Improvement Dist

Budget Unit Functions & Responsibilities

The **Mission Oaks Maintenance and Improvement Assessment District** was approved by the voters in July of 1998 to provide funding for maintenance and improvement projects within the Mission Oaks Recreation and Park District. A new ballot measure was approved by voters in 2006, increasing the previously established rate and including an annual Consumer Price Index adjustment not to exceed three percent in any one year.

Goals

- Provide capital improvement projects based on community expectations and needs.
- Continue maintenance on district property and projects.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Mission Oaks Maintenance Assessment District | \$759,212 | \$1,676,953 | \$1,496,599 | \$(180,354) | (10.8)% |
| Gross Expenditures/Appropriations | \$759,212 | \$1,676,953 | \$1,496,599 | \$(180,354) | (10.8)% |
| Total Expenditures/Appropriations | \$759,212 | \$1,676,953 | \$1,496,599 | \$(180,354) | (10.8)% |
| Provision for Reserves | — | \$1,547 | — | \$(1,547) | (100.0)% |
| Total Financing Uses | \$759,212 | \$1,678,500 | \$1,496,599 | \$(181,901) | (10.8)% |
| Revenue | \$1,086,072 | \$1,045,330 | \$1,054,830 | \$9,500 | 0.9% |
| Total Revenue | \$1,086,072 | \$1,045,330 | \$1,054,830 | \$9,500 | 0.9% |
| Total Use of Fund Balance | \$306,311 | \$633,170 | \$441,769 | \$(191,401) | (30.2)% |
| Total Financing Sources | \$1,392,383 | \$1,678,500 | \$1,496,599 | \$(181,901) | (10.8)% |
| Net Cost | \$(633,171) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$442,030 | \$522,750 | \$538,925 | \$16,175 | 3.1% |
| Improvements | \$269,273 | \$1,117,000 | \$957,674 | \$(159,326) | (14.3)% |
| Equipment | \$47,909 | \$37,203 | — | \$(37,203) | (100.0)% |
| Gross Expenditures | \$759,212 | \$1,676,953 | \$1,496,599 | \$(180,354) | (10.8)% |
| Total Expenditures/Appropriations | \$759,212 | \$1,676,953 | \$1,496,599 | \$(180,354) | (10.8)% |
| Provision for Reserves | — | \$1,547 | — | \$(1,547) | (100.0)% |
| Total Financing Uses | \$759,212 | \$1,678,500 | \$1,496,599 | \$(181,901) | (10.8)% |
| Revenue from Use Of Money & Property | \$19,507 | \$2,000 | \$6,500 | \$4,500 | 225.0% |
| Charges for Services | \$2,635 | — | — | — | —% |
| Miscellaneous Revenues | \$1,043,329 | \$1,043,330 | \$1,048,330 | \$5,000 | 0.5% |
| Other Financing Sources | \$20,600 | — | — | — | —% |
| Revenue | \$1,086,072 | \$1,045,330 | \$1,054,830 | \$9,500 | 0.9% |
| Total Revenue | \$1,086,072 | \$1,045,330 | \$1,054,830 | \$9,500 | 0.9% |
| Fund Balance | \$306,311 | \$633,170 | \$441,769 | \$(191,401) | (30.2)% |
| Total Use of Fund Balance | \$306,311 | \$633,170 | \$441,769 | \$(191,401) | (30.2)% |
| Total Financing Sources | \$1,392,383 | \$1,678,500 | \$1,496,599 | \$(181,901) | (10.8)% |
| Net Cost | \$(633,171) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to a decrease in capital projects.

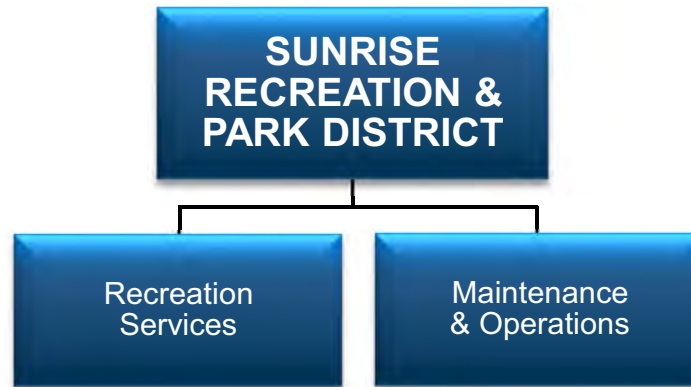
The following is a list of capital projects that are scheduled for FY 2024-25:

- Preschool at Mission North Park
- Master Plan Creation
- Eastern Oak Pickleball Park Shade Structure
- Shelfield Shade Structure
- Oak Meadow Shade Structure
- Windemere Basketball Court Recoat

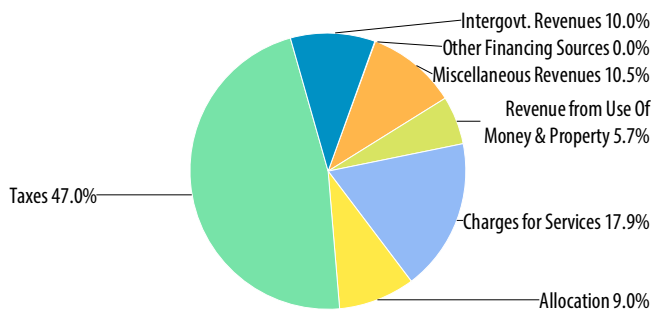
The change in total revenue is due to an anticipated increase in earned interest.

There are no changes to reserves.

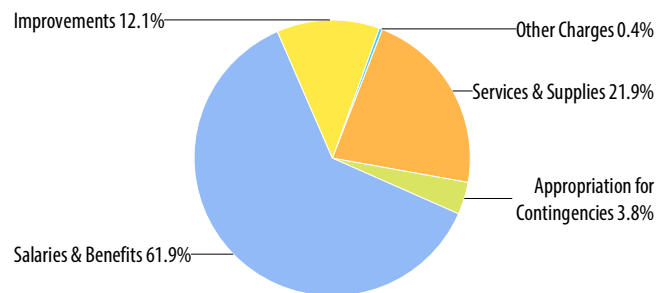
Sunrise Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sunrise Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors, whose members serve as the ex-officio directors of the District. The District is responsible for providing park facilities and recreation services for a population of approximately 171,000 in the City of Citrus Heights and unincorporated communities of Antelope and Foothill Farms, within a geographic area of 27 square miles in northern Sacramento County. The District currently administers 45 parks and open space sites, including one 9-hole par-3 golf course, three community centers, a historic home, two aquatic facilities, neighborhood and community park sites, two dog parks and a skate park, totaling over 492 acres. The Sunrise Recreation and Park District does not use County employees.

Goals

- Encourage the dedication of sufficient park lands and the provision of open space corridors associated with new development in an orderly manner, consistent with the District’s Master Plan.

- Coordinate park site acquisition, development, and recreation programs with school districts, other special districts, county agencies, and related private organizations.
- Provide a park system, which serves the needs of all ages, interest groups, and persons of varied economic levels.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Sunrise Recreation and Park District | \$10,205,079 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Gross Expenditures/Appropriations | \$10,205,079 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Total Expenditures/Appropriations | \$10,205,079 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Total Financing Uses | \$10,205,079 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Revenue | \$10,075,450 | \$9,614,313 | \$13,211,519 | \$3,597,206 | 37.4% |
| Total Revenue | \$10,075,450 | \$9,614,313 | \$13,211,519 | \$3,597,206 | 37.4% |
| Total Use of Fund Balance | \$2,269,303 | \$2,139,675 | \$1,299,795 | \$(839,880) | (39.3)% |
| Total Financing Sources | \$12,344,753 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Net Cost | \$(2,139,675) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$6,996,853 | \$7,393,689 | \$8,977,782 | \$1,584,093 | 21.4% |
| Services & Supplies | \$2,755,466 | \$3,088,054 | \$3,174,673 | \$86,619 | 2.8% |
| Other Charges | \$48,920 | \$84,357 | \$54,527 | \$(29,830) | (35.4)% |
| Improvements | \$238,026 | \$442,888 | \$1,754,332 | \$1,311,444 | 296.1% |
| Equipment | \$165,812 | \$195,000 | — | \$(195,000) | (100.0)% |
| Appropriation for Contingencies | — | \$550,000 | \$550,000 | — | —% |
| Gross Expenditures | \$10,205,079 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Total Expenditures/Appropriations | \$10,205,079 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Total Financing Uses | \$10,205,079 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Taxes | \$6,201,483 | \$6,549,836 | \$6,816,304 | \$266,468 | 4.1% |
| Fines, Forfeitures & Penalties | \$697 | \$100 | — | \$(100) | (100.0)% |
| Revenue from Use Of Money & Property | \$725,487 | \$669,702 | \$822,499 | \$152,797 | 22.8% |
| Intergovernmental Revenues | \$202,984 | \$244,000 | \$1,444,102 | \$1,200,102 | 491.8% |
| Charges for Services | \$2,726,777 | \$2,091,787 | \$2,595,614 | \$503,827 | 24.1% |
| Miscellaneous Revenues | \$184,676 | \$46,888 | \$1,530,500 | \$1,483,612 | 3,164.2% |
| Other Financing Sources | \$33,347 | \$12,000 | \$2,500 | \$(9,500) | (79.2)% |
| Revenue | \$10,075,450 | \$9,614,313 | \$13,211,519 | \$3,597,206 | 37.4% |
| Total Revenue | \$10,075,450 | \$9,614,313 | \$13,211,519 | \$3,597,206 | 37.4% |
| Fund Balance | \$2,269,303 | \$2,139,675 | \$1,299,795 | \$(839,880) | (39.3)% |
| Total Use of Fund Balance | \$2,269,303 | \$2,139,675 | \$1,299,795 | \$(839,880) | (39.3)% |
| Total Financing Sources | \$12,344,753 | \$11,753,988 | \$14,511,314 | \$2,757,326 | 23.5% |
| Net Cost | \$(2,139,675) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Increases in salary and benefit costs.
- Increases in projected natural gas costs.
- Increases in security services.
- Increases in structural costs due to an anticipated amphitheater project.

The change in total revenue is due to:

- An estimated increase in property tax revenue.
- An increase in building rental revenue based on historical analysis and projections.

- An increase in recreation service charges due to revised projections.
- An increase in grant funding.

There are no changes to reserves.

Antelope Assessment

Budget Unit Functions & Responsibilities

The Sunrise Park Maintenance and Recreation Improvement **Antelope Assessment District** (Antelope Area) was approved by the voters in July 2002 to provide funding for installation, maintenance, and servicing of public facilities. The District also manages debt service, issuance costs, and other expenses associated with the issuance and administration of bonds, lease obligations, or other financing for the public facilities and improvements within the Antelope Area Assessment District.

Goals

- Provide affordable, accessible, clean, and safe recreational activities and facilities for the community.
- Continue to improve and maintain parks and recreation facilities in the Antelope area.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Antelope Assessment | \$812,271 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Gross Expenditures/Appropriations | \$812,271 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Total Expenditures/Appropriations | \$812,271 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Provision for Reserves | \$22,200 | — | — | — | —% |
| Total Financing Uses | \$834,471 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Revenue | \$784,812 | \$792,086 | \$792,086 | — | —% |
| Total Revenue | \$784,812 | \$792,086 | \$792,086 | — | —% |
| Total Use of Fund Balance | \$477,215 | \$427,557 | \$16,362 | \$(411,195) | (96.2)% |
| Total Financing Sources | \$1,262,027 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Net Cost | \$(427,557) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$38,359 | \$38,359 | \$38,359 | — | —% |
| Services & Supplies | \$340,592 | \$391,750 | \$355,062 | \$(36,688) | (9.4)% |
| Other Charges | \$415,026 | \$415,027 | \$415,027 | — | —% |
| Improvements | \$18,293 | \$374,507 | — | \$(374,507) | (100.0)% |
| Gross Expenditures | \$812,271 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Total Expenditures/Appropriations | \$812,271 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Provision for Reserves | \$22,200 | — | — | — | —% |
| Total Financing Uses | \$834,471 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Revenue from Use Of Money & Property | \$36,497 | \$15,000 | \$15,000 | — | —% |
| Charges for Services | \$748,315 | \$777,086 | \$777,086 | — | —% |
| Revenue | \$784,812 | \$792,086 | \$792,086 | — | —% |
| Total Revenue | \$784,812 | \$792,086 | \$792,086 | — | —% |
| Fund Balance | \$477,215 | \$427,557 | \$16,362 | \$(411,195) | (96.2)% |
| Total Use of Fund Balance | \$477,215 | \$427,557 | \$16,362 | \$(411,195) | (96.2)% |
| Total Financing Sources | \$1,262,027 | \$1,219,643 | \$808,448 | \$(411,195) | (33.7)% |
| Net Cost | \$(427,557) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to several park projects being completed in FY 2023-24 and less of a need for landscaping supplies.

There are no changes to reserves.

Citrus Heights Assessment Districts

Budget Unit Functions & Responsibilities

The **Citrus Heights Assessment District** provides maintenance and improvements for the City of Citrus Heights in connection with the Landscape Maintenance Districts (Assessment Districts: #03-01 - Stock Ranch Zone 1, #03-01 - Stock Ranch/Van Maren Park Zone 2, and #03-01 – Mitchell Farms Zone 3 for the future Mitchell Village Park). The District incurs costs that are reimbursable from the City of Citrus Heights.

Goals

- Continue to provide installation, maintenance, services and other expenses for the Stock Ranch Assessment areas.
- Utilize funding for Mitchell Village Park for installation, maintenance, services, and other expenses related to Mitchell Village Assessment area.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Citrus Heights Assessment Districts | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Gross Expenditures/Appropriations | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Expenditures/Appropriations | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Financing Uses | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Revenue | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Revenue | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Financing Sources | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Net Cost | — | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$74,418 | \$94,200 | \$106,000 | \$11,800 | 12.5% |
| Services & Supplies | \$3,682 | \$21,800 | \$10,000 | \$(11,800) | (54.1)% |
| Gross Expenditures | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Expenditures/Appropriations | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Financing Uses | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Charges for Services | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Revenue | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Revenue | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Total Financing Sources | \$78,100 | \$116,000 | \$116,000 | — | —% |
| Net Cost | — | — | — | — | —% |

Summary of Changes

There is no net change in total appropriations.

- Salary and benefits costs have increased due to more staff time at the District.
- Services and supplies costs have decreased primarily due to anticipated decreases in water and fuel costs.

Foothill Park

Budget Unit Functions & Responsibilities

Sunrise Recreation and Park District (SRPD) is responsible for coordination of improvements to **Foothill Park**. This fund was established to identify funds set aside specifically for improvements to Foothill Community Park.

Goals

- To complete construction drawings and construction of a splash pad and picnic area at Foothill Community Park and complete remaining improvements within the park.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Foothill Park | — | \$1,290,348 | \$1,290,348 | — | —% |
| Gross Expenditures/Appropriations | — | \$1,290,348 | \$1,290,348 | — | —% |
| Total Expenditures/Appropriations | — | \$1,290,348 | \$1,290,348 | — | —% |
| Total Financing Uses | — | \$1,290,348 | \$1,290,348 | — | —% |
| Revenue | \$20,582 | \$649,255 | \$649,255 | — | —% |
| Total Revenue | \$20,582 | \$649,255 | \$649,255 | — | —% |
| Total Use of Fund Balance | \$620,511 | \$641,093 | \$641,093 | — | —% |
| Total Financing Sources | \$641,093 | \$1,290,348 | \$1,290,348 | — | —% |
| Net Cost | \$(641,093) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | — | \$100,000 | \$100,000 | — | —% |
| Improvements | — | \$1,190,348 | \$1,190,348 | — | —% |
| Gross Expenditures | — | \$1,290,348 | \$1,290,348 | — | —% |
| Total Expenditures/Appropriations | — | \$1,290,348 | \$1,290,348 | — | —% |
| Total Financing Uses | — | \$1,290,348 | \$1,290,348 | — | —% |
| Revenue from Use Of Money & Property | \$20,582 | — | — | — | —% |
| Intergovernmental Revenues | — | \$62,989 | \$62,989 | — | —% |
| Charges for Services | — | \$586,266 | \$586,266 | — | —% |
| Revenue | \$20,582 | \$649,255 | \$649,255 | — | —% |
| Total Revenue | \$20,582 | \$649,255 | \$649,255 | — | —% |
| Fund Balance | \$620,511 | \$641,093 | \$641,093 | — | —% |
| Total Use of Fund Balance | \$620,511 | \$641,093 | \$641,093 | — | —% |
| Total Financing Sources | \$641,093 | \$1,290,348 | \$1,290,348 | — | —% |
| Net Cost | \$(641,093) | — | — | — | —% |

Summary of Changes

The Recommended Budget reflects no changes from the prior year Adopted Budget.

After The Bell

Budget Unit Functions & Responsibilities

The Sunrise Recreation and Park District (SRPD) and Dry Creek Joint Elementary School District (DCJESD) entered into the first Memorandum of Understanding (MOU) in March 2022 to operate after-school programs and summer programs for extended learning opportunities at Barrett Ranch Elementary School that ends on July 31, 2023. The District and DCJESD entered into a second MOU that ends on June 30, 2024 and extends to other site locations. The District and Center Joint Unified School District (CJUSD) entered into the first MOU in January 2023 to operate a transitional kindergarten class for extended learning opportunities at Oak Hill Elementary School for SY 2022-23. The District and CJUSD entered into a second MOU at Oak Hill that ends in May 2024. In addition, the District and Twin Rivers Unified School District (TRUSD) entered into an agreement to operate a summer day camp program at Foothill for summer 2023. This fund, After The Bell (ELOP), is utilized to identify SRPD incurred costs that are reimbursable from DCJESD, CJUSD and TRUSD. Starting in Fiscal Year 2024-25, these costs will be moved to the Sunrise Recreation and Park District budget (BU 93380000).

FOR INFORMATION ONLY

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| After The Bell | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Gross Expenditures/Appropriations | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Expenditures/Appropriations | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Financing Uses | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Revenue | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Revenue | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Financing Sources | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Net Cost | — | — | — | — | —% |

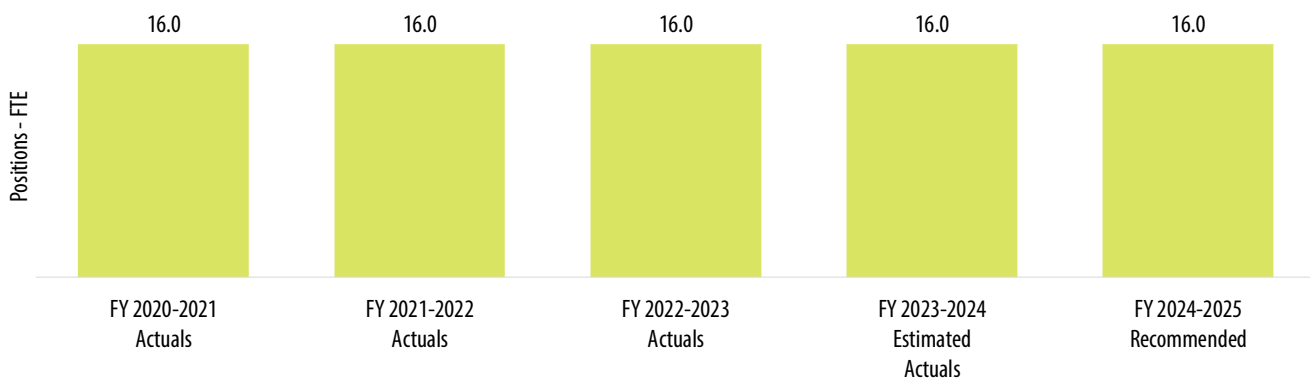
Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$957,691 | \$2,099,157 | — | \$(2,099,157) | (100.0)% |
| Services & Supplies | \$202,564 | \$417,760 | — | \$(417,760) | (100.0)% |
| Gross Expenditures | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Expenditures/Appropriations | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Financing Uses | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Intergovernmental Revenues | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Revenue | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Revenue | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Total Financing Sources | \$1,160,255 | \$2,516,917 | — | \$(2,516,917) | (100.0)% |
| Net Cost | — | — | — | — | —% |

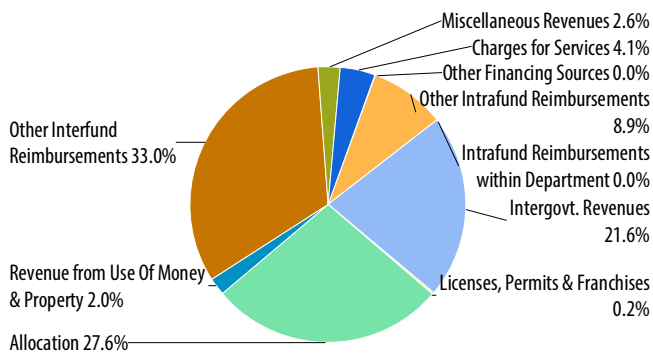
Economic Development
Department Structure
Crystal Bethke, Director



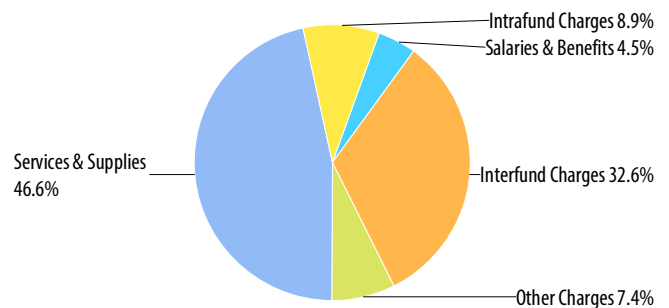
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of **Economic Development** (Office) is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

The Office is responsible for administering Sacramento County's economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.

General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

Programs within the Office of Economic Development include:

- Administration
- Business Environmental Resource Center (BERC)
- General Economic Development
- Mather
- McClellan

Goals

- Create innovation and improvement of the business climate in Sacramento County.
- Brand the County as an attractive place to live and do business.
- Create programs and services resulting in job retention and growth.

Accomplishments

- Facilitated six commercial Fast Track projects in FY 2022-23 within the County, generating \$302 million in new capital investment and creating 885 new jobs.
- Provided local resources, consultations, permit support, and sustainability assistance to 535 entrepreneurs, businesses, and developers in FY 2022-23.
- Initiated work on an Economic Development Strategic Plan, which will provide a framework for prioritizing investments and allocating resources to support equitable economic growth in the County.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Administration | \$2,239,459 | \$4,112,098 | \$4,483,909 | \$371,811 | 9.0% |
| Business Environmental Resource Center (BERC) | \$685,406 | \$806,099 | \$838,978 | \$32,879 | 4.1% |
| General Economic Development | \$16,636,732 | \$15,782,407 | \$9,750,356 | \$(6,032,051) | (38.2)% |
| Mather | \$633,040 | \$23,635,737 | \$6,465,556 | \$(17,170,181) | (72.6)% |
| McClellan | \$30,738,304 | \$60,021,839 | \$54,369,637 | \$(5,652,202) | (9.4)% |
| Gross Expenditures/Appropriations | \$50,932,940 | \$104,358,180 | \$75,908,436 | \$(28,449,744) | (27.3)% |
| Total Intrafund Reimbursements | \$(4,786,748) | \$(6,496,671) | \$(6,772,636) | \$(275,965) | 4.2% |
| Total Expenditures/Appropriations | \$46,146,193 | \$97,861,509 | \$69,135,800 | \$(28,725,709) | (29.4)% |
| Provision for Reserves | — | \$300,000 | \$21,538,049 | \$21,238,049 | 7,079.3% |
| Total Financing Uses | \$46,146,193 | \$98,161,509 | \$90,673,849 | \$(7,487,660) | (7.6)% |
| Revenue | \$32,255,272 | \$25,847,240 | \$23,172,547 | \$(2,674,693) | (10.3)% |
| Total Interfund Reimbursements | \$14,301,575 | \$29,944,091 | \$25,015,452 | \$(4,928,639) | (16.5)% |
| Total Revenue | \$46,556,847 | \$55,791,331 | \$48,187,999 | \$(7,603,332) | (13.6)% |
| Total Use of Fund Balance | \$41,959,523 | \$42,370,178 | \$42,485,850 | \$115,672 | 0.3% |
| Total Financing Sources | \$88,516,370 | \$98,161,509 | \$90,673,849 | \$(7,487,660) | (7.6)% |
| Net Cost | \$(42,370,177) | — | — | — | —% |
| Positions | 16.0 | 16.0 | 16.0 | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,359,141 | \$3,266,118 | \$3,408,987 | \$142,869 | 4.4% |
| Services & Supplies | \$17,470,832 | \$55,465,338 | \$35,354,351 | \$(20,110,987) | (36.3)% |
| Other Charges | \$12,259,909 | \$9,450,962 | \$5,622,010 | \$(3,828,952) | (40.5)% |
| Interfund Charges | \$14,056,310 | \$29,679,091 | \$24,750,452 | \$(4,928,639) | (16.6)% |
| Intrafund Charges | \$4,786,748 | \$6,496,671 | \$6,772,636 | \$275,965 | 4.2% |
| Gross Expenditures | \$50,932,940 | \$104,358,180 | \$75,908,436 | \$(28,449,744) | (27.3)% |
| Other Intrafund Reimbursements | \$(4,769,462) | \$(6,481,671) | \$(6,751,631) | \$(269,960) | 4.2% |
| Intrafund Reimbursements within Department | \$(17,286) | \$(15,000) | \$(21,005) | \$(6,005) | 40.0% |
| Total Intrafund Reimbursements | \$(4,786,748) | \$(6,496,671) | \$(6,772,636) | \$(275,965) | 4.2% |
| Total Expenditures/Appropriations | \$46,146,193 | \$97,861,509 | \$69,135,800 | \$(28,725,709) | (29.4)% |
| Provision for Reserves | — | \$300,000 | \$21,538,049 | \$21,238,049 | 7,079.3% |
| Total Financing Uses | \$46,146,193 | \$98,161,509 | \$90,673,849 | \$(7,487,660) | (7.6)% |
| Licenses, Permits & Franchises | \$121,642 | \$32,591 | \$146,609 | \$114,018 | 349.8% |
| Revenue from Use Of Money & Property | \$1,317,286 | \$714,820 | \$1,540,701 | \$825,881 | 115.5% |
| Intergovernmental Revenues | \$25,490,199 | \$20,394,181 | \$16,380,215 | \$(4,013,966) | (19.7)% |
| Charges for Services | \$3,547,972 | \$2,865,063 | \$3,142,477 | \$277,414 | 9.7% |
| Miscellaneous Revenues | \$1,762,143 | \$1,819,585 | \$1,941,545 | \$121,960 | 6.7% |
| Other Financing Sources | \$16,030 | \$21,000 | \$21,000 | — | —% |
| Revenue | \$32,255,272 | \$25,847,240 | \$23,172,547 | \$(2,674,693) | (10.3)% |
| Other Interfund Reimbursements | \$14,301,575 | \$29,944,091 | \$25,015,452 | \$(4,928,639) | (16.5)% |
| Total Interfund Reimbursements | \$14,301,575 | \$29,944,091 | \$25,015,452 | \$(4,928,639) | (16.5)% |
| Total Revenue | \$46,556,847 | \$55,791,331 | \$48,187,999 | \$(7,603,332) | (13.6)% |
| Fund Balance | \$41,959,523 | \$42,370,178 | \$42,485,850 | \$115,672 | 0.3% |
| Total Use of Fund Balance | \$41,959,523 | \$42,370,178 | \$42,485,850 | \$115,672 | 0.3% |
| Total Financing Sources | \$88,516,370 | \$98,161,509 | \$90,673,849 | \$(7,487,660) | (7.6)% |
| Net Cost | \$(42,370,177) | — | — | — | —% |
| Positions | 16.0 | 16.0 | 16.0 | — | —% |

Summary of Changes

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

Administration

Program Overview

Administration funds personnel salary and benefit costs, administration costs, and County allocated costs for the Business Environmental Resource Center (BERC), General Economic Development, Mather, and McClellan programs. Administration is primarily funded with reimbursement from these programs.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,898,804 | \$3,254,130 | \$3,408,987 | \$154,857 | 4.8% |
| Services & Supplies | \$274,044 | \$458,391 | \$434,394 | \$(23,997) | (5.2)% |
| Other Charges | \$1,251 | \$9,064 | \$49,528 | \$40,464 | 446.4% |
| Intrafund Charges | \$65,360 | \$390,513 | \$591,000 | \$200,487 | 51.3% |
| Gross Expenditures | \$2,239,459 | \$4,112,098 | \$4,483,909 | \$371,811 | 9.0% |
| Other Intrafund Reimbursements | \$(2,182,950) | \$(3,057,927) | \$(3,297,488) | \$(239,561) | 7.8% |
| Total Intrafund Reimbursements | \$(2,182,950) | \$(3,057,927) | \$(3,297,488) | \$(239,561) | 7.8% |
| Total Expenditures/Appropriations | \$56,509 | \$1,054,171 | \$1,186,421 | \$132,250 | 12.5% |
| Total Financing Uses | \$56,509 | \$1,054,171 | \$1,186,421 | \$132,250 | 12.5% |
| Revenue from Use Of Money & Property | \$396,335 | \$66,360 | \$435,000 | \$368,640 | 555.5% |
| Intergovernmental Revenues | \$1,615 | — | — | — | —% |
| Charges for Services | \$3,576 | \$15,000 | \$15,000 | — | —% |
| Revenue | \$401,525 | \$81,360 | \$450,000 | \$368,640 | 453.1% |
| Total Revenue | \$401,525 | \$81,360 | \$450,000 | \$368,640 | 453.1% |
| Fund Balance | \$627,795 | \$972,811 | \$736,421 | \$(236,390) | (24.3)% |
| Total Use of Fund Balance | \$627,795 | \$972,811 | \$736,421 | \$(236,390) | (24.3)% |
| Total Financing Sources | \$1,029,320 | \$1,054,171 | \$1,186,421 | \$132,250 | 12.5% |
| Net Cost | \$(972,811) | — | — | — | —% |
| Positions | 12.0 | 16.0 | 16.0 | — | —% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- An increase in allocated cost for the Countywide Cost Allocation Plan.
- An increase in intrafund interest revenue transfers.
- An increase in cost recovery from other Programs for staff resources costs.

The change in total revenue is due to:

- An increase in anticipated interest earnings.

There are no changes to reserves.

Business Environmental Resource Center (BERC)

Program Overview

Business Environmental Resource Center (BERC) is a one-stop, business retention, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth, business retention and sustainability are facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program promote a sustainable community, retain businesses, and result in tax revenues and increased job growth.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$460,338 | \$11,988 | — | \$(11,988) | (100.0)% |
| Services & Supplies | \$156,473 | \$182,816 | \$66,045 | \$(116,771) | (63.9)% |
| Other Charges | \$455 | — | — | — | —% |
| Intrafund Charges | \$68,140 | \$611,295 | \$772,933 | \$161,638 | 26.4% |
| Gross Expenditures | \$685,406 | \$806,099 | \$838,978 | \$32,879 | 4.1% |
| Other Intrafund Reimbursements | \$(2,105) | \$(3,000) | \$(17,000) | \$(14,000) | 466.7% |
| Total Intrafund Reimbursements | \$(2,105) | \$(3,000) | \$(17,000) | \$(14,000) | 466.7% |
| Total Expenditures/Appropriations | \$683,301 | \$803,099 | \$821,978 | \$18,879 | 2.4% |
| Provision for Reserves | — | \$300,000 | — | \$(300,000) | (100.0)% |
| Total Financing Uses | \$683,301 | \$1,103,099 | \$821,978 | \$(281,121) | (25.5)% |
| Licenses, Permits & Franchises | — | — | \$68,040 | \$68,040 | —% |
| Revenue from Use Of Money & Property | \$5,795 | \$2,000 | \$5,000 | \$3,000 | 150.0% |
| Intergovernmental Revenues | \$1,311 | — | — | — | —% |
| Miscellaneous Revenues | \$758,984 | \$699,585 | \$621,545 | \$(78,040) | (11.2)% |
| Revenue | \$766,090 | \$701,585 | \$694,585 | \$(7,000) | (1.0)% |
| Total Revenue | \$766,090 | \$701,585 | \$694,585 | \$(7,000) | (1.0)% |
| Fund Balance | \$318,724 | \$401,514 | \$127,393 | \$(274,121) | (68.3)% |
| Total Use of Fund Balance | \$318,724 | \$401,514 | \$127,393 | \$(274,121) | (68.3)% |
| Total Financing Sources | \$1,084,814 | \$1,103,099 | \$821,978 | \$(281,121) | (25.5)% |
| Net Cost | \$(401,514) | — | — | — | —% |
| Positions | 4.0 | — | — | — | —% |

Summary of Changes

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

- Student intern costs being included in the Administration Program.
- Increases in intrafund charges for staff support.

The change in total revenue is due to:

- A decrease in BERC's funding partner revenue.

There are no changes to reserves.

General Economic Development

Program Overview

General Economic Development includes job creation and retention programs that focus on business development, retention and attraction; small business liaison; attraction of key sales, property, transient occupancy and utility user tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. The program has continued the approach of aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach is being taken to allow the annual General Fund transfer to be used to meet other critical County needs.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,564,779 | \$4,288,271 | \$2,299,804 | \$(1,988,467) | (46.4)% |
| Other Charges | \$12,254,726 | \$9,431,536 | \$5,552,266 | \$(3,879,270) | (41.1)% |
| Interfund Charges | \$145,493 | \$164,314 | — | \$(164,314) | (100.0)% |
| Intrafund Charges | \$1,671,735 | \$1,898,286 | \$1,898,286 | — | —% |
| Gross Expenditures | \$16,636,732 | \$15,782,407 | \$9,750,356 | \$(6,032,051) | (38.2)% |
| Other Intrafund Reimbursements | \$(2,034,526) | \$(1,717,730) | \$(1,709,314) | \$8,416 | (0.5)% |
| Total Intrafund Reimbursements | \$(2,034,526) | \$(1,717,730) | \$(1,709,314) | \$8,416 | (0.5)% |
| Total Expenditures/Appropriations | \$14,602,207 | \$14,064,677 | \$8,041,042 | \$(6,023,635) | (42.8)% |
| Total Financing Uses | \$14,602,207 | \$14,064,677 | \$8,041,042 | \$(6,023,635) | (42.8)% |
| Intergovernmental Revenues | \$12,347,025 | \$12,872,386 | \$7,107,215 | \$(5,765,171) | (44.8)% |
| Miscellaneous Revenues | \$42,061 | — | — | — | —% |
| Other Financing Sources | \$16,030 | \$21,000 | \$21,000 | — | —% |
| Revenue | \$12,405,116 | \$12,893,386 | \$7,128,215 | \$(5,765,171) | (44.7)% |
| Other Interfund Reimbursements | \$390,757 | \$429,314 | \$265,000 | \$(164,314) | (38.3)% |
| Total Interfund Reimbursements | \$390,757 | \$429,314 | \$265,000 | \$(164,314) | (38.3)% |
| Total Revenue | \$12,795,873 | \$13,322,700 | \$7,393,215 | \$(5,929,485) | (44.5)% |
| Fund Balance | \$2,548,310 | \$741,977 | \$647,827 | \$(94,150) | (12.7)% |
| Total Use of Fund Balance | \$2,548,310 | \$741,977 | \$647,827 | \$(94,150) | (12.7)% |
| Total Financing Sources | \$15,344,183 | \$14,064,677 | \$8,041,042 | \$(6,023,635) | (42.8)% |
| Net Cost | \$(741,977) | — | — | — | —% |

Summary of Changes

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

- The timing of American Rescue Plan Act (ARPA) funded projects.
- Interfund charges for Property and Business Improvement District (PBID) renewals, formations, and administration expenses no longer being included in this Program.

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

- The timing of ARPA project activity.
- Interfund reimbursements for PBID renewals, formations, and administration expenses no longer being included in this Program.

There are no changes to reserves.

Mather

Program Overview

Mather focuses on economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with redevelopment bond proceeds and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$399,260 | \$17,243,705 | \$3,679,787 | \$(13,563,918) | (78.7)% |
| Other Charges | \$3,387 | \$10,252 | \$17,324 | \$7,072 | 69.0% |
| Interfund Charges | \$808 | \$6,105,780 | \$2,399,176 | \$(3,706,604) | (60.7)% |
| Intrafund Charges | \$229,586 | \$276,000 | \$369,269 | \$93,269 | 33.8% |
| Gross Expenditures | \$633,040 | \$23,635,737 | \$6,465,556 | \$(17,170,181) | (72.6)% |
| Other Intrafund Reimbursements | \$(319,509) | \$(1,029,917) | \$(984,299) | \$45,618 | (4.4)% |
| Total Intrafund Reimbursements | \$(319,509) | \$(1,029,917) | \$(984,299) | \$45,618 | (4.4)% |
| Total Expenditures/Appropriations | \$313,531 | \$22,605,820 | \$5,481,257 | \$(17,124,563) | (75.8)% |
| Provision for Reserves | — | — | \$14,338,049 | \$14,338,049 | —% |
| Total Financing Uses | \$313,531 | \$22,605,820 | \$19,819,306 | \$(2,786,514) | (12.3)% |
| Licenses, Permits & Franchises | \$121,642 | \$32,591 | \$78,569 | \$45,978 | 141.1% |
| Revenue from Use Of Money & Property | \$701,795 | \$477,580 | \$706,500 | \$228,920 | 47.9% |
| Charges for Services | \$1,668 | \$2,100 | \$2,100 | — | —% |
| Revenue | \$825,105 | \$512,271 | \$787,169 | \$274,898 | 53.7% |
| Other Interfund Reimbursements | \$808 | \$6,105,780 | \$2,399,176 | \$(3,706,604) | (60.7)% |
| Total Interfund Reimbursements | \$808 | \$6,105,780 | \$2,399,176 | \$(3,706,604) | (60.7)% |
| Total Revenue | \$825,913 | \$6,618,051 | \$3,186,345 | \$(3,431,706) | (51.9)% |
| Fund Balance | \$15,475,387 | \$15,987,769 | \$16,632,961 | \$645,192 | 4.0% |
| Total Use of Fund Balance | \$15,475,387 | \$15,987,769 | \$16,632,961 | \$645,192 | 4.0% |
| Total Financing Sources | \$16,301,300 | \$22,605,820 | \$19,819,306 | \$(2,786,514) | (12.3)% |
| Net Cost | \$(15,987,769) | — | — | — | —% |

Summary of Changes

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

- Decreases resulting from the timing of infrastructure projects at the former Mather Air Force Base, allowing for the creation of reserves.

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

- Increases in anticipated interest.
- Increases in proceeds associated with a property lease.
- Decreases in reimbursements resulting from the timing of infrastructure projects at the former Mather Air Force Base.

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

- Mather Contingency reserve has increased \$5,666,810.
- Mather Contingency 2008 TE reserve has increased \$236,345.
- Mather Contingency 2008 TX reserve has increased \$8,434,894.

McClellan

Program Overview

McClellan focuses on economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with cooperative agreement funds, redevelopment bond proceeds, energy credits from electricity sales, revenues derived from McClellan Airfield Aircraft Rescue and Fire Fighting services and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenue and job growth.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$14,076,277 | \$33,292,155 | \$28,874,321 | \$(4,417,834) | (13.3)% |
| Other Charges | \$91 | \$110 | \$2,892 | \$2,782 | 2,529.1% |
| Interfund Charges | \$13,910,009 | \$23,408,997 | \$22,351,276 | \$(1,057,721) | (4.5)% |
| Intrafund Charges | \$2,751,927 | \$3,320,577 | \$3,141,148 | \$(179,429) | (5.4)% |
| Gross Expenditures | \$30,738,304 | \$60,021,839 | \$54,369,637 | \$(5,652,202) | (9.4)% |
| Other Intrafund Reimbursements | \$(230,373) | \$(673,097) | \$(743,530) | \$(70,433) | 10.5% |
| Intrafund Reimbursements within Department | \$(17,286) | \$(15,000) | \$(21,005) | \$(6,005) | 40.0% |
| Total Intrafund Reimbursements | \$(247,658) | \$(688,097) | \$(764,535) | \$(76,438) | 11.1% |
| Total Expenditures/Appropriations | \$30,490,645 | \$59,333,742 | \$53,605,102 | \$(5,728,640) | (9.7)% |
| Provision for Reserves | — | — | \$7,200,000 | \$7,200,000 | —% |
| Total Financing Uses | \$30,490,645 | \$59,333,742 | \$60,805,102 | \$1,471,360 | 2.5% |
| Revenue from Use Of Money & Property | \$213,361 | \$168,880 | \$394,201 | \$225,321 | 133.4% |
| Intergovernmental Revenues | \$13,140,248 | \$7,521,795 | \$9,273,000 | \$1,751,205 | 23.3% |
| Charges for Services | \$3,542,729 | \$2,847,963 | \$3,125,377 | \$277,414 | 9.7% |
| Miscellaneous Revenues | \$961,098 | \$1,120,000 | \$1,320,000 | \$200,000 | 17.9% |
| Revenue | \$17,857,436 | \$11,658,638 | \$14,112,578 | \$2,453,940 | 21.0% |
| Other Interfund Reimbursements | \$13,910,009 | \$23,408,997 | \$22,351,276 | \$(1,057,721) | (4.5)% |
| Total Interfund Reimbursements | \$13,910,009 | \$23,408,997 | \$22,351,276 | \$(1,057,721) | (4.5)% |
| Total Revenue | \$31,767,445 | \$35,067,635 | \$36,463,854 | \$1,396,219 | 4.0% |
| Fund Balance | \$22,989,307 | \$24,266,107 | \$24,341,248 | \$75,141 | 0.3% |
| Total Use of Fund Balance | \$22,989,307 | \$24,266,107 | \$24,341,248 | \$75,141 | 0.3% |
| Total Financing Sources | \$54,756,752 | \$59,333,742 | \$60,805,102 | \$1,471,360 | 2.5% |
| Net Cost | \$(24,266,107) | — | — | — | —% |

Summary of Changes

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

- Decreases resulting from the timing of economic development projects, Western Area Power Authority (WAPA) projects, and Qualified Investment projects, allowing for the creation of reserves.
- A decrease in transfers to the General Economic Development and Mather Programs.

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

- Increases in anticipated interest.

- Increases in anticipated proceeds associated with McClellan property leases and sales.
- Increases in Sacramento Municipal Utility District credits associated with the sale of WAPA electricity.
- Decreases in interfund reimbursements due to the timing of two McClellan environmental remediation projects, Environmental Services Cooperative Agreements (ESCA) 4 and 6.
- Increased funding for a McClellan environmental remediation project, ESCA 5.

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

- Economic Development Projects reserve has increased \$5,000,000.
- Western Area Power Authority Projects reserve has increased \$1,850,000.
- Qualified Investments reserve has increased \$350,000.

Natomas Fire District

Budget Unit Functions & Responsibilities

Natomas Fire District funds the contract for provision of fire protection services to approximately forty square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.

Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.

The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.

District financing consists of property taxes, interest earnings, and fund balances.

The Office of Economic Development is responsible for managing the contract with the City, making payments, and preparing the district budget.

Goals

- To provide timely and effective fire protection services to the special district area.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Natomas Fire District | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Gross Expenditures/Appropriations | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Total Expenditures/Appropriations | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Total Financing Uses | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Revenue | \$4,094,021 | \$3,783,375 | \$4,084,100 | \$300,725 | 7.9% |
| Total Revenue | \$4,094,021 | \$3,783,375 | \$4,084,100 | \$300,725 | 7.9% |
| Total Use of Fund Balance | \$339,033 | \$670,458 | \$144,636 | \$(525,822) | (78.4)% |
| Total Financing Sources | \$4,433,054 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Net Cost | \$(670,458) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Gross Expenditures | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Total Expenditures/Appropriations | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Total Financing Uses | \$3,762,595 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Taxes | \$4,015,699 | \$3,750,875 | \$4,004,100 | \$253,225 | 6.8% |
| Revenue from Use Of Money & Property | \$49,729 | \$5,000 | \$50,000 | \$45,000 | 900.0% |
| Intergovernmental Revenues | \$28,593 | \$27,500 | \$30,000 | \$2,500 | 9.1% |
| Revenue | \$4,094,021 | \$3,783,375 | \$4,084,100 | \$300,725 | 7.9% |
| Total Revenue | \$4,094,021 | \$3,783,375 | \$4,084,100 | \$300,725 | 7.9% |
| Fund Balance | \$339,033 | \$670,458 | \$144,636 | \$(525,822) | (78.4)% |
| Total Use of Fund Balance | \$339,033 | \$670,458 | \$144,636 | \$(525,822) | (78.4)% |
| Total Financing Sources | \$4,433,054 | \$4,453,833 | \$4,228,736 | \$(225,097) | (5.1)% |
| Net Cost | \$(670,458) | — | — | — | —% |

Summary of Changes

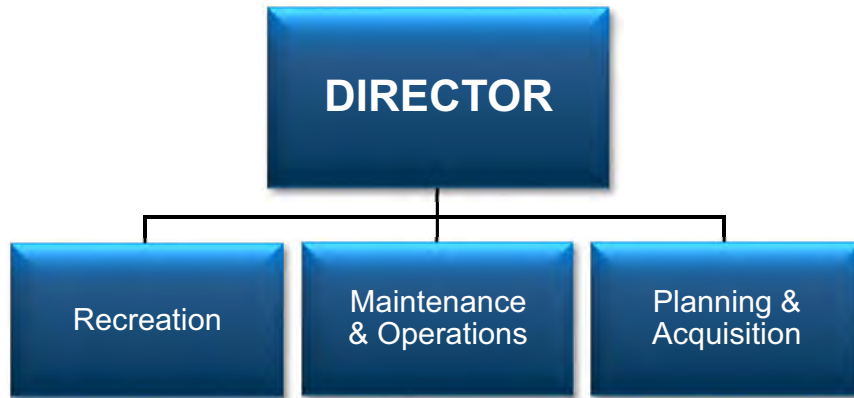
The change in total appropriations is due to:

- A decrease in available fund balance, which results in a decrease in the transfer of revenue to the City of Sacramento for fire protection services from the Sacramento Fire Department.

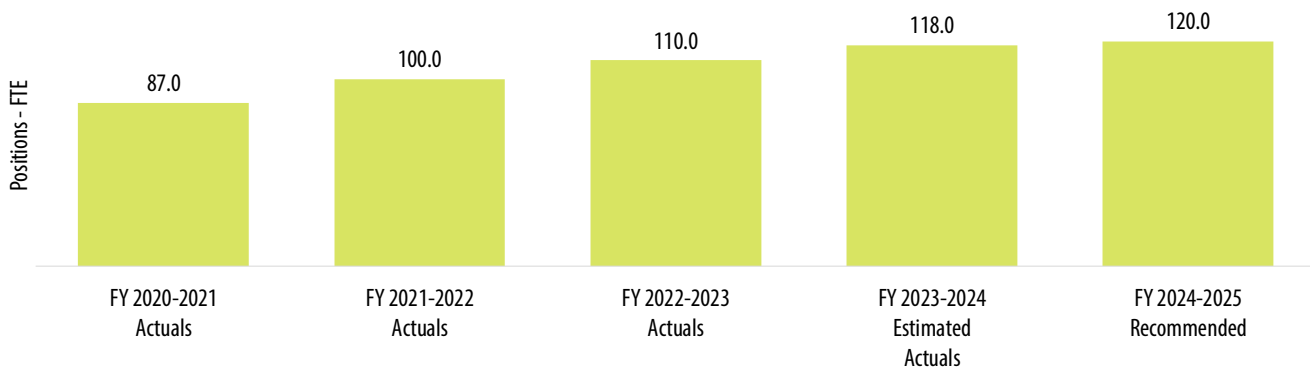
The change in total revenue is due to:

- An anticipated increase in Property Tax collections.
- An increase in interest earnings based on current trends.

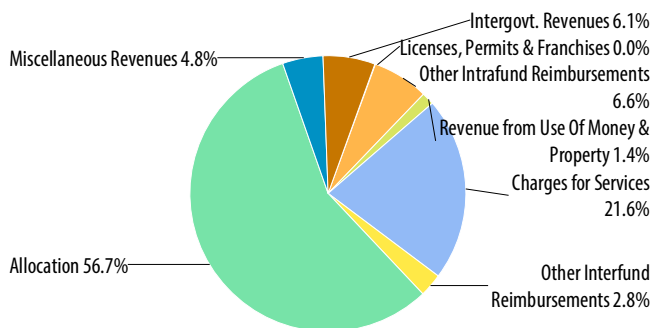
Regional Parks
Department Structure
Liz Bellas, Director



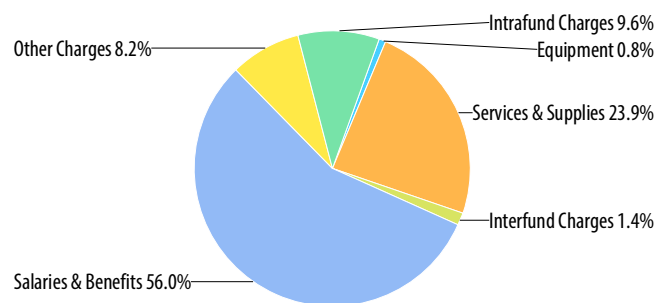
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Regional Parks** enhances the health, enjoyment and quality of life in the region by acquiring, managing, and protecting park and open space lands; educating the public on the uses and values of leisure time activities, and the cultural and natural history of the County; growing and linking a system of regional parks, trails and open space in Sacramento and neighboring counties; providing a broad range of recreational activities for the community's diverse populations and; providing stewardship and protection of Sacramento County's regional park system through partnerships, planning and community involvement. Regional Parks provides services through the following programs:

- Administration and Planning
- American River Parkway
- Contract Facilities Maintenance
- Recreational Services
- Regional Parks and Open Space

Goals

- Provide affordable, accessible, clean and safe recreational activities and facilities for all.
- Protect natural habitats and the environment.
- Preserve cultural and historical resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Administration and Planning | \$2,659,361 | \$4,965,746 | \$4,487,394 | \$(478,352) | (9.6)% |
| American River Parkway | \$16,696,264 | \$20,807,873 | \$21,176,646 | \$368,773 | 1.8% |
| Contract Facilities Maintenance | \$1,743,061 | \$2,159,085 | \$2,214,899 | \$55,814 | 2.6% |
| Recreational Services | \$903,581 | \$918,301 | \$962,129 | \$43,828 | 4.8% |
| Regional Parks and Open Space | \$2,070,670 | \$3,161,128 | \$3,241,438 | \$80,310 | 2.5% |
| Gross Expenditures/Appropriations | \$24,072,937 | \$32,012,133 | \$32,082,506 | \$70,373 | 0.2% |
| Total Intrafund Reimbursements | \$(1,412,309) | \$(1,783,626) | \$(2,130,050) | \$(346,424) | 19.4% |
| Total Expenditures/Appropriations | \$22,660,628 | \$30,228,507 | \$29,952,456 | \$(276,051) | (0.9)% |
| Revenue | \$6,616,677 | \$11,582,642 | \$10,868,933 | \$(713,709) | (6.2)% |
| Total Interfund Reimbursements | \$444,499 | \$465,890 | \$887,475 | \$421,585 | 90.5% |
| Total Revenue | \$7,061,175 | \$12,048,532 | \$11,756,408 | \$(292,124) | (2.4)% |
| Net Cost | \$15,599,453 | \$18,179,975 | \$18,196,048 | \$16,073 | 0.1% |
| Positions | 110.0 | 118.0 | 120.0 | 2.0 | 1.7% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$14,505,411 | \$17,276,109 | \$17,977,446 | \$701,337 | 4.1% |
| Services & Supplies | \$6,059,184 | \$7,143,201 | \$7,680,793 | \$537,592 | 7.5% |
| Other Charges | \$475,640 | \$3,993,923 | \$2,646,001 | \$(1,347,922) | (33.7)% |
| Equipment | \$238,436 | \$575,408 | \$245,276 | \$(330,132) | (57.4)% |
| Interfund Charges | \$564,070 | \$474,413 | \$458,965 | \$(15,448) | (3.3)% |
| Intrafund Charges | \$2,230,197 | \$2,549,079 | \$3,074,025 | \$524,946 | 20.6% |
| Gross Expenditures | \$24,072,937 | \$32,012,133 | \$32,082,506 | \$70,373 | 0.2% |
| Other Intrafund Reimbursements | \$(1,412,309) | \$(1,783,626) | \$(2,130,050) | \$(346,424) | 19.4% |
| Total Intrafund Reimbursements | \$(1,412,309) | \$(1,783,626) | \$(2,130,050) | \$(346,424) | 19.4% |
| Total Expenditures/Appropriations | \$22,660,628 | \$30,228,507 | \$29,952,456 | \$(276,051) | (0.9)% |
| Licenses, Permits & Franchises | \$19,700 | \$10,000 | \$10,000 | — | —% |
| Fines, Forfeitures & Penalties | \$1,050 | — | — | — | —% |
| Revenue from Use Of Money & Property | \$299,368 | \$380,201 | \$452,693 | \$72,492 | 19.1% |
| Intergovernmental Revenues | \$146,521 | \$3,037,750 | \$1,964,542 | \$(1,073,208) | (35.3)% |
| Charges for Services | \$4,783,261 | \$6,524,397 | \$6,917,698 | \$393,301 | 6.0% |
| Miscellaneous Revenues | \$1,366,776 | \$1,630,294 | \$1,524,000 | \$(106,294) | (6.5)% |
| Revenue | \$6,616,677 | \$11,582,642 | \$10,868,933 | \$(713,709) | (6.2)% |
| Other Interfund Reimbursements | \$444,499 | \$465,890 | \$887,475 | \$421,585 | 90.5% |
| Total Interfund Reimbursements | \$444,499 | \$465,890 | \$887,475 | \$421,585 | 90.5% |
| Total Revenue | \$7,061,175 | \$12,048,532 | \$11,756,408 | \$(292,124) | (2.4)% |
| Net Cost | \$15,599,453 | \$18,179,975 | \$18,196,048 | \$16,073 | 0.1% |
| Positions | 110.0 | 118.0 | 120.0 | 2.0 | 1.7% |

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes, growth, and reductions are provided in this section.

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

- 2.0 FTE net increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|-----------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Administration and Planning | 209,339 | — | 139,784 | 69,555 | 2.0 |
| American River Parkway | 175,224 | — | 135,390 | 39,834 | — |

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net County Cost | FTE |
|------------------------|-----------------------------|---------------------------------|----------------------|------------------------|------------|
| American River Parkway | (25,000) | — | — | (25,000) | — |

Administration and Planning

Program Overview

Administration and Planning consists of planning and development of the department's budget, accounts payable, accounts receivable, management and oversight, human resources and payroll. The unit is responsible for Capital Improvement Projects (CIP) from planning and design through development; preparation and development of complex site plans; review and comment on environmental documents; review of land development projects; and negotiations and administration of consultant contracts.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,609,114 | \$1,876,291 | \$2,346,179 | \$469,888 | 25.0% |
| Services & Supplies | \$507,079 | \$299,456 | \$349,810 | \$50,354 | 16.8% |
| Other Charges | \$323,946 | \$2,716,000 | \$1,695,000 | \$(1,021,000) | (37.6)% |
| Interfund Charges | \$47,753 | \$1,550 | — | \$(1,550) | (100.0)% |
| Intrafund Charges | \$30,247 | \$72,449 | \$96,405 | \$23,956 | 33.1% |
| Cost of Goods Sold | \$141,224 | — | — | — | —% |
| Gross Expenditures | \$2,659,361 | \$4,965,746 | \$4,487,394 | \$(478,352) | (9.6)% |
| Other Intrafund Reimbursements | \$(1,287,020) | \$(1,646,933) | \$(1,922,824) | \$(275,891) | 16.8% |
| Total Intrafund Reimbursements | \$(1,287,020) | \$(1,646,933) | \$(1,922,824) | \$(275,891) | 16.8% |
| Total Expenditures/Appropriations | \$1,372,341 | \$3,318,813 | \$2,564,570 | \$(754,243) | (22.7)% |
| Licenses, Permits & Franchises | \$12,200 | — | — | — | —% |
| Revenue from Use Of Money & Property | \$963 | — | — | — | —% |
| Intergovernmental Revenues | \$39,513 | \$2,728,821 | \$1,674,800 | \$(1,054,021) | (38.6)% |
| Charges for Services | \$25,765 | \$28,000 | \$28,000 | — | —% |
| Miscellaneous Revenues | \$82,400 | — | — | — | —% |
| Revenue | \$160,842 | \$2,756,821 | \$1,702,800 | \$(1,054,021) | (38.2)% |
| Other Interfund Reimbursements | \$209,078 | \$238,700 | \$381,780 | \$143,080 | 59.9% |
| Total Interfund Reimbursements | \$209,078 | \$238,700 | \$381,780 | \$143,080 | 59.9% |
| Total Revenue | \$369,920 | \$2,995,521 | \$2,084,580 | \$(910,941) | (30.4)% |
| Net Cost | \$1,002,421 | \$323,292 | \$479,990 | \$156,698 | 48.5% |
| Positions | 10.0 | 11.0 | 13.0 | 2.0 | 18.2% |

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs.
- An increase in allocated costs for services from the departments of Technology, Personnel Services, General Services, and Finance.
- A decrease in American Rescue Plan Act (ARPA) contracts completed in FY 2023-24.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in ARPA funding.
- An increase of administrative staff and related reimbursements from the Golf Fund.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| RP - Add 1.0 Assoc Planner - Planning | | | | | |
| | 139,784 | — | 139,784 | — | 1.0 |
| Add 1.0 FTE Associate Planner to the Planning Division of Regional Parks for the implementation of the Natural Resource Management Plan (NRMP) at the American River Parkway. This request is funded by a transfer from the Habitat Restoration Program fund and is contingent upon approval of a linked growth request in the Restricted Revenues budget (BU 6410000). | | | | | |
| RP - Add 1.0 Office Assistant - Admin | | | | | |
| | 69,555 | — | — | 69,555 | 1.0 |
| Add 1.0 FTE Office Assistant in the Administration unit to manage the annual pass sales program and provide main coverage for the Department's front counter. This position will be responsible for all office in-person and web sales of annual passes, including processing payments, packaging, mailing, and ensuring accountability for sales revenue. This is a General Fund request. | | | | | |

American River Parkway

Program Overview

The **American River Parkway** program consists of law enforcement and maintenance of the American River Parkway to provide a clean and safe park environment for the community to enjoy. This includes the protection of natural areas; the preservation of County assets and adjacent property values; subsidy support to Effie Yeaw Nature Center leased to the American River Natural History Association; and Park Resource Teams to address illegal camping, including referrals to homeless programs in partnership with the Department of Human Assistance (DHA), and clean-up of trash and debris.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$10,081,389 | \$11,691,099 | \$11,807,523 | \$116,424 | 1.0% |
| Services & Supplies | \$4,048,099 | \$5,110,549 | \$5,566,756 | \$456,207 | 8.9% |
| Other Charges | \$151,694 | \$1,218,875 | \$951,001 | \$(267,874) | (22.0)% |
| Equipment | \$228,438 | \$530,408 | \$245,276 | \$(285,132) | (53.8)% |
| Interfund Charges | \$516,317 | \$472,863 | \$458,965 | \$(13,898) | (2.9)% |
| Intrafund Charges | \$1,657,123 | \$1,784,079 | \$2,147,125 | \$363,046 | 20.3% |
| Cost of Goods Sold | \$13,204 | — | — | — | —% |
| Gross Expenditures | \$16,696,264 | \$20,807,873 | \$21,176,646 | \$368,773 | 1.8% |
| Other Intrafund Reimbursements | \$(125,289) | \$(136,693) | \$(207,226) | \$(70,533) | 51.6% |
| Total Intrafund Reimbursements | \$(125,289) | \$(136,693) | \$(207,226) | \$(70,533) | 51.6% |
| Total Expenditures/Appropriations | \$16,570,975 | \$20,671,180 | \$20,969,420 | \$298,240 | 1.4% |
| Licenses, Permits & Franchises | \$7,500 | \$10,000 | \$10,000 | — | —% |
| Fines, Forfeitures & Penalties | \$1,050 | — | — | — | —% |
| Revenue from Use Of Money & Property | \$149,198 | \$151,631 | \$145,604 | \$(6,027) | (4.0)% |
| Intergovernmental Revenues | \$76,327 | \$179,711 | \$289,742 | \$110,031 | 61.2% |
| Charges for Services | \$2,201,194 | \$2,874,220 | \$3,452,144 | \$577,924 | 20.1% |
| Miscellaneous Revenues | \$1,166,337 | \$1,432,000 | \$1,357,000 | \$(75,000) | (5.2)% |
| Revenue | \$3,601,606 | \$4,647,562 | \$5,254,490 | \$606,928 | 13.1% |
| Other Interfund Reimbursements | \$32,871 | \$27,690 | \$172,130 | \$144,440 | 521.6% |
| Total Interfund Reimbursements | \$32,871 | \$27,690 | \$172,130 | \$144,440 | 521.6% |
| Total Revenue | \$3,634,477 | \$4,675,252 | \$5,426,620 | \$751,368 | 16.1% |
| Net Cost | \$12,936,498 | \$15,995,928 | \$15,542,800 | \$(453,128) | (2.8)% |
| Positions | 75.0 | 82.0 | 80.0 | (2.0) | (2.4)% |

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs partially offset by the transfer of two positions to the Regional Parks and Open Space program.
- One-time prior year vehicle purchases.
- An increase in Department overhead costs.
- A change in the allocation methodology for water costs from the Carmichael Water District shifting costs from Regional Parks to Golf.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- Updated revenue projections based on a three-year average and anticipated concert revenues.
- An anticipated decrease in donations.
- An increase in transfers from the Parks – Restricted Revenue budget (BU 6410000) for eligible expenditures at the American River Parkway.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| RP - Funding for Additional Grazing | 175,224 | — | 135,390 | 39,834 | — |

One time increase for grazing operations relating to fire fuel reduction throughout the Regional Parks system. This request would allow Regional Parks to increase the acreage and time that sheep and goats are able to graze, and potentially create partnerships with grazers to reduce per-acre costs. This request includes one time grant funding in the amount of \$131,418 with a 25% match requirement and a \$3,972 management cost offset.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net County Cost | FTE |
|--|-------------------------|-----------------------------|---------------|-----------------|-----|
| RP - Reduce River Patrol Contract | (25,000) | — | — | (25,000) | — |

Reduce the river patrol contract. This contract has been associated with the Drowning Accident Rescue Team and is in seldom use. This contract is limited in use, and the impact of reducing the contract is minimal.

Contract Facilities Maintenance

Program Overview

Contract Facilities Maintenance consists of landscaping services for County facilities. This program is fully funded through charges to departments occupying County facilities.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,213,684 | \$1,403,603 | \$1,392,316 | \$(11,287) | (0.8)% |
| Services & Supplies | \$396,552 | \$415,201 | \$426,230 | \$11,029 | 2.7% |
| Intrafund Charges | \$273,689 | \$340,281 | \$396,353 | \$56,072 | 16.5% |
| Cost of Goods Sold | \$(140,865) | — | — | — | —% |
| Gross Expenditures | \$1,743,061 | \$2,159,085 | \$2,214,899 | \$55,814 | 2.6% |
| Total Expenditures/Appropriations | \$1,743,061 | \$2,159,085 | \$2,214,899 | \$55,814 | 2.6% |
| Intergovernmental Revenues | \$16,148 | — | — | — | —% |
| Charges for Services | \$2,029,342 | \$2,159,085 | \$2,239,904 | \$80,819 | 3.7% |
| Revenue | \$2,045,489 | \$2,159,085 | \$2,239,904 | \$80,819 | 3.7% |
| Other Interfund Reimbursements | — | — | \$3,000 | \$3,000 | —% |
| Total Interfund Reimbursements | — | — | \$3,000 | \$3,000 | —% |
| Total Revenue | \$2,045,489 | \$2,159,085 | \$2,242,904 | \$83,819 | 3.9% |
| Net Cost | \$(302,428) | — | \$(28,005) | \$(28,005) | —% |
| Positions | 12.0 | 12.0 | 12.0 | — | —% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs primarily offset by decreases in Unemployment Insurance, Worker's Compensation, and Pension Obligation Bond allocations.
- Increases in allocated costs for support services primarily resulting from an increase in Liability Insurance costs.
- An increase in Department overhead costs.

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

- Increases in cost recovery for services provided to customer departments in county-owned facilities.
- An increase in services to the Del Norte Oak Park District.

Recreational Services

Program Overview

Recreational Services provides administration of County Service Areas (CSA); volunteer and education programs at Cosumnes River Preserve; coordination of large special events that occur in the park system; picnic reservation and program services; and other permits for organizations to utilize parks. Therapeutic Recreation Services provides recreation opportunities for individuals with disabilities residing in Sacramento County with programs that focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$533,439 | \$562,684 | \$591,412 | \$28,728 | 5.1% |
| Services & Supplies | \$296,445 | \$271,207 | \$278,379 | \$7,172 | 2.6% |
| Intrafund Charges | \$73,697 | \$84,410 | \$92,338 | \$7,928 | 9.4% |
| Gross Expenditures | \$903,581 | \$918,301 | \$962,129 | \$43,828 | 4.8% |
| Total Expenditures/Appropriations | \$903,581 | \$918,301 | \$962,129 | \$43,828 | 4.8% |
| Revenue from Use Of Money & Property | \$81,675 | \$120,790 | \$95,000 | \$(25,790) | (21.4)% |
| Intergovernmental Revenues | \$4,844 | — | — | — | —% |
| Charges for Services | \$226,068 | \$392,367 | \$383,146 | \$(9,221) | (2.4)% |
| Miscellaneous Revenues | \$500 | \$2,000 | \$2,000 | — | —% |
| Revenue | \$313,087 | \$515,157 | \$480,146 | \$(35,011) | (6.8)% |
| Other Interfund Reimbursements | \$27,645 | \$21,520 | \$146,520 | \$125,000 | 580.9% |
| Total Interfund Reimbursements | \$27,645 | \$21,520 | \$146,520 | \$125,000 | 580.9% |
| Total Revenue | \$340,732 | \$536,677 | \$626,666 | \$89,989 | 16.8% |
| Net Cost | \$562,849 | \$381,624 | \$335,463 | \$(46,161) | (12.1)% |
| Positions | 4.0 | 4.0 | 4.0 | — | —% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs partially offset by decreases in Unemployment Insurance, Worker's Compensation, and Pension Obligation Bond allocations.
- Increases in allocated costs for support services, primarily resulting from an increase in Liability Insurance costs.

- An increase in Department overhead costs.

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

- A decrease due to revised projections of revenues, based on historical data of three fiscal years.
- An increase in reimbursements from the Parks – Restricted Revenue budget (BU 6410000) for eligible staff costs.

Regional Parks and Open Space

Program Overview

Regional Parks and Open Space consists of law enforcement and maintenance of the lands, including Gibson Ranch, Mather Regional Park, and Dry Creek Parkway, to provide a clean and safe park environment for the community to enjoy; protection of natural areas; preservation of County assets and adjacent property values; administration and oversight of Illa M. Collin Conservation Preserve; administration of leases for McFarland Ranch, Dillard Ranch, Dry Creek Ranch, Mabel Jean Roach Ranch, and Witter Ranch; and operation of state-owned lands in the Delta including Sherman Island, Hogback Island, Cliffhouse, and Georgiana Slough.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,067,785 | \$1,742,432 | \$1,840,016 | \$97,584 | 5.6% |
| Services & Supplies | \$811,009 | \$1,046,788 | \$1,059,618 | \$12,830 | 1.2% |
| Other Charges | — | \$59,048 | — | \$(59,048) | (100.0)% |
| Equipment | \$9,997 | \$45,000 | — | \$(45,000) | (100.0)% |
| Intrafund Charges | \$195,441 | \$267,860 | \$341,804 | \$73,944 | 27.6% |
| Cost of Goods Sold | \$(13,563) | — | — | — | —% |
| Gross Expenditures | \$2,070,670 | \$3,161,128 | \$3,241,438 | \$80,310 | 2.5% |
| Total Expenditures/Appropriations | \$2,070,670 | \$3,161,128 | \$3,241,438 | \$80,310 | 2.5% |
| Revenue from Use Of Money & Property | \$67,532 | \$107,780 | \$212,089 | \$104,309 | 96.8% |
| Intergovernmental Revenues | \$9,689 | \$129,218 | — | \$(129,218) | (100.0)% |
| Charges for Services | \$300,892 | \$1,070,725 | \$814,504 | \$(256,221) | (23.9)% |
| Miscellaneous Revenues | \$117,540 | \$196,294 | \$165,000 | \$(31,294) | (15.9)% |
| Revenue | \$495,652 | \$1,504,017 | \$1,191,593 | \$(312,424) | (20.8)% |
| Other Interfund Reimbursements | \$174,905 | \$177,980 | \$184,045 | \$6,065 | 3.4% |
| Total Interfund Reimbursements | \$174,905 | \$177,980 | \$184,045 | \$6,065 | 3.4% |
| Total Revenue | \$670,557 | \$1,681,997 | \$1,375,638 | \$(306,359) | (18.2)% |
| Net Cost | \$1,400,113 | \$1,479,131 | \$1,865,800 | \$386,669 | 26.1% |
| Positions | 9.0 | 9.0 | 11.0 | 2.0 | 22.2% |

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs as well as the transfer in of two positions from the American River Parkway program.

- Increases in allocated costs for support services, primarily from the Department of Personnel Services.
- An increase in Department overhead costs.
- Prior year one-time vehicle purchases resulting in a decrease in equipment costs.

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

- An increase in the Gibson Ranch equestrian boarding services contract.
- A decrease in revenue projections based on a three-year average.

Parks-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Parks Restricted Revenues** budget unit was established as part of the FY 2022-23 Budget and receives certain revenues that are restricted by statute or regulation for specific purposes and uses by the Regional Parks Department. The Parks Restricted revenue sources and applicable transfers are accounted for in the following programs:

- Parks-Habitat Restoration Program Fees
- Parks-Rangers Asset Forfeiture
- Parks-Special Revenue
- Parks-Therapeutic Recreation Services

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Parks-Habitat Restoration Program Fees | — | \$2,544,360 | \$1,985,615 | \$(558,745) | (22.0)% |
| Parks-Rangers Asset Forfeiture | — | \$7,277 | \$7,347 | \$70 | 1.0% |
| Parks-Special Revenue | — | \$302,653 | \$305,509 | \$2,856 | 0.9% |
| Parks-Therapeutic Recreation Services | — | \$150,415 | \$151,880 | \$1,465 | 1.0% |
| Gross Expenditures/Appropriations | — | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Total Expenditures/Appropriations | — | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Total Financing Uses | — | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Revenue | \$187,377 | \$1,436,690 | \$436,690 | \$(1,000,000) | (69.6)% |
| Total Interfund Reimbursements | \$47,753 | \$1,550 | — | \$(1,550) | (100.0)% |
| Total Revenue | \$235,130 | \$1,438,240 | \$436,690 | \$(1,001,550) | (69.6)% |
| Total Use of Fund Balance | \$1,331,335 | \$1,566,465 | \$2,013,661 | \$447,196 | 28.5% |
| Total Financing Sources | \$1,566,465 | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Net Cost | \$(1,566,465) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Interfund Charges | — | \$104,419 | \$510,978 | \$406,559 | 389.4% |
| Appropriation for Contingencies | — | \$2,900,286 | \$1,939,373 | \$(960,913) | (33.1)% |
| Gross Expenditures | — | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Total Expenditures/Appropriations | — | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Total Financing Uses | — | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Revenue from Use Of Money & Property | \$47,377 | — | — | — | —% |
| Miscellaneous Revenues | \$140,000 | \$1,436,690 | \$436,690 | \$(1,000,000) | (69.6)% |
| Revenue | \$187,377 | \$1,436,690 | \$436,690 | \$(1,000,000) | (69.6)% |
| Other Interfund Reimbursements | \$47,753 | \$1,550 | — | \$(1,550) | (100.0)% |
| Total Interfund Reimbursements | \$47,753 | \$1,550 | — | \$(1,550) | (100.0)% |
| Total Revenue | \$235,130 | \$1,438,240 | \$436,690 | \$(1,001,550) | (69.6)% |
| Fund Balance | \$1,331,335 | \$1,566,465 | \$2,013,661 | \$447,196 | 28.5% |
| Total Use of Fund Balance | \$1,331,335 | \$1,566,465 | \$2,013,661 | \$447,196 | 28.5% |
| Total Financing Sources | \$1,566,465 | \$3,004,705 | \$2,450,351 | \$(554,354) | (18.4)% |
| Net Cost | \$(1,566,465) | — | — | — | —% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. A summary of approved growth is provided in this section.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| Parks-Habitat Restoration Program Fees | 139,784 | — | — | 139,784 | — |

Parks-Habitat Restoration Program Fees

Program Overview

The **Parks-Habitat Restoration Program Fees** program is designated by the Board of Supervisors to be used for park operations in direct association with habitat protection and enhancement, as well as future land acquisition. Revenue is through a fee collected from entities utilizing park lands for mitigation projects.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Interfund Charges | — | \$104,419 | \$242,646 | \$138,227 | 132.4% |
| Appropriation for Contingencies | — | \$2,439,941 | \$1,742,969 | \$(696,972) | (28.6)% |
| Gross Expenditures | — | \$2,544,360 | \$1,985,615 | \$(558,745) | (22.0)% |
| Total Expenditures/Appropriations | — | \$2,544,360 | \$1,985,615 | \$(558,745) | (22.0)% |
| Total Financing Uses | — | \$2,544,360 | \$1,985,615 | \$(558,745) | (22.0)% |
| Revenue from Use Of Money & Property | \$38,420 | — | — | — | —% |
| Miscellaneous Revenues | — | \$1,436,690 | \$436,690 | \$(1,000,000) | (69.6)% |
| Revenue | \$38,420 | \$1,436,690 | \$436,690 | \$(1,000,000) | (69.6)% |
| Total Revenue | \$38,420 | \$1,436,690 | \$436,690 | \$(1,000,000) | (69.6)% |
| Fund Balance | \$1,069,250 | \$1,107,670 | \$1,548,925 | \$441,255 | 39.8% |
| Total Use of Fund Balance | \$1,069,250 | \$1,107,670 | \$1,548,925 | \$441,255 | 39.8% |
| Total Financing Sources | \$1,107,670 | \$2,544,360 | \$1,985,615 | \$(558,745) | (22.0)% |
| Net Cost | \$(1,107,670) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- A decrease in anticipated mitigation revenue from the Bank Protection Project.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| RP - Add 1.0 Assoc Planner Funding Transfer Out | | | | | |
| | 139,784 | — | — | 139,784 | — |

Add 1.0 FTE Associate Planner to the Planning Division of Regional Parks for the implementation of the Natural Resource Management Plan (NRMP) at the American River Parkway. This transfer from the Habitat Restoration Program fund is contingent upon approval of a linked growth request in Regional Parks budget (BU 6400000).

Parks-Rangers Asset Forfeiture

Program Overview

Parks – Ranger Asset Forfeiture – In compliance with California State Law, assets related to certain types of criminal cases can be seized by law enforcement, including the Department’s Park Rangers. The program is administered by the District Attorney’s Office, and some funds are taken as overhead. 85 percent of the remaining funds that are seized are deposited for use by the Department of Regional Parks for equipment, training, supplies, and other operational needs. The remaining 15 percent must be used to combat drug use and divert gang activity.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Appropriation for Contingencies | — | \$7,277 | \$7,347 | \$70 | 1.0% |
| Gross Expenditures | — | \$7,277 | \$7,347 | \$70 | 1.0% |
| Total Expenditures/Appropriations | — | \$7,277 | \$7,347 | \$70 | 1.0% |
| Total Financing Uses | — | \$7,277 | \$7,347 | \$70 | 1.0% |
| Revenue from Use Of Money & Property | \$252 | — | — | — | —% |
| Revenue | \$252 | — | — | — | —% |
| Total Revenue | \$252 | — | — | — | —% |
| Fund Balance | \$7,024 | \$7,277 | \$7,347 | \$70 | 1.0% |
| Total Use of Fund Balance | \$7,024 | \$7,277 | \$7,347 | \$70 | 1.0% |
| Total Financing Sources | \$7,276 | \$7,277 | \$7,347 | \$70 | 1.0% |
| Net Cost | \$(7,276) | — | — | — | —% |

Summary of Changes

Appropriations in this program are matched to available funding.

The increase in appropriations is due to an increase in budgeted contingencies for future projects resulting from an increase in available fund balance.

Parks-Special Revenue

Program Overview

Parks Special Revenue was established in 1983 to serve as a depository for donations received for various programs and/or facilities. Revenue is generated through donations, fees, and leases. This program includes:

- Ancil Hoffman Bequest – used for the Ancil Hoffman Park. Revenue is collected through donations as part of a will or trust.
- Cosumnes River Preserve – designated for the development of the Cosumnes River Preserve, with expenditures approved by a consortium of stakeholders including Parks and Bureau of Land Management. Revenue was previously collected through leases of McFarland Ranch, Valensin, Garcia Ranch, and Flint. Currently, no new revenue is being collected; however, collection is planned to resume in the future.
- Gibson Ranch Maintenance Fund – designated to be used in completing major projects or repairs of the Gibson Ranch concession facilities. Revenue was previously collected through a fee of 7.5% of the gross monthly income derived from boarding operations at Gibson Ranch. Currently, no new revenue is being collected due to there being no concessionaire; however, concessions are planned to resume in the future.
- Goethe Trust – funded by revenues from royalty checks from the California Resources Corporation. No new revenue is anticipated and this fund center will be closed.
- Returned Fees – is the holding account for returned checks.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Interfund Charges | — | — | \$218,332 | \$218,332 | —% |
| Appropriation for Contingencies | — | \$302,653 | \$87,177 | \$(215,476) | (71.2)% |
| Gross Expenditures | — | \$302,653 | \$305,509 | \$2,856 | 0.9% |
| Total Expenditures/Appropriations | — | \$302,653 | \$305,509 | \$2,856 | 0.9% |
| Total Financing Uses | — | \$302,653 | \$305,509 | \$2,856 | 0.9% |
| Revenue from Use Of Money & Property | \$8,886 | — | — | — | —% |
| Revenue | \$8,886 | — | — | — | —% |
| Other Interfund Reimbursements | \$47,753 | \$1,550 | — | \$(1,550) | (100.0)% |
| Total Interfund Reimbursements | \$47,753 | \$1,550 | — | \$(1,550) | (100.0)% |
| Total Revenue | \$56,639 | \$1,550 | — | \$(1,550) | (100.0)% |
| Fund Balance | \$244,465 | \$301,103 | \$305,509 | \$4,406 | 1.5% |
| Total Use of Fund Balance | \$244,465 | \$301,103 | \$305,509 | \$4,406 | 1.5% |
| Total Financing Sources | \$301,104 | \$302,653 | \$305,509 | \$2,856 | 0.9% |
| Net Cost | \$(301,104) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- An increase in transfers to the American River Parkway program in the Regional Parks budget (BU 6400000) to offset eligible staff costs.

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

- A completed transfer from the Regional Parks budget in FY 2023-24.

Parks-Therapeutic Recreation Services

Program Overview

The **Parks-Therapeutic Recreation Services** restricted revenue budget is designated for use by the Therapeutic Recreation Services program, which provides therapeutic recreation opportunities for individuals with disabilities residing in Sacramento County. The programs focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities. Revenues are from donations for various programs.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Interfund Charges | — | — | \$50,000 | \$50,000 | —% |
| Appropriation for Contingencies | — | \$150,415 | \$101,880 | \$(48,535) | (32.3)% |
| Gross Expenditures | — | \$150,415 | \$151,880 | \$1,465 | 1.0% |
| Total Expenditures/Appropriations | — | \$150,415 | \$151,880 | \$1,465 | 1.0% |
| Total Financing Uses | — | \$150,415 | \$151,880 | \$1,465 | 1.0% |
| Revenue from Use Of Money & Property | \$(181) | — | — | — | —% |
| Miscellaneous Revenues | \$140,000 | — | — | — | —% |
| Revenue | \$139,819 | — | — | — | —% |
| Total Revenue | \$139,819 | — | — | — | —% |
| Fund Balance | \$10,596 | \$150,415 | \$151,880 | \$1,465 | 1.0% |
| Total Use of Fund Balance | \$10,596 | \$150,415 | \$151,880 | \$1,465 | 1.0% |
| Total Financing Sources | \$150,415 | \$150,415 | \$151,880 | \$1,465 | 1.0% |
| Net Cost | \$(150,415) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- An increase in transfers to the Therapeutic Recreation Services program in the Regional Parks budget (BU 6400000) to offset eligible staff costs.

County Parks CFD 2006-1

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Parks Communities Facilities District (CFD) 2006-1**, provides local and regional park maintenance and operation services within County Service Area 4B in the south County and Wilton community, including acquisition of parkland, construction of park amenities including trails, picnic areas, sports fields, community centers and restrooms. Property taxes fund this budget.

Goals

- Provide local and regional park maintenance and operation services for the area at a level permitted by available resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| CFD 2006-1 | \$15,000 | \$76,500 | \$16,500 | \$(60,000) | (78.4)% |
| Gross Expenditures/Appropriations | \$15,000 | \$76,500 | \$16,500 | \$(60,000) | (78.4)% |
| Total Expenditures/Appropriations | \$15,000 | \$76,500 | \$16,500 | \$(60,000) | (78.4)% |
| Provision for Reserves | \$6,596 | \$9,957 | \$5,175 | \$(4,782) | (48.0)% |
| Total Financing Uses | \$21,596 | \$86,457 | \$21,675 | \$(64,782) | (74.9)% |
| Revenue | \$23,932 | \$21,675 | \$21,675 | — | —% |
| Total Revenue | \$23,932 | \$21,675 | \$21,675 | — | —% |
| Total Use of Fund Balance | \$62,446 | \$64,782 | — | \$(64,782) | (100.0)% |
| Total Financing Sources | \$86,378 | \$86,457 | \$21,675 | \$(64,782) | (74.9)% |
| Net Cost | \$(64,782) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Other Charges | — | \$1,500 | \$1,500 | — | —% |
| Interfund Charges | \$15,000 | \$75,000 | \$15,000 | \$(60,000) | (80.0)% |
| Gross Expenditures | \$15,000 | \$76,500 | \$16,500 | \$(60,000) | (78.4)% |
| Total Expenditures/Appropriations | \$15,000 | \$76,500 | \$16,500 | \$(60,000) | (78.4)% |
| Provision for Reserves | \$6,596 | \$9,957 | \$5,175 | \$(4,782) | (48.0)% |
| Total Financing Uses | \$21,596 | \$86,457 | \$21,675 | \$(64,782) | (74.9)% |
| Revenue from Use Of Money & Property | \$3,407 | \$150 | \$150 | — | —% |
| Charges for Services | \$20,525 | \$21,525 | \$21,525 | — | —% |
| Revenue | \$23,932 | \$21,675 | \$21,675 | — | —% |
| Total Revenue | \$23,932 | \$21,675 | \$21,675 | — | —% |
| Reserve Release | \$60,000 | — | — | — | —% |
| Fund Balance | \$2,446 | \$64,782 | — | \$(64,782) | (100.0)% |
| Total Use of Fund Balance | \$62,446 | \$64,782 | — | \$(64,782) | (100.0)% |
| Total Financing Sources | \$86,378 | \$86,457 | \$21,675 | \$(64,782) | (74.9)% |
| Net Cost | \$(64,782) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to a completed transfer to the Parks Construction Fund in Fiscal Year 2023-24.

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

- Reserve has increased \$5,175.

CSA No.4B-(Wilton-Cosumnes)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4B**, provides local recreation and park services to the south county and to the Wilton community. Property taxes and facility rental fees fund this budget.

Goals

- Provide local recreation and park services for the area at a level permitted by available resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| CSA No. 4B (Wilton-Cosumnes) | \$19,786 | \$21,275 | \$21,275 | — | —% |
| Gross Expenditures/Appropriations | \$19,786 | \$21,275 | \$21,275 | — | —% |
| Total Expenditures/Appropriations | \$19,786 | \$21,275 | \$21,275 | — | —% |
| Provision for Reserves | \$16,713 | — | \$6,000 | \$6,000 | —% |
| Total Financing Uses | \$36,499 | \$21,275 | \$27,275 | \$6,000 | 28.2% |
| Revenue | \$19,456 | \$21,275 | \$21,275 | — | —% |
| Total Revenue | \$19,456 | \$21,275 | \$21,275 | — | —% |
| Total Use of Fund Balance | \$16,713 | — | \$6,000 | \$6,000 | —% |
| Total Financing Sources | \$36,169 | \$21,275 | \$27,275 | \$6,000 | 28.2% |
| Net Cost | \$329 | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$13,266 | \$14,755 | \$14,755 | — | —% |
| Interfund Charges | \$6,520 | \$6,520 | \$6,520 | — | —% |
| Gross Expenditures | \$19,786 | \$21,275 | \$21,275 | — | —% |
| Total Expenditures/Appropriations | \$19,786 | \$21,275 | \$21,275 | — | —% |
| Provision for Reserves | \$16,713 | — | \$6,000 | \$6,000 | —% |
| Total Financing Uses | \$36,499 | \$21,275 | \$27,275 | \$6,000 | 28.2% |
| Taxes | \$5,010 | \$4,966 | \$4,966 | — | —% |
| Revenue from Use Of Money & Property | \$980 | \$244 | \$244 | — | —% |
| Intergovernmental Revenues | \$35 | \$46 | \$46 | — | —% |
| Charges for Services | \$13,431 | \$16,019 | \$16,019 | — | —% |
| Revenue | \$19,456 | \$21,275 | \$21,275 | — | —% |
| Total Revenue | \$19,456 | \$21,275 | \$21,275 | — | —% |
| Reserve Release | — | \$329 | — | \$(329) | (100.0)% |
| Fund Balance | \$16,713 | \$(329) | \$6,000 | \$6,329 | (1,923.7)% |
| Total Use of Fund Balance | \$16,713 | — | \$6,000 | \$6,000 | —% |
| Total Financing Sources | \$36,169 | \$21,275 | \$27,275 | \$6,000 | 28.2% |
| Net Cost | \$329 | — | — | — | —% |

Summary of Changes

The Recommended Budget reflects no net changes from the prior year Adopted Budget.

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

- Reserve has increased \$6,000.

CSA No.4C-(Delta)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No 4C**, provides safe, well maintained parks and community centers to the residents in the Delta region, and implements programs and services at the Jean Harvie Senior and Community Center. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained parks and programs for the residents of the Delta region at a level permitted by available resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| CSA No 4C (Delta) | \$41,255 | \$40,004 | \$40,004 | — | —% |
| Gross Expenditures/Appropriations | \$41,255 | \$40,004 | \$40,004 | — | —% |
| Total Expenditures/Appropriations | \$41,255 | \$40,004 | \$40,004 | — | —% |
| Provision for Reserves | \$1,695 | — | — | — | —% |
| Total Financing Uses | \$42,950 | \$40,004 | \$40,004 | — | —% |
| Revenue | \$36,262 | \$44,246 | \$44,246 | — | —% |
| Total Revenue | \$36,262 | \$44,246 | \$44,246 | — | —% |
| Total Use of Fund Balance | \$445 | \$(4,242) | \$(4,242) | — | —% |
| Total Financing Sources | \$36,707 | \$40,004 | \$40,004 | — | —% |
| Net Cost | \$6,242 | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$35,130 | \$40,004 | \$40,004 | — | —% |
| Interfund Charges | \$6,125 | — | — | — | —% |
| Gross Expenditures | \$41,255 | \$40,004 | \$40,004 | — | —% |
| Total Expenditures/Appropriations | \$41,255 | \$40,004 | \$40,004 | — | —% |
| Provision for Reserves | \$1,695 | — | — | — | —% |
| Total Financing Uses | \$42,950 | \$40,004 | \$40,004 | — | —% |
| Taxes | \$31,352 | \$24,657 | \$24,657 | — | —% |
| Revenue from Use Of Money & Property | \$331 | \$100 | \$100 | — | —% |
| Intergovernmental Revenues | \$230 | \$289 | \$289 | — | —% |
| Charges for Services | \$4,350 | \$16,000 | \$16,000 | — | —% |
| Miscellaneous Revenues | — | \$3,200 | \$3,200 | — | —% |
| Revenue | \$36,262 | \$44,246 | \$44,246 | — | —% |
| Total Revenue | \$36,262 | \$44,246 | \$44,246 | — | —% |
| Reserve Release | — | \$2,000 | \$1,598 | \$(402) | (20.1)% |
| Fund Balance | \$445 | \$(6,242) | \$(5,840) | \$402 | (6.4)% |
| Total Use of Fund Balance | \$445 | \$(4,242) | \$(4,242) | — | —% |
| Total Financing Sources | \$36,707 | \$40,004 | \$40,004 | — | —% |
| Net Cost | \$6,242 | — | — | — | —% |

Summary of Changes

The Recommended Budget reflects no net changes from the prior year Adopted Budget.

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

- Reserve has decreased \$1,598.

CSA No.4D-(Herald)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4D**, provides local recreation and park services to the community within the south county. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained recreation and park services for the south county at a level permitted by available resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| CSA No 4D (Herald) | \$9,039 | \$8,714 | \$8,083 | \$(631) | (7.2)% |
| Gross Expenditures/Appropriations | \$9,039 | \$8,714 | \$8,083 | \$(631) | (7.2)% |
| Total Expenditures/Appropriations | \$9,039 | \$8,714 | \$8,083 | \$(631) | (7.2)% |
| Provision for Reserves | \$1,525 | \$1,954 | \$2,008 | \$54 | 2.8% |
| Total Financing Uses | \$10,564 | \$10,668 | \$10,091 | \$(577) | (5.4)% |
| Revenue | \$9,616 | \$10,091 | \$10,091 | — | —% |
| Total Revenue | \$9,616 | \$10,091 | \$10,091 | — | —% |
| Total Use of Fund Balance | \$1,525 | \$577 | — | \$(577) | (100.0)% |
| Total Financing Sources | \$11,141 | \$10,668 | \$10,091 | \$(577) | (5.4)% |
| Net Cost | \$(577) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$4,039 | \$5,086 | \$5,083 | \$(3) | (0.1)% |
| Interfund Charges | \$5,000 | \$3,628 | \$3,000 | \$(628) | (17.3)% |
| Gross Expenditures | \$9,039 | \$8,714 | \$8,083 | \$(631) | (7.2)% |
| Total Expenditures/Appropriations | \$9,039 | \$8,714 | \$8,083 | \$(631) | (7.2)% |
| Provision for Reserves | \$1,525 | \$1,954 | \$2,008 | \$54 | 2.8% |
| Total Financing Uses | \$10,564 | \$10,668 | \$10,091 | \$(577) | (5.4)% |
| Taxes | \$8,851 | \$8,739 | \$8,739 | — | —% |
| Revenue from Use Of Money & Property | \$88 | \$20 | \$20 | — | —% |
| Intergovernmental Revenues | \$62 | \$82 | \$82 | — | —% |
| Charges for Services | \$615 | \$1,250 | \$1,250 | — | —% |
| Revenue | \$9,616 | \$10,091 | \$10,091 | — | —% |
| Total Revenue | \$9,616 | \$10,091 | \$10,091 | — | —% |
| Fund Balance | \$1,525 | \$577 | — | \$(577) | (100.0)% |
| Total Use of Fund Balance | \$1,525 | \$577 | — | \$(577) | (100.0)% |
| Total Financing Sources | \$11,141 | \$10,668 | \$10,091 | \$(577) | (5.4)% |
| Net Cost | \$(577) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to a decreased need for services from Regional Parks staff.

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

- Reserve has increased \$2,008.

Del Norte Oaks Park District

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Del Norte Oaks Park District**, provides grounds maintenance for 8,200 square feet of landscaped area around the back lot line of the Del Norte Oaks subdivision and two adjoining streets. The area, as maintained, enhances the quality of life of residents in the surrounding vicinity and helps create a positive image of the community as a whole.

Goals

- Provide grounds maintenance for the area at a level permitted by available resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Del Norte Oaks | \$4,471 | \$800 | \$3,800 | \$3,000 | 375.0% |
| Gross Expenditures/Appropriations | \$4,471 | \$800 | \$3,800 | \$3,000 | 375.0% |
| Total Expenditures/Appropriations | \$4,471 | \$800 | \$3,800 | \$3,000 | 375.0% |
| Provision for Reserves | \$4,545 | \$5,588 | \$741 | \$(4,847) | (86.7)% |
| Total Financing Uses | \$9,016 | \$6,388 | \$4,541 | \$(1,847) | (28.9)% |
| Revenue | \$6,346 | \$4,514 | \$4,514 | — | —% |
| Total Revenue | \$6,346 | \$4,514 | \$4,514 | — | —% |
| Total Use of Fund Balance | \$4,545 | \$1,874 | \$27 | \$(1,847) | (98.6)% |
| Total Financing Sources | \$10,891 | \$6,388 | \$4,541 | \$(1,847) | (28.9)% |
| Net Cost | \$(1,874) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$757 | \$800 | \$800 | — | —% |
| Interfund Charges | \$3,714 | — | \$3,000 | \$3,000 | —% |
| Gross Expenditures | \$4,471 | \$800 | \$3,800 | \$3,000 | 375.0% |
| Total Expenditures/Appropriations | \$4,471 | \$800 | \$3,800 | \$3,000 | 375.0% |
| Provision for Reserves | \$4,545 | \$5,588 | \$741 | \$(4,847) | (86.7)% |
| Total Financing Uses | \$9,016 | \$6,388 | \$4,541 | \$(1,847) | (28.9)% |
| Taxes | \$6,002 | \$4,442 | \$4,442 | — | —% |
| Revenue from Use Of Money & Property | \$301 | \$30 | \$30 | — | —% |
| Intergovernmental Revenues | \$43 | \$42 | \$42 | — | —% |
| Revenue | \$6,346 | \$4,514 | \$4,514 | — | —% |
| Total Revenue | \$6,346 | \$4,514 | \$4,514 | — | —% |
| Fund Balance | \$4,545 | \$1,874 | \$27 | \$(1,847) | (98.6)% |
| Total Use of Fund Balance | \$4,545 | \$1,874 | \$27 | \$(1,847) | (98.6)% |
| Total Financing Sources | \$10,891 | \$6,388 | \$4,541 | \$(1,847) | (28.9)% |
| Net Cost | \$(1,874) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to an increase in services from Regional Parks staff.

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

- Reserve has increased \$741.

Fish And Game Propagation

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Fish and Game Propagation**, provides educational programs to Sacramento County residents regarding the importance of the local watersheds and fisheries. The program teaches about the Sacramento area’s natural and historical resources, which encourages the preservation of natural, cultural and historical resources in Sacramento County.

Goals

- Grow community stewardship of local watersheds, wildlife and natural resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Fish and Game Propagation | \$7,567 | \$14,814 | \$10,407 | \$(4,407) | (29.7)% |
| Gross Expenditures/Appropriations | \$7,567 | \$14,814 | \$10,407 | \$(4,407) | (29.7)% |
| Total Expenditures/Appropriations | \$7,567 | \$14,814 | \$10,407 | \$(4,407) | (29.7)% |
| Provision for Reserves | — | \$2,271 | — | \$(2,271) | (100.0)% |
| Total Financing Uses | \$7,567 | \$17,085 | \$10,407 | \$(6,678) | (39.1)% |
| Revenue | \$12,841 | \$9,540 | \$9,540 | — | —% |
| Total Revenue | \$12,841 | \$9,540 | \$9,540 | — | —% |
| Total Use of Fund Balance | \$2,271 | \$7,545 | \$867 | \$(6,678) | (88.5)% |
| Total Financing Sources | \$15,112 | \$17,085 | \$10,407 | \$(6,678) | (39.1)% |
| Net Cost | \$(7,545) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Other Charges | \$7,567 | \$14,814 | \$10,407 | \$(4,407) | (29.7)% |
| Gross Expenditures | \$7,567 | \$14,814 | \$10,407 | \$(4,407) | (29.7)% |
| Total Expenditures/Appropriations | \$7,567 | \$14,814 | \$10,407 | \$(4,407) | (29.7)% |
| Provision for Reserves | — | \$2,271 | — | \$(2,271) | (100.0)% |
| Total Financing Uses | \$7,567 | \$17,085 | \$10,407 | \$(6,678) | (39.1)% |
| Fines, Forfeitures & Penalties | \$12,520 | \$9,400 | \$9,400 | — | —% |
| Revenue from Use Of Money & Property | \$321 | \$140 | \$140 | — | —% |
| Revenue | \$12,841 | \$9,540 | \$9,540 | — | —% |
| Total Revenue | \$12,841 | \$9,540 | \$9,540 | — | —% |
| Reserve Release | \$12,842 | — | — | — | —% |
| Fund Balance | \$(10,571) | \$7,545 | \$867 | \$(6,678) | (88.5)% |
| Total Use of Fund Balance | \$2,271 | \$7,545 | \$867 | \$(6,678) | (88.5)% |
| Total Financing Sources | \$15,112 | \$17,085 | \$10,407 | \$(6,678) | (39.1)% |
| Net Cost | \$(7,545) | — | — | — | —% |

Summary of Changes

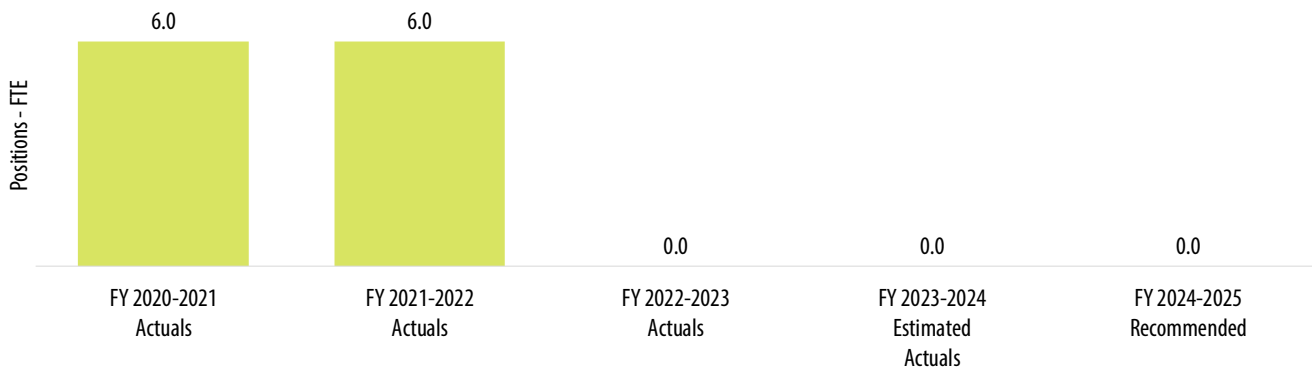
The change in total appropriations is due to a decrease in the contribution to the American River Natural History Association (ARNHA) for the Effie Yeaw Nature Center operation resulting from a lower estimated prior year fund balance.

There are no changes to reserves.

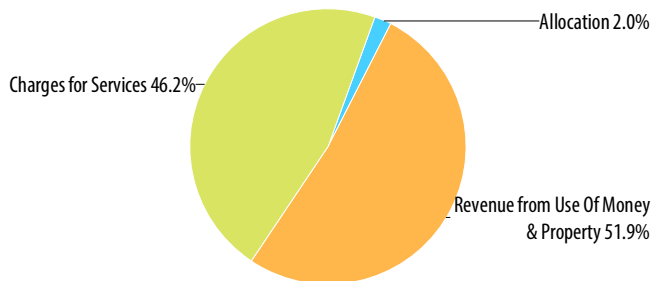
Golf
Department Structure
Liz Bellas, Director



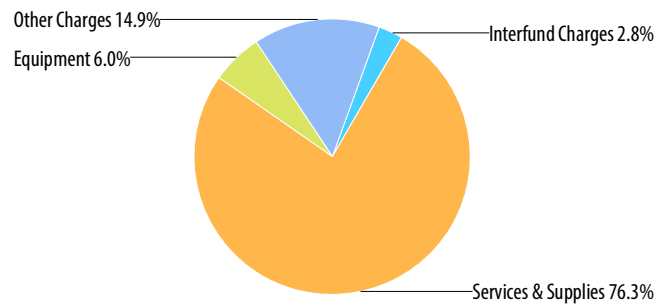
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Golf**, provides quality public golf course facilities and services to county residents and visitors to the region. Courses include Ancil Hoffman, Cherry Island, and Mather. The Department also oversees the long-term lease of the Campus Commons golf course.

Goals

- To make Sacramento County a destination for golfers and increase the number of rounds played on county golf courses.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Golf | \$9,685,623 | \$10,945,699 | \$11,382,629 | \$436,930 | 4.0% |
| Gross Expenditures/Appropriations | \$9,685,623 | \$10,945,699 | \$11,382,629 | \$436,930 | 4.0% |
| Total Expenditures/Appropriations | \$9,685,623 | \$10,945,699 | \$11,382,629 | \$436,930 | 4.0% |
| Provision for Reserves | \$1,784,662 | \$1,232,364 | \$700,686 | \$(531,678) | (43.1)% |
| Total Financing Uses | \$11,470,285 | \$12,178,063 | \$12,083,315 | \$(94,748) | (0.8)% |
| Revenue | \$10,284,849 | \$10,142,465 | \$11,160,129 | \$1,017,664 | 10.0% |
| Total Revenue | \$10,284,849 | \$10,142,465 | \$11,160,129 | \$1,017,664 | 10.0% |
| Total Use of Fund Balance | \$2,905,795 | \$2,035,598 | \$923,186 | \$(1,112,412) | (54.6)% |
| Total Financing Sources | \$13,190,644 | \$12,178,063 | \$12,083,315 | \$(94,748) | (0.8)% |
| Net Cost | \$(1,720,359) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$233,356 | \$12,569 | — | \$(12,569) | (100.0)% |
| Services & Supplies | \$7,365,796 | \$7,608,600 | \$8,689,673 | \$1,081,073 | 14.2% |
| Other Charges | \$1,399,696 | \$1,663,687 | \$1,691,850 | \$28,163 | 1.7% |
| Equipment | \$70,925 | \$494,000 | \$679,439 | \$185,439 | 37.5% |
| Interfund Charges | \$615,850 | \$1,166,843 | \$321,667 | \$(845,176) | (72.4)% |
| Gross Expenditures | \$9,685,623 | \$10,945,699 | \$11,382,629 | \$436,930 | 4.0% |
| Total Expenditures/Appropriations | \$9,685,623 | \$10,945,699 | \$11,382,629 | \$436,930 | 4.0% |
| Provision for Reserves | \$1,784,662 | \$1,232,364 | \$700,686 | \$(531,678) | (43.1)% |
| Total Financing Uses | \$11,470,285 | \$12,178,063 | \$12,083,315 | \$(94,748) | (0.8)% |
| Revenue from Use Of Money & Property | \$5,978,965 | \$5,389,813 | \$5,902,324 | \$512,511 | 9.5% |
| Intergovernmental Revenues | \$8,074 | — | — | — | —% |
| Charges for Services | \$4,295,311 | \$4,645,247 | \$5,257,805 | \$612,558 | 13.2% |
| Miscellaneous Revenues | \$2,500 | \$107,405 | — | \$(107,405) | (100.0)% |
| Revenue | \$10,284,849 | \$10,142,465 | \$11,160,129 | \$1,017,664 | 10.0% |
| Total Revenue | \$10,284,849 | \$10,142,465 | \$11,160,129 | \$1,017,664 | 10.0% |
| Reserve Release | \$598,438 | \$475,239 | \$590,798 | \$115,559 | 24.3% |
| Fund Balance | \$2,307,357 | \$1,560,359 | \$332,388 | \$(1,227,971) | (78.7)% |
| Total Use of Fund Balance | \$2,905,795 | \$2,035,598 | \$923,186 | \$(1,112,412) | (54.6)% |
| Total Financing Sources | \$13,190,644 | \$12,178,063 | \$12,083,315 | \$(94,748) | (0.8)% |
| Net Cost | \$(1,720,359) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in Pension Obligation Bond allocations resulting from all Golf positions being moved to the Regional Parks budget (BU 6400000) in FY 2023-24.
- An increase in water costs from the Carmichael Water District (CWD) and a reallocation of costs between Golf and Regional Parks.
- A decrease in transfers to the Park Construction budget (BU 6570000) for two FY 2023-24 projects, the Ancil Hoffman Golf Course parking lot and Mather drainage project.
- An increase in contract services relating to tree trimming and upkeep of the golf courses.
- The replacement of patio equipment and restoring parts of the restaurant areas at Mather Golf Course.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in projections from CourseCo.
- A decrease relating from the Mather drainage project, and a one-time utility reimbursement from the Cherry Soccer complex.
- Recommended growth detailed later in this section.

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

- Ancil Hoffman – Restricted Reserve has decreased \$542,092.
- Mather – Restricted Reserve has increased \$700,686.
- Cherry Island – Restricted Reserve has decreased \$24,824.
- Administration – Restricted Reserve has decreased \$23,882.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------|----------------------|--------------------------|---------------|----------|-----|
| Golf | 28,000 | — | 28,000 | — | — |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|----------------------|--------------------------|---------------|----------|-----|
| Golf - Mather Golf Course Haul Master Trailer | 8,000 | — | 8,000 | — | — |

One-time trailer purchase to haul shared equipment between Golf properties. The trailer would allow for the sharing of more seasonal equipment as necessary between properties, thereby reducing down time and costs overall. Funded by Golf revenues.

| | | | | | |
|--|--------|---|--------|---|---|
| Golf - Mather Golf Course Root Pruner | 20,000 | — | 20,000 | — | — |
|--|--------|---|--------|---|---|

One-time purchase of root pruning equipment. The equipment is necessary to keep tree roots from encroaching into irrigation lines and cart paths and it would also eliminate the loss of water and nutrients and prevent surface damage. Funded by Golf revenues.

Park Construction

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Park Construction**, acquires and develops land and other facilities for the recreational use of the residents of Sacramento County and to restore and protect the fragile ecological balance of the County's natural habitats so that the diverse and abundant wildlife can continue to thrive. Grant awards from various government agencies and County General Fund allocations fund this budget.

Goals

- To provide safe and well maintained parks and open space for the residents of the Sacramento region at a level permitted by available resources.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Parks Construction | \$1,940,739 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Gross Expenditures/Appropriations | \$1,940,739 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Total Expenditures/Appropriations | \$1,940,739 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Total Financing Uses | \$1,940,739 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Revenue | \$2,084,774 | \$9,323,416 | \$8,943,081 | \$(380,335) | (4.1)% |
| Total Interfund Reimbursements | \$6,186,317 | \$4,637,363 | \$458,965 | \$(4,178,398) | (90.1)% |
| Total Revenue | \$8,271,091 | \$13,960,779 | \$9,402,046 | \$(4,558,733) | (32.7)% |
| Total Use of Fund Balance | \$7,463,122 | \$13,793,474 | \$7,545,445 | \$(6,248,029) | (45.3)% |
| Total Financing Sources | \$15,734,213 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Net Cost | \$(13,793,474) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$412,732 | \$2,788 | — | \$(2,788) | (100.0)% |
| Improvements | \$1,528,007 | \$27,215,015 | \$13,867,686 | \$(13,347,329) | (49.0)% |
| Equipment | \$(0) | — | — | — | —% |
| Appropriation for Contingencies | — | \$536,450 | \$3,079,805 | \$2,543,355 | 474.1% |
| Gross Expenditures | \$1,940,739 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Total Expenditures/Appropriations | \$1,940,739 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Total Financing Uses | \$1,940,739 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Revenue from Use Of Money & Property | \$519,034 | — | — | — | —% |
| Intergovernmental Revenues | \$1,564,953 | \$9,323,416 | \$8,943,081 | \$(380,335) | (4.1)% |
| Miscellaneous Revenues | \$788 | — | — | — | —% |
| Revenue | \$2,084,774 | \$9,323,416 | \$8,943,081 | \$(380,335) | (4.1)% |
| Other Interfund Reimbursements | \$6,186,317 | \$4,637,363 | \$458,965 | \$(4,178,398) | (90.1)% |
| Total Interfund Reimbursements | \$6,186,317 | \$4,637,363 | \$458,965 | \$(4,178,398) | (90.1)% |
| Total Revenue | \$8,271,091 | \$13,960,779 | \$9,402,046 | \$(4,558,733) | (32.7)% |
| Fund Balance | \$7,463,122 | \$13,793,474 | \$7,545,445 | \$(6,248,029) | (45.3)% |
| Total Use of Fund Balance | \$7,463,122 | \$13,793,474 | \$7,545,445 | \$(6,248,029) | (45.3)% |
| Total Financing Sources | \$15,734,213 | \$27,754,253 | \$16,947,491 | \$(10,806,762) | (38.9)% |
| Net Cost | \$(13,793,474) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Decreases associated with the progression of certain Parks Construction projects, including the Ancil Hoffman golf range cover, the American River Parkway trail improvement project, and the Gibson Ranch road improvement project.
- An increase in budgeted contingency for future projects.

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

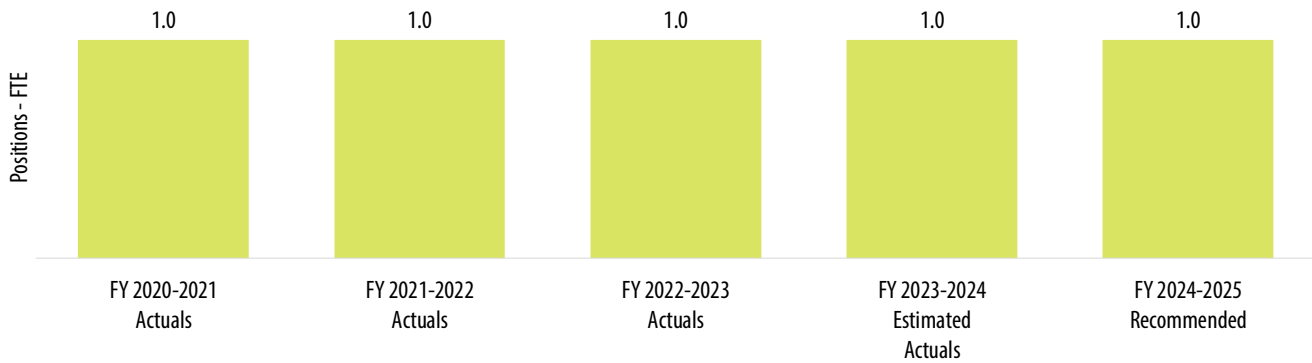
- Timelines for anticipated grant revenues.
- Completion of certain Park Construction projects.

There are no changes to reserves.

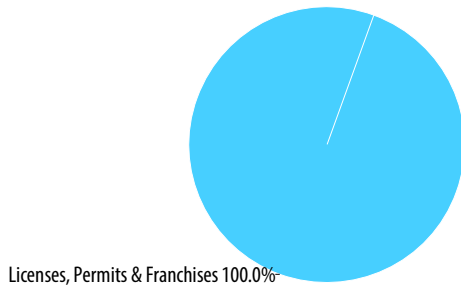
South Sacramento Conservation Agency Admin
Department Structure
Kim Hudson, Executive Director



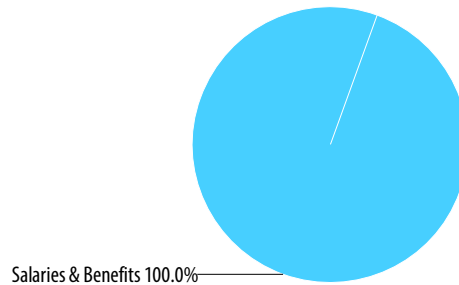
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **South Sacramento Conservation Agency** oversees implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits. The County budget only includes Object 10 (Salary and Benefits) costs for this entity.

Goals

- Consistently administer the SSHCP guiding documents, policies, and regulations.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| South Sacramento Conservation Agency Admin | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Gross Expenditures/Appropriations | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Expenditures/Appropriations | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Financing Uses | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Revenue | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Revenue | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Financing Sources | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Net Cost | — | — | — | — | —% |
| Positions | 1.0 | 1.0 | 1.0 | — | —% |

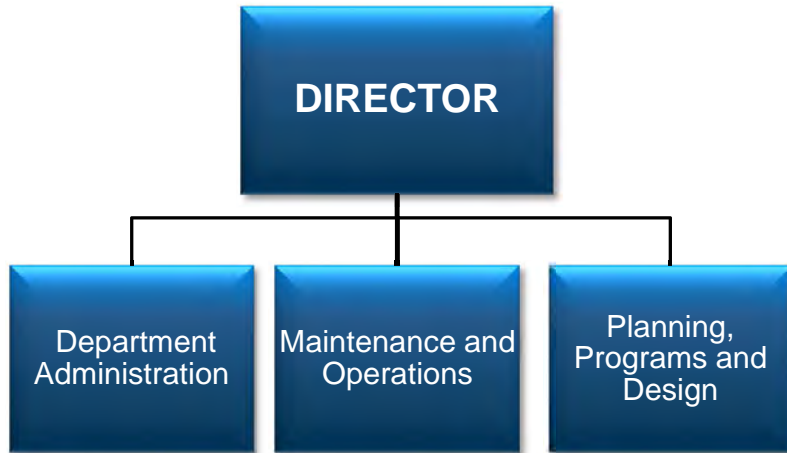
Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Gross Expenditures | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Expenditures/Appropriations | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Financing Uses | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Licenses, Permits & Franchises | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Revenue | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Revenue | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Total Financing Sources | \$238,980 | \$249,097 | \$257,500 | \$8,403 | 3.4% |
| Net Cost | — | — | — | — | —% |
| Positions | 1.0 | 1.0 | 1.0 | — | —% |

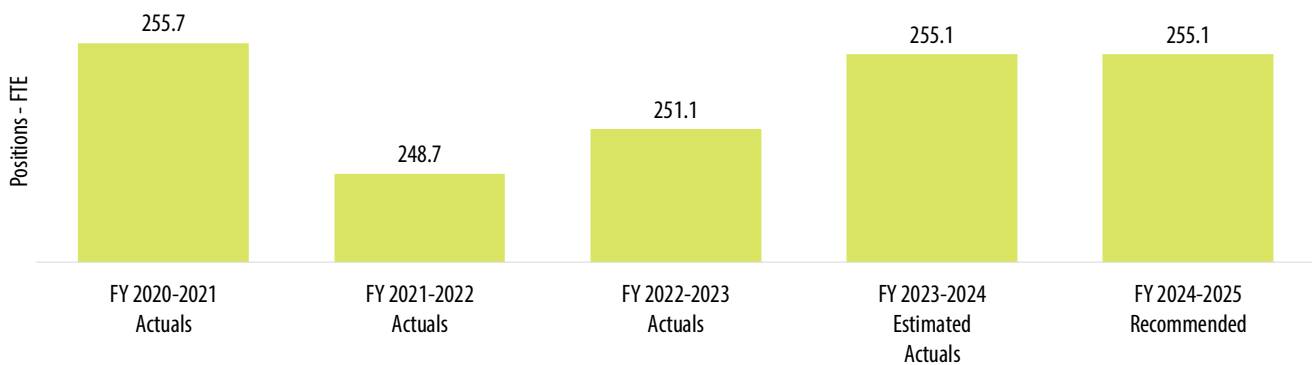
Summary of Changes

The change in total appropriations and revenue is due to increases in negotiated salary and benefits costs.

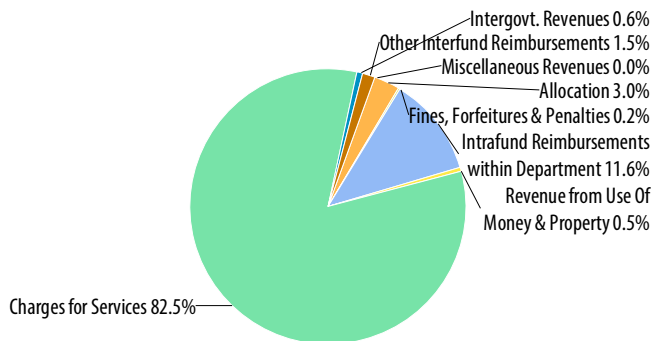
Department of Transportation
Department Structure
Ron Vicari, Director



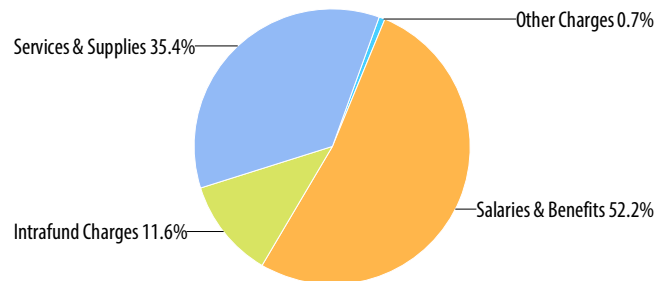
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Transportation** (DOT) provides transportation planning, traffic management, road maintenance, and construction services for over 2,200 miles of roads in the Unincorporated Area of Sacramento County through the following programs:

- Department Administration
- Maintenance and Operations
- Planning, Programs, and Design

Goals

- Improve the pavement condition on County roadways and reduce the backlog of unmet road maintenance and rehabilitation needs.
- Implement complete street improvements to ensure mobility for all users of the County roadway system.
- Leverage existing transportation funding to successfully compete for future grant opportunities that address anticipated infrastructure needs.

Accomplishments

- Implemented measures to reduce the cost of new development in the County by providing updates to major plan area finance plans. Department of Transportation continued to work with the Board of Supervisors to evaluate strategies to modify improvement triggers to ensure improvements keep pace with new development and to confirm that the cost burden to development projects is equitable.
- Completed multiple large capital construction projects with other projects currently under construction, while successfully securing funding for capital projects identified in the FY 2024-25 Capital Improvement Plan.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Department Administration | \$9,212,226 | \$9,891,459 | \$10,117,455 | \$225,996 | 2.3% |
| Maintenance and Operations | \$50,455,266 | \$57,013,460 | \$58,702,910 | \$1,689,450 | 3.0% |
| Planning, Programs and Design | \$11,170,107 | \$13,734,579 | \$14,297,099 | \$562,520 | 4.1% |
| Gross Expenditures/Appropriations | \$70,837,599 | \$80,639,498 | \$83,117,464 | \$2,477,966 | 3.1% |
| Total Intrafund Reimbursements | \$(8,669,606) | \$(9,602,376) | \$(9,676,455) | \$(74,079) | 0.8% |
| Total Expenditures/Appropriations | \$62,167,993 | \$71,037,122 | \$73,441,009 | \$2,403,887 | 3.4% |
| Total Financing Uses | \$62,167,993 | \$71,037,122 | \$73,441,009 | \$2,403,887 | 3.4% |
| Revenue | \$61,583,616 | \$65,194,564 | \$69,677,529 | \$4,482,965 | 6.9% |
| Total Interfund Reimbursements | \$1,295,480 | \$1,263,480 | \$1,263,480 | — | —% |
| Total Revenue | \$62,879,096 | \$66,458,044 | \$70,941,009 | \$4,482,965 | 6.7% |
| Total Use of Fund Balance | \$3,867,975 | \$4,579,078 | \$2,500,000 | \$(2,079,078) | (45.4)% |
| Total Financing Sources | \$66,747,071 | \$71,037,122 | \$73,441,009 | \$2,403,887 | 3.4% |
| Net Cost | \$(4,579,078) | — | — | — | —% |
| Positions | 251.1 | 255.1 | 255.1 | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$37,123,659 | \$42,103,029 | \$43,425,120 | \$1,322,091 | 3.1% |
| Services & Supplies | \$24,163,136 | \$28,251,374 | \$29,429,861 | \$1,178,487 | 4.2% |
| Other Charges | \$851,075 | \$682,719 | \$586,028 | \$(96,691) | (14.2)% |
| Equipment | \$30,123 | — | — | — | —% |
| Intrafund Charges | \$8,669,606 | \$9,602,376 | \$9,676,455 | \$74,079 | 0.8% |
| Gross Expenditures | \$70,837,599 | \$80,639,498 | \$83,117,464 | \$2,477,966 | 3.1% |
| Intrafund Reimbursements within Department | \$(8,669,606) | \$(9,602,376) | \$(9,676,455) | \$(74,079) | 0.8% |
| Total Intrafund Reimbursements | \$(8,669,606) | \$(9,602,376) | \$(9,676,455) | \$(74,079) | 0.8% |
| Total Expenditures/Appropriations | \$62,167,993 | \$71,037,122 | \$73,441,009 | \$2,403,887 | 3.4% |
| Total Financing Uses | \$62,167,993 | \$71,037,122 | \$73,441,009 | \$2,403,887 | 3.4% |
| Fines, Forfeitures & Penalties | \$146,027 | \$11,500 | \$151,500 | \$140,000 | 1,217.4% |
| Revenue from Use Of Money & Property | \$366,022 | \$71,390 | \$405,000 | \$333,610 | 467.3% |
| Intergovernmental Revenues | \$683,178 | \$521,000 | \$521,000 | — | —% |
| Charges for Services | \$60,373,732 | \$64,590,174 | \$68,599,529 | \$4,009,355 | 6.2% |
| Miscellaneous Revenues | \$14,657 | \$500 | \$500 | — | —% |
| Revenue | \$61,583,616 | \$65,194,564 | \$69,677,529 | \$4,482,965 | 6.9% |
| Other Interfund Reimbursements | \$1,295,480 | \$1,263,480 | \$1,263,480 | — | —% |
| Total Interfund Reimbursements | \$1,295,480 | \$1,263,480 | \$1,263,480 | — | —% |
| Total Revenue | \$62,879,096 | \$66,458,044 | \$70,941,009 | \$4,482,965 | 6.7% |
| Fund Balance | \$3,867,975 | \$4,579,078 | \$2,500,000 | \$(2,079,078) | (45.4)% |
| Total Use of Fund Balance | \$3,867,975 | \$4,579,078 | \$2,500,000 | \$(2,079,078) | (45.4)% |
| Total Financing Sources | \$66,747,071 | \$71,037,122 | \$73,441,009 | \$2,403,887 | 3.4% |
| Net Cost | \$(4,579,078) | — | — | — | —% |
| Positions | 251.1 | 255.1 | 255.1 | — | —% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. A summary of growth is provided in this section.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|-------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Planning, Programs and Design | 81,271 | — | 81,271 | — | — |

Department Administration

Program Overview

Department Administration provides services to all divisions of the Department of Transportation, including direct support to the Director. Services include payroll management, facilities management, procurement and accounts payable, customer service and 311 service request coordination, employee safety programs, employee training, budgeting, and fiscal services.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$4,078,996 | \$4,298,332 | \$4,220,712 | \$(77,620) | (1.8)% |
| Services & Supplies | \$4,632,155 | \$5,260,408 | \$5,660,715 | \$400,307 | 7.6% |
| Other Charges | \$501,075 | \$332,719 | \$236,028 | \$(96,691) | (29.1)% |
| Gross Expenditures | \$9,212,226 | \$9,891,459 | \$10,117,455 | \$225,996 | 2.3% |
| Intrafund Reimbursements within Department | \$(8,669,606) | \$(9,602,376) | \$(9,676,455) | \$(74,079) | 0.8% |
| Total Intrafund Reimbursements | \$(8,669,606) | \$(9,602,376) | \$(9,676,455) | \$(74,079) | 0.8% |
| Total Expenditures/Appropriations | \$542,620 | \$289,083 | \$441,000 | \$151,917 | 52.6% |
| Total Financing Uses | \$542,620 | \$289,083 | \$441,000 | \$151,917 | 52.6% |
| Revenue from Use Of Money & Property | \$366,022 | \$71,390 | \$405,000 | \$333,610 | 467.3% |
| Intergovernmental Revenues | \$13,918 | \$1,000 | \$1,000 | — | —% |
| Charges for Services | \$162,680 | \$216,693 | \$35,000 | \$(181,693) | (83.8)% |
| Revenue | \$542,620 | \$289,083 | \$441,000 | \$151,917 | 52.6% |
| Total Revenue | \$542,620 | \$289,083 | \$441,000 | \$151,917 | 52.6% |
| Total Financing Sources | \$542,620 | \$289,083 | \$441,000 | \$151,917 | 52.6% |
| Net Cost | — | — | — | — | —% |
| Positions | 23.0 | 24.0 | 24.0 | — | —% |

Summary of Changes

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

- An increase in negotiated salary and benefits costs, offset by an increase in budgeted salary savings.
- An increase in allocated costs for services from other County departments including the Department of Technology, Department of General Services, Department of Finance, and Department of Personnel Services.
- An increase in education and training services as well as employee safety supplies and services.
- An increase in legal services and the cost of public relations services.

- An increase in technology and software costs.
- An increase in intrafund reimbursements for department overhead, resulting partially from shifting cost recovery for an Administrative Service Officer 1 position from charges for services.

The change in total revenue is due to:

- Increased interest earnings resulting from higher pooled interest rates.
- A decrease in charges for services that were shifted to the Department's overhead allocation.

There are no changes to reserves.

Maintenance and Operations

Program Overview

Maintenance & Operations includes two primary functional areas described below.

- Pavement, Roadside, and Landscape Maintenance

Maintains and repairs all public street and roadway facilities; repairs or replaces steel guardrails, sound walls, pedestrian walkways and fences; maintains roadside shoulders, ditches, curbs, culverts, and gutters; operates and maintains movable and fixed bridges; and provides maintenance of street trees and landscaped areas.

- Traffic Engineering and Operations

Engineering: Prepares traffic reports and conducts studies pertaining to traffic conditions; investigates traffic problems; conducts safety studies and research; makes recommendations for improvements on existing streets and highways; reviews designs for new construction; and approves traffic handling and control for construction projects on county roads. The section also develops priority lists of potential projects; submits project proposals to other agencies; and administers the residential street speed control, radar enforcement, and school crossing guard programs.

Operations: Sets and monitors the timing of all county traffic signal systems and networks; maintains existing traffic signal, highway lighting and general street lighting equipment; inspects and tests new traffic signal control equipment; advises on traffic signal and lighting construction projects; installs and maintains all traffic and street name signs, pavement markings and bikeway striping; and administers the Graffiti Removal Program.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$25,233,774 | \$27,956,012 | \$28,822,715 | \$866,703 | 3.1% |
| Services & Supplies | \$18,273,800 | \$21,790,885 | \$22,524,829 | \$733,944 | 3.4% |
| Other Charges | \$350,000 | \$350,000 | \$350,000 | — | —% |
| Equipment | \$30,123 | — | — | — | —% |
| Intrafund Charges | \$6,567,570 | \$6,916,563 | \$7,005,366 | \$88,803 | 1.3% |
| Gross Expenditures | \$50,455,266 | \$57,013,460 | \$58,702,910 | \$1,689,450 | 3.0% |
| Total Expenditures/Appropriations | \$50,455,266 | \$57,013,460 | \$58,702,910 | \$1,689,450 | 3.0% |
| Total Financing Uses | \$50,455,266 | \$57,013,460 | \$58,702,910 | \$1,689,450 | 3.0% |
| Fines, Forfeitures & Penalties | — | \$1,500 | \$1,500 | — | —% |
| Intergovernmental Revenues | \$663,286 | \$520,000 | \$520,000 | — | —% |
| Charges for Services | \$50,351,301 | \$49,809,728 | \$53,617,930 | \$3,808,202 | 7.6% |
| Miscellaneous Revenues | \$13,144 | — | — | — | —% |
| Revenue | \$51,027,731 | \$50,331,228 | \$54,139,430 | \$3,808,202 | 7.6% |
| Other Interfund Reimbursements | \$1,295,480 | \$1,263,480 | \$1,263,480 | — | —% |
| Total Interfund Reimbursements | \$1,295,480 | \$1,263,480 | \$1,263,480 | — | —% |
| Total Revenue | \$52,323,211 | \$51,594,708 | \$55,402,910 | \$3,808,202 | 7.4% |
| Fund Balance | \$3,550,807 | \$5,418,752 | \$3,300,000 | \$(2,118,752) | (39.1)% |
| Total Use of Fund Balance | \$3,550,807 | \$5,418,752 | \$3,300,000 | \$(2,118,752) | (39.1)% |
| Total Financing Sources | \$55,874,018 | \$57,013,460 | \$58,702,910 | \$1,689,450 | 3.0% |
| Net Cost | \$(5,418,752) | — | — | — | —% |
| Positions | 180.0 | 182.0 | 183.0 | 1.0 | 0.5% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs and the transfer of 1.0 FTE from Planning, Programs, and Design.
- An increase in allocated costs for services from other County departments including the Department of Technology, Department of General Services, Department of Finance and the Department of Personnel Services.
- An increase in education and training services.
- An increase in pavement maintenance supplies, waste disposal fees, and fuel costs.
- An increase in heavy equipment rental rates for roadway maintenance.

- Increasing the current stock supply of traffic signal cabinets.

The change in total revenue is due to:

- Increased labor rate recovery for work on capital projects, roadway maintenance, and transportation programs.

There are no changes to reserves.

Planning, Programs and Design

Program Overview

Planning, Programs, and Design includes four functional areas described below.

- **Planning (Development Services):** Reviews planning entitlement applications for development plans/projects to assess impacts to the County's transportation system and conformance with applicable standards and policies; reviews private roadway traffic improvement plans for conformance with improvement standards; performs and reviews traffic impact studies, environmental documents, and infrastructure finance plans for development plans/applications; and provides DOT staff support to the Planning Commission and Board of Supervisors for traffic/transportation issues associated with proposed development items.
- **Regional and Long-Range Planning:** Provides long-range planning services relative to sub-regional and regional transportation issues; coordinates development and update of transportation components of the General Plan, community plans, and special planning areas; serves as the Department's primary contact for countywide and regional planning processes and activities (i.e., Metropolitan Transportation Plan/Sustainable Communities Strategy, Long Range Transit Plans); and represents the Department in ongoing multi-jurisdictional forums including Sacramento Area Council of Governments, Sacramento Transportation Authority, Regional Transit, and other county departments and agencies.
- **Transportation Programs:** Manages the Department's capital improvement program and local, state, and federal transportation funding programs; manages the Department's alternative modes programs, which include the Bikeway Master Plan, Pedestrian Master Plan, Americans with Disabilities Act Transition Plan, and the county's rural transit programs.
- **Design:** Prepares plans and specifications for county highways, bridges, landscape, signal, and lighting system contracts; coordinates plans and secures agreements with other agencies; and oversees capital improvement projects from inception through construction including facilitation of environmental studies, utility relocation, and right-of-way acquisition.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$7,810,889 | \$9,848,685 | \$10,381,693 | \$533,008 | 5.4% |
| Services & Supplies | \$1,257,181 | \$1,200,081 | \$1,244,317 | \$44,236 | 3.7% |
| Intrafund Charges | \$2,102,036 | \$2,685,813 | \$2,671,089 | \$(14,724) | (0.5)% |
| Gross Expenditures | \$11,170,107 | \$13,734,579 | \$14,297,099 | \$562,520 | 4.1% |
| Total Expenditures/Appropriations | \$11,170,107 | \$13,734,579 | \$14,297,099 | \$562,520 | 4.1% |
| Total Financing Uses | \$11,170,107 | \$13,734,579 | \$14,297,099 | \$562,520 | 4.1% |
| Fines, Forfeitures & Penalties | \$146,027 | \$10,000 | \$150,000 | \$140,000 | 1,400.0% |
| Intergovernmental Revenues | \$5,975 | — | — | — | —% |
| Charges for Services | \$9,859,751 | \$14,563,753 | \$14,946,599 | \$382,846 | 2.6% |
| Miscellaneous Revenues | \$1,513 | \$500 | \$500 | — | —% |
| Revenue | \$10,013,265 | \$14,574,253 | \$15,097,099 | \$522,846 | 3.6% |
| Total Revenue | \$10,013,265 | \$14,574,253 | \$15,097,099 | \$522,846 | 3.6% |
| Fund Balance | \$317,168 | \$(839,674) | \$(800,000) | \$39,674 | (4.7)% |
| Total Use of Fund Balance | \$317,168 | \$(839,674) | \$(800,000) | \$39,674 | (4.7)% |
| Total Financing Sources | \$10,330,433 | \$13,734,579 | \$14,297,099 | \$562,520 | 4.1% |
| Net Cost | \$839,674 | — | — | — | —% |
| Positions | 48.1 | 49.1 | 48.1 | (1.0) | (2.0)% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs, partially offset by the transfer of 1.0 FTE position to Maintenance and Operations.
- An increase in allocated costs for services from other County departments including the Department of Technology, Department of General Services, Department of Finance, and the Department of Personnel Services.
- An increase in education and training services.
- An increase in software maintenance costs due to Countywide software upgrades.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in late fees assessed on past due service order accounts.
- An increase in labor rate recovery for work on capital projects and transportation programs.
- Recommended growth detailed later in this section.

There are no changes to reserves.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|----------------------|--------------------------|---------------|----------|-----|
| DOT- Add Extra Help - Two Interns | 81,271 | — | 81,271 | — | — |

Add two interns, one in the Design section and one in the Planning section. The Design section consists of four units responsible for delivery of the 90+ projects currently programmed in the Department’s Capital Improvement Program (CIP). Interns perform tasks including computer aided design drafting, quantity calculations, correspondence with utility companies, field measurements, correspondence with Caltrans and other funding partners. Adding a fourth intern to this section will allow for one intern in each of the four engineering design units to maintain project delivery schedules. The second intern will be assigned to the Planning section to analyze roadway requirements for development applications, including right-of way/irrevocable offer of dedications and on-site improvements, issuing condition of approval letters, processing gate permits, conducting research, and responding to some customer inquiries. This unit is consistently working down a backlog of planning applications that is several months long. This intern would add capacity to that unit, allowing staff to focus on higher-level work. The interns will be funded through public works services revenues.

CSA No. 1

Budget Unit Functions & Responsibilities

County Service Area (CSA) No. 1 provides funding to plan, design, construct, and maintain street and highway safety lighting facilities along streets and intersections in the unincorporated area of the County. Services include:

- Maintaining, repairing, and replacing street light poles and fixtures, including changing light bulbs, painting, repairing and replacing photoelectric cells, and repairing damage caused by automobile accidents, vandalism, time, and weather.
- Repairing and replacing electrical conduit pull boxes due to damage by construction and weather.
- Paying electric bills for the existing street lighting system.
- Responding to citizen and Board member inquiries regarding street lighting.
- Undertaking remedial projects for major repairs or upgrading of facilities.
- Maintaining street light inventory, pole numbering, and mapping databases.
- Responding to Underground Service Alert (USA) notifications by marking the location of street light conduits on the ground.
- Determining parcel benefit and preparing the assessment roll for the tax bills.

Goals

- Ensure the safety of residents and visitors by maintaining the street and highway safety lighting systems in the County at optimal operating capacity.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| County Service Area No. 1 - Zone 1 - Unincorporated | \$2,465,445 | \$3,036,460 | \$3,285,981 | \$249,521 | 8.2% |
| Gross Expenditures/Appropriations | \$2,465,445 | \$3,036,460 | \$3,285,981 | \$249,521 | 8.2% |
| Total Expenditures/Appropriations | \$2,465,445 | \$3,036,460 | \$3,285,981 | \$249,521 | 8.2% |
| Provision for Reserves | \$454,358 | \$682,139 | \$87,664 | \$(594,475) | (87.1)% |
| Total Financing Uses | \$2,919,803 | \$3,718,599 | \$3,373,645 | \$(344,954) | (9.3)% |
| Revenue | \$3,070,335 | \$2,825,643 | \$3,046,550 | \$220,907 | 7.8% |
| Total Revenue | \$3,070,335 | \$2,825,643 | \$3,046,550 | \$220,907 | 7.8% |
| Total Use of Fund Balance | \$742,424 | \$892,956 | \$327,095 | \$(565,861) | (63.4)% |
| Total Financing Sources | \$3,812,759 | \$3,718,599 | \$3,373,645 | \$(344,954) | (9.3)% |
| Net Cost | \$(892,956) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,380,501 | \$2,856,460 | \$3,105,981 | \$249,521 | 8.7% |
| Other Charges | \$84,944 | \$180,000 | \$180,000 | — | —% |
| Gross Expenditures | \$2,465,445 | \$3,036,460 | \$3,285,981 | \$249,521 | 8.2% |
| Total Expenditures/Appropriations | \$2,465,445 | \$3,036,460 | \$3,285,981 | \$249,521 | 8.2% |
| Provision for Reserves | \$454,358 | \$682,139 | \$87,664 | \$(594,475) | (87.1)% |
| Total Financing Uses | \$2,919,803 | \$3,718,599 | \$3,373,645 | \$(344,954) | (9.3)% |
| Taxes | \$732,831 | \$607,300 | \$732,800 | \$125,500 | 20.7% |
| Revenue from Use Of Money & Property | \$99,845 | \$17,593 | \$110,000 | \$92,407 | 525.2% |
| Intergovernmental Revenues | \$5,901 | \$5,200 | \$5,200 | — | —% |
| Charges for Services | \$2,227,256 | \$2,193,255 | \$2,193,255 | — | —% |
| Miscellaneous Revenues | \$4,501 | \$2,295 | \$5,295 | \$3,000 | 130.7% |
| Revenue | \$3,070,335 | \$2,825,643 | \$3,046,550 | \$220,907 | 7.8% |
| Total Revenue | \$3,070,335 | \$2,825,643 | \$3,046,550 | \$220,907 | 7.8% |
| Fund Balance | \$742,424 | \$892,956 | \$327,095 | \$(565,861) | (63.4)% |
| Total Use of Fund Balance | \$742,424 | \$892,956 | \$327,095 | \$(565,861) | (63.4)% |
| Total Financing Sources | \$3,812,759 | \$3,718,599 | \$3,373,645 | \$(344,954) | (9.3)% |
| Net Cost | \$(892,956) | — | — | — | —% |

Summary of Changes

The change in total appropriations is primarily due to:

- Additional maintenance costs for tree trimming and street light pole paint restoration.

The change in total revenue is due to:

- An estimated increase in property tax revenues.
- Increased interest earnings resulting from higher pooled interest rates.

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

- Working Capital Reserve has increased \$87,664.

Gold River Station #7 Landscape CFD

Budget Unit Functions & Responsibilities

Gold River Station # 7 Landscape Maintenance Community Facilities District (District) is located within Sacramento County in the Gold River Community. It is generally bounded on the north by the Buffalo Creek Drainage Canal, on the west by Pyrites Way and on the south and east by US Highway 50. This District is financed by special taxes that appear as direct levies on the property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Gold River Station #7 Landscape CFD | \$54,406 | \$73,261 | \$74,981 | \$1,720 | 2.3% |
| Gross Expenditures/Appropriations | \$54,406 | \$73,261 | \$74,981 | \$1,720 | 2.3% |
| Total Expenditures/Appropriations | \$54,406 | \$73,261 | \$74,981 | \$1,720 | 2.3% |
| Provision for Reserves | \$17,711 | \$12,337 | \$3,924 | \$(8,413) | (68.2)% |
| Total Financing Uses | \$72,117 | \$85,598 | \$78,905 | \$(6,693) | (7.8)% |
| Revenue | \$60,950 | \$62,607 | \$65,000 | \$2,393 | 3.8% |
| Total Revenue | \$60,950 | \$62,607 | \$65,000 | \$2,393 | 3.8% |
| Total Use of Fund Balance | \$34,157 | \$22,991 | \$13,905 | \$(9,086) | (39.5)% |
| Total Financing Sources | \$95,107 | \$85,598 | \$78,905 | \$(6,693) | (7.8)% |
| Net Cost | \$(22,991) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$54,313 | \$72,761 | \$74,481 | \$1,720 | 2.4% |
| Other Charges | \$92 | \$500 | \$500 | — | —% |
| Gross Expenditures | \$54,406 | \$73,261 | \$74,981 | \$1,720 | 2.3% |
| Total Expenditures/Appropriations | \$54,406 | \$73,261 | \$74,981 | \$1,720 | 2.3% |
| Provision for Reserves | \$17,711 | \$12,337 | \$3,924 | \$(8,413) | (68.2)% |
| Total Financing Uses | \$72,117 | \$85,598 | \$78,905 | \$(6,693) | (7.8)% |
| Revenue from Use Of Money & Property | \$3,307 | \$607 | \$3,000 | \$2,393 | 394.2% |
| Charges for Services | \$57,643 | \$62,000 | \$62,000 | — | —% |
| Revenue | \$60,950 | \$62,607 | \$65,000 | \$2,393 | 3.8% |
| Total Revenue | \$60,950 | \$62,607 | \$65,000 | \$2,393 | 3.8% |
| Fund Balance | \$34,157 | \$22,991 | \$13,905 | \$(9,086) | (39.5)% |
| Total Use of Fund Balance | \$34,157 | \$22,991 | \$13,905 | \$(9,086) | (39.5)% |
| Total Financing Sources | \$95,107 | \$85,598 | \$78,905 | \$(6,693) | (7.8)% |
| Net Cost | \$(22,991) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- An increase in landscape maintenance services to the Mather Commerce Center.
- A decrease of water usage based on seasonal storms.
- An increase in charges for services provided by the Special Districts unit of the Department of Community Development.

The change in total revenue is due to:

- Increased interest earnings resulting from higher pooled interest rates.

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

- Working Capital Reserve has increased \$3,924.

Landscape Maintenance District

Budget Unit Functions & Responsibilities

The **Sacramento County Landscape Maintenance District (SCLMD)** provides funding for the maintenance of approximately two million square feet of landscaped corridors, medians, and open spaces that exist throughout the County. The SCLMD is financed by special assessments that appear as direct levies on the property tax bills within its boundaries except those exempt by statute. The SCLMD provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, and plant replacement. Services funded by the SCLMD are managed by the Department of Transportation.

Goals

- Ensure funding is available for maintenance of landscapes within the SCLMD.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Landscape Maintenance District Zone 4 | \$1,312,183 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Gross Expenditures/Appropriations | \$1,312,183 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Total Expenditures/Appropriations | \$1,312,183 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Total Financing Uses | \$1,312,183 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Revenue | \$551,222 | \$554,392 | \$571,000 | \$16,608 | 3.0% |
| Total Interfund Reimbursements | \$1,206,223 | \$859,997 | \$581,749 | \$(278,248) | (32.4)% |
| Total Revenue | \$1,757,445 | \$1,414,389 | \$1,152,749 | \$(261,640) | (18.5)% |
| Total Use of Fund Balance | \$104,821 | \$550,083 | \$91,000 | \$(459,083) | (83.5)% |
| Total Financing Sources | \$1,862,266 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Net Cost | \$(550,083) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$1,286,392 | \$1,928,472 | \$1,233,749 | \$(694,723) | (36.0)% |
| Other Charges | \$25,791 | \$36,000 | \$10,000 | \$(26,000) | (72.2)% |
| Gross Expenditures | \$1,312,183 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Total Expenditures/Appropriations | \$1,312,183 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Total Financing Uses | \$1,312,183 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Revenue from Use Of Money & Property | \$34,893 | \$4,392 | \$21,000 | \$16,608 | 378.1% |
| Charges for Services | \$516,329 | \$550,000 | \$550,000 | — | —% |
| Revenue | \$551,222 | \$554,392 | \$571,000 | \$16,608 | 3.0% |
| Other Interfund Reimbursements | \$1,206,223 | \$859,997 | \$581,749 | \$(278,248) | (32.4)% |
| Total Interfund Reimbursements | \$1,206,223 | \$859,997 | \$581,749 | \$(278,248) | (32.4)% |
| Total Revenue | \$1,757,445 | \$1,414,389 | \$1,152,749 | \$(261,640) | (18.5)% |
| Fund Balance | \$104,821 | \$550,083 | \$91,000 | \$(459,083) | (83.5)% |
| Total Use of Fund Balance | \$104,821 | \$550,083 | \$91,000 | \$(459,083) | (83.5)% |
| Total Financing Sources | \$1,862,266 | \$1,964,472 | \$1,243,749 | \$(720,723) | (36.7)% |
| Net Cost | \$(550,083) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- The transfer of the Walerga Sound Wall project costs to the Road Fund budget (BU 2900000).
- Increases in water usage to maintain newly added sites and an increase in water rates.

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

- Increased interest earnings resulting from higher pooled interest rates.
- Decreased reimbursements resulting from the transfer of the Walerga Sound Wall project to the Road Fund budget (BU 2900000).

There are no changes to reserves.

Roads

Budget Unit Functions & Responsibilities

The **Roads** Fund provides financing for the construction and maintenance of Sacramento County's road systems through planning; environmental analysis; traffic engineering and design; operations; traffic signals, streetlights, signs and markings; right-of-way acquisitions; safety related improvements; and radar/speed control. This includes monitoring and maintaining:

- Centerline miles of county roadways
- Signalized intersections
- Fire station signals
- Warning flashers
- Pedestrian signals
- Movable bridge signals
- Master controller for signal systems
- Street lights and safety street lights
- Traffic signs
- Bike lanes
- Major bridges (over 20 feet), minor bridges (under 20 feet), and movable bridges
- Striping
- Curbs, gutters, and sidewalks
- Traffic Operations Center with closed circuit television cameras and Dynamic Message Signs (cameras are shared with Rancho Cordova)

Goals

- Monitor, evaluate, maintain, and improve the transportation system to promote safe and efficient movement throughout the County of Sacramento.
- Construct and maintain various transportation projects including asphalt/concrete overlays, bridges, corridor enhancements and bikeways.
- Monitor expenses and revenues to ensure proper reimbursement from local, state, and federal funding sources.

Accomplishments

- Completed multiple large capital construction projects with others currently under construction, while the Department successfully secured funding for multiple capital projects identified in the FY 2024-25 Capital Improvement Plan.
- Utilized Highway Users Tax Accounts (HUTA) Gas Tax and Road Maintenance revenue, Rehabilitation Account (RMRA) Local Street and Roads revenue, and General Fund contributions for construction on multiple large asphalt overlay and capital projects.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Roads | \$106,041,492 | \$270,317,612 | \$257,309,148 | \$(13,008,464) | (4.8)% |
| Gross Expenditures/Appropriations | \$106,041,492 | \$270,317,612 | \$257,309,148 | \$(13,008,464) | (4.8)% |
| Total Expenditures/Appropriations | \$106,041,492 | \$270,317,612 | \$257,309,148 | \$(13,008,464) | (4.8)% |
| Provision for Reserves | \$825,417 | — | \$866,989 | \$866,989 | —% |
| Total Financing Uses | \$106,866,909 | \$270,317,612 | \$258,176,137 | \$(12,141,475) | (4.5)% |
| Revenue | \$79,937,704 | \$101,744,872 | \$119,654,234 | \$17,909,362 | 17.6% |
| Total Interfund Reimbursements | \$67,473,880 | \$59,953,755 | \$36,958,576 | \$(22,995,179) | (38.4)% |
| Total Revenue | \$147,411,584 | \$161,698,627 | \$156,612,810 | \$(5,085,817) | (3.1)% |
| Total Use of Fund Balance | \$68,310,982 | \$108,618,985 | \$101,563,327 | \$(7,055,658) | (6.5)% |
| Total Financing Sources | \$215,722,566 | \$270,317,612 | \$258,176,137 | \$(12,141,475) | (4.5)% |
| Net Cost | \$(108,855,657) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$105,120,465 | \$264,142,640 | \$239,943,492 | \$(24,199,148) | (9.2)% |
| Other Charges | \$457,549 | \$2,287,321 | \$10,824,536 | \$8,537,215 | 373.2% |
| Interfund Charges | \$463,478 | \$3,887,651 | \$6,541,120 | \$2,653,469 | 68.3% |
| Gross Expenditures | \$106,041,492 | \$270,317,612 | \$257,309,148 | \$(13,008,464) | (4.8)% |
| Total Expenditures/Appropriations | \$106,041,492 | \$270,317,612 | \$257,309,148 | \$(13,008,464) | (4.8)% |
| Provision for Reserves | \$825,417 | — | \$866,989 | \$866,989 | —% |
| Total Financing Uses | \$106,866,909 | \$270,317,612 | \$258,176,137 | \$(12,141,475) | (4.5)% |
| Taxes | \$1,366,182 | \$1,356,856 | \$1,508,325 | \$151,469 | 11.2% |
| Licenses, Permits & Franchises | \$1,600,066 | \$1,637,000 | \$1,587,000 | \$(50,000) | (3.1)% |
| Revenue from Use Of Money & Property | \$3,384,747 | \$544,405 | \$3,709,000 | \$3,164,595 | 581.3% |
| Intergovernmental Revenues | \$73,083,068 | \$96,999,286 | \$111,692,584 | \$14,693,298 | 15.1% |
| Charges for Services | \$238,523 | \$330,000 | \$265,000 | \$(65,000) | (19.7)% |
| Miscellaneous Revenues | \$265,118 | \$877,325 | \$892,325 | \$15,000 | 1.7% |
| Revenue | \$79,937,704 | \$101,744,872 | \$119,654,234 | \$17,909,362 | 17.6% |
| Other Interfund Reimbursements | \$67,473,880 | \$59,953,755 | \$36,958,576 | \$(22,995,179) | (38.4)% |
| Total Interfund Reimbursements | \$67,473,880 | \$59,953,755 | \$36,958,576 | \$(22,995,179) | (38.4)% |
| Total Revenue | \$147,411,584 | \$161,698,627 | \$156,612,810 | \$(5,085,817) | (3.1)% |
| Reserve Release | — | \$236,672 | — | \$(236,672) | (100.0)% |
| Fund Balance | \$68,310,982 | \$108,382,313 | \$101,563,327 | \$(6,818,986) | (6.3)% |
| Total Use of Fund Balance | \$68,310,982 | \$108,618,985 | \$101,563,327 | \$(7,055,658) | (6.5)% |
| Total Financing Sources | \$215,722,566 | \$270,317,612 | \$258,176,137 | \$(12,141,475) | (4.5)% |
| Net Cost | \$(108,855,657) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Projects that will end construction in FY 2023-24 including Sidewalk Replacement 2023, Upgrade Guardrail Sacramento County, Folsom Boulevard Complete Street Improvement Phase 1, Howe Avenue Bicycle and Pedestrian Improvements, Power Inn Road Improvements, Rio Linda Area Street Lights – Rio Linda Boulevard to M Street, Walerga Road Soundwall, AC Overlay 2023 Phase A/B/C/E and Fruitridge Road Complete Streets Rehabilitation.
- Projects with construction continuing into Fiscal Year 2024-25 including Sidewalk Infill: 44th Street Bike and Pedestrian Lighting Improvements, Alta Mesa Road Bridge Replacement (Badger Creek), Arden Way Complete Streets – Phase 1, Franklin Boulevard Bridge Replacement – Lost Slough, Rosemont Area Street

Light – Phase 3, South Sacramento Affordable Housing Pedestrian Improvements, AC Overlay 2023 Phase F, AC Overlay 2024 Phase A/B/C/D/F, and AC Overlay SACOG 2022 – Multiple locations.

- Increased charges from the Transportation Sales Tax budget (BU 2140000) for the following projects: Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Watt Avenue Complete Street Improvements, and Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2.

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

- Increases in federal funding related to claimed expenditures.
- Increased interest earnings related to higher pooled interest rates.
- Decreased reimbursements for capital projects from the Transportation Sales Tax (BU 2140000), Sacramento County Transportation Development Fee Capital Fund (BU 2910000), and Financing Transfers (BU 5110000) budget units.
- Increased federal project reimbursement claiming in alignment with qualifying expenses.

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

- Working Capital Reserves has increased \$866,989.

| BU 2900000 FY 2024-25 Road Programs Statement | | |
|---|-----------------------------------|--------------------|
| 1 | Construction | 103,904,136 |
| 2 | Cost Transfers and Reimbursements | (30,417,456) |
| 3 | Grouped Lump-Sum Other | 183,822,468 |
| | Total Appropriations | 257,309,148 |

| Project No. | Project Description | FY 2024-25 Budget |
|-------------|---|--------------------|
| P712020 | 44th Street Bicycle, Pedestrian and Lighting Improvements | 1,059,010 |
| P000568 | A.C. Overlay / Pavement SB1 | - |
| P860321 | A.C. Overlay Project 2023 - Phase D | 5,290,000 |
| P317548 | A.C. Overlay Project 2023 - Phase F | 3,015,000 |
| P834752 | A.C. Overlay Project 2024 - Phase A | 6,159,000 |
| P554485 | A.C. Overlay Project 2024 - Phase B | 5,700,000 |
| P168331 | A.C. Overlay Project 2024 - Phase C | 5,479,000 |
| P559792 | A.C. Overlay Project 2024 - Phase D | 8,560,000 |
| P958882 | A.C. Overlay Project 2025 - Phase A | 3,370,000 |
| P259960 | A.C. Overlay Project 2025 - Phase B | 3,370,000 |
| P743461 | A.C. Overlay Project 2025 - Phase C | 3,271,000 |
| P497809 | Alta Arden Expressway - Phase 1 | 60,000 |
| P000056 | Alta Mesa Road Bridge Replacement at Laguna Creek | 8,260,678 |
| P000571 | Arden Way Complete Streets - Phase 1 | 4,313,591 |
| P549095 | Arden Way Complete Streets - Phase 2 | 800,000 |
| P108977 | Bradshaw Road at Jackson Road Intersection Improvements | 316,200 |
| P032906 | Complete Streets Rehabilitation - Multiple Locations | 14,168,650 |
| P000061 | Curb, Gutter, and Sidewalk Replacement | 395,000 |
| P650873 | El Camino Avenue at Kent Drive Traffic Signal Project | 823,750 |
| P000074 | Franklin Boulevard Bridge Replacement at Lost Slough | 7,568,869 |
| P000077 | Hazel Avenue at U.S. Highway 50 Interchange | 16,329,010 |
| P847998 | Interstate I-80 Walerga Park Soundwall | 150,000 |
| P000093 | Michigan Bar Road Bridge Replacement at Cosumnes River | 1,982,500 |
| P000095 | New Hope Road Bridge Replacement at Grizzly Slough | 1,339,532 |
| P118623 | Rio Linda Area LED Street Lights | 130,000 |
| P456241 | Rosemont Street Lighting Project - Phase 3 | 425,026 |
| P520820 | Sidewalk Replacement Project 2023 | 18,000 |
| P413633 | Sidewalk Replacement Project SHRA Fruitridge Area - Phase 1 | 27,000 |
| P105894 | Sidewalk Replacement Project SHRA Fruitridge Area - Phase 2 | 177,000 |
| P201396 | South Sacramento Affordable Housing Pedestrian Improvements | 575,000 |
| P316320 | Sunrise Boulevard Wall Replacement Project | 99,500 |
| P000105 | Twin Cities Road Bridge Replacement at Snodgrass Slough | 236,820 |
| P422917 | Tyler Island Bridge Road over Georgiana Slough | 185,000 |
| P000106 | Walnut Grove Over Sacramento River Bridge Maintenance | 250,000 |
| | Total Appropriations | 103,904,136 |

SCTDF Capital Fund

Budget Unit Functions & Responsibilities

The **Sacramento County Transportation Development Fee (SCTDF) Capital Fund** provides financing through the SCTDF/Transit Impact Fee (TIF) Program for transportation and transit improvements. Development fees are generated by new land development, allowed by the present County General Plan and land use zoning, and are charged when commercial and residential building permits are approved. Fees vary within six geographical districts encompassing the entire unincorporated area of Sacramento County. The SCTDF funds improvements to major roadway, bicycle, and pedestrian facilities needed to accommodate travel demand generated by new development through approximately 2050. The TIF funds transit facilities and transit-related improvements. The SCTDF Capital Fund includes two programs:

- SCTDF Administration
- SCTDF Districts

Goals

- To disperse collected fees to construct, maintain, and improve roads at a level that promotes well-planned housing and business development.
- Accommodate travel demand generated by new development.

Accomplishments

- Applied \$1,010,272 in capital expenditure funds to projects that provided improvements to support economic development and revitalization, including the Waterman Road Central California Traction Company (CCTC) Crossing and Eschinger Road Improvements – Bruceville to Carroll projects.
- Administered \$90,809 in credit agreements under the Credit and Reimbursement Policy within the SCTDF program.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Sacramento County Transportation Development Fee Administration | \$198,231 | \$484,041 | \$548,875 | \$64,834 | 13.4% |
| Sacramento County Transportation Development Fee Districts | \$2,628,392 | \$14,446,954 | \$30,651,447 | \$16,204,493 | 112.2% |
| Gross Expenditures/Appropriations | \$2,826,623 | \$14,930,995 | \$31,200,322 | \$16,269,327 | 109.0% |
| Total Expenditures/Appropriations | \$2,826,623 | \$14,930,995 | \$31,200,322 | \$16,269,327 | 109.0% |
| Provision for Reserves | \$20,082,574 | — | \$350,000 | \$350,000 | —% |
| Total Financing Uses | \$22,909,197 | \$14,930,995 | \$31,550,322 | \$16,619,327 | 111.3% |
| Revenue | \$18,307,303 | \$14,066,684 | \$15,227,678 | \$1,160,994 | 8.3% |
| Total Revenue | \$18,307,303 | \$14,066,684 | \$15,227,678 | \$1,160,994 | 8.3% |
| Total Use of Fund Balance | \$5,466,205 | \$864,311 | \$16,322,644 | \$15,458,333 | 1,788.5% |
| Total Financing Sources | \$23,773,508 | \$14,930,995 | \$31,550,322 | \$16,619,327 | 111.3% |
| Net Cost | \$(864,312) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$1,467,495 | \$9,673,921 | \$12,902,192 | \$3,228,271 | 33.4% |
| Other Charges | \$50,000 | \$64,400 | \$63,900 | \$(500) | (0.8)% |
| Interfund Charges | \$1,309,128 | \$5,192,674 | \$18,234,230 | \$13,041,556 | 251.2% |
| Gross Expenditures | \$2,826,623 | \$14,930,995 | \$31,200,322 | \$16,269,327 | 109.0% |
| Total Expenditures/Appropriations | \$2,826,623 | \$14,930,995 | \$31,200,322 | \$16,269,327 | 109.0% |
| Provision for Reserves | \$20,082,574 | — | \$350,000 | \$350,000 | —% |
| Total Financing Uses | \$22,909,197 | \$14,930,995 | \$31,550,322 | \$16,619,327 | 111.3% |
| Licenses, Permits & Franchises | \$16,117,282 | \$13,340,646 | \$12,815,000 | \$(525,646) | (3.9)% |
| Revenue from Use Of Money & Property | \$1,623,986 | \$277,049 | \$1,809,000 | \$1,531,951 | 553.0% |
| Intergovernmental Revenues | \$53,707 | \$48,900 | \$128,678 | \$79,778 | 163.1% |
| Miscellaneous Revenues | \$512,328 | \$400,089 | \$475,000 | \$74,911 | 18.7% |
| Revenue | \$18,307,303 | \$14,066,684 | \$15,227,678 | \$1,160,994 | 8.3% |
| Total Revenue | \$18,307,303 | \$14,066,684 | \$15,227,678 | \$1,160,994 | 8.3% |
| Reserve Release | — | — | \$6,300,000 | \$6,300,000 | —% |
| Fund Balance | \$5,466,205 | \$864,311 | \$10,022,644 | \$9,158,333 | 1,059.6% |
| Total Use of Fund Balance | \$5,466,205 | \$864,311 | \$16,322,644 | \$15,458,333 | 1,788.5% |
| Total Financing Sources | \$23,773,508 | \$14,930,995 | \$31,550,322 | \$16,619,327 | 111.3% |
| Net Cost | \$(864,312) | — | — | — | —% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit.

| BU 2910000 FY 2024-25 Road Programs Statement | | |
|---|-----------------------------------|-------------------|
| 1 | Construction | 2,489,696 |
| 2 | Cost Transfers and Reimbursements | 18,234,230 |
| 3 | Grouped Lump-Sum Other | 10,476,396 |
| | Total Appropriations | 31,200,322 |

| Project No. | Project Description | FY 2024-25 Budget |
|-------------|---|-------------------|
| P000063 | Douglas Road Extension – Project Scoping | 109,518 |
| P018111 | Eschinger Road Improvements - Bruceville Road to Carroll Road | 451,500 |
| P000572 | Grant Line Road Improvements | 1,800,000 |
| P300157 | Waterman Road at CCTC Railroad Crossing Project | 128,678 |
| | Total Appropriations | 2,489,696 |

Sacramento County Transportation Development Fee Administration

Program Overview

SCTDF Administration provides support services for the SCTDF/TIF program including fiscal services for the SCTDF Fee Deferral Program that encourages economic development through deferral of fees, and technical support for the SCTDF program.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$198,231 | \$483,041 | \$548,875 | \$65,834 | 13.6% |
| Other Charges | — | \$1,000 | — | \$(1,000) | (100.0)% |
| Gross Expenditures | \$198,231 | \$484,041 | \$548,875 | \$64,834 | 13.4% |
| Total Expenditures/Appropriations | \$198,231 | \$484,041 | \$548,875 | \$64,834 | 13.4% |
| Provision for Reserves | \$169,185 | — | \$350,000 | \$350,000 | —% |
| Total Financing Uses | \$367,416 | \$484,041 | \$898,875 | \$414,834 | 85.7% |
| Revenue from Use Of Money & Property | \$51,722 | \$8,997 | \$58,000 | \$49,003 | 544.7% |
| Miscellaneous Revenues | \$504,661 | \$400,089 | \$475,000 | \$74,911 | 18.7% |
| Revenue | \$556,383 | \$409,086 | \$533,000 | \$123,914 | 30.3% |
| Total Revenue | \$556,383 | \$409,086 | \$533,000 | \$123,914 | 30.3% |
| Fund Balance | \$(114,012) | \$74,955 | \$365,875 | \$290,920 | 388.1% |
| Total Use of Fund Balance | \$(114,012) | \$74,955 | \$365,875 | \$290,920 | 388.1% |
| Total Financing Sources | \$442,371 | \$484,041 | \$898,875 | \$414,834 | 85.7% |
| Net Cost | \$(74,955) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Increases in consultant and fiscal services, partially offset by a decrease in needed Transportation services.
- An increase in project contingencies.

The change in total revenue is due to:

- Increased SCTDF administrative fees directly linked to permits where SCTDF impact fees are paid.
- Increased interest earnings related to higher pooled interest rates.

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

- Working Capital Reserves has increased \$350,000.

Sacramento County Transportation Development Fee Districts

Program Overview

SCTDF Districts program provides complete or partial financing for transportation and transit improvements in six geographical districts, as identified in the SCTDF Nexus Study. Allocation of SCTDF and transit funds to specific projects is based on project need and the availability of revenues within the program. Fee revenue availability is dependent upon the level of development activity.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$1,269,265 | \$9,190,880 | \$12,353,317 | \$3,162,437 | 34.4% |
| Other Charges | \$50,000 | \$63,400 | \$63,900 | \$500 | 0.8% |
| Interfund Charges | \$1,309,128 | \$5,192,674 | \$18,234,230 | \$13,041,556 | 251.2% |
| Gross Expenditures | \$2,628,392 | \$14,446,954 | \$30,651,447 | \$16,204,493 | 112.2% |
| Total Expenditures/Appropriations | \$2,628,392 | \$14,446,954 | \$30,651,447 | \$16,204,493 | 112.2% |
| Provision for Reserves | \$19,913,389 | — | — | — | —% |
| Total Financing Uses | \$22,541,781 | \$14,446,954 | \$30,651,447 | \$16,204,493 | 112.2% |
| Licenses, Permits & Franchises | \$16,117,282 | \$13,340,646 | \$12,815,000 | \$(525,646) | (3.9)% |
| Revenue from Use Of Money & Property | \$1,572,264 | \$268,052 | \$1,751,000 | \$1,482,948 | 553.2% |
| Intergovernmental Revenues | \$53,707 | \$48,900 | \$128,678 | \$79,778 | 163.1% |
| Miscellaneous Revenues | \$7,667 | — | — | — | —% |
| Revenue | \$17,750,920 | \$13,657,598 | \$14,694,678 | \$1,037,080 | 7.6% |
| Total Revenue | \$17,750,920 | \$13,657,598 | \$14,694,678 | \$1,037,080 | 7.6% |
| Reserve Release | — | — | \$6,300,000 | \$6,300,000 | —% |
| Fund Balance | \$5,580,217 | \$789,356 | \$9,656,769 | \$8,867,413 | 1,123.4% |
| Total Use of Fund Balance | \$5,580,217 | \$789,356 | \$15,956,769 | \$15,167,413 | 1,921.5% |
| Total Financing Sources | \$23,331,137 | \$14,446,954 | \$30,651,447 | \$16,204,493 | 112.2% |
| Net Cost | \$(789,356) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Increases related to the credit and reimbursement agreement with Barrett Ranch.
- An increase in project contingency.

- An increase in charges from the Road Fund (BU 2900000) and Transportation Sales Tax (BU 2140000) budget units for capital project costs. Projects include Hazel Avenue at US 50 Interchange and South Watt Avenue Improvements – Florin Road to State Route 16.

The change in total revenue is primarily due to:

- Increased interest earnings related to higher pooled interest rates.
- Decreased roadway development revenues related to the Statewide Community Infrastructure Program (SCIP).

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

- Working Capital Reserves has decreased \$6,300,000.

Rural Transit Program

Budget Unit Functions & Responsibilities

The Department of Transportation (DOT) provides transportation planning, traffic management, design, purchasing, contract, administrative, and funding support for the **Rural Transit** Program. Program services include urban light rail and bus service, express commuter buses from suburban cities, assisted paratransit dial-a-ride service for the disabled, and rural lifeline service running once-a-day or once-a-week. Services are provided through two programs:

- East County Transit Area
- Galt Transit Area

Accomplishments

- Completed the Walnut Grove Bus Stop Relocation project.
- Raised awareness of South County Transit Link and encouraged ridership growth by finalizing a marketing plan and beginning implementation.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| East County Transit Area | \$129,578 | \$175,821 | \$183,763 | \$7,942 | 4.5% |
| Galt Transit Area | \$2,709,589 | \$4,149,121 | \$2,939,393 | \$(1,209,728) | (29.2)% |
| Gross Expenditures/Appropriations | \$2,839,167 | \$4,324,942 | \$3,123,156 | \$(1,201,786) | (27.8)% |
| Total Expenditures/Appropriations | \$2,839,167 | \$4,324,942 | \$3,123,156 | \$(1,201,786) | (27.8)% |
| Revenue | \$1,729,759 | \$3,981,920 | \$2,807,502 | \$(1,174,418) | (29.5)% |
| Total Revenue | \$1,729,759 | \$3,981,920 | \$2,807,502 | \$(1,174,418) | (29.5)% |
| Net Cost | \$1,109,407 | \$343,022 | \$315,654 | \$(27,368) | (8.0)% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$367,731 | \$846,713 | \$637,983 | \$(208,730) | (24.7)% |
| Other Charges | \$2,471,436 | \$2,583,023 | \$2,330,173 | \$(252,850) | (9.8)% |
| Equipment | — | \$895,206 | \$155,000 | \$(740,206) | (82.7)% |
| Gross Expenditures | \$2,839,167 | \$4,324,942 | \$3,123,156 | \$(1,201,786) | (27.8)% |
| Total Expenditures/Appropriations | \$2,839,167 | \$4,324,942 | \$3,123,156 | \$(1,201,786) | (27.8)% |
| Taxes | \$960,201 | \$2,029,047 | \$912,109 | \$(1,116,938) | (55.0)% |
| Revenue from Use Of Money & Property | \$49,436 | \$9,769 | \$49,000 | \$39,231 | 401.6% |
| Intergovernmental Revenues | \$608,043 | \$1,839,104 | \$1,716,314 | \$(122,790) | (6.7)% |
| Charges for Services | \$112,079 | \$86,000 | \$112,079 | \$26,079 | 30.3% |
| Other Financing Sources | — | \$18,000 | \$18,000 | — | —% |
| Revenue | \$1,729,759 | \$3,981,920 | \$2,807,502 | \$(1,174,418) | (29.5)% |
| Total Revenue | \$1,729,759 | \$3,981,920 | \$2,807,502 | \$(1,174,418) | (29.5)% |
| Net Cost | \$1,109,407 | \$343,022 | \$315,654 | \$(27,368) | (8.0)% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit.

East County Transit Area

Program Overview

East County Transit Area, which operates the Amador Transit system, provides morning and evening commuter transit service from Rancho Murieta to Downtown Sacramento.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$25,028 | \$37,821 | \$45,763 | \$7,942 | 21.0% |
| Other Charges | \$104,550 | \$138,000 | \$138,000 | — | —% |
| Gross Expenditures | \$129,578 | \$175,821 | \$183,763 | \$7,942 | 4.5% |
| Total Expenditures/Appropriations | \$129,578 | \$175,821 | \$183,763 | \$7,942 | 4.5% |
| Taxes | \$163,000 | \$174,987 | \$179,763 | \$4,776 | 2.7% |
| Revenue from Use Of Money & Property | \$3,228 | \$834 | \$4,000 | \$3,166 | 379.6% |
| Revenue | \$166,228 | \$175,821 | \$183,763 | \$7,942 | 4.5% |
| Total Revenue | \$166,228 | \$175,821 | \$183,763 | \$7,942 | 4.5% |
| Net Cost | \$(36,650) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- An increase in transportation labor to explore alternative transit options in this area.
- Minor increases in service costs from the departments of Finance and General Services.
- One-time prior year towing costs.

The change in total revenue is due to:

- An increase in claimable expenses from the Transportation Development Act (TDA).
- An increase in interest income resulting from higher interest rates.

Net Cost reflects no change in retained earnings.

Galt Transit Area

Program Overview

Galt Area Transit, also known as South County Transit Link (SCT/Link), establishes transit services for the residents of Galt and the southern portion of Sacramento County. Sacramento County and the City of Galt manage administration and funding for SCT/Link, which provides three services:

- Dial-a-ride service in the City of Galt and Herald.
- Delta Route, a fixed route/deviation request service linking communities in the Delta to Galt and Lodi.
- Highway 99 Service, a fixed route service connecting the City of Galt with the cities of Lodi, Elk Grove, and South Sacramento.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$342,703 | \$808,892 | \$592,220 | \$(216,672) | (26.8)% |
| Other Charges | \$2,366,886 | \$2,445,023 | \$2,192,173 | \$(252,850) | (10.3)% |
| Equipment | — | \$895,206 | \$155,000 | \$(740,206) | (82.7)% |
| Gross Expenditures | \$2,709,589 | \$4,149,121 | \$2,939,393 | \$(1,209,728) | (29.2)% |
| Total Expenditures/Appropriations | \$2,709,589 | \$4,149,121 | \$2,939,393 | \$(1,209,728) | (29.2)% |
| Taxes | \$797,201 | \$1,854,060 | \$732,346 | \$(1,121,714) | (60.5)% |
| Revenue from Use Of Money & Property | \$46,208 | \$8,935 | \$45,000 | \$36,065 | 403.6% |
| Intergovernmental Revenues | \$608,043 | \$1,839,104 | \$1,716,314 | \$(122,790) | (6.7)% |
| Charges for Services | \$112,079 | \$86,000 | \$112,079 | \$26,079 | 30.3% |
| Other Financing Sources | — | \$18,000 | \$18,000 | — | —% |
| Revenue | \$1,563,531 | \$3,806,099 | \$2,623,739 | \$(1,182,360) | (31.1)% |
| Total Revenue | \$1,563,531 | \$3,806,099 | \$2,623,739 | \$(1,182,360) | (31.1)% |
| Net Cost | \$1,146,057 | \$343,022 | \$315,654 | \$(27,368) | (8.0)% |

Summary of Changes

The change in total appropriations is due to:

- The completion of the Walnut Grove Bus stop Relocation project.
- Decreased service and supply expenses directly related to decreasing the number of planned bus purchases.

The change in total revenue is due to:

- A decrease in claimable expenses from the Transportation Development Act (TDA).

- A decrease in federal and state revenue, and reimbursements from the City of Galt, resulting from lower expenditures.

Net Cost reflects a decrease in retained earnings due to depreciation expense.

Sacramento County LM CFD 2004-2

Budget Unit Functions & Responsibilities

Sacramento County Landscape Maintenance Community Facilities District No. 2004-2 (District) is located within the Unincorporated Area of Sacramento County. This District is financed by special taxes that appear as direct levies on all property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure district funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Sacramento County Landscape Maintenance CFD No. 2004-2 | \$351,424 | \$454,506 | \$510,298 | \$55,792 | 12.3% |
| Gross Expenditures/Appropriations | \$351,424 | \$454,506 | \$510,298 | \$55,792 | 12.3% |
| Total Expenditures/Appropriations | \$351,424 | \$454,506 | \$510,298 | \$55,792 | 12.3% |
| Provision for Reserves | — | \$51,028 | \$38,899 | \$(12,129) | (23.8)% |
| Total Financing Uses | \$351,424 | \$505,534 | \$549,197 | \$43,663 | 8.6% |
| Revenue | \$348,130 | \$347,473 | \$443,670 | \$96,197 | 27.7% |
| Total Revenue | \$348,130 | \$347,473 | \$443,670 | \$96,197 | 27.7% |
| Total Use of Fund Balance | \$161,355 | \$158,061 | \$105,527 | \$(52,534) | (33.2)% |
| Total Financing Sources | \$509,485 | \$505,534 | \$549,197 | \$43,663 | 8.6% |
| Net Cost | \$(158,061) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$333,902 | \$433,506 | \$487,298 | \$53,792 | 12.4% |
| Other Charges | \$1,664 | \$3,000 | \$3,000 | — | —% |
| Interfund Charges | \$15,858 | \$18,000 | \$20,000 | \$2,000 | 11.1% |
| Gross Expenditures | \$351,424 | \$454,506 | \$510,298 | \$55,792 | 12.3% |
| Total Expenditures/Appropriations | \$351,424 | \$454,506 | \$510,298 | \$55,792 | 12.3% |
| Provision for Reserves | — | \$51,028 | \$38,899 | \$(12,129) | (23.8)% |
| Total Financing Uses | \$351,424 | \$505,534 | \$549,197 | \$43,663 | 8.6% |
| Revenue from Use Of Money & Property | \$12,720 | \$2,473 | \$12,000 | \$9,527 | 385.2% |
| Charges for Services | \$335,410 | \$345,000 | \$431,670 | \$86,670 | 25.1% |
| Revenue | \$348,130 | \$347,473 | \$443,670 | \$96,197 | 27.7% |
| Total Revenue | \$348,130 | \$347,473 | \$443,670 | \$96,197 | 27.7% |
| Reserve Release | \$131,994 | — | — | — | —% |
| Fund Balance | \$29,361 | \$158,061 | \$105,527 | \$(52,534) | (33.2)% |
| Total Use of Fund Balance | \$161,355 | \$158,061 | \$105,527 | \$(52,534) | (33.2)% |
| Total Financing Sources | \$509,485 | \$505,534 | \$549,197 | \$43,663 | 8.6% |
| Net Cost | \$(158,061) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- An increase in contracted landscape maintenance costs and servicing additional parcels.

The change in total revenue is due to:

- Additional parcels annexed to the District and an assessment rate increase.
- Increased interest earnings resulting from higher pooled interest rates.

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

- Working Capital Reserve has increased \$38,899.

Transportation-Sales Tax

Budget Unit Functions & Responsibilities

The **Transportation - Sales Tax** Fund provides financing for public road improvements in the unincorporated area of Sacramento County using funds derived primarily from the Measure A Transportation Sales Tax initiative, originally approved by the voters in November 1988. This initiative was in effect for twenty years. The voters approved a renewal effective in 2009, which will continue for 30 years. The County receives this revenue from the Sacramento Transportation Authority in accordance with a regional formula and an approved Entity Annual Expenditure Plan. The funds are used to provide ongoing road maintenance, improve and construct new bikeways and pedestrian walkways, design and construct new roads, support elderly and disabled accessibility projects, construct and improve existing traffic signals, and conduct State highway project studies.

Goals

- Repair existing roadways, construct new highways and local streets, expand public transit, relieve traffic congestion, and improve air quality using Transportation Sales Tax funding.
- Construct and improve pedestrian and bicycle facilities within the unincorporated area of Sacramento County.
- Construct and improve traffic signals and other safety improvements.

Accomplishments

- Completion of the Fern Bacon Middle School – Safe Routes to School, Roseville Road at Diablo Drive/ Stationers Way Traffic Installation, Accessible Curb Ramp Improvement 2023, and Power Inn Road Bicycle, Pedestrian Improvements – Elsie to MacFadden and Hazel Avenue Phase 3 projects.
- Started construction to improve pedestrian and bicycle facilities in the following projects: Bell Avenue Safe Routes to School, Elkhorn Boulevard Bike and Pedestrian Improvements, Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Sacramento Sidewalk Gap Closure, Watt Avenue Sidewalk Gap Closure and Watt Avenue Sidewalk Gap Closure projects.
- Continued efforts to improve traffic control and safety through the continuous projects/programs: Countywide Sidewalk Improvements, Neighborhood Traffic Program, Intersection Improvements, and Safe Routes to School Program. Projects include the Retro-Reflective Signal Backplate Installation, School Flashing Beacons Installation, Sidewalk Infill: Arden-Arcade & Carmichael, South Sacramento Safe Route to School, and Fair Oaks Boulevard at Kenneth Traffic Signal.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Transportation Sales Tax | \$45,338,859 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Gross Expenditures/Appropriations | \$45,338,859 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Total Expenditures/Appropriations | \$45,338,859 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Total Financing Uses | \$45,338,859 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Revenue | \$43,852,002 | \$52,844,501 | \$73,499,070 | \$20,654,569 | 39.1% |
| Total Interfund Reimbursements | \$1,788,172 | \$5,752,361 | \$12,876,698 | \$7,124,337 | 123.9% |
| Total Revenue | \$45,640,175 | \$58,596,862 | \$86,375,768 | \$27,778,906 | 47.4% |
| Total Use of Fund Balance | \$1,804,795 | \$2,106,110 | \$2,380,156 | \$274,046 | 13.0% |
| Total Financing Sources | \$47,444,970 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Net Cost | \$(2,106,111) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$18,834,304 | \$30,250,127 | \$61,318,551 | \$31,068,424 | 102.7% |
| Other Charges | \$1,760,494 | \$3,967,057 | \$2,795,700 | \$(1,171,357) | (29.5)% |
| Interfund Charges | \$24,744,061 | \$26,485,788 | \$24,641,673 | \$(1,844,115) | (7.0)% |
| Gross Expenditures | \$45,338,859 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Total Expenditures/Appropriations | \$45,338,859 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Total Financing Uses | \$45,338,859 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Taxes | \$35,158,316 | \$39,977,567 | \$36,586,086 | \$(3,391,481) | (8.5)% |
| Revenue from Use Of Money & Property | \$392,311 | \$799,142 | \$256,000 | \$(543,142) | (68.0)% |
| Intergovernmental Revenues | \$8,300,803 | \$12,067,792 | \$36,656,984 | \$24,589,192 | 203.8% |
| Miscellaneous Revenues | \$573 | — | — | — | —% |
| Revenue | \$43,852,002 | \$52,844,501 | \$73,499,070 | \$20,654,569 | 39.1% |
| Other Interfund Reimbursements | \$1,788,172 | \$5,752,361 | \$12,876,698 | \$7,124,337 | 123.9% |
| Total Interfund Reimbursements | \$1,788,172 | \$5,752,361 | \$12,876,698 | \$7,124,337 | 123.9% |
| Total Revenue | \$45,640,175 | \$58,596,862 | \$86,375,768 | \$27,778,906 | 47.4% |
| Fund Balance | \$1,804,795 | \$2,106,110 | \$2,380,156 | \$274,046 | 13.0% |
| Total Use of Fund Balance | \$1,804,795 | \$2,106,110 | \$2,380,156 | \$274,046 | 13.0% |
| Total Financing Sources | \$47,444,970 | \$60,702,972 | \$88,755,924 | \$28,052,952 | 46.2% |
| Net Cost | \$(2,106,111) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Projects that will end construction in FY 2023-2024 including Fern Bacon Middle School – Safe Routes to School and Accessible Curb Ramp Improvement 2023.
- Projects with construction continuing into FY 2024-25 including Sidewalk Infill: Arden-Arcade and Carmichael, South Sacramento Safe Route to School, Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Watt Improvements Florin Road to State Route 16 and Watt Avenue Complete Street Improvements.
- Decreased transfers to the Road Fund budget (BU 2900000) for road maintenance and the Hazel Avenue at US 50 Interchange project.

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

- Increased transfers from the Road Fund (BU 2900000) and Sacramento County Transportation Development Fee Capital Fund (BU 2910000) budget units for the following capital construction projects: Florin Road Bicycle and Pedestrian Improvements, Fair Oaks Bicycle and Pedestrian Mobility – Phase 2,

South Watt Avenue Improvements – Florin Road to State Route 16 and Elverta Road – Watt Avenue to Dutch Haven.

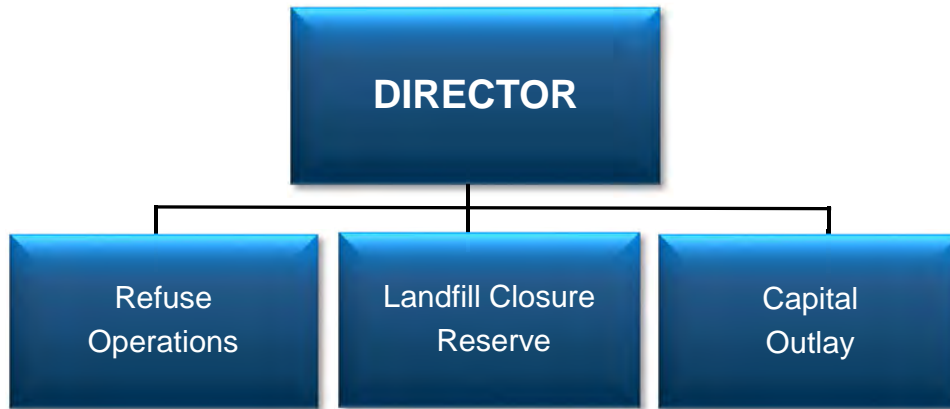
- Increased intergovernmental, state aid and federal revenues related to expenditures.
- Decreased Measure A Sales Tax revenue.

There are no changes to reserves.

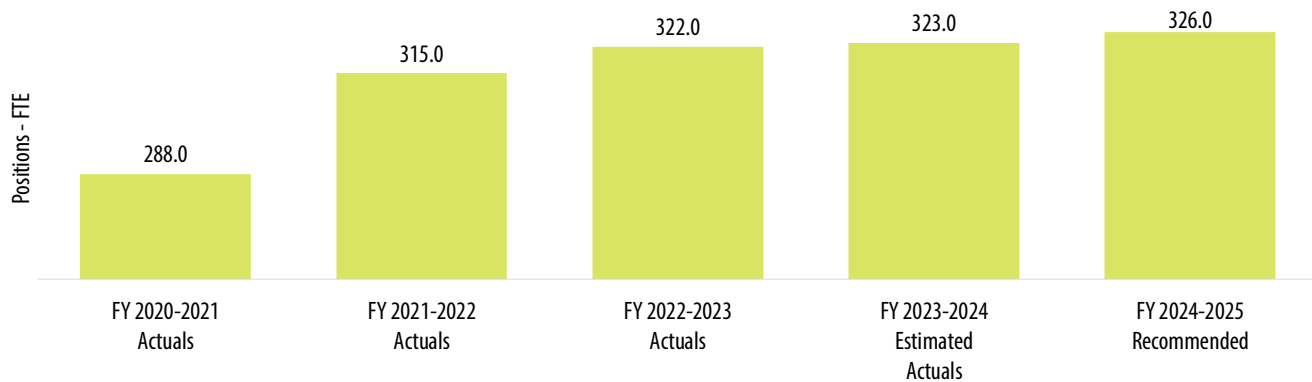
| BU 2140000 FY 2024-25 Road Programs Statement | | |
|--|-----------------------------------|-------------------|
| 1 | Construction | 58,673,115 |
| 2 | Cost Transfers and Reimbursements | 11,764,975 |
| 3 | Grouped Lump-Sum Other | 18,317,834 |
| | Total Appropriations | 88,755,924 |

| Project No. | Project Description | FY 2024-25 Budget |
|--------------------|---|--------------------------|
| P000059 | Active Transportation Plan Implementation – Various Location | 90,000 |
| P982008 | Bell Street Safe Routes to School (SRTS) | 1,665,000 |
| P997046 | Countdown Pedestrian Head Installation Project | 220,300 |
| P211016 | Elkhorn Boulevard Complete Streets | 495,000 |
| P000066 | Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue | 749,314 |
| P487844 | Fair Oaks Boulevard at Kenneth Avenue Traffic Signal | 749,000 |
| P000573 | Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project | 4,182,840 |
| P000071 | Florin Road Bicycle and Pedestrian Improvement Project | 5,267,168 |
| P000575 | Folsom Boulevard Complete Street Improvements – Phase 2 | 408,000 |
| P106554 | Greenback Lane Improvements and Undergrounding | 1,740,230 |
| P000090 | Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue | 151,359 |
| P000094 | Neighborhood Traffic Management Program | 500,000 |
| P957315 | North Watt Avenue Area Pedestrian Improvements | 205,000 |
| P076383 | Retro-reflective Signal Backplate Installation Project | 896,200 |
| P163256 | School Flashing Beacons Installation Project | 260,600 |
| P000578 | Sidewalk Infill - Arden Arcade and Carmichael Area | 2,000,377 |
| P951006 | South Sacramento County Safe Routes to School (SRTS) Project | 1,446,262 |
| P738803 | South Sacramento Sidewalk Gap Closure Project | 935,245 |
| P000103 | South Watt Avenue Improvements – Florin Road to Jackson Road (SR16) | 25,001,603 |
| P753482 | Stockton Boulevard Complete Streets Project | 190,000 |
| P000107 | Watt Avenue Complete Streets | 10,357,617 |
| P685080 | Watt Avenue Sidewalk Gap Closure Project | 981,000 |
| P483733 | Wyda Way Sidewalk Infill | 181,000 |
| | Total Appropriations | 58,673,115 |

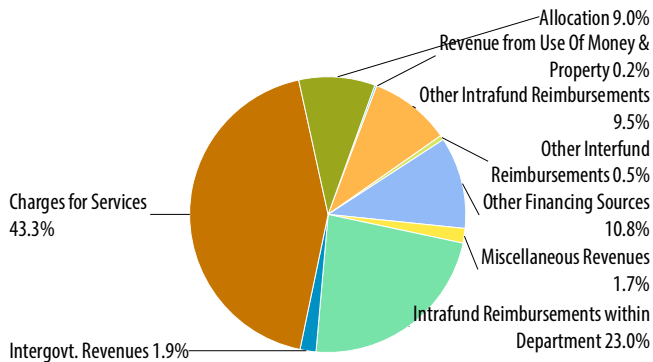
Solid Waste Enterprise
Department Structure
Keith Goodrich, P.E., Director



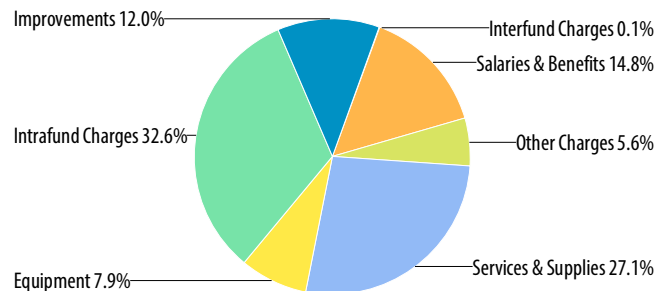
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Solid Waste Enterprise**, also referred to as the Department of Waste Management and Recycling (DWMR), operates the County's residential municipal solid waste system from curbside collection to recovery of recyclable materials and landfill disposal of refuse. DWMR is responsible for planning, developing, operating and maintaining integrated solid waste management services in unincorporated Sacramento County. Services are provided through the following programs:

- Administration and Support
- Capital Outlay Fund
- Collections
- Kiefer Landfill
- North Area Recovery Station (NARS)

Goals

- Substantially complete the NARS Master Plan project Phase 1 inclusive of the organics transfer building and begin final developments of the planning for the operational transition to leverage the new facility arrangement.
- Implement an expanded, shared leadership structure in response to a department wide cultural review in an effort to enhance department communications, career growth opportunities, and representation in management.
- Train employees and develop processes with 311 and Columbia Ultimate Debt Collection System (CUBS) to support implementation of an in-cab data system for Collections equipment that will provide video retention, service verification, routing support, and other necessary routing data.

Accomplishments

- Made significant progress on portions of construction for the new organics collection transfer building and traffic flow project as NARS while accommodating regular daily transactions for the ratepayers.
- Completed final cover of the Module 1 and constructed an additional module at Kiefer Landfill, which is undergoing regulatory review and will provide for continued available capacity for the region's disposal needs.
- Implemented the Smith defensive driving system with over half of the department's staff, focusing on over the road operators. This training is scientifically based and proven to reduce collisions and incidents on the roadway.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Administration and Support | \$25,815,480 | \$29,965,213 | \$37,872,077 | \$7,906,864 | 26.4% |
| Capital Outlay Fund | \$37,798,994 | \$90,645,186 | \$83,275,992 | \$(7,369,194) | (8.1)% |
| Collections | \$90,308,760 | \$95,220,474 | \$106,094,935 | \$10,874,461 | 11.4% |
| Kiefer Landfill | \$33,252,760 | \$44,537,799 | \$32,702,345 | \$(11,835,454) | (26.6)% |
| North Area Recovery Station (NARS) | \$44,336,611 | \$56,956,473 | \$61,424,814 | \$4,468,341 | 7.8% |
| Gross Expenditures/Appropriations | \$231,512,605 | \$317,325,145 | \$321,370,163 | \$4,045,018 | 1.3% |
| Total Intrafund Reimbursements | \$(76,280,258) | \$(101,667,184) | \$(104,609,861) | \$(2,942,677) | 2.9% |
| Total Expenditures/Appropriations | \$155,232,347 | \$215,657,961 | \$216,760,302 | \$1,102,341 | 0.5% |
| Revenue | \$146,092,118 | \$175,258,661 | \$186,156,743 | \$10,898,082 | 6.2% |
| Total Interfund Reimbursements | \$880,466 | \$1,040,395 | \$1,735,725 | \$695,330 | 66.8% |
| Total Revenue | \$146,972,584 | \$176,299,056 | \$187,892,468 | \$11,593,412 | 6.6% |
| Net Cost | \$8,259,763 | \$39,358,905 | \$28,867,834 | \$(10,491,071) | (26.7)% |
| Positions | 322.0 | 323.0 | 326.0 | 3.0 | 0.9% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$43,015,143 | \$47,474,405 | \$47,678,092 | \$203,687 | 0.4% |
| Services & Supplies | \$70,611,243 | \$75,987,887 | \$86,945,189 | \$10,957,302 | 14.4% |
| Other Charges | \$15,046,137 | \$15,767,270 | \$17,961,324 | \$2,194,054 | 13.9% |
| Improvements | \$19,689,428 | \$54,202,541 | \$38,548,816 | \$(15,653,725) | (28.9)% |
| Equipment | \$6,620,396 | \$21,975,858 | \$25,376,881 | \$3,401,023 | 15.5% |
| Interfund Charges | \$250,000 | \$250,000 | \$250,000 | — | —% |
| Intrafund Charges | \$76,280,258 | \$101,667,184 | \$104,609,861 | \$2,942,677 | 2.9% |
| Gross Expenditures | \$231,512,605 | \$317,325,145 | \$321,370,163 | \$4,045,018 | 1.3% |
| Other Intrafund Reimbursements | \$(55,098,463) | \$(30,518,200) | \$(30,565,000) | \$(46,800) | 0.2% |
| Intrafund Reimbursements within Department | \$(21,181,795) | \$(71,148,984) | \$(74,044,861) | \$(2,895,877) | 4.1% |
| Total Intrafund Reimbursements | \$(76,280,258) | \$(101,667,184) | \$(104,609,861) | \$(2,942,677) | 2.9% |
| Total Expenditures/Appropriations | \$155,232,347 | \$215,657,961 | \$216,760,302 | \$1,102,341 | 0.5% |
| Revenue from Use Of Money & Property | \$2,931,783 | \$623,971 | \$634,132 | \$10,161 | 1.6% |
| Intergovernmental Revenues | \$1,015,787 | \$2,141,603 | \$6,141,992 | \$4,000,389 | 186.8% |
| Charges for Services | \$129,484,822 | \$129,041,225 | \$139,171,389 | \$10,130,164 | 7.9% |
| Miscellaneous Revenues | \$7,362,952 | \$4,785,240 | \$5,541,608 | \$756,368 | 15.8% |
| Other Financing Sources | \$5,296,774 | \$38,666,622 | \$34,667,622 | \$(3,999,000) | (10.3)% |
| Revenue | \$146,092,118 | \$175,258,661 | \$186,156,743 | \$10,898,082 | 6.2% |
| Other Interfund Reimbursements | \$880,466 | \$1,040,395 | \$1,735,725 | \$695,330 | 66.8% |
| Total Interfund Reimbursements | \$880,466 | \$1,040,395 | \$1,735,725 | \$695,330 | 66.8% |
| Total Revenue | \$146,972,584 | \$176,299,056 | \$187,892,468 | \$11,593,412 | 6.6% |
| Net Cost | \$8,259,763 | \$39,358,905 | \$28,867,834 | \$(10,491,071) | (26.7)% |
| Positions | 322.0 | 323.0 | 326.0 | 3.0 | 0.9% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

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

- 3.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Administration and Support | 613,044 | — | — | 613,044 | 1.0 |
| Collections | 3,294,098 | — | — | 3,294,098 | 1.0 |
| Kiefer Landfill | 306,196 | — | — | 306,196 | 1.0 |
| North Area Recovery Station (NARS) | 383,955 | — | — | 383,955 | — |

Structural Projects - \$38,548,816

\$25,307,577 - North Area Recovery Station - Commercial Waste and Organic Improvements. This project includes the construction of a new Commercial Waste and Organics Building to receive and transfer source-separated organic waste as mandated by SB1383 in a manner which best contains the material and mitigates odor, fire hazard, and environmental contamination. The project requires significant infrastructure, earthwork, retaining structures, loading equipment, scales, and interpretive center, paving, and facility modification in addition to the primary structure. This new building and associated infrastructure will further increase the capacity of the site for solid waste transfer, alleviating several traffic and capacity issues.

\$3,158,530 - Kiefer Landfill - Gas and Leachate Management Systems Improvements. This project includes expansion of the Kiefer Landfill gas collection system in Module 3 (M3) and installation of additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for scheduled replacement of flare stations, equipment items, and the leachate circulation system.

\$2,889,882 - Kiefer Landfill - Wastewater Handling System Improvements. This project provides for the construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all the leachate produced at the landfill as well as the sewer system from the Engineering and Administration buildings. This project provides for implementation of a long-term wastewater and leachate-handling solution as has been determined by an alternative evaluation study completed previously by a consultant.

\$1,365,000 - North Area Recovery Station - Shed Improvements. This project includes a rehabilitation and revitalization of the existing tipping shed facility at the North Area Recovery Station, including construction of new storm water drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping, and structural steel repair.

\$792,000 - Kiefer Landfill - Groundwater Monitoring and Remediation. This project includes construction of additional monitoring wells to provide definition of groundwater contaminant plume and provide for landfill expansion. This project further includes the design and construction of a new high-capacity extraction well to address migrating groundwater contamination.

\$628,000 - North Area Recovery Station - Site Master Plan. The project provides for new entrance facilities, scales expansion, safety and operational

efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement, and land acquisition, select paving projects, demolition, and storm water improvements. This project represents the final immediate phase of major design and construction improvements as part of a comprehensive Master Plan defined in summer 2019.

\$570,600 – North Collections - Building Renovation and Enhancement. This project addresses several existing building deficiencies concerning Americans with Disabilities Act requirements, Fire, Life, and Safety concerns, and evolving use requirements. These upgrades include expanding the men’s locker room to provide sufficient space for additional staff hired to meet state mandates and provide for changing gender balance considerations. The project includes expanding the existing locker room by approximately 220 square feet, adding a new entrance for improved operational efficiency and reconfiguring aspects of the restroom layouts.

\$569,780 – Facility Improvements – Electric Vehicle Charging Stations. This project consists of installation of heavy vehicle charging station infrastructure at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR owned facilities. Funding for the Heavy Vehicle charging station infrastructure is partially offset by an Air Quality Management District Grant.

\$515,713 - Facility Improvements - Capital Renewal Forecast. This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings. The project scope is from a 2014-16 facility condition assessment that included buildings at six DWMR facilities.

\$428,074 - Kiefer Landfill - Site Infrastructure Improvements. Portions of the existing site infrastructure system need modification or extension to meet the needs of the facility. The existing water requires extension and reconfiguration, the transportation system needs the additions of some pullouts, signage and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts, and channels.

\$360,700 - Kiefer Landfill - Asphalt Pavement Rehabilitation. This project is for rehabilitation of asphalt roads at the Kiefer Landfill. The project will resurface the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.

\$350,000 – South Collections – DWMR Contribution to DGS Parking Lot Project. This project includes site improvements to the South Collections Parking Lot, including securing the site and video surveillance. As part of a mutual agreement, DWMR will provide a total of \$350,000 to the overall project being conducted by DGS.

\$274,400 - Kiefer Landfill - Phase 2 Shoulder Improvements Project. This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. This project also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with storm water drainage and safety.

\$200,000 - Kiefer Landfill - Liner and Ancillary Features. This project includes the planning, design, construction, construction management, inspections, reporting, and oversight associated with construction of prepared excavation, landfill liner, and leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure already in progress is to be completed for a second phase of Module M4 and a first phase of Module 5.

\$185,000 - Kiefer Landfill - ABOP Structure Improvements Project. This project is for enhancing safety and capability at the Kiefer Landfill Antifreeze Battery Oil and Paint (ABOP) Center. The project includes fire suppression systems, a fume hood, and grading and drainage improvements.

\$165,000 - North Collections - Site Perimeter Improvements. This project includes installation of an automated gate, tied into the County security system, to regulate ingress and egress from the unmonitored North Collections site and the adjacent North Area Recovery Station. Unauthorized entrance and exit have become a significant concern in recent years and the Solid Waste Facility Permit specifically requires site security be maintained.

\$155,000 - Information Technology - Site Cameras and Server Upgrades. This project adds to the current surveillance cameras installed at the Waste Management and Recycling Sites, which will allow for increased coverage and better security awareness at the sites. This project also replaces or upgrades servers and connectivity hardware, electronic customer interfaces, and site backbone.

\$147,600 - Kiefer Landfill - Tree Mitigation Irrigation System. This project consists of providing an irrigation system for tree plantings along the south side of Kiefer Boulevard as a mitigation to the tree canopy removed during the North Area Recovery Station master plan improvements project. The Sacramento Tree Foundation will cooperate with this project.

\$125,960 - Facility Improvements - ADA Mitigation. As part of a comprehensive plan to mitigate all ADA Deficiencies at all DWMR Facilities, this project includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.

\$100,000 - Kiefer Landfill - Gas Plant Replacement Initiative. This project includes preliminary planning and design for the project to replace the existing Gas

Plant located at Kiefer Landfill and integration of a replacement. All the existing power plant electricity purchase agreements and operating agreements expire in 2025, changes in technology and the electricity market will result in new opportunities, and a new direction to utilize the methane gas produced. Construction costs of the new gas plant system are not included. The existing plant is fully depreciated and nearing the end of equipment life.

\$75,000 – Kiefer Landfill – ABOP Covered Structure. This project is for adding additional covered storage area at the Kiefer Landfill Antifreeze Battery Oil and Paint (ABOP) Center to facilitate initiatives for the Air Quality Management District and Sustainability. The project will be offset by grants and additional funds available as part of Clean Air programs.

\$66,500 - Kiefer Landfill - GPS Upgrades. This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. This project allows for the replacement of fully depreciated equipment in current use.

\$62,500 - South Area Transfer Station - Flexspace and Rehabilitation. This project includes site improvements to the South Area Transfer Station including structure repairs of the top load area, concrete slopes, gate repairs, and storm water compliance features.

\$50,000 – Kiefer Landfill – Office Space Addition. The existing Kiefer Landfill engineering space, whose original construction dates to 1975, has existing concerns for Fire, Life and Safety, does not fully comply with the Americans with Disabilities Act, and is functionally obsolete for housing all personnel stationed at the site with associated equipment now present at the facility. Additionally, more flex space and meeting rooms are needed. This project seeks to provide 4500 square feet of additional office space at the landfill to allow for meeting present and anticipated needs.

\$6,000 - Kiefer Landfill - Wheel Wash Equipment. This project provides for improvements to the existing wheel wash system at Kiefer Landfill. The project will involve the installation of replacement pumps as well as an increase in the sedimentation basin size and flow characteristics.

Capital Equipment - \$25,376,881

\$9,617,622 – Collections - Automated Collection Trucks 3-Axle. This project is for the purchase of 20 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. This is the pre-approved SB 1383 truck project. (rebudget)

\$3,947,305 – Collections - Automated Collection Trucks 3-axle. This project is for the purchase of 7 fully automated side-loading collection trucks. These

vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. These purchases will replace fully depreciated unit in current service.

\$3,020,839 – Collections - Automated Collection Trucks 3-axle Zero Emission Vehicle (ZEV). This project is for the purchase of four fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axles, powered by ZEV engines with right-hand drive. These purchases will replace fully depreciated units in current service.

\$1,225,224 – North Area Recovery Station – Tractors. This project is for the purchase of 4 transfer tractors. These transfer tractors are for the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

\$993,531 – ABNCU – Rear Loading Collection Trucks. This project is for the purchase of 2 rear loading collection trucks. These vehicles will be used for our Appointment Based Neighborhood Clean-up (ABNCU) routes, and single stream recycling compositions studies. These vehicles will be Compressed Natural Gas fueled vehicles replacing fully depreciated units in current use.

\$814,418 – Cart Yard – Cart Delivery Vehicles. This project is for the purchase of two box van trucks to deliver and pick-up residential collection carts. This purchase will replace fully depreciated trucks in the current cart yard fleet.

\$778,858 – Cart Yard – Flatbed Trucks. This project is for the purchase of two flatbed trucks. The Cart Yard uses these vehicles for residential cart services and for recycling services. This project will replace fully depreciated units in current use.

\$755,210 – Collections – Automated Collection Trucks 2 Axle ZEV. This project is for the purchase of one automated ZEV collection truck. This will be a 2-axle truck, with a tag axle, ZEV engine, with right hand drive. This project will replace a fully depreciated vehicle in current service.

\$556,166 – North Area Recovery Station - Trailers. This project is for the purchase of four transfer trailers. These transfer trailers will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. This project will replace fully depreciated units in current use.

\$520,00 – North Area Recovery Station – Tractor ZEV. This project is for the purchase of 1 ZEV transfer tractor. This transfer tractor will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. This unit will replace a fully depreciated unit in current use.

\$503,133 – Collections – Automated Collection 2-Axle Truck. This project is for the purchase of one fully automated side loading collection truck. This will be a 2-axle truck, with a tag axle powered by diesel fuel with right hand drive. This project will replace a fully depreciated unit in current service.

\$489,148 – North Area Recovery Station - Excavator. This project is for the purchase of one Excavator. This excavator will be used primarily at the North Area Recovery Station's new Organics / Commercial Waste building for loading transfer trailers with waste material.

\$457,727 – Cart Yard – Cart Delivery ZEV Van. This EV van body truck will be used for cart delivery. This project will be replacing a fully depreciated unit in current use.

\$409,576 – ABNCU – Wheeled Claw Loader. This project will purchase 2 wheeled claw loaders that are used for the neighborhood cleanup program. This purchase will replace two fully depreciated units in current use.

\$371,795 – North Area Recovery Station – Terminal Tractor. This project is for 1 terminal tractor for use at the North Area Recovery Station. This unit is used to move into position empty and fully loaded trailers for shipment to the Kiefer landfill. This purchase will replace a fully depreciated unit in current use.

\$310,000 – ABNCU – Knuckleboom Truck. This project is for the purchase of 1 Knuckleboom truck. This vehicle type is used in the neighborhood clean up service. This purchase will replace a fully depreciated unit in current use.

\$152,775 – Household Hazardous Waste – Hazardous Storage Lockers. This project is for the purchase of three storage container units for hazardous waste collected at the Household Hazardous Waste facility at the North Area Recovery Station. These units will replace fully depreciated units in current use.

\$139,650 – Kiefer Landfill – Tarp Machine. This project is for a tarping machine. This type of equipment is used to lay a tarp on the landfill tipping area at the end of the day. This is an environmental requirement to provide an obstacle to animals disturbing the waste. This project will replace a fully depreciated unit in current service.

\$115,851 – Kiefer Landfill – Light Duty Trucks. This project is for the purchase of 2 light duty trucks. These trucks will be used at the landfill for general duty and crew transport. These trucks will replace fully depreciated units in current use.

\$89,250 – North Area Recovery Station - Forklift. This project is for the purchase of a forklift used on the pad for loading appliances, dumping bins, and other lifting jobs. This unit will replace a fully depreciated unit in current use.

\$84,000 – North Area Recovery Station – End Dump Trailer. This project is for the purchase of an end dump trailer. This type of equipment is used to haul inert materials to the Kiefer Landfill. This purchase will replace a fully depreciated unit in current use.

\$24,803 – Kiefer Landfill – Light Plant Replacement. This project is for the purchase of 2 light plants for the Kiefer Landfill. The light plants provide illumination of the working area and provide a safe environment for staff and customers. This purchase will replace fully depreciated units in current use.

Administration and Support

Program Overview

Administration and Support comprises the department's senior leadership and a staff of administration, accounting and finance, planning, special waste, and engineering professionals that provide management and administrative services in support of the department's operating programs. Specific services include, financial and business services, waste management program planning, management of regulatory compliance programs, public outreach, landfill engineering, facility planning and design, and special waste services. The following are some specific services managed by Administration and Support:

- Management of an open commercial franchise system for commercial waste collection and operation of programs to promote commercial sector diversion.
- Management and operation of household hazardous waste (HHW) drop-off facilities at NARS and Kiefer Landfill and collection of waste oil and filters from households at the curb.
- Management of a County program that provides waste disposal at the transfer station and landfill free-of-charge to community groups disposing of waste material collected from community clean-up efforts.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$11,924,712 | \$13,600,053 | \$15,207,173 | \$1,607,120 | 11.8% |
| Services & Supplies | \$12,056,749 | \$14,773,490 | \$18,441,710 | \$3,668,220 | 24.8% |
| Other Charges | \$458,240 | — | \$3,500 | \$3,500 | —% |
| Intrafund Charges | \$1,431,869 | \$1,591,670 | \$4,219,694 | \$2,628,024 | 165.1% |
| Cost of Goods Sold | \$(56,090) | — | — | — | —% |
| Gross Expenditures | \$25,815,480 | \$29,965,213 | \$37,872,077 | \$7,906,864 | 26.4% |
| Other Intrafund Reimbursements | \$(1,300,000) | — | — | — | —% |
| Intrafund Reimbursements within Department | \$(21,181,779) | \$(28,175,119) | \$(35,898,403) | \$(7,723,284) | 27.4% |
| Total Intrafund Reimbursements | \$(22,481,779) | \$(28,175,119) | \$(35,898,403) | \$(7,723,284) | 27.4% |
| Total Expenditures/Appropriations | \$3,333,702 | \$1,790,094 | \$1,973,674 | \$183,580 | 10.3% |
| Revenue from Use Of Money & Property | \$1,970,244 | \$256,400 | \$260,976 | \$4,576 | 1.8% |
| Intergovernmental Revenues | \$55,937 | \$70,735 | \$162,640 | \$91,905 | 129.9% |
| Charges for Services | \$915,076 | \$474,802 | \$545,654 | \$70,852 | 14.9% |
| Miscellaneous Revenues | \$444,534 | \$550,990 | \$307,358 | \$(243,632) | (44.2)% |
| Revenue | \$3,385,791 | \$1,352,927 | \$1,276,628 | \$(76,299) | (5.6)% |
| Other Interfund Reimbursements | \$4,000 | — | \$84,000 | \$84,000 | —% |
| Total Interfund Reimbursements | \$4,000 | — | \$84,000 | \$84,000 | —% |
| Total Revenue | \$3,389,791 | \$1,352,927 | \$1,360,628 | \$7,701 | 0.6% |
| Net Cost | \$(56,090) | \$437,167 | \$613,046 | \$175,879 | 40.2% |
| Positions | 73.0 | 74.0 | 76.0 | 2.0 | 2.7% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases attributable to a departmental reorganization and a change in the methodology for distributing allocated cost process charges.
- Recommended growth detailed later in this section.

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

- Appropriately reporting construction and demolition revenue from the Department of Community Development in the Commercial Program budget unit (BU 2240000).

- A shift in recording practices to appropriately reflect cost recovery from the Commercial Program budget for the handling of household hazardous waste for multi-residential facilities as a reimbursement rather than a revenue.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| WMR - Add 1.0 FTE WM Program Assistant - Admin & Support | 111,021 | — | — | 111,021 | 1.0 |
| Add 1.0 FTE WM Program Assistant - Residential & Commercial Programs. Expanding need for SB1383 compliance. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - Increase in IT Contracted Services - Direct Charge to Admin & Support | 183,431 | — | — | 183,431 | — |
| Increase in contracted services for DTech - Direct Charge to Admin & Support: Information Technology & Networking to assist with project management and support, relieving the Supervisor of these duties so the supervisor can spend more time supporting the entire embedded team at WMRD. Ongoing cost will be funded by enterprise fund. This request is contingent on approval of a linked request in the Department of Technology (BU 7600000). | | | | | |
| WMR - Reallocate 1.0 FTE Asst Engineer - Civil Lv 2 to 1.0 FTE Assoc Civil Engineer - Admin & Support | 9,700 | — | — | 9,700 | — |
| Reallocate 1.0 FTE Asst Engineer - Civil Lv 2 to 1.0 FTE Assoc Civil Engineer - Landfill Engineering. This engineering position designs and analyzes highly specialized environmental control systems for landfill gas and leachate in an independent and comprehensive fashion. Incumbent directs and oversees multiple technicians, which would be better done as a supervisor. The activities associated with this position were formerly performed by an Associate Civil Engineer before the incumbent assumed the role. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - Reallocate 1.0 FTE Asst Engineer - Civil Lv 2 to 1.0 FTE Chief, Division of Solid Waste - Admin & Support | 123,665 | — | — | 123,665 | — |
| Reallocate 1.0 FTE Asst Engineer - Civil Lv 2 to 1.0 FTE Chief, Division of Solid Waste - Residential Collections & Recovery Station Operations. The addition of this senior management position will allow for a re-organization of the department to further promote synergy of programs compared with current organizational opportunities using the existing leadership positions. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - Reallocate 1.0 FTE Sr Office Assistant to 1.0 FTE Chief, Division of Solid Waste - Admin & Support | 185,227 | — | — | 185,227 | — |
| Reallocate 1.0 FTE Sr Office Assistant to 1.0 FTE Chief, Division of Solid Waste - Administration, WM Programs & Technology. The addition of this senior management position will allow for a re-organization of the department to further promote synergy of programs compared with current organizational opportunities using the existing leadership positions. Ongoing cost will be funded by enterprise fund. | | | | | |

Capital Outlay Fund

Program Overview

The **Capital Outlay Fund** provides for the planning, design, development and renewal of the department's capital facilities as well as the acquisition and replacement of capital equipment. Major facilities include, NARS, Kiefer Landfill, South Area Transfer Station, and Yard facilities for Collection operations. Major equipment includes a fleet of over 200 pieces of heavy duty equipment comprising garbage collection vehicles, tractors and trailers, loaders, excavators, and compactors.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$947,828 | \$2,712,787 | \$5,420,971 | \$2,708,184 | 99.8% |
| Other Charges | \$10,541,341 | \$11,754,000 | \$13,929,324 | \$2,175,324 | 18.5% |
| Improvements | \$19,689,428 | \$54,202,541 | \$38,548,816 | \$(15,653,725) | (28.9)% |
| Equipment | \$6,620,396 | \$21,975,858 | \$25,376,881 | \$3,401,023 | 15.5% |
| Gross Expenditures | \$37,798,994 | \$90,645,186 | \$83,275,992 | \$(7,369,194) | (8.1)% |
| Other Intrafund Reimbursements | \$(22,056,379) | — | — | — | —% |
| Intrafund Reimbursements within Department | — | \$(39,584,505) | \$(31,849,045) | \$7,735,460 | (19.5)% |
| Total Intrafund Reimbursements | \$(22,056,379) | \$(39,584,505) | \$(31,849,045) | \$7,735,460 | (19.5)% |
| Total Expenditures/Appropriations | \$15,742,615 | \$51,060,681 | \$51,426,947 | \$366,266 | 0.7% |
| Intergovernmental Revenues | — | — | \$3,000,000 | \$3,000,000 | —% |
| Other Financing Sources | \$5,296,774 | \$38,666,622 | \$34,667,622 | \$(3,999,000) | (10.3)% |
| Revenue | \$5,296,774 | \$38,666,622 | \$37,667,622 | \$(999,000) | (2.6)% |
| Total Revenue | \$5,296,774 | \$38,666,622 | \$37,667,622 | \$(999,000) | (2.6)% |
| Net Cost | \$10,445,841 | \$12,394,059 | \$13,759,325 | \$1,365,266 | 11.0% |

Summary of Changes

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

- Increases in loan maintenance costs.
- Increases in depreciation expense.
- Increases resulting from a delay in delivery of equipment ordered in FY 2022-23.
- Reduced costs to complete NARS improvement project.
- Decreases in intrafund reimbursements associated with a net decrease in capital contribution from other programs.

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

- Increases in organics grant funding.
- Decreases in reimbursement proceeds for NARS improvement construction due to slow construction progress.

Net Cost reflects a decrease in working capital.

Collections

Program Overview

Collections provides an array of services for ratepayers and the community, including:

- The pickup of residential garbage, organic waste, and recyclables. Along with collection of waste from the three carts, operators also collect waste oil and filters from households at the curb for disposal at the department's Household Hazardous Waste (HHW) drop-off facilities. The three-cart residential curbside collection operation serves close to 600,000 residents in approximately 159,000 households across 800 square miles of the unincorporated area.
- An appointment-based neighborhood clean-up service (ABNCU) where each customer is entitled to one scheduled pick up of large waste material and bulky items placed curbside by the customer at no additional charge. The ABNCU program provides residential pick up of non-regular trash items such as furniture, appliances, and wood piles. Additional pick-ups are provided at minimal charge. The ABNCU program is also extended to help the County clean up the blight of illegal dumping from our community.
- Through the collections program, the Department also manages a residential street sweeping services contract covering over 2,418 residential street miles and 894 arterial street miles on average each month.
- For customers with a disability limiting or preventing them from placing their carts at the curb, the Department runs a courtesy service (disability exemption program) whereby a DWMR collection truck driver wheels a customer's carts to the curb and back to the customer's normal accessible place.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$19,084,475 | \$20,290,226 | \$19,526,892 | \$(763,334) | (3.8)% |
| Services & Supplies | \$29,081,082 | \$29,712,755 | \$29,687,266 | \$(25,489) | (0.1)% |
| Other Charges | \$3,748,595 | \$3,929,770 | \$3,933,825 | \$4,055 | 0.1% |
| Intrafund Charges | \$38,384,876 | \$41,287,723 | \$52,946,952 | \$11,659,229 | 28.2% |
| Cost of Goods Sold | \$9,732 | — | — | — | —% |
| Gross Expenditures | \$90,308,760 | \$95,220,474 | \$106,094,935 | \$10,874,461 | 11.4% |
| Other Intrafund Reimbursements | \$(288,525) | — | — | — | —% |
| Intrafund Reimbursements within Department | — | \$(3,389,360) | \$(6,297,413) | \$(2,908,053) | 85.8% |
| Total Intrafund Reimbursements | \$(288,525) | \$(3,389,360) | \$(6,297,413) | \$(2,908,053) | 85.8% |
| Total Expenditures/Appropriations | \$90,020,236 | \$91,831,114 | \$99,797,522 | \$7,966,408 | 8.7% |
| Intergovernmental Revenues | \$853,276 | \$1,333,305 | \$2,332,729 | \$999,424 | 75.0% |
| Charges for Services | \$80,721,600 | \$83,261,579 | \$89,372,604 | \$6,111,025 | 7.3% |
| Miscellaneous Revenues | \$28,831 | — | — | — | —% |
| Revenue | \$81,603,707 | \$84,594,884 | \$91,705,333 | \$7,110,449 | 8.4% |
| Other Interfund Reimbursements | \$626,466 | \$790,395 | \$1,401,725 | \$611,330 | 77.3% |
| Total Interfund Reimbursements | \$626,466 | \$790,395 | \$1,401,725 | \$611,330 | 77.3% |
| Total Revenue | \$82,230,173 | \$85,385,279 | \$93,107,058 | \$7,721,779 | 9.0% |
| Net Cost | \$7,790,063 | \$6,445,835 | \$6,690,464 | \$244,629 | 3.8% |
| Positions | 155.0 | 155.0 | 157.0 | 2.0 | 1.3% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs, costs attributable to a departmental reorganization, and an increase in extra help.
- Decreases resulting from a change in methodology for distributing allocated cost process charges and a decrease in overtime expense.
- A net decrease in maintenance costs resulting from revised equipment assignments.
- Increases in data processing supplies for In Cab technology implementation.
- Cost increases for organic waste processing, mixed recycling, and material recovery costs.
- A decrease in fuel costs from overestimating FY 2023-24 Adopted Budget amounts.

- Increases in intrafund charges attributable to increases in share of capital contributions, disposal charges, and department and division overhead from the change in methodology distributing allocated costs.
- Increases in intrafund reimbursements resulting from an increase in Cart Yard reimbursements driven by the increases in intrafund charges.
- Recommended growth detailed later in this section.

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

- Increases in SB 1383 grant funding.
- Forecasted increases in fuel recovery, refuse billings, and residential refuse collections revenue.
- Increases in interfund reimbursement from the Commercial Program for handling the illegal dumping at commercial areas.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| WMR - Add 1.0 FTE Collection Equipment Operator III - Collections | | | | | |
| | 105,890 | — | — | 105,890 | 1.0 |
| Add 1.0 FTE Collection Equipment Operator III (CEO III) - North Collections & Cart Yard. DWMR continues to work toward improving the safety of our operators and the community through increased and improved training. The increased and improved training efforts conducted by CEO III's, along with servicing the most challenging routes, has outpaced CEO III staff person-hours available and requires the need for hiring more CEO III's. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - DGS Fleet Maintenance | | | | | |
| | 782,867 | — | — | 782,867 | — |
| DGS Fleet Maintenance. DGS expects an increase in service and material costs for equipment maintenance. Costs will be funded by enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000). | | | | | |
| WMR - Funding for new South County Contract with CVWS | | | | | |
| | 2,360,004 | — | — | 2,360,004 | — |
| New South County contract with Central Valley Waste Services (CVWS). CVWS has contractually provided residential curbside collection of garbage, organics, recyclables, oil, and bulky waste materials in the South County Area. The cost of providing the services has increased. A new negotiated contract with CVWS reflects the increased cost. Cost, including a one-time purchase of carts, will be funded by enterprise fund. | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| WMR - Reallocate 1.0 FTE Maintenance Worker to 1.0 FTE Collection Equipment Operator III - Collections | | | | | |
| | 31,398 | — | — | 31,398 | — |
| <p>Reallocate 1.0 FTE Maintenance Worker to 1.0 FTE Collection Equipment Operator III (CEO III) - South and Contracted Collections & Route Support. DWMR continues to work toward improving the safety of our operators and the community through increased and improved training. This increased and improved training effort conducted by CEO III's, along with servicing the most challenging routes, has outpaced CEO III staff person-hours available and requires the need for hiring more CEO III's. Ongoing cost will be funded by enterprise fund.</p> | | | | | |
| WMR - Reallocate 1.0 FTE Sanitation Worker to 1.0 FTE Collection Equipment Operator III - Collections | | | | | |
| | 13,939 | — | — | 13,939 | — |
| <p>Reallocate 1.0 FTE Sanitation Worker to 1.0 FTE Collection Equipment Operator III (CEO III) - South and Contracted Collections & Route Support. DWMR continues to work toward improving the safety of our operators and the community through increased and improved training. This increased and improved training effort conducted by CEO III's, along with servicing the most challenging routes, has outpaced CEO III staff person-hours available and requires the need for hiring more CEO III's. Ongoing cost will be funded by enterprise fund.</p> | | | | | |

Kiefer Landfill

Program Overview

Kiefer Landfill is a Class III landfill located in eastern Sacramento County serving the entire County and has an estimated remaining capacity of 65 years. The landfill program provides for the daily operations of Kiefer Landfill, which is open seven days a week. In addition, the program provides funding for the Kiefer Landfill Closure Fund to finance future expenses associated with final closure and post-closure care of the Landfill as mandated by the State of California. The program also provides funding for the Kiefer Wetlands Preserve Trust Fund to finance the maintenance of the Kiefer Wetlands Preserve in perpetuity.

The landfill also includes a renewable energy power plant that utilizes landfill gas collected via an extensive landfill gas collection system to generate approximately 65,000 megawatts-hours of electricity annually supplied to the local grid through a power purchase agreement with the Sacramento Municipal Utilities District. This is enough electricity to power about 8,000 homes.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$5,574,496 | \$6,494,277 | \$6,416,221 | \$(78,056) | (1.2)% |
| Services & Supplies | \$13,113,065 | \$12,743,643 | \$14,945,134 | \$2,201,491 | 17.3% |
| Other Charges | \$259,120 | \$35,000 | \$45,000 | \$10,000 | 28.6% |
| Interfund Charges | \$250,000 | \$250,000 | \$250,000 | — | —% |
| Intrafund Charges | \$14,004,773 | \$25,014,879 | \$11,045,990 | \$(13,968,889) | (55.8)% |
| Cost of Goods Sold | \$51,306 | — | — | — | —% |
| Gross Expenditures | \$33,252,760 | \$44,537,799 | \$32,702,345 | \$(11,835,454) | (26.6)% |
| Other Intrafund Reimbursements | \$(17,867,697) | \$(17,018,200) | \$(16,065,000) | \$953,200 | (5.6)% |
| Intrafund Reimbursements within Department | \$(16) | — | — | — | —% |
| Total Intrafund Reimbursements | \$(17,867,713) | \$(17,018,200) | \$(16,065,000) | \$953,200 | (5.6)% |
| Total Expenditures/Appropriations | \$15,385,047 | \$27,519,599 | \$16,637,345 | \$(10,882,254) | (39.5)% |
| Revenue from Use Of Money & Property | \$853,725 | \$278,822 | \$269,745 | \$(9,077) | (3.3)% |
| Intergovernmental Revenues | \$51,672 | \$592,616 | \$501,676 | \$(90,940) | (15.3)% |
| Charges for Services | \$24,093,992 | \$23,791,590 | \$25,720,966 | \$1,929,376 | 8.1% |
| Miscellaneous Revenues | \$6,875,091 | \$4,223,250 | \$5,223,250 | \$1,000,000 | 23.7% |
| Revenue | \$31,874,480 | \$28,886,278 | \$31,715,637 | \$2,829,359 | 9.8% |
| Other Interfund Reimbursements | \$250,000 | \$250,000 | \$250,000 | — | —% |
| Total Interfund Reimbursements | \$250,000 | \$250,000 | \$250,000 | — | —% |
| Total Revenue | \$32,124,480 | \$29,136,278 | \$31,965,637 | \$2,829,359 | 9.7% |
| Net Cost | \$(16,739,434) | \$(1,616,679) | \$(15,328,292) | \$(13,711,613) | 848.1% |
| Positions | 45.0 | 45.0 | 45.0 | — | —% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs, offset by decreased costs resulting from a departmental reorganization and a decrease in overtime expense.
- Decreases resulting from changes in the methodology for distributing allocated cost process charges.
- Increases in fleet maintenance costs as well as a revision to equipment assignments.
- Increases in organic waste processing, the cost to rent or lease equipment, and sewage disposal services.
- A lower share of capital contribution, division overhead, and lower reimbursement costs to operate Scales.

- Decreases in reimbursements from the Collections Program resulting from decreased disposal charges. Disposal charges are based on tonnage processed at Kiefer Landfill.
- Recommended growth detailed later in this section.

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

- Forecasted increases in refuse disposal revenue.
- Increases from the electricity generation facility contract.

Net Cost reflects an increase in working capital.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|----------------------|--------------------------|---------------|----------|-----|
| WMR - Add 1.0 FTE WM Operations Supervisor - Kiefer Landfill | | | | | |
| | 124,557 | — | — | 124,557 | 1.0 |
| Add 1.0 FTE WM Operations Supervisor - Kiefer Landfill Operations. Waste Management Operations Supervisors are a vital team member in both directing staff and interfacing with the public. Increasing supervisor coverage will result in improved customer service, as well as more opportunity for observing the operation first-hand. Adding an additional supervisor will greatly enhance coverage for the site. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - DGS Fleet Maintenance | | | | | |
| | 194,471 | — | — | 194,471 | — |
| DGS Fleet Maintenance. DGS expects an increase in service and material costs for equipment maintenance. Costs will be funded by enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000). | | | | | |
| WMR - Reallocate 1.0 FTE WM Operations Manager to 1.0 FTE WM Assistant Superintendent - Collections | | | | | |
| | (12,832) | — | — | (12,832) | — |
| Reallocate 1.0 FTE WM Operations Manager to 1.0 FTE WM Assistant Superintendent - South and Contracted Collections & Route Support. Addition of this management class will assist with supervising and managing the coordination of waste collection, curbside recycling, organic waste collection, and other resource recovery and waste diversion programs as well as create a career ladder for WM Operations management classifications. It will also allow the WM Superintendent class to focus on long-range strategic planning, budget, staffing, and regulatory responsibilities. Ongoing cost will be funded by enterprise fund. | | | | | |

North Area Recovery Station (NARS)

Program Overview

North Area Recovery Station (NARS) is a transfer and recovery station in the northern part of the County with a permitted capacity to handle 2,400 tons of solid waste per day. NARS serves as the department’s transfer site for residential garbage and green waste material collected from the North Collections service area. Garbage is transferred to Kiefer Landfill, while green waste is transferred to outside vendors for processing. NARS also serves as a transfer and recovery site for commercial waste haulers and noncommercial self-haul customers. The NARS program provides for the daily operations of the transfer station seven days a week.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$6,431,459 | \$7,089,849 | \$6,527,806 | \$(562,043) | (7.9)% |
| Services & Supplies | \$15,412,519 | \$16,045,212 | \$18,450,108 | \$2,404,896 | 15.0% |
| Other Charges | \$38,842 | \$48,500 | \$49,675 | \$1,175 | 2.4% |
| Intrafund Charges | \$22,458,739 | \$33,772,912 | \$36,397,225 | \$2,624,313 | 7.8% |
| Cost of Goods Sold | \$(4,948) | — | — | — | —% |
| Gross Expenditures | \$44,336,611 | \$56,956,473 | \$61,424,814 | \$4,468,341 | 7.8% |
| Other Intrafund Reimbursements | \$(13,585,863) | \$(13,500,000) | \$(14,500,000) | \$(1,000,000) | 7.4% |
| Total Intrafund Reimbursements | \$(13,585,863) | \$(13,500,000) | \$(14,500,000) | \$(1,000,000) | 7.4% |
| Total Expenditures/Appropriations | \$30,750,748 | \$43,456,473 | \$46,924,814 | \$3,468,341 | 8.0% |
| Revenue from Use Of Money & Property | \$107,814 | \$88,749 | \$103,411 | \$14,662 | 16.5% |
| Intergovernmental Revenues | \$54,902 | \$144,947 | \$144,947 | — | —% |
| Charges for Services | \$23,754,155 | \$21,513,254 | \$23,532,165 | \$2,018,911 | 9.4% |
| Miscellaneous Revenues | \$14,496 | \$11,000 | \$11,000 | — | —% |
| Revenue | \$23,931,366 | \$21,757,950 | \$23,791,523 | \$2,033,573 | 9.3% |
| Total Revenue | \$23,931,366 | \$21,757,950 | \$23,791,523 | \$2,033,573 | 9.3% |
| Net Cost | \$6,819,383 | \$21,698,523 | \$23,133,291 | \$1,434,768 | 6.6% |
| Positions | 49.0 | 49.0 | 48.0 | (1.0) | (2.0)% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs, offset by a change in methodology for distributing allocated cost process charges and a decrease in overtime expense.
- Increases in fleet maintenance cost as well as a revision to equipment assignments.
- Increases in organic processing, recycling services, and permit charges.

- Increases in intrafund charges and reimbursements attributable to increases in the share of department and division overhead from the change in methodology for distributing allocated costs and capital contribution, offset by lower reimbursement costs to operate Scales.
- Increases in intrafund reimbursements from increased disposal charges reimbursed by the Collections Program. Disposal charges are based on tonnage processed at NARS.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A forecasted increase in refuse disposal and recycling revenue.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| WMR - DGS Fleet Maintenance | 383,955 | — | — | 383,955 | — |

DGS Fleet Maintenance. DGS expects an increase in service and material costs for equipment maintenance. Costs will be funded by enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).

Solid Waste Commercial Program

Budget Unit Functions & Responsibilities

The **Solid Waste Commercial Program** provides regulatory oversight over the unincorporated County's commercial waste hauler franchises and commercial waste generators (businesses, multi-family properties, and other commercial entities). This includes outreach and education regarding solid waste requirements for waste generators, conducting waste audits and site visits to promote compliance with State recycling mandates, and enforcement of the County's solid waste code with non-compliant commercial waste haulers and generators. The program also includes management and funding for nuisance abatement activities, including servicing of public litter containers, litter collection, homeless camp clean-ups, and commercial area illegal dumping pickup. Additionally, the Commercial Program oversees the solid waste requirements for special events in the unincorporated areas of the County. The Commercial Program provides funding for the mandated edible food recovery program that supports local food recovery organizations by requiring large food generators to recover as much surplus edible food as possible. Additionally, the Commercial Program provides funding for the Solid Waste Lifeline Rebate Program managed by the Department of Finance, Consolidated Utility Billing Services (CUBS) to provide rate relief to qualifying low-income solid waste ratepayers.

Goals

- Implement a robust Commercial Program outreach strategy that is more public facing, including social media, website updates, annual mailing of commercial services guide, case studies, and messages targeted at specific business sectors.
- Develop and fine-tune the requirements and enforcement strategies for special events, food truck events, and festivals with support from the Environmental Management Department and County Parks, and identify roles in county event planning, use permits, and business licensing.
- Continue to work with the Department of General Services and County Sustainability Office to ensure full compliance with SB 1383 recycling, organics, and garbage requirements at all County owned and leased facilities.

Accomplishments

- Implemented universal recycling and weekly garbage requirements on all commercial generators regardless of waste generation thresholds.
- Created and digitized a number of waste generator forms to streamline the submittal and review process, and document SB 1383 program compliance.
- Updated provisions of Sacramento County Code Chapter 6.20 Solid Waste Management and revised franchised hauler agreements to ensure compliance with SB 1383 and consistency with program implementation.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Commercial Program | \$4,074,827 | \$5,884,478 | \$5,980,448 | \$95,970 | 1.6% |
| Gross Expenditures/Appropriations | \$4,074,827 | \$5,884,478 | \$5,980,448 | \$95,970 | 1.6% |
| Total Expenditures/Appropriations | \$4,074,827 | \$5,884,478 | \$5,980,448 | \$95,970 | 1.6% |
| Provision for Reserves | — | \$6,668,188 | \$2,282,598 | \$(4,385,590) | (65.8)% |
| Total Financing Uses | \$4,074,827 | \$12,552,666 | \$8,263,046 | \$(4,289,620) | (34.2)% |
| Revenue | \$5,265,310 | \$4,816,455 | \$5,827,463 | \$1,011,008 | 21.0% |
| Total Interfund Reimbursements | \$1,000,000 | — | — | — | —% |
| Total Revenue | \$6,265,310 | \$4,816,455 | \$5,827,463 | \$1,011,008 | 21.0% |
| Total Use of Fund Balance | \$8,170,717 | \$7,736,211 | \$2,435,583 | \$(5,300,628) | (68.5)% |
| Total Financing Sources | \$14,436,027 | \$12,552,666 | \$8,263,046 | \$(4,289,620) | (34.2)% |
| Net Cost | \$(10,361,199) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$3,444,362 | \$4,567,949 | \$3,801,980 | \$(765,969) | (16.8)% |
| Interfund Charges | \$630,466 | \$1,316,529 | \$2,178,468 | \$861,939 | 65.5% |
| Gross Expenditures | \$4,074,827 | \$5,884,478 | \$5,980,448 | \$95,970 | 1.6% |
| Total Expenditures/Appropriations | \$4,074,827 | \$5,884,478 | \$5,980,448 | \$95,970 | 1.6% |
| Provision for Reserves | — | \$6,668,188 | \$2,282,598 | \$(4,385,590) | (65.8)% |
| Total Financing Uses | \$4,074,827 | \$12,552,666 | \$8,263,046 | \$(4,289,620) | (34.2)% |
| Licenses, Permits & Franchises | \$4,720,727 | \$4,600,000 | \$4,764,768 | \$164,768 | 3.6% |
| Fines, Forfeitures & Penalties | \$156,427 | \$41,000 | \$101,000 | \$60,000 | 146.3% |
| Revenue from Use Of Money & Property | \$227,189 | — | — | — | —% |
| Miscellaneous Revenues | \$160,966 | \$175,455 | \$961,695 | \$786,240 | 448.1% |
| Revenue | \$5,265,310 | \$4,816,455 | \$5,827,463 | \$1,011,008 | 21.0% |
| Other Interfund Reimbursements | \$1,000,000 | — | — | — | —% |
| Total Interfund Reimbursements | \$1,000,000 | — | — | — | —% |
| Total Revenue | \$6,265,310 | \$4,816,455 | \$5,827,463 | \$1,011,008 | 21.0% |
| Reserve Release | \$8,170,717 | — | — | — | —% |
| Fund Balance | — | \$7,736,211 | \$2,435,583 | \$(5,300,628) | (68.5)% |
| Total Use of Fund Balance | \$8,170,717 | \$7,736,211 | \$2,435,583 | \$(5,300,628) | (68.5)% |
| Total Financing Sources | \$14,436,027 | \$12,552,666 | \$8,263,046 | \$(4,289,620) | (34.2)% |
| Net Cost | \$(10,361,199) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Appropriately recording household hazardous waste for multi-residential facilities as an interfund transfer to the Administration and Support Program rather than a service expense.
- Moving the cost to handle illegal dumping at commercial areas to the Collections Program.
- Moving costs associated with the Edible Food Recovery Program to the Department of Health Services.

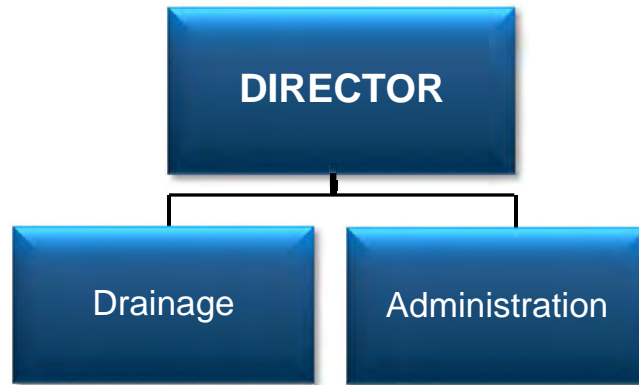
The change in total revenue is due to:

- Increases in miscellaneous revenues due to appropriately recording contracted revenue from homeless encampment clean-up services, funded by the Department of Homeless Services and Housing, and construction and demolition revenue from Administration and Support program.
- Increases in license, permits, and franchises revenue from forecasted increase in franchise fee revenue.

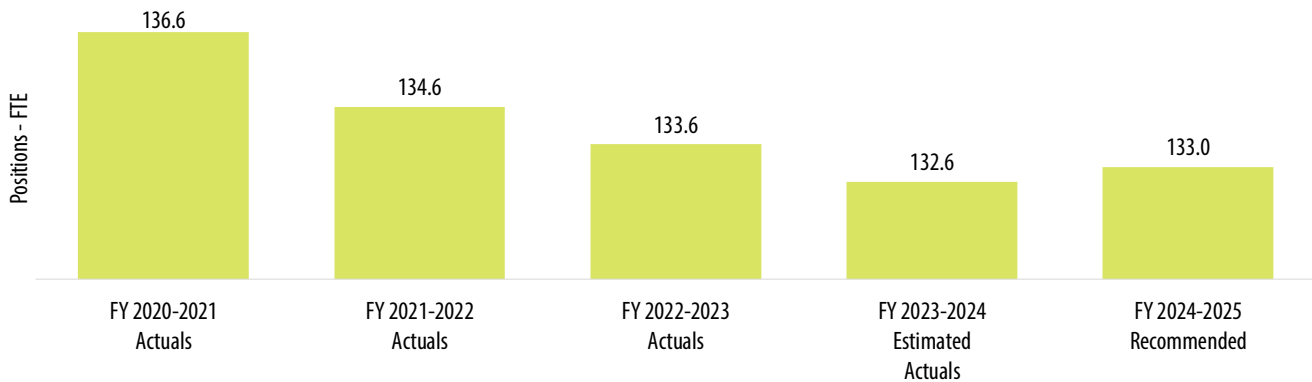
Reserve changes from the prior year Adopted Budget are detailed below:

- Solid Waste Commercial Program Reserve has increased \$2,282,598.

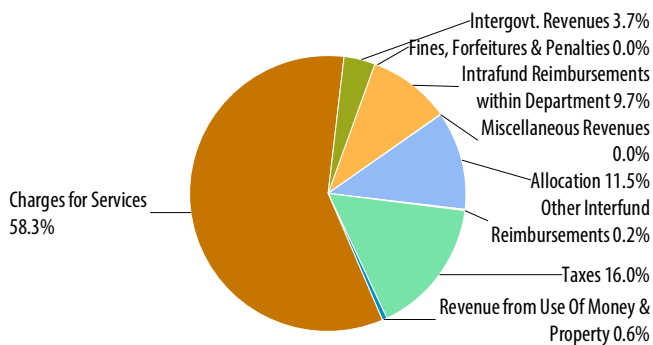
**Water Resources
Department Structure
Matt Satow, Director**



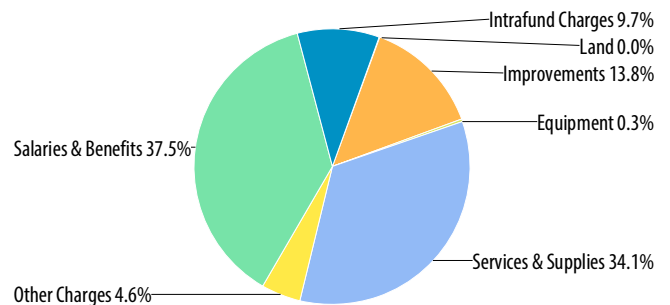
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Water Resources** (DWR) reduces the potential for flood damage to private and public properties in the urban and urbanizing areas of the unincorporated portion of Sacramento County. DWR includes the following programs:

- Stormwater Utility (SWU) – Unincorporated Area
- Water Resources Finance and Administration

Goals

- Protect, maintain, and enhance public health, safety, and general welfare, by meeting the present and future stormwater needs of the community.
- Assist County Departments with meeting the requirements of the National Pollutant Discharge Elimination System (NPDES) municipal stormwater permit.
- Provide a high level of flood preparedness to the residents of the unincorporated area of Sacramento County.

Accomplishments

- One of the few home elevation grants authorized by the Federal Emergency Management Agency (FEMA) has been completed this year. This completed grant was one of multiple grants received over the past 5 years. DWR currently has two active grants and continually applies for more as they become available. Raising houses in the floodplain can significantly reduce the risk of flood damage and flood-related casualties. Reducing the risk of flooding can lead to lower flood insurance costs, less need for emergency services, and help for flood victims who have been displaced.
- Completed the Carrisa Way/Villa Vista Way Storm Drain Improvement project and numerous Job Order Contract storm drain rehabilitation projects.
- Through a FEMA flood mitigation grant, DWR purchased a repetitive loss property located adjacent to Dry Creek and converted it to open space as part of the Dry Creek Parkway. Through this flood risk mitigation project, DWR achieved its goal of protecting public health and safety by eliminating the flood risk to the property owners.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Stormwater Utility - Unincorporated Area | \$30,963,611 | \$44,478,377 | \$39,789,976 | \$(4,688,401) | (10.5)% |
| Water Resources Administration | \$19,022,245 | \$11,059,800 | \$12,151,539 | \$1,091,739 | 9.9% |
| Gross Expenditures/Appropriations | \$49,985,856 | \$55,538,177 | \$51,941,515 | \$(3,596,662) | (6.5)% |
| Total Intrafund Reimbursements | \$(13,577,631) | \$(4,597,900) | \$(5,018,900) | \$(421,000) | 9.2% |
| Total Expenditures/Appropriations | \$36,408,225 | \$50,940,277 | \$46,922,615 | \$(4,017,662) | (7.9)% |
| Provision for Reserves | \$24,718 | \$13,360 | \$2,179,639 | \$2,166,279 | 16,214.7% |
| Total Financing Uses | \$36,432,943 | \$50,953,637 | \$49,102,254 | \$(1,851,383) | (3.6)% |
| Revenue | \$36,393,804 | \$37,973,085 | \$40,844,112 | \$2,871,027 | 7.6% |
| Total Interfund Reimbursements | \$47,700 | \$500,000 | \$80,000 | \$(420,000) | (84.0)% |
| Total Revenue | \$36,441,504 | \$38,473,085 | \$40,924,112 | \$2,451,027 | 6.4% |
| Total Use of Fund Balance | \$9,315,186 | \$12,480,552 | \$8,178,142 | \$(4,302,410) | (34.5)% |
| Total Financing Sources | \$45,756,690 | \$50,953,637 | \$49,102,254 | \$(1,851,383) | (3.6)% |
| Net Cost | \$(9,323,747) | — | — | — | —% |
| Positions | 133.6 | 133.6 | 133.0 | (0.6) | (0.4)% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$17,218,718 | \$20,693,000 | \$19,493,401 | \$(1,199,599) | (5.8)% |
| Services & Supplies | \$14,751,441 | \$17,233,632 | \$17,709,774 | \$476,142 | 2.8% |
| Other Charges | \$1,139,463 | \$4,500,745 | \$2,385,900 | \$(2,114,845) | (47.0)% |
| Land | \$37,421 | \$1,005,000 | \$25,000 | \$(980,000) | (97.5)% |
| Improvements | \$3,245,266 | \$7,070,900 | \$7,178,540 | \$107,640 | 1.5% |
| Equipment | \$15,916 | \$137,000 | \$130,000 | \$(7,000) | (5.1)% |
| Interfund Charges | — | \$300,000 | — | \$(300,000) | (100.0)% |
| Intrafund Charges | \$13,577,631 | \$4,597,900 | \$5,018,900 | \$421,000 | 9.2% |
| Gross Expenditures | \$49,985,856 | \$55,538,177 | \$51,941,515 | \$(3,596,662) | (6.5)% |
| Other Intrafund Reimbursements | \$(9,489,349) | — | — | — | —% |
| Intrafund Reimbursements within Department | \$(4,088,282) | \$(4,597,900) | \$(5,018,900) | \$(421,000) | 9.2% |
| Total Intrafund Reimbursements | \$(13,577,631) | \$(4,597,900) | \$(5,018,900) | \$(421,000) | 9.2% |
| Total Expenditures/Appropriations | \$36,408,225 | \$50,940,277 | \$46,922,615 | \$(4,017,662) | (7.9)% |
| Provision for Reserves | \$24,718 | \$13,360 | \$2,179,639 | \$2,166,279 | 16,214.7% |
| Total Financing Uses | \$36,432,943 | \$50,953,637 | \$49,102,254 | \$(1,851,383) | (3.6)% |
| Taxes | \$8,233,163 | \$7,973,400 | \$8,321,700 | \$348,300 | 4.4% |
| Fines, Forfeitures & Penalties | \$1,626 | \$1,700 | \$2,000 | \$300 | 17.6% |
| Revenue from Use Of Money & Property | \$621,636 | \$80,000 | \$289,000 | \$209,000 | 261.3% |
| Intergovernmental Revenues | \$437,820 | \$2,098,985 | \$1,909,548 | \$(189,437) | (9.0)% |
| Charges for Services | \$27,060,197 | \$27,814,000 | \$30,297,664 | \$2,483,664 | 8.9% |
| Miscellaneous Revenues | \$39,362 | \$5,000 | \$24,200 | \$19,200 | 384.0% |
| Revenue | \$36,393,804 | \$37,973,085 | \$40,844,112 | \$2,871,027 | 7.6% |
| Other Interfund Reimbursements | \$47,700 | \$500,000 | \$80,000 | \$(420,000) | (84.0)% |
| Total Interfund Reimbursements | \$47,700 | \$500,000 | \$80,000 | \$(420,000) | (84.0)% |
| Total Revenue | \$36,441,504 | \$38,473,085 | \$40,924,112 | \$2,451,027 | 6.4% |
| Reserve Release | \$1,147,951 | \$3,156,806 | — | \$(3,156,806) | (100.0)% |
| Fund Balance | \$8,167,235 | \$9,323,746 | \$8,178,142 | \$(1,145,604) | (12.3)% |
| Total Use of Fund Balance | \$9,315,186 | \$12,480,552 | \$8,178,142 | \$(4,302,410) | (34.5)% |
| Total Financing Sources | \$45,756,690 | \$50,953,637 | \$49,102,254 | \$(1,851,383) | (3.6)% |
| Net Cost | \$(9,323,747) | — | — | — | —% |
| Positions | 133.6 | 133.6 | 133.0 | (0.6) | (0.4)% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

Position counts have decreased by 0.6 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year decrease.
- 0.4 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Stormwater Utility - Unincorporated Area | 21,725 | — | 21,725 | — | 0.4 |
| Water Resources Administration | 30,439 | — | 30,439 | — | — |

Stormwater Utility - Unincorporated Area

Program Overview

Stormwater Utility (SWU) – Unincorporated Area was formed on July 1, 1995, for the purpose of reducing the potential for flood damage to private and public properties in the urban and urbanizing areas of the unincorporated portion of Sacramento County. The program is funded with SWU fees, ad valorem tax proceeds, interest income, and various other revenues.

Functions performed by SWU include:

- Managing flood preparedness activities including planning, public information, and sandbag storage and distribution.
- Designing and monitoring the construction of major and minor remedial flood control and drainage facility improvements that benefit the SWU.
- Operating storm drainage and flood control facilities, pipelines, pump stations, and levee systems.
- Maintaining natural creeks, ditches, drainage channels, and basins to allow for maximum flow of stormwater.
- Conducting engineering studies to develop long-range strategies and plans to limit potential loss of life and property damage due to flooding.
- Managing the urban Stormwater Quality Program to evaluate the impacts of existing stormwater runoff on receiving waters and to reduce the pollutants in urban stormwater runoff in the Sacramento County area to the maximum extent practicable in compliance with the National Pollution Discharge Elimination System (NPDES) permit issued to the County.
- Operating a public counter that provides FEMA map and base floodplain elevations, local floodplain areas not shown on FEMA maps, local drainage study information, copies of existing elevation certificates, a service that provides an elevation certificate for a fee, historical flood information, high-water elevations, and approximate ground elevations.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$13,680,154 | \$16,451,000 | \$15,187,528 | \$(1,263,472) | (7.7)% |
| Services & Supplies | \$9,026,006 | \$10,529,732 | \$9,868,408 | \$(661,324) | (6.3)% |
| Other Charges | \$870,566 | \$4,386,845 | \$2,381,600 | \$(2,005,245) | (45.7)% |
| Land | \$37,421 | \$1,005,000 | \$25,000 | \$(980,000) | (97.5)% |
| Improvements | \$3,245,266 | \$7,070,900 | \$7,178,540 | \$107,640 | 1.5% |
| Equipment | \$15,916 | \$137,000 | \$130,000 | \$(7,000) | (5.1)% |
| Interfund Charges | — | \$300,000 | — | \$(300,000) | (100.0)% |
| Intrafund Charges | \$4,088,282 | \$4,597,900 | \$5,018,900 | \$421,000 | 9.2% |
| Gross Expenditures | \$30,963,611 | \$44,478,377 | \$39,789,976 | \$(4,688,401) | (10.5)% |
| Total Expenditures/Appropriations | \$30,963,611 | \$44,478,377 | \$39,789,976 | \$(4,688,401) | (10.5)% |
| Provision for Reserves | — | — | \$2,179,639 | \$2,179,639 | —% |
| Total Financing Uses | \$30,963,611 | \$44,478,377 | \$41,969,615 | \$(2,508,762) | (5.6)% |
| Taxes | \$8,233,163 | \$7,973,400 | \$8,321,700 | \$348,300 | 4.4% |
| Fines, Forfeitures & Penalties | \$1,626 | \$1,700 | \$2,000 | \$300 | 17.6% |
| Revenue from Use Of Money & Property | \$609,943 | \$80,000 | \$289,000 | \$209,000 | 261.3% |
| Intergovernmental Revenues | \$418,443 | \$2,098,985 | \$1,909,548 | \$(189,437) | (9.0)% |
| Charges for Services | \$21,633,293 | \$21,552,100 | \$23,260,025 | \$1,707,925 | 7.9% |
| Miscellaneous Revenues | \$39,362 | \$5,000 | \$9,200 | \$4,200 | 84.0% |
| Revenue | \$30,935,830 | \$31,711,185 | \$33,791,473 | \$2,080,288 | 6.6% |
| Other Interfund Reimbursements | \$47,700 | \$300,000 | — | \$(300,000) | (100.0)% |
| Total Interfund Reimbursements | \$47,700 | \$300,000 | — | \$(300,000) | (100.0)% |
| Total Revenue | \$30,983,530 | \$32,011,185 | \$33,791,473 | \$1,780,288 | 5.6% |
| Reserve Release | \$1,147,951 | \$3,156,806 | — | \$(3,156,806) | (100.0)% |
| Fund Balance | \$8,142,517 | \$9,310,386 | \$8,178,142 | \$(1,132,244) | (12.2)% |
| Total Use of Fund Balance | \$9,290,468 | \$12,467,192 | \$8,178,142 | \$(4,289,050) | (34.4)% |
| Total Financing Sources | \$40,273,998 | \$44,478,377 | \$41,969,615 | \$(2,508,762) | (5.6)% |
| Net Cost | \$(9,310,387) | — | — | — | —% |
| Positions | 107.6 | 107.6 | 107.0 | (0.6) | (0.6)% |

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and Pension Obligation Bonds, offset by decreases from budgeting for salary savings based on a three year average.

- A decrease in anticipated construction costs related to the Beach Stone Lakes Berm Project.
- Decreases in anticipated engineering services and consulting contract delays on various projects and floodplain mapping.
- A decrease in anticipated labor hours from Stormwater Utility (SWU) to other county departments and within the Department.
- Decreases in land improvement maintenance supplies for various reconstruction and restorations of Americans with Disability Act ramps and drainage inlets, repair and maintenance work from damages caused by the unhoused people, and construction of barriers to restrict the access to the SWU infrastructure.
- Increases in rental equipment charges from Department General Services (DGS)-Fleet Services and waste disposal services from Waste Management and contractors.
- A decrease in expected costs of adjusting manholes to asphalt-concrete overlay projects from the Department of Transportation.
- A decrease in anticipated FEMA Home Elevation Project delays resulting from the homeowners' reluctance to participate in the program.
- A decrease in equipment costs due to completing the acquisitions in prior years.
- Increases in anticipated capital costs due to project delays resulting in rebudgeting of costs.
- An increase in Water Resources overhead allocations due to higher Allocated Costs Process expenses.
- Recommended growth detailed later in this section.

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

- A decrease in interfund reimbursements is due to the direct allocation of funds to Zone 13, instead of using SWU as a pass-through.
- An increase in receiving community facilities bond funding for the D49 Metro Air Park Station Phase 2 Improvements.
- An anticipated increase in Secured Property Tax revenue.
- An increase in labor hours of services to Water Agencies Zones 11 and 13.
- An increase in the number of customers from which SWU fees are collected.
- An increase in interest income resulting from a higher available cash balance.
- Decreases from FEMA for Home Elevation grants due to delays in home elevation projects resulting from the homeowners' reluctance to participate in the program, lower labor hours of services from other county departments, and receiving reimbursements from seven way split costs from other participating agencies in the Sacramento Stormwater Management Program.
- Recommended growth detailed later in this section.

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

- Stormwater Utility - Unincorporated Area reserve has increased \$2,179,639.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DWR - Reallocate 0.6 FTE Assist Eng 2 to 1.0 FTE Sr Eng Tech - SWU - Planning & Development | | | | | |
| | 21,725 | — | 21,725 | — | 0.4 |

Reallocate 0.6 FTE Assistant Engineer Level 2 to 1.0 FTE Sr. Engineering Technician - Stormwater Utility - Planning & Development

This position is needed due to the high demands of the current pace of development. The position will help to reduce the workload of plan reviewers which will help reduce the project review queue. Specific duties of the position will include record drawing management, utility plan review, preparation and coordination of credit agreements, maintaining the drainage study tracking system, process development related documents, and conducting submittal completeness assessments.

Funded by an increase of Utility Services Charge revenue due to historical actuals and steady rate of customer growth.

Water Resources Administration

Program Overview

Water Resources Administration provides fiscal, accounting, information technology, personnel, safety and administrative support to the Stormwater Utility Program and the Sacramento County Water Agency.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$3,538,564 | \$4,242,000 | \$4,305,873 | \$63,873 | 1.5% |
| Services & Supplies | \$5,725,435 | \$6,703,900 | \$7,841,366 | \$1,137,466 | 17.0% |
| Other Charges | \$268,897 | \$113,900 | \$4,300 | \$(109,600) | (96.2)% |
| Intrafund Charges | \$9,489,349 | — | — | — | —% |
| Gross Expenditures | \$19,022,245 | \$11,059,800 | \$12,151,539 | \$1,091,739 | 9.9% |
| Other Intrafund Reimbursements | \$(9,489,349) | — | — | — | —% |
| Intrafund Reimbursements within Department | \$(4,088,282) | \$(4,597,900) | \$(5,018,900) | \$(421,000) | 9.2% |
| Total Intrafund Reimbursements | \$(13,577,631) | \$(4,597,900) | \$(5,018,900) | \$(421,000) | 9.2% |
| Total Expenditures/Appropriations | \$5,444,614 | \$6,461,900 | \$7,132,639 | \$670,739 | 10.4% |
| Provision for Reserves | \$24,718 | \$13,360 | — | \$(13,360) | (100.0)% |
| Total Financing Uses | \$5,469,332 | \$6,475,260 | \$7,132,639 | \$657,379 | 10.2% |
| Revenue from Use Of Money & Property | \$11,693 | — | — | — | —% |
| Intergovernmental Revenues | \$19,377 | — | — | — | —% |
| Charges for Services | \$5,426,904 | \$6,261,900 | \$7,037,639 | \$775,739 | 12.4% |
| Miscellaneous Revenues | — | — | \$15,000 | \$15,000 | —% |
| Revenue | \$5,457,974 | \$6,261,900 | \$7,052,639 | \$790,739 | 12.6% |
| Other Interfund Reimbursements | — | \$200,000 | \$80,000 | \$(120,000) | (60.0)% |
| Total Interfund Reimbursements | — | \$200,000 | \$80,000 | \$(120,000) | (60.0)% |
| Total Revenue | \$5,457,974 | \$6,461,900 | \$7,132,639 | \$670,739 | 10.4% |
| Fund Balance | \$24,718 | \$13,360 | — | \$(13,360) | (100.0)% |
| Total Use of Fund Balance | \$24,718 | \$13,360 | — | \$(13,360) | (100.0)% |
| Total Financing Sources | \$5,482,692 | \$6,475,260 | \$7,132,639 | \$657,379 | 10.2% |
| Net Cost | \$(13,360) | — | — | — | —% |
| Positions | 26.0 | 26.0 | 26.0 | — | —% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in Liability Insurance and personnel services costs.
- Decreases in county-wide cost plan allocations.
- Recommended growth detailed later in this section.

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

- An increase in reimbursable overhead costs.
- An increase in Statewide Community Infrastructure Program revenues for program administration costs.
- Recommended growth detailed later in this section.

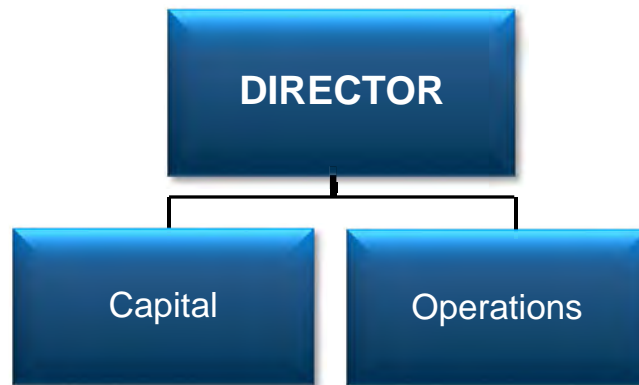
There are no changes to reserves.

Recommended Growth Detail for the Program

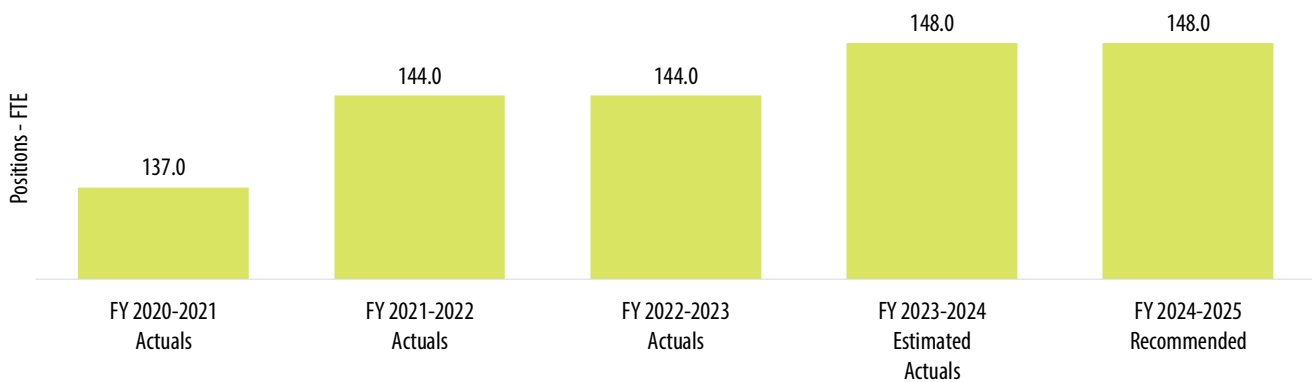
| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DWR - Reallocate 1.0 FTE AS03 to 1.0 FTE SrAA - Finance and Admin | 30,439 | — | 30,439 | — | — |

Reallocate 1.0 FTE Administrative Services Officer 3 (filled) to 1.0 FTE Sr. Administrative Analyst Range B for Finance and Administration. This position is responsible for preparing, monitoring, and reporting on various operating and Capital Improvement Projects (CIP) budgets for the Department of Water Resources (DWR), preparing forecasts, proposing solutions regarding the efficient use of DWR’s resources, coordinating with the Office of the County Executives’ staff, applying new legislation, policy implementation, and for supervising a team of analysts. The responsibilities assigned to DWR’s Budget Officer, and the skills and knowledge required to fulfill them, are in line with the duties performed by a Senior Administrative Analyst Range B. This position is funded by interfund and intrafund revenues from the various DWR operating funds and from charging Sacramento Central Groundwater Authority (SCGA) for preparing and submitting budget documents, and attending board meetings.

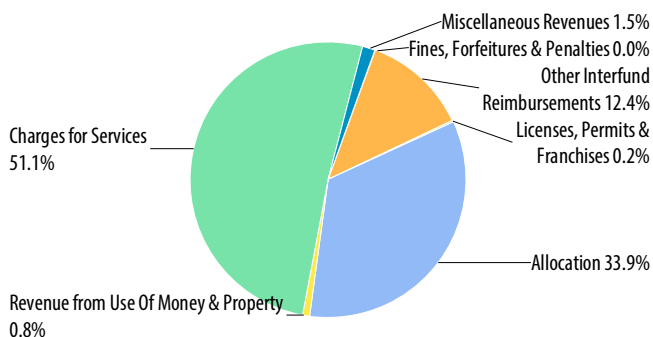
Water Agency Enterprise
Department Structure
Matt Satow, Director



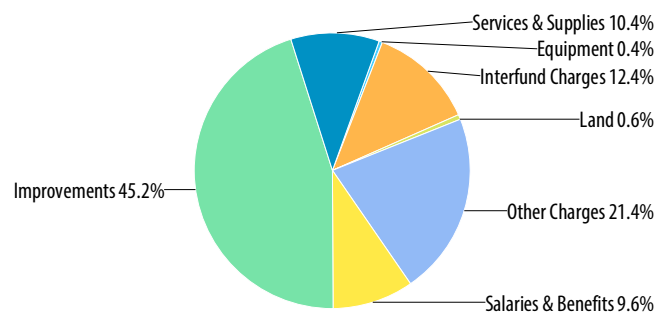
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency (SCWA)** provides a reliable supply of clean, safe water through its various service areas including a conjunctive use program that utilizes a combination of surface water and groundwater sources for nearly 200,000 residents located in urbanized areas of central Sacramento County and in portions of the cities of Rancho Cordova and Elk Grove. Promoting the safe and efficient use of the water system, the SCWA continues to meet increasingly stringent regulatory requirements for drinking water quality and environmental protection in a service area covering a 120+ square mile region. Operating as an enterprise fund, the SCWA Water Supply Division is financially self-supporting with expenses paid for by revenue generated from developer fees and water sales to both commercial and residential customers. SCWA's functions include; planning, developing, operating and maintaining water facilities and infrastructure necessary to treat and deliver water to both retail and wholesale customers.

The SCWA and County have provided staff, administration, and partial funding for the Sacramento Central Groundwater Authority (a Joint Powers Authority), which is responsible for maintaining the long-term sustainable yield of the Central Sacramento County Groundwater Basin; devising and implementing strategies to safeguard groundwater quality; and working collaboratively with other entities in order to promote coordination of water policies and activities throughout the region. In FY 2022-23, SCWA transitioned out of its role of providing staff, administration, and partial funding to the Authority, as the Sacramento Central Groundwater Authority pursued its own staff and administration funded by members and grants.

The Water Agency Enterprise includes the following programs:

- Zone 40 Capital Development
- Zone 41 Maintenance and Operations
- Zone 50 Capital Development

Goals

- Provide funding and oversight for the construction of major Water Supply Facilities, and ensure urban development is consistent with approved Water Supply Master Plans, the County General Plan, and the County water system improvement standards and construction specifications.
- Maintain sufficient infrastructure including wells, treatment facilities, transmission facilities, and distribution facilities to meet water quality and delivery needs.
- Meet or exceed the Water Forum Goals and Water Supply Master Plan goals for efficient water use.

Accomplishments

Construction of the following Water Supply improvement projects:

- Completed Phase 3 Arden Service Area Pipe and Meter Installation Project;
- Completed Poppy Ridge Water Treatment Plant Phase 2 including equipping four offsite wells, adding 6,000 gallons per minute (GPM) of raw water to the Plant for treatment;
- Beginning construction of multi-year Arden Service Area Pipe and Meter installation project 1B to be completed in 2025;
- Beginning construction of multi-year Arden Service Area Pipe and Meter installation project 4-5-6, to be completed in 2026.

Construction of the following maintenance and operations projects:

- Completed rehabilitations of three separate groundwater wells;
- Installed a new paved driveway at the Calvine Meadows Water Treatment Plant;
- Finished the first phase of the Las Cruces Well Improvement Project, which installed a new water pipe for Las Cruces Well to abandon the backyard main;
- Completed warranty work at Lakeside Water Treatment Plant Tank Recoating Project;
- Completed Phase 2 of the Aquifer Storage and Recovery Project – final report to be completed in 2024;
- Completed a full system operational model used to analyze various operational scenarios.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Program | | | | | |
| Zone 40 Capital Development | \$41,040,529 | \$85,666,091 | \$82,187,253 | \$(3,478,838) | (4.1)% |
| Zone 41 Maintenance and Operations | \$58,230,852 | \$135,179,224 | \$116,534,327 | \$(18,644,897) | (13.8)% |
| Zone 50 Capital Development | \$2,564,154 | \$2,563,500 | \$3,127,600 | \$564,100 | 22.0% |
| Gross Expenditures/Appropriations | \$101,835,534 | \$223,408,815 | \$201,849,180 | \$(21,559,635) | (9.7)% |
| Total Expenditures/Appropriations | \$101,835,534 | \$223,408,815 | \$201,849,180 | \$(21,559,635) | (9.7)% |
| Revenue | \$112,264,039 | \$106,112,557 | \$108,354,400 | \$2,241,843 | 2.1% |
| Total Interfund Reimbursements | \$1,204,111 | \$7,405,000 | \$25,000,000 | \$17,595,000 | 237.6% |
| Total Revenue | \$113,468,151 | \$113,517,557 | \$133,354,400 | \$19,836,843 | 17.5% |
| Net Cost | \$(11,632,616) | \$109,891,258 | \$68,494,780 | \$(41,396,478) | (37.7)% |
| Positions | 144.0 | 147.0 | 148.0 | 1.0 | 0.7% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$17,239,288 | \$21,114,007 | \$19,327,307 | \$(1,786,700) | (8.5)% |
| Services & Supplies | \$16,045,764 | \$24,944,858 | \$20,962,406 | \$(3,982,452) | (16.0)% |
| Other Charges | \$37,215,206 | \$41,126,600 | \$43,193,155 | \$2,066,555 | 5.0% |
| Land | \$14,157 | \$2,272,000 | \$1,182,000 | \$(1,090,000) | (48.0)% |
| Improvements | \$29,382,048 | \$124,739,350 | \$91,321,812 | \$(33,417,538) | (26.8)% |
| Equipment | \$654,594 | \$1,607,000 | \$782,500 | \$(824,500) | (51.3)% |
| Interfund Charges | \$1,284,477 | \$7,605,000 | \$25,080,000 | \$17,475,000 | 229.8% |
| Gross Expenditures | \$101,835,534 | \$223,408,815 | \$201,849,180 | \$(21,559,635) | (9.7)% |
| Total Expenditures/Appropriations | \$101,835,534 | \$223,408,815 | \$201,849,180 | \$(21,559,635) | (9.7)% |
| Licenses, Permits & Franchises | \$428,640 | \$357,200 | \$400,000 | \$42,800 | 12.0% |
| Fines, Forfeitures & Penalties | \$53,380 | \$25,000 | \$25,000 | — | —% |
| Revenue from Use Of Money & Property | \$7,062,625 | \$2,561,977 | \$1,707,300 | \$(854,677) | (33.4)% |
| Intergovernmental Revenues | \$1,311,246 | — | — | — | —% |
| Charges for Services | \$100,228,081 | \$99,925,880 | \$103,157,600 | \$3,231,720 | 3.2% |
| Miscellaneous Revenues | \$3,177,067 | \$3,242,500 | \$3,064,500 | \$(178,000) | (5.5)% |
| Other Financing Sources | \$3,000 | — | — | — | —% |
| Revenue | \$112,264,039 | \$106,112,557 | \$108,354,400 | \$2,241,843 | 2.1% |
| Other Interfund Reimbursements | \$1,204,111 | \$7,405,000 | \$25,000,000 | \$17,595,000 | 237.6% |
| Total Interfund Reimbursements | \$1,204,111 | \$7,405,000 | \$25,000,000 | \$17,595,000 | 237.6% |
| Total Revenue | \$113,468,151 | \$113,517,557 | \$133,354,400 | \$19,836,843 | 17.5% |
| Net Cost | \$(11,632,616) | \$109,891,258 | \$68,494,780 | \$(41,396,478) | (37.7)% |
| Positions | 144.0 | 147.0 | 148.0 | 1.0 | 0.7% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

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

- 1.0 FTE net mid-year increase.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Zone 41 Maintenance and Operations | 321,600 | — | 321,600 | — | — |

Zone 40 Capital Development

Program Overview

Zone 40 Capital Development was created by the Water Agency Board of Directors on May 14, 1985, pursuant to Resolution No. 663 to fund the planning, design, and construction of major water supply facilities that benefit the Zone. Zone 40 revenue is provided from water development fees collected at the time of development and from Special User Fees included in bi-monthly water customer utility charges.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,503,487 | \$2,568,571 | \$1,809,789 | \$(758,782) | (29.5)% |
| Services & Supplies | \$1,240,434 | \$2,348,970 | \$1,155,256 | \$(1,193,714) | (50.8)% |
| Other Charges | \$23,848,093 | \$26,800,100 | \$25,847,455 | \$(952,645) | (3.6)% |
| Land | \$14,157 | \$2,272,000 | \$1,182,000 | \$(1,090,000) | (48.0)% |
| Improvements | \$14,434,358 | \$44,251,450 | \$27,172,753 | \$(17,078,697) | (38.6)% |
| Equipment | — | \$20,000 | \$20,000 | — | —% |
| Interfund Charges | — | \$7,405,000 | \$25,000,000 | \$17,595,000 | 237.6% |
| Gross Expenditures | \$41,040,529 | \$85,666,091 | \$82,187,253 | \$(3,478,838) | (4.1)% |
| Total Expenditures/Appropriations | \$41,040,529 | \$85,666,091 | \$82,187,253 | \$(3,478,838) | (4.1)% |
| Fines, Forfeitures & Penalties | \$53,380 | \$25,000 | \$25,000 | — | —% |
| Revenue from Use Of Money & Property | \$4,601,534 | \$1,241,977 | \$1,483,300 | \$241,323 | 19.4% |
| Intergovernmental Revenues | \$24,844 | — | — | — | —% |
| Charges for Services | \$61,703,970 | \$55,982,800 | \$59,092,600 | \$3,109,800 | 5.6% |
| Miscellaneous Revenues | \$1,814,647 | \$1,898,000 | \$1,720,000 | \$(178,000) | (9.4)% |
| Other Financing Sources | \$3,000 | — | — | — | —% |
| Revenue | \$68,201,375 | \$59,147,777 | \$62,320,900 | \$3,173,123 | 5.4% |
| Other Interfund Reimbursements | \$1,204,111 | — | — | — | —% |
| Total Interfund Reimbursements | \$1,204,111 | — | — | — | —% |
| Total Revenue | \$69,405,486 | \$59,147,777 | \$62,320,900 | \$3,173,123 | 5.4% |
| Net Cost | \$(28,364,958) | \$26,518,314 | \$19,866,353 | \$(6,651,961) | (25.1)% |
| Positions | 28.0 | 28.0 | 28.0 | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and Pension Obligated Bonds, offset by increased budgeted salary savings.

- A decrease in contracted services for construction supplies and legal services to right-size the budget.
- A decrease in costs for a rate consultant due to completion of the rate study.
- Increases in Department of General Services (DGS) printing, mailing, and postage due to additional mailers related to rate change notifications and consumer confidence surveys.
- Increases in vehicle costs due to higher DGS light and heavy vehicle rental charges, and DGS-Fleet Services maintenance labor costs.
- Decreases in capitalization on labor and costs due to lower overall expenses.
- Increases in depreciation expense resulting from completed capital improvements projects.
- An increase in Water Resources overhead costs resulting from increases in allocated cost process allocations.
- A decrease in budgeted expenses for equipment due to completed equipment acquisition requests in FY 2023-24.
- Decreases in anticipated capital costs due to delays and completion of various capital projects.
- An increase in interfund charges from Zone 41 to Zone 40 for capital costs.

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

- An increase in interest revenue resulting from higher interest rates.
- An increase in development fee revenue based on a three year average, offset by capping developer fees on single family homes.
- A decrease in services to other departments such as Community Development.

Net Cost reflects a decrease in working capital.

Zone 41 Maintenance and Operations

Program Overview

Zone 41 Maintenance and Operations was created by the Water Agency Board of Directors on June 13, 2000 pursuant to Resolution WA-2397, and constituted a reorganization of the Sacramento County Water Maintenance District. Zone 41 funds the operation and maintenance of a public drinking water system that includes water production, treatment, storage and distribution facilities, pursuant to permits issued by the California Department of Health Services. Revenue to fund Zone 41 activities is provided by utility charges, connection permit fees, construction water permits, and grants-all of which fund Water Supply Capital Facilities Design and Water Supply Facilities Operations and Administration.

Zone 41 also provides wholesale water supply to the Elk Grove Water Service pursuant to the First Amended And Restated Master Water Agreement Between Sacramento County Water Agency And Florin Resources Conservation District/Elk Grove Water Service, June 28, 2002.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$15,735,801 | \$18,545,436 | \$17,517,518 | \$(1,027,918) | (5.5)% |
| Services & Supplies | \$14,805,211 | \$22,554,288 | \$19,781,450 | \$(2,772,838) | (12.3)% |
| Other Charges | \$13,345,279 | \$14,304,600 | \$17,323,800 | \$3,019,200 | 21.1% |
| Improvements | \$13,689,967 | \$78,187,900 | \$61,149,059 | \$(17,038,841) | (21.8)% |
| Equipment | \$654,594 | \$1,587,000 | \$762,500 | \$(824,500) | (52.0)% |
| Gross Expenditures | \$58,230,852 | \$135,179,224 | \$116,534,327 | \$(18,644,897) | (13.8)% |
| Total Expenditures/Appropriations | \$58,230,852 | \$135,179,224 | \$116,534,327 | \$(18,644,897) | (13.8)% |
| Licenses, Permits & Franchises | \$428,640 | \$357,200 | \$400,000 | \$42,800 | 12.0% |
| Revenue from Use Of Money & Property | \$2,435,702 | \$1,315,000 | \$210,000 | \$(1,105,000) | (84.0)% |
| Intergovernmental Revenues | \$1,286,402 | — | — | — | —% |
| Charges for Services | \$36,734,551 | \$40,863,080 | \$40,951,400 | \$88,320 | 0.2% |
| Miscellaneous Revenues | \$1,362,420 | \$1,344,500 | \$1,344,500 | — | —% |
| Revenue | \$42,247,715 | \$43,879,780 | \$42,905,900 | \$(973,880) | (2.2)% |
| Other Interfund Reimbursements | — | \$7,405,000 | \$25,000,000 | \$17,595,000 | 237.6% |
| Total Interfund Reimbursements | — | \$7,405,000 | \$25,000,000 | \$17,595,000 | 237.6% |
| Total Revenue | \$42,247,715 | \$51,284,780 | \$67,905,900 | \$16,621,120 | 32.4% |
| Net Cost | \$15,983,137 | \$83,894,444 | \$48,628,427 | \$(35,266,017) | (42.0)% |
| Positions | 116.0 | 119.0 | 120.0 | 1.0 | 0.8% |

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and Pension Obligated Bonds, offset by increased budgeted salary savings.
- Decreases in contracted services for mechanical system maintenance, pavement services, software subscriptions, and water rate studies.
- A decrease in expendable tool replacements.
- A decrease in water costs resulting from usage optimization of various water sources in FY 2024-25.
- Decreases in memorandum of understanding expenses due to contractual term expirations.
- A decrease in anticipated arbitrage liability due to investing the 2022A bond proceeds in arbitrage-exempt financial instruments.
- A decrease in budgeted equipment due to completed equipment acquisition requests in prior years.
- Increases in depreciation expense related to newly-completed capital projects.
- Increases in DGS vehicle rental charges and labor costs.
- Decreases in capitalization on labor and costs due to lower overall expenses.
- An increase in Water Resources overhead costs resulting from increases in allocated cost process allocations.
- Decreases in anticipated capital costs due to project delays and completion of various capital projects.
- Recommended growth detailed later in this section.

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

- An increase in interfund reimbursements to Zone 41 from Zone 40 for capital costs.
- A decrease in interest revenue resulting from an anticipated lower fund balance.
- A decrease in water service charges resulting from right-sizing estimates based on a three year average.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| SCWA - Add 1.0 Class 164 Vehicle - Zone 41 | 321,600 | — | 321,600 | — | — |
| <p>Requesting an additional class 164 (F-450) vehicle with specialized equipment for Zone 41 to be used to exercise valves in a safe and efficient manner. This additional vehicle with the equipment attached is needed to avoid the doubling up of people, and will allow staff to work independently. The vehicle will be funded by a conservative account growth of 1,000 new customers paying water service charges and an anticipated increase in water rates.</p> | | | | | |

Zone 50 Capital Development

Program Overview

Zone 50 Capital Development was created by the Water Agency Board of Directors on June 1, 2004 pursuant to Resolution WA-2542. Zone 50 encompasses the Metro Air Park Special Planning Area, a commercial and industrial development adjacent to the Sacramento International Airport. Zone 50 funds certain capital facilities required to provide water supply to the Zone, as described in the Zone 50 Water Supply Master Plan adopted on October 25, 2005. Zone 50 revenue is provided from water development fees. Water for the Zone is purchased from the City of Sacramento pursuant to an October 12, 2004 Wheeling Water Service Agreement.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$120 | \$41,600 | \$25,700 | \$(15,900) | (38.2)% |
| Other Charges | \$21,834 | \$21,900 | \$21,900 | — | —% |
| Improvements | \$1,257,722 | \$2,300,000 | \$3,000,000 | \$700,000 | 30.4% |
| Interfund Charges | \$1,284,477 | \$200,000 | \$80,000 | \$(120,000) | (60.0)% |
| Gross Expenditures | \$2,564,154 | \$2,563,500 | \$3,127,600 | \$564,100 | 22.0% |
| Total Expenditures/Appropriations | \$2,564,154 | \$2,563,500 | \$3,127,600 | \$564,100 | 22.0% |
| Revenue from Use Of Money & Property | \$25,389 | \$5,000 | \$14,000 | \$9,000 | 180.0% |
| Charges for Services | \$1,789,560 | \$3,080,000 | \$3,113,600 | \$33,600 | 1.1% |
| Revenue | \$1,814,949 | \$3,085,000 | \$3,127,600 | \$42,600 | 1.4% |
| Total Revenue | \$1,814,949 | \$3,085,000 | \$3,127,600 | \$42,600 | 1.4% |
| Net Cost | \$749,204 | \$(521,500) | — | \$521,500 | (100.0)% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in Water Resources labor for water capacity calculations.
- A decrease in reimbursements to Water Resources Administration resulting from lower forecasted development fee revenues.
- Increases in anticipated capital costs due to project delays and completion of various capital projects.

The change in total revenue is due to:

- An increase in interest revenue resulting from higher interest rates.
- A decrease in development fee revenue resulting from a slower pace of development in the Metro Air Park (MAP) area.
- An increase in reimbursements from MAP community services district for costs associated with the MAP tank and booster station CIP.

- An increase in water service charges due to increased build out compared to prior years.
Net Cost reflects no change in working capital.

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 11** is financed by development drainage permit fees and its functions include reviewing drainage studies and improvement plans for compliance with County standards; reviewing grading plans for Federal Emergency Management Agency compliance; financing the construction of major trunk drainage facilities in the urban and urbanizing areas of the unincorporated County and the cities of Citrus Heights and Elk Grove; providing the general public with flood information relevant for their proposed construction projects; and permitting phased construction of facilities to conform to master plans. Zone 11 includes the following programs:

- Beach Stone Lakes Flood Mitigation
- Zone 11 Drainage Development

Goals

- Develop standards for drainage facilities that protect the public and the environment from flood hazards and water quality impacts.
- Approve drainage studies, conditions of development approval, and improvement plans that conform to County ordinances and improvement standards to protect life, property, and the environment.
- Successfully manage and implement the Zone 11 Fee and Credit Program.

Accomplishments

- Completed the second phase of habitat planting and irrigation improvements along Elder and Gerber Creeks in compliance with US Army 404 permit and completed the design for the third phase.
- Approved the West Jackson Highway Master Drainage Plan and Flood Control Study, reviewed the Upper Westside Specific Plan Area Drainage Study, made numerous updates to the North Vineyard Station Drainage Masterplan, and reviewed numerous subdivision map and improvement plan level drainage studies.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Beach Stone Lakes Flood Mitigation | \$57,154 | \$162,100 | \$103,600 | \$(58,500) | (36.1)% |
| Zone 11 Drainage Development | \$13,776,734 | \$29,124,100 | \$23,915,700 | \$(5,208,400) | (17.9)% |
| Gross Expenditures/Appropriations | \$13,833,888 | \$29,286,200 | \$24,019,300 | \$(5,266,900) | (18.0)% |
| Total Expenditures/Appropriations | \$13,833,888 | \$29,286,200 | \$24,019,300 | \$(5,266,900) | (18.0)% |
| Provision for Reserves | \$1,451,071 | \$2,362,693 | \$432,500 | \$(1,930,193) | (81.7)% |
| Total Financing Uses | \$15,284,959 | \$31,648,893 | \$24,451,800 | \$(7,197,093) | (22.7)% |
| Revenue | \$10,237,903 | \$14,340,700 | \$13,611,500 | \$(729,200) | (5.1)% |
| Total Interfund Reimbursements | \$3,500,000 | \$4,275,000 | \$1,100,000 | \$(3,175,000) | (74.3)% |
| Total Revenue | \$13,737,903 | \$18,615,700 | \$14,711,500 | \$(3,904,200) | (21.0)% |
| Total Use of Fund Balance | \$11,432,971 | \$13,033,193 | \$9,740,300 | \$(3,292,893) | (25.3)% |
| Total Financing Sources | \$25,170,874 | \$31,648,893 | \$24,451,800 | \$(7,197,093) | (22.7)% |
| Net Cost | \$(9,885,915) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,220,410 | \$3,794,700 | \$3,273,900 | \$(520,800) | (13.7)% |
| Other Charges | \$4,060,301 | \$13,441,600 | \$9,931,600 | \$(3,510,000) | (26.1)% |
| Land | \$6,422 | \$785,000 | \$753,100 | \$(31,900) | (4.1)% |
| Improvements | \$4,546,754 | \$6,989,900 | \$8,960,700 | \$1,970,800 | 28.2% |
| Interfund Charges | \$3,000,000 | \$4,275,000 | \$1,100,000 | \$(3,175,000) | (74.3)% |
| Gross Expenditures | \$13,833,888 | \$29,286,200 | \$24,019,300 | \$(5,266,900) | (18.0)% |
| Total Expenditures/Appropriations | \$13,833,888 | \$29,286,200 | \$24,019,300 | \$(5,266,900) | (18.0)% |
| Provision for Reserves | \$1,451,071 | \$2,362,693 | \$432,500 | \$(1,930,193) | (81.7)% |
| Total Financing Uses | \$15,284,959 | \$31,648,893 | \$24,451,800 | \$(7,197,093) | (22.7)% |
| Licenses, Permits & Franchises | \$6,840,663 | \$4,889,000 | \$5,915,800 | \$1,026,800 | 21.0% |
| Revenue from Use Of Money & Property | \$1,506,098 | \$257,100 | \$711,600 | \$454,500 | 176.8% |
| Intergovernmental Revenues | \$52,504 | \$150,000 | \$100,000 | \$(50,000) | (33.3)% |
| Charges for Services | \$1,838,638 | \$9,044,600 | \$6,884,100 | \$(2,160,500) | (23.9)% |
| Revenue | \$10,237,903 | \$14,340,700 | \$13,611,500 | \$(729,200) | (5.1)% |
| Other Interfund Reimbursements | \$3,500,000 | \$4,275,000 | \$1,100,000 | \$(3,175,000) | (74.3)% |
| Total Interfund Reimbursements | \$3,500,000 | \$4,275,000 | \$1,100,000 | \$(3,175,000) | (74.3)% |
| Total Revenue | \$13,737,903 | \$18,615,700 | \$14,711,500 | \$(3,904,200) | (21.0)% |
| Reserve Release | \$4,350,349 | \$3,147,278 | \$1,757,100 | \$(1,390,178) | (44.2)% |
| Fund Balance | \$7,082,622 | \$9,885,915 | \$7,983,200 | \$(1,902,715) | (19.2)% |
| Total Use of Fund Balance | \$11,432,971 | \$13,033,193 | \$9,740,300 | \$(3,292,893) | (25.3)% |
| Total Financing Sources | \$25,170,874 | \$31,648,893 | \$24,451,800 | \$(7,197,093) | (22.7)% |
| Net Cost | \$(9,885,915) | — | — | — | —% |

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit.

Beach Stone Lakes Flood Mitigation

Program Overview

Beach Stone Lakes Flood Mitigation: On July 21, 1999 the Board approved creation of a \$2 million Beach Stone Lakes drainage mitigation fund for the Laguna Stonelake subdivision in lieu of requiring flood neutral construction. The mitigation fund can be used for the following flood mitigation measures for residents in the Beach Stone Lakes area: providing flood insurance, flood-proofing of homes, elevation of homes, reimbursement of half of the flood insurance deductible should flood damage occur, and/or construction of a flood control project to reduce flooding. The Sacramento Area Flood Control Agency (SAFCA), as mitigation for their projects, reimburses Fund 314A annually for the cost of the flood insurance.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$57,154 | \$162,100 | \$103,600 | \$(58,500) | (36.1)% |
| Gross Expenditures | \$57,154 | \$162,100 | \$103,600 | \$(58,500) | (36.1)% |
| Total Expenditures/Appropriations | \$57,154 | \$162,100 | \$103,600 | \$(58,500) | (36.1)% |
| Provision for Reserves | — | \$55,581 | \$29,900 | \$(25,681) | (46.2)% |
| Total Financing Uses | \$57,154 | \$217,681 | \$133,500 | \$(84,181) | (38.7)% |
| Revenue from Use Of Money & Property | \$60,131 | \$12,100 | \$27,500 | \$15,400 | 127.3% |
| Intergovernmental Revenues | \$52,504 | \$150,000 | \$100,000 | \$(50,000) | (33.3)% |
| Revenue | \$112,635 | \$162,100 | \$127,500 | \$(34,600) | (21.3)% |
| Total Revenue | \$112,635 | \$162,100 | \$127,500 | \$(34,600) | (21.3)% |
| Reserve Release | \$6,968 | — | — | — | —% |
| Fund Balance | \$(6,868) | \$55,581 | \$6,000 | \$(49,581) | (89.2)% |
| Total Use of Fund Balance | \$100 | \$55,581 | \$6,000 | \$(49,581) | (89.2)% |
| Total Financing Sources | \$112,735 | \$217,681 | \$133,500 | \$(84,181) | (38.7)% |
| Net Cost | \$(55,582) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in flood insurance premium costs.
- A decrease in service labor hours from Water Resources staff.

The change in total revenue is due to a decrease in reimbursable flood insurance premium costs from Sacramento Area Flood Control Agency.

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

- Beach Stone Lakes Flood Mitigation has increased \$29,900.

Zone 11 Drainage Development

Program Overview

Zone 11 Drainage Development was created to provide funds for the construction of major drainage facilities. Funding for Zone 11 activities is provided from fees collected at the time of development.

Program Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,163,257 | \$3,632,600 | \$3,170,300 | \$(462,300) | (12.7)% |
| Other Charges | \$4,060,301 | \$13,441,600 | \$9,931,600 | \$(3,510,000) | (26.1)% |
| Land | \$6,422 | \$785,000 | \$753,100 | \$(31,900) | (4.1)% |
| Improvements | \$4,546,754 | \$6,989,900 | \$8,960,700 | \$1,970,800 | 28.2% |
| Interfund Charges | \$3,000,000 | \$4,275,000 | \$1,100,000 | \$(3,175,000) | (74.3)% |
| Gross Expenditures | \$13,776,734 | \$29,124,100 | \$23,915,700 | \$(5,208,400) | (17.9)% |
| Total Expenditures/Appropriations | \$13,776,734 | \$29,124,100 | \$23,915,700 | \$(5,208,400) | (17.9)% |
| Provision for Reserves | \$1,451,071 | \$2,307,112 | \$402,600 | \$(1,904,512) | (82.5)% |
| Total Financing Uses | \$15,227,805 | \$31,431,212 | \$24,318,300 | \$(7,112,912) | (22.6)% |
| Licenses, Permits & Franchises | \$6,840,663 | \$4,889,000 | \$5,915,800 | \$1,026,800 | 21.0% |
| Revenue from Use Of Money & Property | \$1,445,967 | \$245,000 | \$684,100 | \$439,100 | 179.2% |
| Charges for Services | \$1,838,638 | \$9,044,600 | \$6,884,100 | \$(2,160,500) | (23.9)% |
| Revenue | \$10,125,268 | \$14,178,600 | \$13,484,000 | \$(694,600) | (4.9)% |
| Other Interfund Reimbursements | \$3,500,000 | \$4,275,000 | \$1,100,000 | \$(3,175,000) | (74.3)% |
| Total Interfund Reimbursements | \$3,500,000 | \$4,275,000 | \$1,100,000 | \$(3,175,000) | (74.3)% |
| Total Revenue | \$13,625,268 | \$18,453,600 | \$14,584,000 | \$(3,869,600) | (21.0)% |
| Reserve Release | \$4,343,381 | \$3,147,278 | \$1,757,100 | \$(1,390,178) | (44.2)% |
| Fund Balance | \$7,089,490 | \$9,830,334 | \$7,977,200 | \$(1,853,134) | (18.9)% |
| Total Use of Fund Balance | \$11,432,871 | \$12,977,612 | \$9,734,300 | \$(3,243,312) | (25.0)% |
| Total Financing Sources | \$25,058,139 | \$31,431,212 | \$24,318,300 | \$(7,112,912) | (22.6)% |
| Net Cost | \$(9,830,334) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- Decreases in anticipated engineering services and consulting contracts resulting from project and study delays.
- A decrease in anticipated service labor hours from other county departments and within the Department.

- Decreases in anticipated credits and reimbursements agreements and Floodplain Management Home Elevation project delays due to the homeowners' reluctance to participate in the program.
- Increases in anticipated Construction Improvement Project (CIP) costs due to prior year project delays resulting in re-budgeting of costs.
- A decrease in interfund charges from Zone 11W to Zone 11A for capital projects.

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

- An increase in development fee revenues, reflecting current market trends and an enhanced pace of development.
- An increase in interest income due to a higher available cash balance and higher interest rate.
- A decrease in anticipated development fee credit revenues resulting from the nature of the construction development market, which is unpredictable.
- A decrease in interfund reimbursement from Zone 11A to Zone 11W for capital projects.

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

- Zone 11A has decreased \$1,340,500.
- Zone 11X has decreased \$97,600.
- Zone 11W has increased \$21,000.
- Zone 11N has decreased \$319,000.
- Zone 11B has increased \$6,600.
- Zone 11C has increased \$375,000.

Water Agency Zone 13

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 13** Program (Program) funds regional water supply, drainage and flood control studies. It is financed primarily by assessments levied within the unincorporated area of Sacramento County and the cities of Citrus Heights, Elk Grove and Rancho Cordova. Functions of the Program include conducting regional water resources planning activities; providing partial funding for the Water Forum Successor Effort for regional water supply planning activities; providing funding for regional groundwater management efforts; conducting drainage and flood control studies directed toward reducing damage to property and danger to people from flooding; developing and maintaining a countywide natural disaster mitigation plan; and developing and implementing policy related to the protection of the Sacramento-San Joaquin Delta.

Goals

- Provide long range planning in order to ensure an adequate and reliable regional water supply.
- Develop long range plans to address regional drainage and flood control issues.

Accomplishments

- In Fiscal Year 2023-24, the Water Forum continued the process of updating the 2001 Water Forum Agreement. The original agreement was signed in 2001 and has been the basis for water supply policy and the protection of the Lower American River. Water policy and regulations have changed dramatically since then, and in 2020, the Water Forum began the process to update the terms of the 2001 agreement through the Water Forum 2 process. Water Forum staff have convened a series of meetings with stakeholders to discuss topics such as climate change, groundwater management, water conservation, habitat projects and forest management, which will be used to feed into an updated agreement. This update is a multi-year consensus-based approach and is anticipated to be completed in Fiscal Year 2025-26.
- Zone 13 funding has continued to play a significant role in the implementation of the Sustainable Groundwater Management Act (SGMA) by providing financial support for development and implementation of groundwater sustainability plans (GSPs) in the County. During Fiscal Year 2023-24, the Groundwater Sustainability Agencies (GSAs) collaborated to prioritize their Project and Management Actions (PMA) to bring the subbasins into sustainability by 2042. The complementary approach to subbasin PMA prioritization is to leverage a regional approach when applying to various grant funding opportunities. Other support work includes fee study work in the Solano and Cosumnes Subbasins so that Sacramento County GSA in those areas can transition away from Zone 13 to a self-supporting fee structure.
- Water Resources contracted with KSN Civil Engineers using Zone 13 funding to prepare hydrologic and hydraulic models for various creeks located in the rural areas of the County. The modeling will be used to remap the floodplains from Zone A to the more detailed Zone AE, which will allow better floodplain management related to all levels of development in these areas. Additionally, the Board of Supervisors secured additional funding for Zone 13 to develop project modeling/scoping to address flooding in the Cosumnes River Watershed.

Budget Unit – Budget by Program

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Appropriations by Program | | | | | |
| Zone 13 Water and Drainage Studies | \$3,142,568 | \$3,547,594 | \$2,624,013 | \$(923,581) | (26.0)% |
| Gross Expenditures/Appropriations | \$3,142,568 | \$3,547,594 | \$2,624,013 | \$(923,581) | (26.0)% |
| Total Expenditures/Appropriations | \$3,142,568 | \$3,547,594 | \$2,624,013 | \$(923,581) | (26.0)% |
| Provision for Reserves | — | — | \$1,103,159 | \$1,103,159 | —% |
| Total Financing Uses | \$3,142,568 | \$3,547,594 | \$3,727,172 | \$179,578 | 5.1% |
| Revenue | \$2,278,612 | \$2,339,500 | \$2,414,500 | \$75,000 | 3.2% |
| Total Interfund Reimbursements | — | \$300,000 | \$300,000 | — | —% |
| Total Revenue | \$2,278,612 | \$2,639,500 | \$2,714,500 | \$75,000 | 2.8% |
| Total Use of Fund Balance | \$987,814 | \$908,094 | \$1,012,672 | \$104,578 | 11.5% |
| Total Financing Sources | \$3,266,426 | \$3,547,594 | \$3,727,172 | \$179,578 | 5.1% |
| Net Cost | \$(123,858) | — | — | — | —% |

Budget Unit – Budget by Object

| | FY 2022-2023 Actuals | FY 2023-2024 Adopted Budget | FY 2024-2025 Recommended Budget | Changes from FY 2023-2024 Adopted Budget | % Change from FY 2023-2024 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Appropriations by Object | | | | | |
| Services & Supplies | \$1,407,464 | \$2,483,644 | \$1,795,220 | \$(688,424) | (27.7)% |
| Other Charges | \$1,235,104 | \$1,063,950 | \$828,793 | \$(235,157) | (22.1)% |
| Interfund Charges | \$500,000 | — | — | — | —% |
| Gross Expenditures | \$3,142,568 | \$3,547,594 | \$2,624,013 | \$(923,581) | (26.0)% |
| Total Expenditures/Appropriations | \$3,142,568 | \$3,547,594 | \$2,624,013 | \$(923,581) | (26.0)% |
| Provision for Reserves | — | — | \$1,103,159 | \$1,103,159 | —% |
| Total Financing Uses | \$3,142,568 | \$3,547,594 | \$3,727,172 | \$179,578 | 5.1% |
| Revenue from Use Of Money & Property | \$52,123 | \$6,200 | \$12,000 | \$5,800 | 93.5% |
| Intergovernmental Revenues | \$8,163 | \$77,000 | \$150,000 | \$73,000 | 94.8% |
| Charges for Services | \$2,218,326 | \$2,256,300 | \$2,252,500 | \$(3,800) | (0.2)% |
| Revenue | \$2,278,612 | \$2,339,500 | \$2,414,500 | \$75,000 | 3.2% |
| Other Interfund Reimbursements | — | \$300,000 | \$300,000 | — | —% |
| Total Interfund Reimbursements | — | \$300,000 | \$300,000 | — | —% |
| Total Revenue | \$2,278,612 | \$2,639,500 | \$2,714,500 | \$75,000 | 2.8% |
| Reserve Release | \$897,107 | \$784,236 | — | \$(784,236) | (100.0)% |
| Fund Balance | \$90,707 | \$123,858 | \$1,012,672 | \$888,814 | 717.6% |
| Total Use of Fund Balance | \$987,814 | \$908,094 | \$1,012,672 | \$104,578 | 11.5% |
| Total Financing Sources | \$3,266,426 | \$3,547,594 | \$3,727,172 | \$179,578 | 5.1% |
| Net Cost | \$(123,858) | — | — | — | —% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in service labor charges from Zone 40.
- A decrease in service costs due to the completion of the Natomas Basin Study.
- Decreases in consultant services related to the completion of work on the Proposition 1 and 68 Grant, and not renewing a contract for work related to the Sustainable Groundwater Management Act (SGMA).
- A decrease in legal services due to uncertainty regarding future legal costs related to the State’s Delta Tunnel project.
- A decrease in contribution to other agencies due to capping the Water Forum contributions in FY 2024-25 to \$800k.

The change in total revenue is due to:

- An increase in State-aid from a retention release after the completion of the Proposition 1 and 68 Grant.

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

- Zone 13 reserve has increased by \$1,103,159.