

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 | \$5,956,093 | \$5,956,093 | \$1,638,472 | 25.0 |
| 001A | 3220000 | Animal Care Services | \$22,133,428 | \$15,569,830 | \$13,156,017 | 66.0 |
| 001A | 5720000 | Community Development | \$33,256,888 | \$31,868,486 | \$12,495,915 | 139.8 |
| 001A | 3310000 | Cooperative Extension | \$626,379 | \$626,379 | \$626,379 | — |
| 001A | 6400000 | Regional Parks | \$31,850,121 | \$29,575,719 | \$17,880,359 | 119.0 |
| 001A | 3260000 | Wildlife Services | \$183,047 | \$183,047 | \$165,951 | — |
| General Fund Total | | | \$94,005,956 | \$83,779,554 | \$45,963,093 | 349.8 |
| 001R | 3220800 | Animal Care-Restricted Revenues | \$746,371 | \$746,371 | \$— | — |
| 001R | 6410000 | Parks-Restricted Revenues | \$2,124,656 | \$2,124,656 | \$— | — |
| 002A | 6460000 | Fish And Game Propagation | \$4,956 | \$4,956 | \$— | — |
| 005A | 2900000 | Roads | \$325,872,814 | \$325,872,814 | \$— | — |
| 005B | 2960000 | Department of Transportation | \$89,542,844 | \$79,214,953 | \$— | 257.1 |
| 006A | 6570000 | Park Construction | \$25,310,809 | \$25,310,809 | \$— | — |
| 018A | 6470000 | Golf | \$13,891,117 | \$13,891,117 | \$— | — |

Budget Units/Departments Summary

| Fund | Budget Unit No. | Departments/Budget Units | Gross Appropriations | Total Appropriations | Net Cost | Positions |
|-------------|------------------------|--|-----------------------------|-----------------------------|-----------------|------------------|
| 020A | 3870000 | Economic Development | \$55,782,414 | \$48,166,642 | \$— | 16.0 |
| 021A | 2150000 | Building Inspection | \$25,410,700 | \$25,410,700 | \$— | — |
| 021E | 2151000 | Development and Code Services | \$82,214,618 | \$79,452,388 | \$— | 277.0 |
| 023A | 3830000 | Affordability Fee | \$7,368,620 | \$7,368,620 | \$— | — |
| 025A | 2910000 | SCTDF Capital Fund | \$49,568,458 | \$49,568,458 | \$— | — |
| 026A | 2140000 | Transportation-Sales Tax | \$137,880,770 | \$137,880,770 | \$— | — |
| 028A | 2800000 | Connector Joint Powers Authority | \$807,391 | \$807,391 | \$— | 3.0 |
| 029G | 0290007 | South Sacramento Conservation Agency Admin | \$260,777 | \$260,777 | \$— | 1.0 |
| 041A | 3400000 | Airport System | \$650,021,018 | \$650,021,018 | \$43,419,176 | 373.0 |
| 043A | 3480000 | Airport-Cap Outlay | \$517,586,776 | \$517,586,776 | \$116,347,718 | — |
| 050A | 2240000 | Solid Waste Commercial Program | \$4,221,929 | \$4,221,929 | \$— | — |
| 051A | 2200000 | Solid Waste Enterprise | \$314,577,631 | \$198,014,148 | \$29,899,884 | 338.0 |
| 068A | 2930000 | Rural Transit Program | \$3,316,156 | \$3,316,156 | \$130,737 | — |
| 137A | 1370000 | Gold River Station #7 Landscape CFD | \$100,538 | \$100,538 | \$— | — |
| 141A | 1410000 | Sacramento County LM CFD 2004-2 | \$550,410 | \$550,410 | \$— | — |
| 229A | 2290000 | Natomas Fire District | \$5,018,607 | \$5,018,607 | \$— | — |
| 253A | 2530000 | CSA No. 1 | \$3,337,991 | \$3,337,991 | \$— | — |
| 315A | 2810000 | Water Agency Zone 11 - Drainage Infrastructure | \$24,897,800 | \$24,897,800 | \$— | — |
| 318A | 3044000 | Water Agency Zone 13 | \$2,768,728 | \$2,768,728 | \$— | — |
| 320A | 3050000 | Water Agency Enterprise | \$193,445,504 | \$193,445,504 | \$42,648,183 | 143.0 |
| 322A | 3220001 | Water Resources | \$50,850,678 | \$45,245,978 | \$— | 129.0 |
| 330A | 3300000 | Landscape Maintenance District | \$1,345,330 | \$1,345,330 | \$— | — |
| 336A | 9336100 | Mission Oaks Recreation And Park District | \$8,007,547 | \$8,007,547 | \$— | — |
| 336B | 9336001 | Mission Oaks Maint/Improvement Dist | \$1,798,080 | \$1,798,080 | \$— | — |
| 337A | 9337000 | Carmichael Recreation And Park District | \$28,482,180 | \$28,482,180 | \$— | — |
| 337B | 9337100 | Carmichael RPD Assessment District | \$— | \$— | \$— | — |
| 338B | 9338001 | Antelope Assessment | \$1,086,553 | \$1,086,553 | \$— | — |
| 338C | 9338000 | Sunrise Recreation And Park District | \$17,935,231 | \$17,935,231 | \$— | — |
| 338D | 9338005 | Citrus Heights Assessment Districts | \$144,302 | \$144,302 | \$— | — |
| 338F | 9338006 | Foothill Park | \$1,500,000 | \$1,500,000 | \$— | — |
| 351A | 3516494 | Del Norte Oaks Park District | \$3,800 | \$3,800 | \$— | — |
| 560A | 6491000 | CSA No.4B-(Wilton-Cosumnes) | \$21,766 | \$21,766 | \$— | — |
| 561A | 6492000 | CSA No.4C-(Delta) | \$48,157 | \$48,157 | \$— | — |
| 562A | 6493000 | CSA No.4D-(Herald) | \$8,086 | \$8,086 | \$— | — |

Budget Units/Departments Summary

| Fund | Budget Unit No. | Departments/Budget Units | Gross Appropriations | Total Appropriations | Net Cost | Positions |
|-------------------------------|------------------------|---------------------------------|-----------------------------|-----------------------------|----------------------|------------------|
| 563A | 6494000 | County Parks CFD 2006-1 | \$16,500 | \$16,500 | \$— | — |
| Non-General Fund Total | | | \$2,647,878,613 | \$2,505,004,537 | \$232,445,698 | 1,537.1 |
| Grand Total | | | \$2,741,884,569 | \$2,588,784,091 | \$278,408,791 | 1,886.9 |

Agricultural Comm-Sealer Of Wts & Meas

Budget Unit Functions & Responsibilities

The **Agricultural Commissioner/Sealer of Weights and Measures** operates as part of a statewide network of County Agricultural Commissioners and Sealers of Weights and Measures established by the State Legislature to locally implement state-mandated programs.

Agricultural activities encompass nursery inspections, certified farmers' market and producer inspections, phytosanitary certifications, plant quarantine and pest exclusion efforts, pest detection, and pesticide use enforcement.

Weights and Measures activities include the testing of commercial weighing and measuring devices for accuracy, price verification audits, and petroleum product inspections.

The Department enforces a broad range of regulations under the California Food and Agriculture Code, the Business and Professions Code, the California Code of Regulations, and Sacramento County ordinances related to agriculture and weights and measures and is committed to supporting a healthy, productive agricultural industry while protecting the environment, agricultural workers, and the broader community. It also promotes business and consumer confidence by enforcing laws and regulations that safeguard fair and equitable transactions, ensuring the interests of both buyers and sellers are protected.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|---------------------------------|--|--|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Agricultural Commissioner-Sealer of Weights and Measures | \$5,968,538 | \$5,935,617 | \$5,956,093 | \$20,476 | 0.3% |
| Gross Expenditures/Appropriations | \$5,968,538 | \$5,935,617 | \$5,956,093 | \$20,476 | 0.3% |
| Total Expenditures/Appropriations | \$5,968,538 | \$5,935,617 | \$5,956,093 | \$20,476 | 0.3% |
| Revenue | \$4,354,043 | \$4,285,410 | \$4,317,621 | \$32,211 | 0.8% |
| Total Revenue | \$4,354,043 | \$4,285,410 | \$4,317,621 | \$32,211 | 0.8% |
| Net Cost | \$1,614,495 | \$1,650,207 | \$1,638,472 | \$(11,735) | (0.7)% |
| Positions | 26.0 | 26.0 | 25.0 | (1.0) | (3.8)% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$4,730,242 | \$4,662,466 | \$4,664,085 | \$1,619 | 0.0% |
| Services & Supplies | \$1,119,924 | \$1,151,833 | \$1,159,882 | \$8,049 | 0.7% |
| Intrafund Charges | \$118,372 | \$121,318 | \$132,126 | \$10,808 | 8.9% |
| Gross Expenditures/Appropriations | \$5,968,538 | \$5,935,617 | \$5,956,093 | \$20,476 | 0.3% |
| Total Expenditures/Appropriations | \$5,968,538 | \$5,935,617 | \$5,956,093 | \$20,476 | 0.3% |
| Intergovernmental Revenues | \$3,019,135 | \$2,982,815 | \$2,677,973 | \$(304,842) | (10.2)% |
| Charges for Services | \$1,334,847 | \$1,302,595 | \$1,639,648 | \$337,053 | 25.9% |
| Miscellaneous Revenues | \$60 | \$— | \$— | \$— | —% |
| Revenue | \$4,354,043 | \$4,285,410 | \$4,317,621 | \$32,211 | 0.8% |
| Total Revenue | \$4,354,043 | \$4,285,410 | \$4,317,621 | \$32,211 | 0.8% |
| Net Cost | \$1,614,495 | \$1,650,207 | \$1,638,472 | \$(11,735) | (0.7)% |
| Positions | 26.0 | 26.0 | 25.0 | (1.0) | (3.8)% |

Summary of Approved Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|-----------|-------|
| Agricultural Commissioner-Sealer of Weights and Measures | (127,455) | — | — | (127,455) | (1.0) |

Approved Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|-----------|-------|
| Agriculture - Delete 1.0 FTE ASI Lv1 - AG | | | | | |
| | (127,455) | — | — | (127,455) | (1.0) |

Delete 1.0 FTE vacant Agricultural and Standards Inspector I (ASI) to offset reductions in the State Pest Detection, European Grapevine Moth, and Pest Detector Dog Program funding. The revenue reduction and subsequent deletion of 17% of the existing Agricultural Program workforce will affect the Department's ability to complete State mandated inspections in the Direct Marketing Program, Apiary and Seed Services, Pest Detection, and High-Risk Pest Exclusion. The most significant impact is the complete elimination of the Pest Detector Dog Program as of December 31, 2025. This reduction will decrease pest detection efficiency, increasing the risk of pests that threaten local agriculture and crop production, as early pest detection is critical for mitigating economic and environmental damage. Additionally, this reduction affects the Department's ability to meet Food and Agriculture Code (FAC) 224.5(3) Maintenance of Effort (MOE) requirements for Unclaimed Gas Tax (UGT), which could result in loss of UGT funding from the State.

To mitigate these impacts, the Department requests a General Fund backfill of this reduction.

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 (Cities of Elk Grove, Galt, Citrus Heights, and Rancho Cordova). Incorporated cities who participate in the program, contribute funding for the program that is 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 the Wildlife Care Association, which is a non-profit organization located in the County of Sacramento.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Wildlife Services | \$185,638 | \$195,000 | \$183,047 | \$(11,953) | (6.1)% |
| Gross Expenditures/Appropriations | \$185,638 | \$195,000 | \$183,047 | \$(11,953) | (6.1)% |
| Total Expenditures/Appropriations | \$185,638 | \$195,000 | \$183,047 | \$(11,953) | (6.1)% |
| Revenue | \$20,878 | \$29,049 | \$17,096 | \$(11,953) | (41.1)% |
| Total Revenue | \$20,878 | \$29,049 | \$17,096 | \$(11,953) | (41.1)% |
| Net Cost | \$164,760 | \$165,951 | \$165,951 | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$185,638 | \$195,000 | \$183,047 | \$(11,953) | (6.1)% |
| Gross Expenditures/Appropriations | \$185,638 | \$195,000 | \$183,047 | \$(11,953) | (6.1)% |
| Total Expenditures/Appropriations | \$185,638 | \$195,000 | \$183,047 | \$(11,953) | (6.1)% |
| Charges for Services | \$20,878 | \$29,049 | \$17,096 | \$(11,953) | (41.1)% |
| Revenue | \$20,878 | \$29,049 | \$17,096 | \$(11,953) | (41.1)% |
| Total Revenue | \$20,878 | \$29,049 | \$17,096 | \$(11,953) | (41.1)% |
| Net Cost | \$164,760 | \$165,951 | \$165,951 | \$— | —% |

Airport System

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Administration and Finance | \$144,982,437 | \$152,960,061 | \$161,115,855 | \$8,155,794 | 5.3% |
| Airport Operations | \$129,717,363 | \$155,979,751 | \$156,332,943 | \$353,192 | 0.2% |
| Airport Revenues | \$291,323,246 | \$316,000,000 | \$320,150,000 | \$4,150,000 | 1.3% |
| Planning and Development | \$8,833,845 | \$9,558,149 | \$12,422,220 | \$2,864,071 | 30.0% |
| Gross Expenditures/Appropriations | \$574,856,890 | \$634,497,961 | \$650,021,018 | \$15,523,057 | 2.4% |
| Total Expenditures/Appropriations | \$574,856,890 | \$634,497,961 | \$650,021,018 | \$15,523,057 | 2.4% |
| Revenue | \$349,619,994 | \$320,492,782 | \$343,601,842 | \$23,109,060 | 7.2% |
| Total Interfund Reimbursements | \$258,008,137 | \$256,000,000 | \$263,000,000 | \$7,000,000 | 2.7% |
| Total Revenue | \$607,628,130 | \$576,492,782 | \$606,601,842 | \$30,109,060 | 5.2% |
| Net Cost | \$(32,771,240) | \$58,005,179 | \$43,419,176 | \$(14,586,003) | (25.1)% |
| Positions | 371.0 | 371.0 | 373.0 | 2.0 | 0.5% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$55,085,005 | \$58,008,892 | \$59,828,640 | \$1,819,748 | 3.1% |
| Services & Supplies | \$115,554,055 | \$145,707,542 | \$145,707,542 | \$— | —% |
| Other Charges | \$111,891,096 | \$113,681,527 | \$123,234,836 | \$9,553,309 | 8.4% |
| Interfund Charges | \$291,323,246 | \$316,000,000 | \$320,150,000 | \$4,150,000 | 1.3% |
| Cost of Goods Sold | \$1,003,488 | \$1,100,000 | \$1,100,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$574,856,890 | \$634,497,961 | \$650,021,018 | \$15,523,057 | 2.4% |
| Total Expenditures/Appropriations | \$574,856,890 | \$634,497,961 | \$650,021,018 | \$15,523,057 | 2.4% |
| Licenses, Permits & Franchises | \$72,003 | \$76,424 | \$78,855 | \$2,431 | 3.2% |
| Fines, Forfeitures & Penalties | \$50,101 | \$27,381 | \$81,084 | \$53,703 | 196.1% |
| Revenue from Use Of Money & Property | \$246,284,253 | \$228,340,776 | \$259,791,877 | \$31,451,101 | 13.8% |
| Intergovernmental Revenues | \$27,206,757 | \$14,382,008 | \$329,854 | \$(14,052,154) | (97.7)% |
| Charges for Services | \$38,336,779 | \$36,892,013 | \$40,261,923 | \$3,369,910 | 9.1% |
| Miscellaneous Revenues | \$37,488,943 | \$40,774,180 | \$43,058,249 | \$2,284,069 | 5.6% |
| Other Financing Sources | \$181,157 | \$— | \$— | \$— | —% |
| Revenue | \$349,619,994 | \$320,492,782 | \$343,601,842 | \$23,109,060 | 7.2% |
| Other Interfund Reimbursements | \$258,008,137 | \$256,000,000 | \$263,000,000 | \$7,000,000 | 2.7% |
| Total Interfund Reimbursements | \$258,008,137 | \$256,000,000 | \$263,000,000 | \$7,000,000 | 2.7% |
| Total Revenue | \$607,628,130 | \$576,492,782 | \$606,601,842 | \$30,109,060 | 5.2% |
| Net Cost | \$(32,771,240) | \$58,005,179 | \$43,419,176 | \$(14,586,003) | (25.1)% |
| Positions | 371.0 | 371.0 | 373.0 | 2.0 | 0.5% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|----------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Administration and Finance | 214,602 | — | — | 214,602 | 1.0 |
| Airport Operations | 217,268 | — | — | 217,268 | — |
| Planning and Development | 176,672 | — | — | 176,672 | 1.0 |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$14,647,181 | \$14,270,005 | \$14,095,784 | \$(174,221) | (1.2)% |
| Services & Supplies | \$18,444,160 | \$25,008,529 | \$23,785,235 | \$(1,223,294) | (4.9)% |
| Other Charges | \$111,891,096 | \$113,681,527 | \$123,234,836 | \$9,553,309 | 8.4% |
| Gross Expenditures/Appropriations | \$144,982,437 | \$152,960,061 | \$161,115,855 | \$8,155,794 | 5.3% |
| Total Expenditures/Appropriations | \$144,982,437 | \$152,960,061 | \$161,115,855 | \$8,155,794 | 5.3% |
| Revenue from Use Of Money & Property | \$177,485 | \$— | \$— | \$— | —% |
| Intergovernmental Revenues | \$26,178,084 | \$— | \$— | \$— | —% |
| Other Financing Sources | \$13,200 | \$— | \$— | \$— | —% |
| Revenue | \$26,368,769 | \$— | \$— | \$— | —% |
| Other Interfund Reimbursements | \$255,008,137 | \$253,000,000 | \$263,000,000 | \$10,000,000 | 4.0% |
| Total Interfund Reimbursements | \$255,008,137 | \$253,000,000 | \$263,000,000 | \$10,000,000 | 4.0% |
| Total Revenue | \$281,376,906 | \$253,000,000 | \$263,000,000 | \$10,000,000 | 4.0% |
| Net Cost | \$(136,394,469) | \$(100,039,939) | \$(101,884,145) | \$(1,844,206) | 1.8% |
| Positions | 70.0 | 70.0 | 71.0 | 1.0 | 1.4% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| SCDA - Add 1.0 FTE Airport Manager | | | | | |
| | 198,453 | — | — | 198,453 | 1.0 |

Add 1.0 FTE Airport Manager in the Administration & Finance program to oversee Airport purchasing and contract management functions, and the development and operation of a Centralized Receiving and Distribution Center. Funded by Airport revenue.

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| SCDA - Reallocate 1.0 FTE Airport Economic Development Specialist to 1.0 FTE Administrative Services Officer 2 | | | | | |
| | (24,417) | — | — | (24,417) | — |
| Reallocate a vacant 1.0 FTE Airport Economic Development Specialist to 1.0 FTE Administrative Services Officer 2 in the Administration & Finance program to support the Purchasing Services section of airport service contracts, public solicitations for professional services, and all agreements and amendments for contracts. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Administrative Services Officer 1 | | | | | |
| | 40,566 | — | — | 40,566 | — |
| Reallocate vacant 1.0 FTE Senior Office Assistant to 1.0 FTE Administrative Services Officer 1 in the Planning & Development program to support the programs administrative unit, including supervising and providing work direction daily to subordinate staff in addition to construction and grant contract administration. Funded by Airport revenue. | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$35,391,367 | \$37,816,148 | \$39,183,363 | \$1,367,215 | 3.6% |
| Services & Supplies | \$93,322,507 | \$117,063,603 | \$116,049,580 | \$(1,014,023) | (0.9)% |
| Cost of Goods Sold | \$1,003,488 | \$1,100,000 | \$1,100,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$129,717,363 | \$155,979,751 | \$156,332,943 | \$353,192 | 0.2% |
| Total Expenditures/Appropriations | \$129,717,363 | \$155,979,751 | \$156,332,943 | \$353,192 | 0.2% |
| Miscellaneous Revenues | \$17,351 | \$— | \$— | \$— | —% |
| Other Financing Sources | \$602 | \$— | \$— | \$— | —% |
| Revenue | \$17,953 | \$— | \$— | \$— | —% |
| Total Revenue | \$17,953 | \$— | \$— | \$— | —% |
| Net Cost | \$129,699,409 | \$155,979,751 | \$156,332,943 | \$353,192 | 0.2% |
| Positions | 265.0 | 265.0 | 265.0 | — | —% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| SCDA - Add Extra Help Employee Appropriations | | | | | |
| | 137,576 | — | — | 137,576 | — |

Add \$137,576 to increase extra help appropriations to meet increased workload demands in the Operations program. This funding will support two extra help Airport Operations Workers in General Aviation to handle critical duties such as facility and perimeter inspections, Foreign Object Debris (FOD) removal, and enforcement of Airport rules, as well as one extra help Maintenance Helper in Airfield Maintenance to assist with unskilled labor during peak seasons. By utilizing extra help staff, permanent employees can focus on specialized tasks that require their expertise, ensuring operational efficiency and safety. Funded by Airport revenue.

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Officer | | | | | |
| | 74,651 | — | — | 74,651 | — |
| Reallocation of vacant 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Officer in the Operations & Maintenance program to meet the increasing demands of airport security and ensure compliance with evolving Transportation Security Administration (TSA) regulations. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker | | | | | |
| | 5,041 | — | — | 5,041 | — |
| Reallocate of vacant 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker in the Operations & Maintenance program to restore seven-day operational coverage at Mather and Executive Airports, addressing current safety, stakeholder, and coordination challenges. Funded by Airport revenue. | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Interfund Charges | \$291,323,246 | \$316,000,000 | \$320,150,000 | \$4,150,000 | 1.3% |
| Gross Expenditures/Appropriations | \$291,323,246 | \$316,000,000 | \$320,150,000 | \$4,150,000 | 1.3% |
| Total Expenditures/Appropriations | \$291,323,246 | \$316,000,000 | \$320,150,000 | \$4,150,000 | 1.3% |
| Licenses, Permits & Franchises | \$72,003 | \$76,424 | \$78,855 | \$2,431 | 3.2% |
| Fines, Forfeitures & Penalties | \$50,101 | \$27,381 | \$81,084 | \$53,703 | 196.1% |
| Revenue from Use Of Money & Property | \$246,106,768 | \$228,340,776 | \$259,791,877 | \$31,451,101 | 13.8% |
| Intergovernmental Revenues | \$1,028,673 | \$14,382,008 | \$329,854 | \$(14,052,154) | (97.7)% |
| Charges for Services | \$38,336,779 | \$36,892,013 | \$40,261,923 | \$3,369,910 | 9.1% |
| Miscellaneous Revenues | \$37,471,592 | \$40,774,180 | \$43,058,249 | \$2,284,069 | 5.6% |
| Other Financing Sources | \$167,355 | \$— | \$— | \$— | —% |
| Revenue | \$323,233,272 | \$320,492,782 | \$343,601,842 | \$23,109,060 | 7.2% |
| Other Interfund Reimbursements | \$3,000,000 | \$3,000,000 | \$— | \$(3,000,000) | (100.0)% |
| Total Interfund Reimbursements | \$3,000,000 | \$3,000,000 | \$— | \$(3,000,000) | (100.0)% |
| Total Revenue | \$326,233,272 | \$323,492,782 | \$343,601,842 | \$20,109,060 | 6.2% |
| Net Cost | \$(34,910,026) | \$(7,492,782) | \$(23,451,842) | \$(15,959,060) | 213.0% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|-------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$5,046,457 | \$5,922,739 | \$6,549,493 | \$626,754 | 10.6% |
| Services & Supplies | \$3,787,388 | \$3,635,410 | \$5,872,727 | \$2,237,317 | 61.5% |
| Gross Expenditures/Appropriations | \$8,833,845 | \$9,558,149 | \$12,422,220 | \$2,864,071 | 30.0% |
| Total Expenditures/Appropriations | \$8,833,845 | \$9,558,149 | \$12,422,220 | \$2,864,071 | 30.0% |
| Net Cost | \$8,833,845 | \$9,558,149 | \$12,422,220 | \$2,864,071 | 30.0% |
| Positions | 36.0 | 36.0 | 37.0 | 1.0 | 2.8% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| SCDA - Add 1.0 FTE Associate Civil Engineer | | | | | |
| | 170,794 | — | — | 170,794 | 1.0 |
| Add 1.0 FTE Associate Civil Engineer in the Planning & Development program to support project management, and supervision of consultants on Airport projects. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Construction Management Specialist to 1.0 FTE Assistant Engineer Architect Level 2 | | | | | |
| | 5,878 | — | — | 5,878 | — |
| Reallocate vacant 1.0 FTE Construction Management Specialist to 1.0 FTE Assistant Engineer Architect Level 2 in the Planning & Development program to help with the increasing volume of Airport projects, such as the \$50 million 5-Year CIP Program and SMFoward Projects. Funded by Airport revenue. | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Executive Airport | \$— | \$3,250,000 | \$10,850,000 | \$7,600,000 | 233.8% |
| International Airport | \$181,048,307 | \$482,211,976 | \$484,618,128 | \$2,406,152 | 0.5% |
| Mather Airport | \$19,739,874 | \$26,155,000 | \$22,118,648 | \$(4,036,352) | (15.4)% |
| Gross Expenditures/Appropriations | \$200,788,182 | \$511,616,976 | \$517,586,776 | \$5,969,800 | 1.2% |
| Total Expenditures/Appropriations | \$200,788,182 | \$511,616,976 | \$517,586,776 | \$5,969,800 | 1.2% |
| Revenue | \$134,980,940 | \$446,258,976 | \$344,089,058 | \$(102,169,918) | (22.9)% |
| Total Interfund Reimbursements | \$30,341,046 | \$60,000,000 | \$57,150,000 | \$(2,850,000) | (4.8)% |
| Total Revenue | \$165,321,986 | \$506,258,976 | \$401,239,058 | \$(105,019,918) | (20.7)% |
| Net Cost | \$35,466,196 | \$5,358,000 | \$116,347,718 | \$110,989,718 | 2,071.5% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$— | \$503,076 | \$— | \$(503,076) | (100.0)% |
| Land | \$— | \$500,000 | \$500,000 | \$— | —% |
| Improvements | \$188,747,436 | \$495,465,900 | \$503,685,976 | \$8,220,076 | 1.7% |
| Equipment | \$12,040,746 | \$14,588,000 | \$13,400,800 | \$(1,187,200) | (8.1)% |
| Computer Software | \$— | \$560,000 | \$— | \$(560,000) | (100.0)% |
| Gross Expenditures/Appropriations | \$200,788,182 | \$511,616,976 | \$517,586,776 | \$5,969,800 | 1.2% |
| Total Expenditures/Appropriations | \$200,788,182 | \$511,616,976 | \$517,586,776 | \$5,969,800 | 1.2% |
| Revenue from Use Of Money & Property | \$3,918,278 | \$— | \$— | \$— | —% |
| Intergovernmental Revenues | \$26,178,084 | \$33,688,000 | \$56,039,058 | \$22,351,058 | 66.3% |
| Other Financing Sources | \$104,884,578 | \$412,570,976 | \$288,050,000 | \$(124,520,976) | (30.2)% |
| Revenue | \$134,980,940 | \$446,258,976 | \$344,089,058 | \$(102,169,918) | (22.9)% |
| Other Interfund Reimbursements | \$30,341,046 | \$60,000,000 | \$57,150,000 | \$(2,850,000) | (4.8)% |
| Total Interfund Reimbursements | \$30,341,046 | \$60,000,000 | \$57,150,000 | \$(2,850,000) | (4.8)% |
| Total Revenue | \$165,321,986 | \$506,258,976 | \$401,239,058 | \$(105,019,918) | (20.7)% |
| Net Cost | \$35,466,196 | \$5,358,000 | \$116,347,718 | \$110,989,718 | 2,071.5% |

Executive Airport

Program Overview

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

Program Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Improvements | \$— | \$3,250,000 | \$10,850,000 | \$7,600,000 | 233.8% |
| Gross Expenditures/Appropriations | \$— | \$3,250,000 | \$10,850,000 | \$7,600,000 | 233.8% |
| Total Expenditures/Appropriations | \$— | \$3,250,000 | \$10,850,000 | \$7,600,000 | 233.8% |
| Net Cost | \$— | \$3,250,000 | \$10,850,000 | \$7,600,000 | 233.8% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$— | \$503,076 | \$— | \$(503,076) | (100.0)% |
| Land | \$— | \$500,000 | \$500,000 | \$— | —% |
| Improvements | \$169,007,562 | \$466,060,900 | \$470,717,328 | \$4,656,428 | 1.0% |
| Equipment | \$12,040,746 | \$14,588,000 | \$13,400,800 | \$(1,187,200) | (8.1)% |
| Computer Software | \$— | \$560,000 | \$— | \$(560,000) | (100.0)% |
| Gross Expenditures/Appropriations | \$181,048,307 | \$482,211,976 | \$484,618,128 | \$2,406,152 | 0.5% |
| Total Expenditures/Appropriations | \$181,048,307 | \$482,211,976 | \$484,618,128 | \$2,406,152 | 0.5% |
| Revenue from Use Of Money & Property | \$3,918,278 | \$— | \$— | \$— | —% |
| Intergovernmental Revenues | \$18,639,897 | \$33,688,000 | \$48,436,179 | \$14,748,179 | 43.8% |
| Other Financing Sources | \$104,884,578 | \$412,570,976 | \$288,050,000 | \$(124,520,976) | (30.2)% |
| Revenue | \$127,442,753 | \$446,258,976 | \$336,486,179 | \$(109,772,797) | (24.6)% |
| Other Interfund Reimbursements | \$30,341,046 | \$60,000,000 | \$57,150,000 | \$(2,850,000) | (4.8)% |
| Total Interfund Reimbursements | \$30,341,046 | \$60,000,000 | \$57,150,000 | \$(2,850,000) | (4.8)% |
| Total Revenue | \$157,783,799 | \$506,258,976 | \$393,636,179 | \$(112,622,797) | (22.2)% |
| Net Cost | \$23,264,509 | \$(24,047,000) | \$90,981,949 | \$115,028,949 | (478.4)% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Improvements | \$19,739,874 | \$26,155,000 | \$22,118,648 | \$(4,036,352) | (15.4)% |
| Gross Expenditures/Appropriations | \$19,739,874 | \$26,155,000 | \$22,118,648 | \$(4,036,352) | (15.4)% |
| Total Expenditures/Appropriations | \$19,739,874 | \$26,155,000 | \$22,118,648 | \$(4,036,352) | (15.4)% |
| Intergovernmental Revenues | \$7,538,187 | \$— | \$7,602,879 | \$7,602,879 | —% |
| Revenue | \$7,538,187 | \$— | \$7,602,879 | \$7,602,879 | —% |
| Total Revenue | \$7,538,187 | \$— | \$7,602,879 | \$7,602,879 | —% |
| Net Cost | \$12,201,687 | \$26,155,000 | \$14,515,769 | \$(11,639,231) | (44.5)% |

Animal Care Services

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Administration | \$6,445,773 | \$6,734,412 | \$6,613,202 | \$(121,210) | (1.8)% |
| Community Outreach | \$515,393 | \$548,635 | \$569,762 | \$21,127 | 3.9% |
| Dispatch & Fields Services | \$4,019,936 | \$4,029,122 | \$4,089,000 | \$59,878 | 1.5% |
| Shelter Services | \$10,826,928 | \$10,328,846 | \$10,861,464 | \$532,618 | 5.2% |
| Gross Expenditures/Appropriations | \$21,808,030 | \$21,641,015 | \$22,133,428 | \$492,413 | 2.3% |
| Total Intrafund Reimbursements | \$(7,046,068) | \$(6,504,063) | \$(6,563,598) | \$(59,535) | 0.9% |
| Total Expenditures/Appropriations | \$14,761,962 | \$15,136,952 | \$15,569,830 | \$432,878 | 2.9% |
| Revenue | \$1,343,580 | \$1,461,134 | \$2,207,313 | \$746,179 | 51.1% |
| Total Interfund Reimbursements | \$458,590 | \$458,590 | \$206,500 | \$(252,090) | (55.0)% |
| Total Revenue | \$1,802,170 | \$1,919,724 | \$2,413,813 | \$494,089 | 25.7% |
| Net Cost | \$12,959,792 | \$13,217,228 | \$13,156,017 | \$(61,211) | (0.5)% |
| Positions | 67.0 | 67.0 | 66.0 | (1.0) | (1.5)% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$7,100,964 | \$7,399,844 | \$7,558,926 | \$159,082 | 2.1% |
| Services & Supplies | \$5,575,139 | \$5,654,465 | \$5,907,078 | \$252,613 | 4.5% |
| Other Charges | \$1,375 | \$1,000 | \$1,000 | \$— | —% |
| Equipment | \$20,276 | \$— | \$— | \$— | —% |
| Interfund Charges | \$1,565,251 | \$1,565,252 | \$1,565,931 | \$679 | 0.0% |
| Intrafund Charges | \$7,545,025 | \$7,020,454 | \$7,100,493 | \$80,039 | 1.1% |
| Gross Expenditures/Appropriations | \$21,808,030 | \$21,641,015 | \$22,133,428 | \$492,413 | 2.3% |
| Other Intrafund Reimbursements | \$(7,046,068) | \$(6,504,063) | \$(6,563,598) | \$(59,535) | 0.9% |
| Total Intrafund Reimbursements | \$(7,046,068) | \$(6,504,063) | \$(6,563,598) | \$(59,535) | 0.9% |
| Total Expenditures/Appropriations | \$14,761,962 | \$15,136,952 | \$15,569,830 | \$432,878 | 2.9% |
| Licenses, Permits & Franchises | \$190,989 | \$350,000 | \$350,000 | \$— | —% |
| Intergovernmental Revenues | \$480,431 | \$213,854 | \$727,729 | \$513,875 | 240.3% |
| Charges for Services | \$266,551 | \$578,000 | \$805,304 | \$227,304 | 39.3% |
| Miscellaneous Revenues | \$405,609 | \$319,280 | \$324,280 | \$5,000 | 1.6% |
| Revenue | \$1,343,580 | \$1,461,134 | \$2,207,313 | \$746,179 | 51.1% |
| Other Interfund Reimbursements | \$458,590 | \$458,590 | \$206,500 | \$(252,090) | (55.0)% |
| Total Interfund Reimbursements | \$458,590 | \$458,590 | \$206,500 | \$(252,090) | (55.0)% |
| Total Revenue | \$1,802,170 | \$1,919,724 | \$2,413,813 | \$494,089 | 25.7% |
| Net Cost | \$12,959,792 | \$13,217,228 | \$13,156,017 | \$(61,211) | (0.5)% |
| Positions | 67.0 | 67.0 | 66.0 | (1.0) | (1.5)% |

Summary of Approved Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------|-------------------------|-----------------------------|---------------|-----------|-------|
| Administration | (131,400) | — | — | (131,400) | — |
| Shelter Services | (79,243) | — | — | (79,243) | (1.0) |

Administration

Program Overview

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

Program Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,437,200 | \$1,478,608 | \$1,475,192 | \$(3,416) | (0.2)% |
| Services & Supplies | \$3,159,008 | \$3,184,338 | \$3,045,673 | \$(138,665) | (4.4)% |
| Other Charges | \$1,375 | \$1,000 | \$1,000 | \$— | —% |
| Interfund Charges | \$1,565,251 | \$1,565,252 | \$1,565,931 | \$679 | 0.0% |
| Intrafund Charges | \$346,003 | \$505,214 | \$525,406 | \$20,192 | 4.0% |
| Cost of Goods Sold | \$(63,064) | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$6,445,773 | \$6,734,412 | \$6,613,202 | \$(121,210) | (1.8)% |
| Other Intrafund Reimbursements | \$(7,046,068) | \$(6,504,063) | \$(6,563,598) | \$(59,535) | 0.9% |
| Total Intrafund Reimbursements | \$(7,046,068) | \$(6,504,063) | \$(6,563,598) | \$(59,535) | 0.9% |
| Total Expenditures/Appropriations | \$(600,295) | \$230,349 | \$49,604 | \$(180,745) | (78.5)% |
| Charges for Services | \$212 | \$— | \$— | \$— | —% |
| Miscellaneous Revenues | \$56,644 | \$65,000 | \$70,000 | \$5,000 | 7.7% |
| Revenue | \$56,856 | \$65,000 | \$70,000 | \$5,000 | 7.7% |
| Total Revenue | \$56,856 | \$65,000 | \$70,000 | \$5,000 | 7.7% |
| Net Cost | \$(657,151) | \$165,349 | \$(20,396) | \$(185,745) | (112.3)% |
| Positions | 5.0 | 5.0 | 5.0 | — | —% |

Approved Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| ACS - Animal Control - Chameleon Support - Administration | | | | | |
| | (131,400) | — | — | (131,400) | — |
| <p>Reduce the Chameleon application development support. Chameleon is a software solutions program that is aimed at enhancing the daily operations of the animal shelter. The program provides a streamlined adoption process from animal intake to final placement including comprehensive tracking of each animal's journey, from rescue status to adoption, providing vital data to staff and adopters, tracking all payments, donations and expenses that are utilized for keeping transparent and organized financial management and budgeting. Disruption of the software can significantly impact daily operations and lead to monetary loss. Chameleon IT provides support of the software to ensure minimal disruption to daily operations and to enhance the complexity of shelter operations, enhance data management, welfare monitoring and resource allocation.</p> | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|-------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$61,971 | \$78,483 | \$98,607 | \$20,124 | 25.6% |
| Services & Supplies | \$339,144 | \$364,390 | \$364,390 | \$— | —% |
| Intrafund Charges | \$114,278 | \$105,762 | \$106,765 | \$1,003 | 0.9% |
| Gross Expenditures/Appropriations | \$515,393 | \$548,635 | \$569,762 | \$21,127 | 3.9% |
| Total Expenditures/Appropriations | \$515,393 | \$548,635 | \$569,762 | \$21,127 | 3.9% |
| Charges for Services | \$856 | \$3,000 | \$3,000 | \$— | —% |
| Miscellaneous Revenues | \$— | \$70,000 | \$70,000 | \$— | —% |
| Revenue | \$856 | \$73,000 | \$73,000 | \$— | —% |
| Total Revenue | \$856 | \$73,000 | \$73,000 | \$— | —% |
| Net Cost | \$514,537 | \$475,635 | \$496,762 | \$21,127 | 4.4% |
| Positions | 1.0 | 1.0 | 1.0 | — | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|---------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,601,954 | \$1,703,050 | \$1,744,414 | \$41,364 | 2.4% |
| Services & Supplies | \$461,854 | \$539,266 | \$541,361 | \$2,095 | 0.4% |
| Intrafund Charges | \$1,933,955 | \$1,786,806 | \$1,803,225 | \$16,419 | 0.9% |
| Cost of Goods Sold | \$22,173 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$4,019,936 | \$4,029,122 | \$4,089,000 | \$59,878 | 1.5% |
| Total Expenditures/Appropriations | \$4,019,936 | \$4,029,122 | \$4,089,000 | \$59,878 | 1.5% |
| Intergovernmental Revenues | \$99,627 | \$208,854 | \$98,670 | \$(110,184) | (52.8)% |
| Charges for Services | \$41,797 | \$350,000 | \$350,000 | \$— | —% |
| Miscellaneous Revenues | \$18,944 | \$— | \$— | \$— | —% |
| Revenue | \$160,368 | \$558,854 | \$448,670 | \$(110,184) | (19.7)% |
| Total Revenue | \$160,368 | \$558,854 | \$448,670 | \$(110,184) | (19.7)% |
| Net Cost | \$3,859,568 | \$3,470,268 | \$3,640,330 | \$170,062 | 4.9% |
| Positions | 17.0 | 17.0 | 17.0 | — | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$3,999,838 | \$4,139,703 | \$4,240,713 | \$101,010 | 2.4% |
| Services & Supplies | \$1,615,133 | \$1,566,471 | \$1,955,654 | \$389,183 | 24.8% |
| Equipment | \$20,276 | \$— | \$— | \$— | —% |
| Intrafund Charges | \$5,150,790 | \$4,622,672 | \$4,665,097 | \$42,425 | 0.9% |
| Cost of Goods Sold | \$40,890 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$10,826,928 | \$10,328,846 | \$10,861,464 | \$532,618 | 5.2% |
| Total Expenditures/Appropriations | \$10,826,928 | \$10,328,846 | \$10,861,464 | \$532,618 | 5.2% |
| Licenses, Permits & Franchises | \$190,989 | \$350,000 | \$350,000 | \$— | —% |
| Intergovernmental Revenues | \$380,804 | \$5,000 | \$629,059 | \$624,059 | 12,481.2% |
| Charges for Services | \$223,686 | \$225,000 | \$452,304 | \$227,304 | 101.0% |
| Miscellaneous Revenues | \$330,021 | \$184,280 | \$184,280 | \$— | —% |
| Revenue | \$1,125,500 | \$764,280 | \$1,615,643 | \$851,363 | 111.4% |
| Other Interfund Reimbursements | \$458,590 | \$458,590 | \$206,500 | \$(252,090) | (55.0)% |
| Total Interfund Reimbursements | \$458,590 | \$458,590 | \$206,500 | \$(252,090) | (55.0)% |
| Total Revenue | \$1,584,090 | \$1,222,870 | \$1,822,143 | \$599,273 | 49.0% |
| Net Cost | \$9,242,839 | \$9,105,976 | \$9,039,321 | \$(66,655) | (0.7)% |
| Positions | 44.0 | 44.0 | 43.0 | (1.0) | (2.3)% |

Approved Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| ACS - Delete 1.0 Animal Care Attendant for Rescue Team - Shelter Services | | | | | |
| | (79,243) | — | — | (79,243) | (1.0) |

Delete 1.0 FTE vacant Animal Care Attendant (ACA) position with the Animal Rescue Team. The reduction of 1.0 FTE Animal Care Attendant position will significantly impact on our ability to provide support to our rescue team and daily kennel operations. The ACA position focuses on providing a supportive atmosphere to our shelter animals, giving them the best opportunity for positive outcomes and in achieving our live release rate.

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Restricted - Community Spay & Neuter | \$458,590 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Gross Expenditures/Appropriations | \$458,590 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Total Expenditures/Appropriations | \$458,590 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Total Financing Uses | \$458,590 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Revenue | \$730,871 | \$191,000 | \$206,500 | \$15,500 | 8.1% |
| Total Revenue | \$730,871 | \$191,000 | \$206,500 | \$15,500 | 8.1% |
| Total Use of Fund Balance | \$267,590 | \$267,590 | \$539,871 | \$272,281 | 101.8% |
| Total Financing Sources | \$998,461 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Net Cost | \$(539,871) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Interfund Charges | \$458,590 | \$458,590 | \$206,500 | \$(252,090) | (55.0)% |
| Appropriation for Contingencies | \$— | \$— | \$539,871 | \$539,871 | —% |
| Gross Expenditures/Appropriations | \$458,590 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Total Expenditures/Appropriations | \$458,590 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Total Financing Uses | \$458,590 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Licenses, Permits & Franchises | \$20,703 | \$— | \$15,500 | \$15,500 | —% |
| Revenue from Use Of Money & Property | \$11,437 | \$1,000 | \$1,000 | \$— | —% |
| Charges for Services | \$— | \$190,000 | \$190,000 | \$— | —% |
| Miscellaneous Revenues | \$698,731 | \$— | \$— | \$— | —% |
| Revenue | \$730,871 | \$191,000 | \$206,500 | \$15,500 | 8.1% |
| Total Revenue | \$730,871 | \$191,000 | \$206,500 | \$15,500 | 8.1% |
| Fund Balance | \$267,590 | \$267,590 | \$539,871 | \$272,281 | 101.8% |
| Total Use of Fund Balance | \$267,590 | \$267,590 | \$539,871 | \$272,281 | 101.8% |
| Total Financing Sources | \$998,461 | \$458,590 | \$746,371 | \$287,781 | 62.8% |
| Net Cost | \$(539,871) | \$— | \$— | \$— | —% |

Community Development

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. This budget unit consists of the following programs:

- DCD-Administrative Services
- DCD-Code Enforcement
- DCD-Planning and Environmental Review
- DCD-Development Services

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| DCD-Code Enforcement | \$11,114,849 | \$11,943,485 | \$12,240,004 | \$296,519 | 2.5% |
| DCD-Planning and Environmental Review | \$14,431,998 | \$16,041,464 | \$17,438,905 | \$1,397,441 | 8.7% |
| Development Services | \$460,532 | \$934,017 | \$816,871 | \$(117,146) | (12.5)% |
| Office of the Director and Administration | \$2,363,591 | \$2,700,998 | \$2,761,108 | \$60,110 | 2.2% |
| Gross Expenditures/Appropriations | \$28,370,970 | \$31,619,964 | \$33,256,888 | \$1,636,924 | 5.2% |
| Total Intrafund Reimbursements | \$(1,203,261) | \$(1,358,782) | \$(1,388,402) | \$(29,620) | 2.2% |
| Total Expenditures/Appropriations | \$27,167,709 | \$30,261,182 | \$31,868,486 | \$1,607,304 | 5.3% |
| Revenue | \$15,629,389 | \$17,140,417 | \$19,372,571 | \$2,232,154 | 13.0% |
| Total Revenue | \$15,629,389 | \$17,140,417 | \$19,372,571 | \$2,232,154 | 13.0% |
| Net Cost | \$11,538,320 | \$13,120,765 | \$12,495,915 | \$(624,850) | (4.8)% |
| Positions | 138.8 | 138.8 | 139.8 | 1.0 | 0.7% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|----------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$18,881,128 | \$20,993,715 | \$21,392,425 | \$398,710 | 1.9% |
| Services & Supplies | \$7,079,065 | \$8,018,137 | \$9,198,040 | \$1,179,903 | 14.7% |
| Other Charges | \$(5,503) | \$110,000 | \$71,000 | \$(39,000) | (35.5)% |
| Equipment | \$— | \$8,500 | \$— | \$(8,500) | (100.0)% |
| Interfund Charges | \$483,480 | \$483,480 | \$483,480 | \$— | —% |
| Intrafund Charges | \$1,932,799 | \$2,006,132 | \$2,111,943 | \$105,811 | 5.3% |
| Gross Expenditures/Appropriations | \$28,370,970 | \$31,619,964 | \$33,256,888 | \$1,636,924 | 5.2% |
| Other Intrafund Reimbursements | \$(1,203,261) | \$(1,358,782) | \$(1,388,402) | \$(29,620) | 2.2% |
| Total Intrafund Reimbursements | \$(1,203,261) | \$(1,358,782) | \$(1,388,402) | \$(29,620) | 2.2% |
| Total Expenditures/Appropriations | \$27,167,709 | \$30,261,182 | \$31,868,486 | \$1,607,304 | 5.3% |
| Licenses, Permits & Franchises | \$1,697,954 | \$1,582,700 | \$1,587,700 | \$5,000 | 0.3% |
| Fines, Forfeitures & Penalties | \$269,792 | \$800,000 | \$800,000 | \$— | —% |
| Intergovernmental Revenues | \$559,197 | \$500,000 | \$2,291,870 | \$1,791,870 | 358.4% |
| Charges for Services | \$11,192,754 | \$12,485,972 | \$12,921,256 | \$435,284 | 3.5% |
| Miscellaneous Revenues | \$1,909,692 | \$1,771,745 | \$1,771,745 | \$— | —% |
| Revenue | \$15,629,389 | \$17,140,417 | \$19,372,571 | \$2,232,154 | 13.0% |
| Total Revenue | \$15,629,389 | \$17,140,417 | \$19,372,571 | \$2,232,154 | 13.0% |
| Net Cost | \$11,538,320 | \$13,120,765 | \$12,495,915 | \$(624,850) | (4.8)% |
| Positions | 138.8 | 138.8 | 139.8 | 1.0 | 0.7% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------------------------------------|-------------------------|-----------------------------|---------------|-----------|-------|
| DCD-Planning and Environmental Review | 346,369 | — | 9,077 | 337,292 | 2.0 |
| Development Services | (216,054) | — | — | (216,054) | (1.0) |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|--------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$6,933,646 | \$7,301,630 | \$7,477,848 | \$176,218 | 2.4% |
| Services & Supplies | \$2,934,632 | \$3,283,034 | \$3,429,460 | \$146,426 | 4.5% |
| Other Charges | \$(26,890) | \$10,000 | \$10,000 | \$— | —% |
| Interfund Charges | \$483,480 | \$483,480 | \$483,480 | \$— | —% |
| Intrafund Charges | \$789,980 | \$865,341 | \$839,216 | \$(26,125) | (3.0)% |
| Gross Expenditures/Appropriations | \$11,114,849 | \$11,943,485 | \$12,240,004 | \$296,519 | 2.5% |
| Total Expenditures/Appropriations | \$11,114,849 | \$11,943,485 | \$12,240,004 | \$296,519 | 2.5% |
| Licenses, Permits & Franchises | \$1,518,168 | \$1,467,700 | \$1,467,700 | \$— | —% |
| Fines, Forfeitures & Penalties | \$269,792 | \$800,000 | \$800,000 | \$— | —% |
| Charges for Services | \$1,442,497 | \$1,797,000 | \$1,797,000 | \$— | —% |
| Miscellaneous Revenues | \$1,234,768 | \$1,234,862 | \$1,234,862 | \$— | —% |
| Revenue | \$4,465,225 | \$5,299,562 | \$5,299,562 | \$— | —% |
| Total Revenue | \$4,465,225 | \$5,299,562 | \$5,299,562 | \$— | —% |
| Net Cost | \$6,649,624 | \$6,643,923 | \$6,940,442 | \$296,519 | 4.5% |
| Positions | 56.0 | 56.0 | 56.0 | — | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$9,411,685 | \$10,613,218 | \$10,925,251 | \$312,033 | 2.9% |
| Services & Supplies | \$3,967,322 | \$4,315,310 | \$5,362,051 | \$1,046,741 | 24.3% |
| Other Charges | \$21,387 | \$100,000 | \$61,000 | \$(39,000) | (39.0)% |
| Equipment | \$— | \$8,500 | \$— | \$(8,500) | (100.0)% |
| Intrafund Charges | \$1,017,772 | \$1,004,436 | \$1,090,603 | \$86,167 | 8.6% |
| Cost of Goods Sold | \$13,832 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$14,431,998 | \$16,041,464 | \$17,438,905 | \$1,397,441 | 8.7% |
| Other Intrafund Reimbursements | \$(617,070) | \$(685,951) | \$(713,389) | \$(27,438) | 4.0% |
| Total Intrafund Reimbursements | \$(617,070) | \$(685,951) | \$(713,389) | \$(27,438) | 4.0% |
| Total Expenditures/Appropriations | \$13,814,928 | \$15,355,513 | \$16,725,516 | \$1,370,003 | 8.9% |
| Licenses, Permits & Franchises | \$179,785 | \$115,000 | \$120,000 | \$5,000 | 4.3% |
| Intergovernmental Revenues | \$559,197 | \$500,000 | \$2,291,870 | \$1,791,870 | 358.4% |
| Charges for Services | \$7,946,969 | \$8,689,012 | \$9,027,387 | \$338,375 | 3.9% |
| Miscellaneous Revenues | \$673,427 | \$536,883 | \$536,883 | \$— | —% |
| Revenue | \$9,359,379 | \$9,840,895 | \$11,976,140 | \$2,135,245 | 21.7% |
| Total Revenue | \$9,359,379 | \$9,840,895 | \$11,976,140 | \$2,135,245 | 21.7% |
| Net Cost | \$4,455,549 | \$5,514,618 | \$4,749,376 | \$(765,242) | (13.9)% |
| Positions | 66.8 | 66.8 | 68.8 | 2.0 | 3.0% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Add 1.0 FTE for CAP Implementation- PER | | | | | |
| | 121,238 | — | — | 121,238 | 1.0 |
| Add 1.0 FTE Assistant Planner position for Climate Action Plan (CAP) Implementation. This position supports all CAP activities assigned to Planning & Environmental Review Division (PER) for 2025 and 2026. Fiscal Year 2025-26 is the first full year of the CAP implementation, with PER prioritizing key measures such as developing a Vehicle Miles Travelled (VMT) impact fee program, reducing VMT from new development, advancing infill development, expanding the urban forest, developing building performance standards, increasing Electric Vehicle charging infrastructure, and revising parking standards. These measures, selected for their committed timeframes and long-term greenhouse gas (GHG) emission reduction benefits, require an additional position and professional services for successful implementation. This position will be funded by General Fund and potential external grants via the California State Association of Counties (CSAC) contract, supporting the County's goal of carbon neutrality. | | | | | |
| DCD - Reallocate 1.0 FTE Administrative Services Officer I to 1.0 FTE Administrative Services Officer II - PER | | | | | |
| | 9,077 | — | 9,077 | — | — |
| Reallocate 1.0 FTE Administrative Services Officer I (ASO1) to 1.0 FTE Administrative Services Officer II (ASO2). The currently filled ASO1 position requires reclassification to ASO2 due to significant evolution beyond its original scope. The role manages an expanding portfolio of Master Plan projects with increasing financial complexity, requiring navigation of multiple funding sources, regulatory compliance, and sophisticated cost accounting across project types. The position has become a key leadership role within Planning & Environmental Review (PER), involving direct fiscal staff supervision, mentoring, and quality control of timekeeping in both COMPASS and Accela systems. The incumbent oversees procurement operations while supporting the new Accela financial billing system implementation. The position demands expertise across multiple platforms for project financial reconciliation, regulatory compliance, grant management, and contract administration. This role ensures accurate financial reporting, compliance maintenance, and fiscal control management for all PER budgets. This upgrade aligns PER's Administrative unit with other Administrative units where budget officer positions are ASO2s. The proposed reclassification will be funded through division and department overhead allocations and project revenue. | | | | | |
| DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER | | | | | |
| | 216,054 | — | — | 216,054 | 1.0 |
| Reallocate 1.0 FTE Principal Planner from Development Services Division to Planning and Environmental Review Division to act as the Infill Coordinator. On August 20, 2024, the Board of Supervisors adopted the Infill Program Update. The Infill Program Update includes the following components: a summary of current barriers to infill development, an implementation plan containing 13 actions to respond to identified barriers, a summary of financial resources for infill housing development, a summary of infrastructure funding options to support infill development, and an overview of best practices for infill development and incentives. The Infill Coordinator will serve as the gatekeeper of the program tasked with its implementation. | | | | | |

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, and acts as the single point of contact between the applicant and County staff while advocating for the projects.

Program Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|---------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$332,364 | \$727,966 | \$551,490 | \$(176,476) | (24.2)% |
| Services & Supplies | \$39,921 | \$111,526 | \$124,289 | \$12,763 | 11.4% |
| Intrafund Charges | \$102,079 | \$94,525 | \$141,092 | \$46,567 | 49.3% |
| Cost of Goods Sold | \$(13,832) | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$460,532 | \$934,017 | \$816,871 | \$(117,146) | (12.5)% |
| Total Expenditures/Appropriations | \$460,532 | \$934,017 | \$816,871 | \$(117,146) | (12.5)% |
| Charges for Services | \$12,740 | \$— | \$— | \$— | —% |
| Revenue | \$12,740 | \$— | \$— | \$— | —% |
| Total Revenue | \$12,740 | \$— | \$— | \$— | —% |
| Net Cost | \$447,792 | \$934,017 | \$816,871 | \$(117,146) | (12.5)% |
| Positions | 3.0 | 3.0 | 2.0 | (1.0) | (33.3)% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER | | | | | |
| | (216,054) | — | — | (216,054) | (1.0) |
| Reallocate 1.0 FTE Principal Planner from Development Services Division to Planning and Environmental Review Division to act as the Infill Coordinator. On August 20, 2024, the Board of Supervisors adopted the Infill Program Update. The Infill Program Update includes the following components: a summary of current barriers to infill development, an implementation plan containing 13 actions to respond to identified barriers, a summary of financial resources for infill housing development, a summary of infrastructure funding options to support infill development, and an overview of best practices for infill development and incentives. The Infill Coordinator will serve as the gatekeeper of the program tasked with its implementation. | | | | | |
| DCD - Reallocate 1.0 FTE Principal Planner to 1.0 FTE Development Manager - DS | | | | | |
| | — | — | — | — | — |
| Reallocate 1.0 FTE Principal Planner position to 1.0 FTE Development Manager position to align with evolving development services needs and the customer-focused project management approach. Modern development trends demand an integrated, customer-centric approach with a single point of contact throughout the development process and enhanced cross-departmental coordination. The Development Manager classification better reflects the customer-oriented service delivery model, providing streamlined communication between developers and County departments while facilitating faster resolution of complex development issues. This reclassification will strengthen the County's ability to attract and retain development projects, create a more business-friendly environment, and better position the County to compete for significant development opportunities. With no fiscal impact, as both positions share the same salary scale, this change represents a strategic opportunity to better serve the development community, streamline project processing, enhance cross-departmental coordination, support economic development goals, and improve overall service delivery. The Development Manager role will serve as the central point of contact, ensuring consistent communication and efficient project management throughout the development process. | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,203,434 | \$2,350,901 | \$2,437,836 | \$86,935 | 3.7% |
| Services & Supplies | \$137,189 | \$308,267 | \$282,240 | \$(26,027) | (8.4)% |
| Intrafund Charges | \$22,968 | \$41,830 | \$41,032 | \$(798) | (1.9)% |
| Gross Expenditures/Appropriations | \$2,363,591 | \$2,700,998 | \$2,761,108 | \$60,110 | 2.2% |
| Other Intrafund Reimbursements | \$(586,191) | \$(672,831) | \$(675,013) | \$(2,182) | 0.3% |
| Total Intrafund Reimbursements | \$(586,191) | \$(672,831) | \$(675,013) | \$(2,182) | 0.3% |
| Total Expenditures/Appropriations | \$1,777,400 | \$2,028,167 | \$2,086,095 | \$57,928 | 2.9% |
| Charges for Services | \$1,790,548 | \$1,999,960 | \$2,096,869 | \$96,909 | 4.8% |
| Miscellaneous Revenues | \$1,497 | \$— | \$— | \$— | —% |
| Revenue | \$1,792,045 | \$1,999,960 | \$2,096,869 | \$96,909 | 4.8% |
| Total Revenue | \$1,792,045 | \$1,999,960 | \$2,096,869 | \$96,909 | 4.8% |
| Net Cost | \$(14,645) | \$28,207 | \$(10,774) | \$(38,981) | (138.2)% |
| Positions | 13.0 | 13.0 | 13.0 | — | —% |

Development and Code Services

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).

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| DCS – Administrative Services | \$(28,199) | \$— | \$— | \$— | —% |
| DCS – Building Permits & Inspection | \$22,696,247 | \$25,292,567 | \$24,099,058 | \$(1,193,509) | (4.7)% |
| DCS – Construction Management and Inspection Division | \$34,149,292 | \$35,384,282 | \$37,647,655 | \$2,263,373 | 6.4% |
| DCS – County Engineering | \$15,895,340 | \$17,036,222 | \$20,467,905 | \$3,431,683 | 20.1% |
| Gross Expenditures/Appropriations | \$72,712,681 | \$77,713,071 | \$82,214,618 | \$4,501,547 | 5.8% |
| Total Intrafund Reimbursements | \$(2,478,609) | \$(2,778,012) | \$(2,762,230) | \$15,782 | (0.6)% |
| Total Expenditures/Appropriations | \$70,234,072 | \$74,935,059 | \$79,452,388 | \$4,517,329 | 6.0% |
| Provision for Reserves | \$623,165 | \$623,165 | \$628,221 | \$5,056 | 0.8% |
| Total Financing Uses | \$70,857,237 | \$75,558,224 | \$80,080,609 | \$4,522,385 | 6.0% |
| Revenue | \$68,267,383 | \$72,587,995 | \$74,535,920 | \$1,947,925 | 2.7% |
| Total Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$— | —% |
| Total Revenue | \$73,431,697 | \$72,752,309 | \$74,700,234 | \$1,947,925 | 2.7% |
| Total Use of Fund Balance | \$2,805,915 | \$2,805,915 | \$5,380,375 | \$2,574,460 | 91.8% |
| Total Financing Sources | \$76,237,612 | \$75,558,224 | \$80,080,609 | \$4,522,385 | 6.0% |
| Net Cost | \$(5,380,375) | \$— | \$— | \$— | —% |
| Positions | 271.0 | 271.0 | 277.0 | 6.0 | 2.2% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$42,871,154 | \$45,733,745 | \$47,243,178 | \$1,509,433 | 3.3% |
| Services & Supplies | \$27,313,916 | \$27,074,482 | \$29,845,890 | \$2,771,408 | 10.2% |
| Other Charges | \$(94,754) | \$1,771,681 | \$1,874,369 | \$102,688 | 5.8% |
| Equipment | \$143,755 | \$355,151 | \$488,951 | \$133,800 | 37.7% |
| Intrafund Charges | \$2,478,609 | \$2,778,012 | \$2,762,230 | \$(15,782) | (0.6)% |
| Gross Expenditures/Appropriations | \$72,712,681 | \$77,713,071 | \$82,214,618 | \$4,501,547 | 5.8% |
| Intrafund Reimbursements within Department | \$(2,478,609) | \$(2,778,012) | \$(2,762,230) | \$15,782 | (0.6)% |
| Total Intrafund Reimbursements | \$(2,478,609) | \$(2,778,012) | \$(2,762,230) | \$15,782 | (0.6)% |
| Total Expenditures/Appropriations | \$70,234,072 | \$74,935,059 | \$79,452,388 | \$4,517,329 | 6.0% |
| Provision for Reserves | \$623,165 | \$623,165 | \$628,221 | \$5,056 | 0.8% |
| Total Financing Uses | \$70,857,237 | \$75,558,224 | \$80,080,609 | \$4,522,385 | 6.0% |
| Licenses, Permits & Franchises | \$8,938 | \$86,000 | \$86,000 | \$— | —% |
| Fines, Forfeitures & Penalties | \$142,856 | \$52,640 | \$72,520 | \$19,880 | 37.8% |
| Revenue from Use Of Money & Property | \$(123,313) | \$— | \$(25,274) | \$(25,274) | —% |
| Charges for Services | \$67,820,682 | \$72,072,978 | \$74,026,297 | \$1,953,319 | 2.7% |
| Miscellaneous Revenues | \$418,219 | \$376,377 | \$376,377 | \$— | —% |
| Revenue | \$68,267,383 | \$72,587,995 | \$74,535,920 | \$1,947,925 | 2.7% |
| Other Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$— | —% |
| Total Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$— | —% |
| Total Revenue | \$73,431,697 | \$72,752,309 | \$74,700,234 | \$1,947,925 | 2.7% |
| Reserve Release | \$1,089,588 | \$1,089,588 | \$— | \$(1,089,588) | (100.0)% |
| Fund Balance | \$1,716,327 | \$1,716,327 | \$5,380,375 | \$3,664,048 | 213.5% |
| Total Use of Fund Balance | \$2,805,915 | \$2,805,915 | \$5,380,375 | \$2,574,460 | 91.8% |
| Total Financing Sources | \$76,237,612 | \$75,558,224 | \$80,080,609 | \$4,522,385 | 6.0% |
| Net Cost | \$(5,380,375) | \$— | \$— | \$— | —% |
| Positions | 271.0 | 271.0 | 277.0 | 6.0 | 2.2% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DCS - Building Permits & Inspection | — | — | — | — | — |
| DCS - Construction Management and Inspection Division | 700,000 | — | 700,000 | — | 6.0 |
| DCS - County Engineering | — | — | — | — | — |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$(28,199) | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$(28,199) | \$— | \$— | \$— | —% |
| Total Expenditures/Appropriations | \$(28,199) | \$— | \$— | \$— | —% |
| Total Financing Uses | \$(28,199) | \$— | \$— | \$— | —% |
| Total Financing Sources | \$— | \$— | \$— | \$— | —% |
| Net Cost | \$(28,199) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$15,354,871 | \$16,232,196 | \$16,201,360 | \$(30,836) | (0.2)% |
| Services & Supplies | \$6,604,245 | \$8,075,180 | \$6,745,815 | \$(1,329,365) | (16.5)% |
| Other Charges | \$120,002 | \$188,041 | \$240,752 | \$52,711 | 28.0% |
| Intrafund Charges | \$617,129 | \$797,150 | \$911,131 | \$113,981 | 14.3% |
| Gross Expenditures/Appropriations | \$22,696,247 | \$25,292,567 | \$24,099,058 | \$(1,193,509) | (4.7)% |
| Total Expenditures/Appropriations | \$22,696,247 | \$25,292,567 | \$24,099,058 | \$(1,193,509) | (4.7)% |
| Total Financing Uses | \$22,696,247 | \$25,292,567 | \$24,099,058 | \$(1,193,509) | (4.7)% |
| Revenue from Use Of Money & Property | \$4,758 | \$— | \$— | \$— | —% |
| Charges for Services | \$22,984,046 | \$24,597,051 | \$23,085,316 | \$(1,511,735) | (6.1)% |
| Miscellaneous Revenues | \$25,669 | \$41,200 | \$41,200 | \$— | —% |
| Revenue | \$23,014,473 | \$24,638,251 | \$23,126,516 | \$(1,511,735) | (6.1)% |
| Total Revenue | \$23,014,473 | \$24,638,251 | \$23,126,516 | \$(1,511,735) | (6.1)% |
| Fund Balance | \$654,316 | \$654,316 | \$972,542 | \$318,226 | 48.6% |
| Total Use of Fund Balance | \$654,316 | \$654,316 | \$972,542 | \$318,226 | 48.6% |
| Total Financing Sources | \$23,668,789 | \$25,292,567 | \$24,099,058 | \$(1,193,509) | (4.7)% |
| Net Cost | \$(972,542) | \$— | \$— | \$— | —% |
| Positions | 102.0 | 102.0 | 102.0 | — | —% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Reallocate 1.0 FTE Building Inspector 2 to 1.0 FTE Supervising Building Inspector - BPI | — | — | — | — | — |
| <p>Reallocate 1.0 FTE Building Inspector 2 position to a 1.0 FTE Supervising Building Inspector position to improve efficiency and quality control. This role will oversee two major projects, streamline processes, identify issues, and implement improvements to maintain high standards. Building, Permits & Inspection Division (BPI) is digitizing paper plans from the Goethe and Downtown offices, with 15 pallets of inaccessible plans needing to be scanned. The long-term goal is to store all BPI documents in Accela data software, improving accessibility for the Department. Correct categorization and indexing of these documents will benefit both staff and customers, enhancing the use of Accela's upgraded functionality. The conversion of this data into Accela data system is critical for maintaining customer service and transparency in the development process. Well-organized records are vital for this effort. Although BPI has increased Administrative staff capacity for scanning, quality control is lacking, risking improper storage and naming conventions. A Supervising Building Inspector, with expertise in construction documents, will ensure accurate and accessible records. This position will also address 25,442 expired permits dating back to 2010, further improving operations. The department is shifting budget appropriations from consultant services to fund this request.</p> | | | | | |
| DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI | — | — | — | — | — |
| <p>Reallocate 1.0 FTE Office Assistant II position to a 1.0 FTE Engineering Technician I position due to significant changes in job duties. The role has shifted beyond clerical tasks and now aligns with the technical and operational functions of an Engineering Technician. The duties performed exceed those in the Office Assistant classification, requiring independent decision-making, technical expertise, and project coordination. The role now involves technical interpretation and compliance to building code and oversight of development processes and project coordination—key tasks of an Engineering Technician. Given these changes, reclassification is necessary to ensure the position accurately reflects its complexity. This adjustment will align the role with its current responsibilities. The reallocation of the Office Assistant to an Engineering Technician will be funded by division revenue and shifting budget appropriations from consultant services.</p> | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$20,157,899 | \$21,172,721 | \$22,435,553 | \$1,262,832 | 6.0% |
| Services & Supplies | \$12,764,761 | \$10,951,313 | \$11,804,117 | \$852,804 | 7.8% |
| Other Charges | \$(230,496) | \$1,502,159 | \$1,545,804 | \$43,645 | 2.9% |
| Equipment | \$77,737 | \$288,951 | \$488,951 | \$200,000 | 69.2% |
| Intrafund Charges | \$1,379,391 | \$1,469,138 | \$1,373,230 | \$(95,908) | (6.5)% |
| Gross Expenditures/Appropriations | \$34,149,292 | \$35,384,282 | \$37,647,655 | \$2,263,373 | 6.4% |
| Intrafund Reimbursements within Department | \$(1,415,498) | \$(1,515,245) | \$(1,411,064) | \$104,181 | (6.9)% |
| Total Intrafund Reimbursements | \$(1,415,498) | \$(1,515,245) | \$(1,411,064) | \$104,181 | (6.9)% |
| Total Expenditures/Appropriations | \$32,733,794 | \$33,869,037 | \$36,236,591 | \$2,367,554 | 7.0% |
| Provision for Reserves | \$623,165 | \$623,165 | \$628,221 | \$5,056 | 0.8% |
| Total Financing Uses | \$33,356,959 | \$34,492,202 | \$36,864,812 | \$2,372,610 | 6.9% |
| Fines, Forfeitures & Penalties | \$— | \$14,840 | \$9,893 | \$(4,947) | (33.3)% |
| Charges for Services | \$33,579,516 | \$32,945,660 | \$35,081,000 | \$2,135,340 | 6.5% |
| Miscellaneous Revenues | \$19,662 | \$— | \$— | \$— | —% |
| Revenue | \$33,599,177 | \$32,960,500 | \$35,090,893 | \$2,130,393 | 6.5% |
| Total Revenue | \$33,599,177 | \$32,960,500 | \$35,090,893 | \$2,130,393 | 6.5% |
| Reserve Release | \$1,089,588 | \$1,089,588 | \$— | \$(1,089,588) | (100.0)% |
| Fund Balance | \$442,114 | \$442,114 | \$1,773,919 | \$1,331,805 | 301.2% |
| Total Use of Fund Balance | \$1,531,702 | \$1,531,702 | \$1,773,919 | \$242,217 | 15.8% |
| Total Financing Sources | \$35,130,879 | \$34,492,202 | \$36,864,812 | \$2,372,610 | 6.9% |
| Net Cost | \$(1,773,920) | \$— | \$— | \$— | —% |
| Positions | 123.0 | 123.0 | 129.0 | 6.0 | 4.9% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Add 1.0 FTE Assistant Engineer Civil I/II - CMID | — | — | — | — | 1.0 |
| Add 1.0 FTE Assistant Civil Engineer position to the Construction Management & Inspection Division's Transportation Section to support resident engineers and construction managers on larger projects while independently overseeing smaller projects. This position will effectively manage the workload assigned by the Department of Transportation (DOT) and will be funded by revenue from capital and maintenance projects. This in-house position will reduce consultant costs, ensure retention of institutional knowledge, experience, and relationships with DOT. In-house staffing is preferred by federal agencies like the Federal Highway Administration (FHWA), improving the County's eligibility for federal grant funding. This role will support the Resident Engineer for projects, including Meister Way Improvements, Metro Air Parkway Ramp Signals, and Fair Oaks Blvd Bike & Ped Mobility Project Phase 2. Duties include reviewing construction documents, providing recommendations, reviewing field notes and inspection staff logs, and ensuring invoice accuracy. The department is shifting budget appropriations from consultant services to fund this request. | | | | | |
| DCD - Add 1.0 FTE Associate Civil Engineer - CMID | — | — | — | — | 1.0 |
| Add 1.0 FTE Associate Civil Engineer position to the Construction Management & Inspection Division's Transportation Section to manage the growing construction workload assigned by the Department of Transportation (DOT). This role, serving as both resident engineer and construction manager, will oversee capital improvement and maintenance projects, ensuring successful delivery while reducing reliance on consultants. Bringing this work in-house will lower costs, retain institutional knowledge, and strengthen relationships with DOT. In-house staffing is preferred by federal agencies like the Federal Highway Administration (FHWA), improving the County's eligibility for federal grant funding. This position will also serve as Assistant Resident Engineer for key projects, including Meister Way Improvements, Metro Air Parkway Ramp Signals, and Fair Oaks Blvd Bike & Ped Mobility Project Phase 2. Job duties include contract administration, design review, change order approval, invoice payment, and Request for Interest lead (RFIs) for all assigned projects. The department is shifting budget appropriations from consultant services to fund this request. | | | | | |
| DCD - Add 1.0 FTE Building Inspector 2 Range B (Limited-Term) - CMID | — | — | — | — | 1.0 |
| Add 1.0 FTE Building Inspector 2 Range B (Limited-Term) position within Construction Management & Inspection Division's County-Owned Buildings & Facilities Section to provide inspections and ensure quality, code compliance, and material acceptance on County projects funded by revenue from Department of General Services capital projects. This position is primarily required to support the County's Safe Stay Project at Watt Avenue and other key projects, including Urgent Care & Residential Detox improvements at the Safe Stay site and multiple Sheriff Department projects. These include the Warren E. Thornton Youth Center project, the Acute Psychiatric Unit and Suicidal Inmate Temporary Housing Unit projects at the Main Jail (Mays Consent Decree Remedial Plan), and the Rio Cosumnes Correctional Center Control Room project. This position will also support the projected increase in the overall JOC Program workload. Providing in-house inspection services will reduce reliance on consultants, lowering costs for the County. The department is shifting budget appropriations from consultant services to fund this request. | | | | | |
| DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term) - CMID | — | — | — | — | 1.0 |
| Add 1.0 FTE Construction Management Supervisor (Limited Term) position within Construction Management & Inspection Division's (CMID) County-Owned Buildings & Facilities Section to manage the growing construction workload assigned by the Department of General Services. Serving as a resident engineer and construction manager, this role will oversee projects during the construction phase, ensuring successful delivery by enforcing plans, specifications, and construction standards. Duties include supervising Construction Management Specialists, contract administration, payment approval for invoices, change order review, material submittal approval, and serving as the primary point of contact for Request for Interest (RFIs). This position will be funded by capital project revenues and will support the County's Safe Stay Project at Watt Avenue, and other key initiatives like Urgent Care & Residential Detox improvements, multiple Sheriff Department projects, and the growing JOC Program. The department is shifting budget appropriations from consultant services to fund this request. | | | | | |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term)- CMID | — | — | — | — | 1.0 |
| Add a 1.0 FTE Construction Management Supervisor (Limited Term) position to the Construction Management & Inspection Division's (CMID) Airports Section to address the growing workload at Sacramento International Airport, including Operations & Maintenance, SMForward, and capital improvement projects. Key projects such as the Terminal A Expansion, Airfield Maintenance Facility, Taxiway Alpha Reconstruction, and Mather Air Control Tower Rehabilitation require dedicated oversight during construction. This position will ensure compliance with contract and regulatory requirements, preventing delays. By filling this role, CMID can reduce consultant expenses, improve project management efficiency, and retain institutional knowledge. The position's duties include supervising Construction Management Specialists, contract administration, payment approval for invoices, change order review, material submittal approval, and serving as the primary point of contact for Request for Interest (RFIs). The department is shifting budget appropriations from consultant services to fund this request. | | | | | |
| DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID | — | — | — | — | 1.0 |
| Add 1.0 FTE Supervising Building Inspector (Limited Term) position to Construction Management & Inspection Division's (CMID) Airports Section to support the growing team of building inspectors and ensure high-quality inspection services for the Sacramento County Department of Airports (SCDA). This role will provide technical oversight, training, supervise inspectors, interpret codes, coordinate with agencies, investigate complex building issues, and ensuring accuracy in inspections and record-keeping, and quality control while reducing the current reliance on external supervisors, which impacts other CMID workgroups. The Airports Section inspects tenant improvements, private developments, and capital projects, including key initiatives like the Terminal A Expansion, Airfield Maintenance Facility, and SMForward permit inspections. SCDA has requested additional inspection support, initially planned for a consultant, to meet increasing workload demands. The department is shifting budget appropriations from consultant services to fund this request. | | | | | |
| DCD - Allowance for Vehicle Rentals - CMID | 200,000 | — | 200,000 | — | — |
| One-time funding of \$200,000 to lease nine vehicles in Fiscal Year 2025-26 to support existing and proposed positions in Construction Management & Inspection Division. This request will provide funding to obtain rental vehicles from the County's third-party vehicle vendor. Funding will be offset by project revenue. | | | | | |
| DCD - Funding for Furniture and Equipment at Goethe Road Office - CMID | 500,000 | — | 500,000 | — | — |
| One-time funding of \$500,000 for furniture and equipment. Community Development has identified an opportunity to enhance efficiency, security, and collaboration by consolidating the Construction Management and Inspection Division (CMID), the Surveys Section of County Engineering (CE), and the Building Permits and Inspection Division (BPI) into a single, centralized location. Currently spread across multiple leased and County-owned facilities, these divisions would benefit from a streamlined office configuration at 9800 Goethe Road—just a quarter mile from the existing Goethe Road site. This 78,052-square-foot space will support improved operations for staff, programs, and the public. The final cost for interior office furniture and cubicles is \$2.0 million. CMID has already budgeted \$500,000 and requires an additional \$500,000 funded by reserve release in the Base budget reflected as revenue in growth due to budget system limitations. | | | | | |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Reallocate 1.0 FTE Senior Engineering Technician to 1.0 FTE Construction Management Specialist - CMID | — | — | — | — | — |
| <p>Reallocate 1.0 FTE Senior Engineering Technician position to 1.0 FTE Construction Management Specialist position to support Construction Management & Inspection Division's Labor Compliance Section and improve recruitment efforts. The Division has struggled for nearly two years to fill vacancies, with decades of difficulty identifying qualified candidates. The duties of this position are better suited to the proposed classification, which will broaden the candidate pool and ensure effective labor compliance administration. A prior class study was dropped in 2024 in favor of a broader review that may take years to complete. The increasing volume and complexity of labor compliance work demand higher qualifications that the current classification has failed to attract. Reallocating this position will allow CMID to secure personnel with the necessary expertise, ensuring compliance with labor laws and supporting County departments and agencies. The department is shifting budget appropriations from consultant services to fund this request.</p> | | | | | |
| DCD - Reallocate 1.0 FTE Supervising Engineering Technician to 1.0 FTE Construction Management Supervisor - CMID | — | — | — | — | — |
| <p>Reallocate 1.0 FTE Supervising Engineering Technician position to 1.0 FTE Construction Management Supervisor position to properly classify the position within Construction Management & Inspection Division's (CMID) Labor Compliance Section. The duties assigned to this position have expanded over many years and are appropriate from an operations standpoint to maintain, however since it results in out-of-class work this reallocation is necessary. This reallocation will allow CMID to maintain its service levels to Departments, while meeting state and federal obligations and remaining eligible for grant funding, while also maintaining the Legacy Status of our Labor Compliance Program. The department is shifting budget appropriations from consultant services to fund this request.</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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$7,358,385 | \$8,328,828 | \$8,606,265 | \$277,437 | 3.3% |
| Services & Supplies | \$7,973,109 | \$8,047,989 | \$11,295,958 | \$3,247,969 | 40.4% |
| Other Charges | \$15,740 | \$81,481 | \$87,813 | \$6,332 | 7.8% |
| Equipment | \$66,017 | \$66,200 | \$— | \$(66,200) | (100.0)% |
| Intrafund Charges | \$482,089 | \$511,724 | \$477,869 | \$(33,855) | (6.6)% |
| Gross Expenditures/Appropriations | \$15,895,340 | \$17,036,222 | \$20,467,905 | \$3,431,683 | 20.1% |
| Intrafund Reimbursements within Department | \$(1,063,111) | \$(1,262,767) | \$(1,351,166) | \$(88,399) | 7.0% |
| Total Intrafund Reimbursements | \$(1,063,111) | \$(1,262,767) | \$(1,351,166) | \$(88,399) | 7.0% |
| Total Expenditures/Appropriations | \$14,832,229 | \$15,773,455 | \$19,116,739 | \$3,343,284 | 21.2% |
| Total Financing Uses | \$14,832,229 | \$15,773,455 | \$19,116,739 | \$3,343,284 | 21.2% |
| Licenses, Permits & Franchises | \$8,938 | \$86,000 | \$86,000 | \$— | —% |
| Fines, Forfeitures & Penalties | \$142,856 | \$37,800 | \$62,627 | \$24,827 | 65.7% |
| Revenue from Use Of Money & Property | \$(128,071) | \$— | \$(25,274) | \$(25,274) | —% |
| Charges for Services | \$11,257,121 | \$14,530,267 | \$15,859,981 | \$1,329,714 | 9.2% |
| Miscellaneous Revenues | \$372,888 | \$335,177 | \$335,177 | \$— | —% |
| Revenue | \$11,653,733 | \$14,989,244 | \$16,318,511 | \$1,329,267 | 8.9% |
| Other Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$— | —% |
| Total Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$— | —% |
| Total Revenue | \$16,818,047 | \$15,153,558 | \$16,482,825 | \$1,329,267 | 8.8% |
| Fund Balance | \$619,897 | \$619,897 | \$2,633,914 | \$2,014,017 | 324.9% |
| Total Use of Fund Balance | \$619,897 | \$619,897 | \$2,633,914 | \$2,014,017 | 324.9% |
| Total Financing Sources | \$17,437,944 | \$15,773,455 | \$19,116,739 | \$3,343,284 | 21.2% |
| Net Cost | \$(2,605,715) | \$— | \$— | \$— | —% |
| Positions | 46.0 | 46.0 | 46.0 | — | —% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID | — | — | — | — | — |
| Add 1.0 FTE Supervising Building Inspector (Limited Term) position to Construction Management & Inspection Division's (CMID) Airports Section to support the growing team of building inspectors and ensure high-quality inspection services for the Sacramento County Department of Airports (SCDA). This role will provide technical oversight, training, supervise inspectors, interpret codes, coordinate with agencies, investigate complex building issues, and ensuring accuracy in inspections and record-keeping, and quality control while reducing the current reliance on external supervisors, which impacts other CMID workgroups. The Airports Section inspects tenant improvements, private developments, and capital projects, including key initiatives like the Terminal A Expansion, Airfield Maintenance Facility, and SMForward permit inspections. SCDA has requested additional inspection support, initially planned for a consultant, to meet increasing workload demands. The department is shifting budget appropriations from consultant services to fund this request. | | | | | |
| DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI | — | — | — | — | — |
| Reallocate 1.0 FTE Office Assistant II position to a 1.0 FTE Engineering Technician I position due to significant changes in job duties. The role has shifted beyond clerical tasks and now aligns with the technical and operational functions of an Engineering Technician. The duties performed exceed those in the Office Assistant classification, requiring independent decision-making, technical expertise, and project coordination. The role now involves technical interpretation and compliance to building code and oversight of development processes and project coordination—key tasks of an Engineering Technician. Given these changes, reclassification is necessary to ensure the position accurately reflects its complexity. This adjustment will align the role with its current responsibilities. The reallocation of the Office Assistant to an Engineering Technician will be funded by division revenue and shifting budget appropriations from consultant services. | | | | | |
| DCD - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Assistant Land Surveyor - SRVY | — | — | — | — | — |
| Reallocate 1.0 FTE Senior Office Assistant position to 1.0 FTE Assistant Land Surveyor position as current staffing levels do not allow the Surveys team to meet current timelines for Capital Improvement Plan (CIP) fieldwork and mandated monument preservation. This position will increase monument preservation and verification services by 30% to comply with State Law BP 8771BNC. It will accelerate the Department of Transportation's capital improvement projects with a 3-month turnaround for design topography, boundary mapping, and easements, while ensuring quality assurance on design plans. The Assistant Land Surveyor will also support construction staking and quality assessment during Airports facility development over the next 8 years. This addition enhances capacity, ensures quality control, streamlines workflows, and improves customer service. Budget appropriations will shift from consultant services to fund this request. | | | | | |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Building Inspection | \$22,980,195 | \$24,364,396 | \$25,410,700 | \$1,046,304 | 4.3% |
| Gross Expenditures/Appropriations | \$22,980,195 | \$24,364,396 | \$25,410,700 | \$1,046,304 | 4.3% |
| Total Expenditures/Appropriations | \$22,980,195 | \$24,364,396 | \$25,410,700 | \$1,046,304 | 4.3% |
| Provision for Reserves | \$1,565,666 | \$1,565,666 | \$— | \$(1,565,666) | (100.0)% |
| Total Financing Uses | \$24,545,861 | \$25,930,062 | \$25,410,700 | \$(519,362) | (2.0)% |
| Revenue | \$22,558,852 | \$23,058,553 | \$24,526,200 | \$1,467,647 | 6.4% |
| Total Revenue | \$22,558,852 | \$23,058,553 | \$24,526,200 | \$1,467,647 | 6.4% |
| Total Use of Fund Balance | \$2,871,509 | \$2,871,509 | \$884,500 | \$(1,987,009) | (69.2)% |
| Total Financing Sources | \$25,430,361 | \$25,930,062 | \$25,410,700 | \$(519,362) | (2.0)% |
| Net Cost | \$(884,500) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$22,992,606 | \$23,931,396 | \$24,985,700 | \$1,054,304 | 4.4% |
| Other Charges | \$(12,411) | \$433,000 | \$425,000 | \$(8,000) | (1.8)% |
| Gross Expenditures/Appropriations | \$22,980,195 | \$24,364,396 | \$25,410,700 | \$1,046,304 | 4.3% |
| Total Expenditures/Appropriations | \$22,980,195 | \$24,364,396 | \$25,410,700 | \$1,046,304 | 4.3% |
| Provision for Reserves | \$1,565,666 | \$1,565,666 | \$— | \$(1,565,666) | (100.0)% |
| Total Financing Uses | \$24,545,861 | \$25,930,062 | \$25,410,700 | \$(519,362) | (2.0)% |
| Licenses, Permits & Franchises | \$21,927,121 | \$22,471,552 | \$23,649,199 | \$1,177,647 | 5.2% |
| Fines, Forfeitures & Penalties | \$95 | \$— | \$— | \$— | —% |
| Revenue from Use Of Money & Property | \$419,296 | \$30,000 | \$330,000 | \$300,000 | 1,000.0% |
| Intergovernmental Revenues | \$51,410 | \$50,000 | \$50,000 | \$— | —% |
| Charges for Services | \$149,986 | \$498,501 | \$488,501 | \$(10,000) | (2.0)% |
| Miscellaneous Revenues | \$10,944 | \$8,500 | \$8,500 | \$— | —% |
| Revenue | \$22,558,852 | \$23,058,553 | \$24,526,200 | \$1,467,647 | 6.4% |
| Total Revenue | \$22,558,852 | \$23,058,553 | \$24,526,200 | \$1,467,647 | 6.4% |
| Fund Balance | \$2,871,509 | \$2,871,509 | \$884,500 | \$(1,987,009) | (69.2)% |
| Total Use of Fund Balance | \$2,871,509 | \$2,871,509 | \$884,500 | \$(1,987,009) | (69.2)% |
| Total Financing Sources | \$25,430,361 | \$25,930,062 | \$25,410,700 | \$(519,362) | (2.0)% |
| Net Cost | \$(884,500) | \$— | \$— | \$— | —% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Building Inspection | 500,000 | — | 500,000 | — | — |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DCD - Funding for Furniture and Equipment for Goethe Road Office - BPI | | | | | |
| | 500,000 | — | 500,000 | — | — |
| <p>Add one-time funding of \$500,000 for furniture and equipment. Community Development has identified an opportunity to enhance efficiency, security, and collaboration by consolidating the Construction Management and Inspection Division (CMID), the Surveys Section of County Engineering (CE), and the Building Permits and Inspection Division (BPI) into a single, centralized location. Currently spread across multiple leased and County-owned facilities, these divisions would benefit from a streamlined office configuration at 9800 Goethe Road—just a quarter mile from the existing Goethe Road site. This 78,052-square-foot space will support improved operations for staff, programs, and the public. The final cost for interior office furniture and cubicles is \$2.0 million. BPI has already budgeted \$500,000 and requires an additional \$500,000. Funding for this request would have otherwise increased reserves. Due to budget system limitations, this growth is reflected as funded by revenue.</p> | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Affordability Fee | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Gross Expenditures/Appropriations | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Total Expenditures/Appropriations | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Total Financing Uses | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Revenue | \$5,225,341 | \$5,562,000 | \$5,911,699 | \$349,699 | 6.3% |
| Total Revenue | \$5,225,341 | \$5,562,000 | \$5,911,699 | \$349,699 | 6.3% |
| Total Use of Fund Balance | \$2,418,210 | \$2,418,210 | \$1,456,921 | \$(961,289) | (39.8)% |
| Total Financing Sources | \$7,643,551 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Net Cost | \$(1,456,921) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Gross Expenditures/Appropriations | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Total Expenditures/Appropriations | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Total Financing Uses | \$6,186,630 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Licenses, Permits & Franchises | \$5,141,049 | \$5,562,000 | \$5,911,699 | \$349,699 | 6.3% |
| Revenue from Use Of Money & Property | \$84,292 | \$— | \$— | \$— | —% |
| Revenue | \$5,225,341 | \$5,562,000 | \$5,911,699 | \$349,699 | 6.3% |
| Total Revenue | \$5,225,341 | \$5,562,000 | \$5,911,699 | \$349,699 | 6.3% |
| Fund Balance | \$2,418,210 | \$2,418,210 | \$1,456,921 | \$(961,289) | (39.8)% |
| Total Use of Fund Balance | \$2,418,210 | \$2,418,210 | \$1,456,921 | \$(961,289) | (39.8)% |
| Total Financing Sources | \$7,643,551 | \$7,980,210 | \$7,368,620 | \$(611,590) | (7.7)% |
| Net Cost | \$(1,456,921) | \$— | \$— | \$— | —% |

Connector Joint Powers Authority

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Capital Southeast Connector JPA | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Gross Expenditures/Appropriations | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Total Expenditures/Appropriations | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Total Financing Uses | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Revenue | \$741,670 | \$807,135 | \$807,391 | \$256 | 0.0% |
| Total Revenue | \$741,670 | \$807,135 | \$807,391 | \$256 | 0.0% |
| Total Financing Sources | \$741,670 | \$807,135 | \$807,391 | \$256 | 0.0% |
| Net Cost | \$— | \$(150,000) | \$— | \$150,000 | (100.0)% |
| Positions | 3.0 | 3.0 | 3.0 | — | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Gross Expenditures/Appropriations | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Total Expenditures/Appropriations | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Total Financing Uses | \$741,670 | \$657,135 | \$807,391 | \$150,256 | 22.9% |
| Taxes | \$741,670 | \$807,135 | \$807,391 | \$256 | 0.0% |
| Revenue | \$741,670 | \$807,135 | \$807,391 | \$256 | 0.0% |
| Total Revenue | \$741,670 | \$807,135 | \$807,391 | \$256 | 0.0% |
| Total Financing Sources | \$741,670 | \$807,135 | \$807,391 | \$256 | 0.0% |
| Net Cost | \$— | \$(150,000) | \$— | \$150,000 | (100.0)% |
| Positions | 3.0 | 3.0 | 3.0 | — | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Cooperative Extension | \$583,842 | \$598,899 | \$626,379 | \$27,480 | 4.6% |
| Gross Expenditures/Appropriations | \$583,842 | \$598,899 | \$626,379 | \$27,480 | 4.6% |
| Total Expenditures/Appropriations | \$583,842 | \$598,899 | \$626,379 | \$27,480 | 4.6% |
| Net Cost | \$583,842 | \$598,899 | \$626,379 | \$27,480 | 4.6% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$238,725 | \$253,782 | \$260,246 | \$6,464 | 2.5% |
| Other Charges | \$345,000 | \$345,000 | \$366,000 | \$21,000 | 6.1% |
| Intrafund Charges | \$117 | \$117 | \$133 | \$16 | 13.7% |
| Gross Expenditures/Appropriations | \$583,842 | \$598,899 | \$626,379 | \$27,480 | 4.6% |
| Total Expenditures/Appropriations | \$583,842 | \$598,899 | \$626,379 | \$27,480 | 4.6% |
| Net Cost | \$583,842 | \$598,899 | \$626,379 | \$27,480 | 4.6% |

Carmichael Recreation And Park District

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
- Capital Project Fund Series 2025B
- Debt Service Fund Series 2025B

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Capital Project Fund Series 2025B | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Capital Project Series 2023 A-1&2 | \$1,614,607 | \$9,442,166 | \$7,774,122 | \$(1,668,044) | (17.7)% |
| Carmichael Recreation and Park District | \$5,946,621 | \$7,324,337 | \$6,578,886 | \$(745,451) | (10.2)% |
| Debt Service Fund Series 2025B | \$— | \$— | \$611,222 | \$611,222 | —% |
| Debt Service Series 2023 A-1 | \$268,000 | \$345,492 | \$202,533 | \$(142,959) | (41.4)% |
| Debt Service Series 2023 A-2 | \$925,563 | \$1,823,524 | \$1,115,417 | \$(708,107) | (38.8)% |
| Gross Expenditures/Appropriations | \$8,754,791 | \$18,935,519 | \$28,482,180 | \$9,546,661 | 50.4% |
| Total Expenditures/Appropriations | \$8,754,791 | \$18,935,519 | \$28,482,180 | \$9,546,661 | 50.4% |
| Provision for Reserves | \$55,000 | \$55,000 | \$55,000 | \$— | —% |
| Total Financing Uses | \$8,809,791 | \$18,990,519 | \$28,537,180 | \$9,546,661 | 50.3% |
| Revenue | \$6,140,341 | \$7,984,937 | \$7,523,616 | \$(461,321) | (5.8)% |
| Total Revenue | \$6,140,341 | \$7,984,937 | \$7,523,616 | \$(461,321) | (5.8)% |
| Total Use of Fund Balance | \$11,005,582 | \$11,005,582 | \$21,013,564 | \$10,007,982 | 90.9% |
| Total Financing Sources | \$17,145,923 | \$18,990,519 | \$28,537,180 | \$9,546,661 | 50.3% |
| Net Cost | \$(8,336,132) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$3,291,132 | \$3,510,770 | \$3,255,747 | \$(255,023) | (7.3)% |
| Services & Supplies | \$2,261,882 | \$2,374,206 | \$2,372,654 | \$(1,552) | (0.1)% |
| Other Charges | \$1,193,563 | \$925,563 | \$1,609,318 | \$683,755 | 73.9% |
| Improvements | \$1,907,976 | \$10,276,527 | \$20,314,607 | \$10,038,080 | 97.7% |
| Equipment | \$100,238 | \$105,000 | \$110,000 | \$5,000 | 4.8% |
| Appropriation for Contingencies | \$— | \$1,743,453 | \$819,854 | \$(923,599) | (53.0)% |
| Gross Expenditures/Appropriations | \$8,754,791 | \$18,935,519 | \$28,482,180 | \$9,546,661 | 50.4% |
| Total Expenditures/Appropriations | \$8,754,791 | \$18,935,519 | \$28,482,180 | \$9,546,661 | 50.4% |
| Provision for Reserves | \$55,000 | \$55,000 | \$55,000 | \$— | —% |
| Total Financing Uses | \$8,809,791 | \$18,990,519 | \$28,537,180 | \$9,546,661 | 50.3% |
| Taxes | \$3,165,716 | \$3,789,380 | \$4,044,880 | \$255,500 | 6.7% |
| Revenue from Use Of Money & Property | \$1,500,218 | \$2,110,522 | \$2,100,956 | \$(9,566) | (0.5)% |
| Intergovernmental Revenues | \$583,662 | \$1,072,871 | \$502,280 | \$(570,591) | (53.2)% |
| Charges for Services | \$710,891 | \$689,500 | \$715,000 | \$25,500 | 3.7% |
| Miscellaneous Revenues | \$179,854 | \$322,664 | \$160,500 | \$(162,164) | (50.3)% |
| Revenue | \$6,140,341 | \$7,984,937 | \$7,523,616 | \$(461,321) | (5.8)% |
| Total Revenue | \$6,140,341 | \$7,984,937 | \$7,523,616 | \$(461,321) | (5.8)% |
| Fund Balance | \$11,005,582 | \$11,005,582 | \$21,013,564 | \$10,007,982 | 90.9% |
| Total Use of Fund Balance | \$11,005,582 | \$11,005,582 | \$21,013,564 | \$10,007,982 | 90.9% |
| Total Financing Sources | \$17,145,923 | \$18,990,519 | \$28,537,180 | \$9,546,661 | 50.3% |
| Net Cost | \$(8,336,132) | \$— | \$— | \$— | —% |

Capital Project Fund Series 2025B

Program Overview

Capital Project Fund Series 2025B represents the Series 2025B of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2025 are bond proceeds and related interest earnings. The 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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Improvements | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Gross Expenditures/Appropriations | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Total Expenditures/Appropriations | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Total Financing Uses | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Fund Balance | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Total Use of Fund Balance | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Total Financing Sources | \$— | \$— | \$12,200,000 | \$12,200,000 | —% |
| Net Cost | \$— | \$— | \$— | \$— | —% |

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. The 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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Improvements | \$1,614,607 | \$9,442,166 | \$7,664,122 | \$(1,778,044) | (18.8)% |
| Equipment | \$— | \$— | \$110,000 | \$110,000 | —% |
| Gross Expenditures/Appropriations | \$1,614,607 | \$9,442,166 | \$7,774,122 | \$(1,668,044) | (17.7)% |
| Total Expenditures/Appropriations | \$1,614,607 | \$9,442,166 | \$7,774,122 | \$(1,668,044) | (17.7)% |
| Total Financing Uses | \$1,614,607 | \$9,442,166 | \$7,774,122 | \$(1,668,044) | (17.7)% |
| Revenue from Use Of Money & Property | \$(33,057) | \$410,236 | \$389,856 | \$(20,380) | (5.0)% |
| Revenue | \$(33,057) | \$410,236 | \$389,856 | \$(20,380) | (5.0)% |
| Total Revenue | \$(33,057) | \$410,236 | \$389,856 | \$(20,380) | (5.0)% |
| Fund Balance | \$9,031,930 | \$9,031,930 | \$7,384,266 | \$(1,647,664) | (18.2)% |
| Total Use of Fund Balance | \$9,031,930 | \$9,031,930 | \$7,384,266 | \$(1,647,664) | (18.2)% |
| Total Financing Sources | \$8,998,873 | \$9,442,166 | \$7,774,122 | \$(1,668,044) | (17.7)% |
| Net Cost | \$(7,384,266) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$3,291,132 | \$3,510,770 | \$3,255,747 | \$(255,023) | (7.3)% |
| Services & Supplies | \$2,261,882 | \$2,374,206 | \$2,372,654 | \$(1,552) | (0.1)% |
| Improvements | \$293,369 | \$834,361 | \$450,485 | \$(383,876) | (46.0)% |
| Equipment | \$100,238 | \$105,000 | \$— | \$(105,000) | (100.0)% |
| Appropriation for Contingencies | \$— | \$500,000 | \$500,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$5,946,621 | \$7,324,337 | \$6,578,886 | \$(745,451) | (10.2)% |
| Total Expenditures/Appropriations | \$5,946,621 | \$7,324,337 | \$6,578,886 | \$(745,451) | (10.2)% |
| Provision for Reserves | \$55,000 | \$55,000 | \$55,000 | \$— | —% |
| Total Financing Uses | \$6,001,621 | \$7,379,337 | \$6,633,886 | \$(745,451) | (10.1)% |
| Taxes | \$2,770,492 | \$2,777,354 | \$2,841,845 | \$64,491 | 2.3% |
| Revenue from Use Of Money & Property | \$1,640,335 | \$1,679,486 | \$1,696,100 | \$16,614 | 1.0% |
| Intergovernmental Revenues | \$580,680 | \$1,064,254 | \$493,730 | \$(570,524) | (53.6)% |
| Charges for Services | \$710,891 | \$689,500 | \$715,000 | \$25,500 | 3.7% |
| Miscellaneous Revenues | \$179,854 | \$322,664 | \$160,500 | \$(162,164) | (50.3)% |
| Revenue | \$5,882,252 | \$6,533,258 | \$5,907,175 | \$(626,083) | (9.6)% |
| Total Revenue | \$5,882,252 | \$6,533,258 | \$5,907,175 | \$(626,083) | (9.6)% |
| Fund Balance | \$846,079 | \$846,079 | \$726,711 | \$(119,368) | (14.1)% |
| Total Use of Fund Balance | \$846,079 | \$846,079 | \$726,711 | \$(119,368) | (14.1)% |
| Total Financing Sources | \$6,728,331 | \$7,379,337 | \$6,633,886 | \$(745,451) | (10.1)% |
| Net Cost | \$(726,711) | \$— | \$— | \$— | —% |

Debt Service Fund Series 2025B

Program Overview

Debt Service Fund Series 2025B represents 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. The expenditures are restricted to principal and interest payments.

Program Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$— | \$— | \$481,222 | \$481,222 | —% |
| Appropriation for Contingencies | \$— | \$— | \$130,000 | \$130,000 | —% |
| Gross Expenditures/Appropriations | \$— | \$— | \$611,222 | \$611,222 | —% |
| Total Expenditures/Appropriations | \$— | \$— | \$611,222 | \$611,222 | —% |
| Total Financing Uses | \$— | \$— | \$611,222 | \$611,222 | —% |
| Taxes | \$— | \$— | \$133,791 | \$133,791 | —% |
| Revenue | \$— | \$— | \$133,791 | \$133,791 | —% |
| Total Revenue | \$— | \$— | \$133,791 | \$133,791 | —% |
| Fund Balance | \$— | \$— | \$477,431 | \$477,431 | —% |
| Total Use of Fund Balance | \$— | \$— | \$477,431 | \$477,431 | —% |
| Total Financing Sources | \$— | \$— | \$611,222 | \$611,222 | —% |
| Net Cost | \$— | \$— | \$— | \$— | —% |

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. The expenditures are restricted to principal and interest payments.

Program Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$268,000 | \$— | \$202,533 | \$202,533 | —% |
| Appropriation for Contingencies | \$— | \$345,492 | \$— | \$(345,492) | (100.0)% |
| Gross Expenditures/Appropriations | \$268,000 | \$345,492 | \$202,533 | \$(142,959) | (41.4)% |
| Total Expenditures/Appropriations | \$268,000 | \$345,492 | \$202,533 | \$(142,959) | (41.4)% |
| Total Financing Uses | \$268,000 | \$345,492 | \$202,533 | \$(142,959) | (41.4)% |
| Taxes | \$54,918 | \$63,630 | \$256,360 | \$192,730 | 302.9% |
| Revenue from Use Of Money & Property | \$(115,257) | \$7,800 | \$— | \$(7,800) | (100.0)% |
| Intergovernmental Revenues | \$428 | \$527 | \$550 | \$23 | 4.4% |
| Revenue | \$(59,911) | \$71,957 | \$256,910 | \$184,953 | 257.0% |
| Total Revenue | \$(59,911) | \$71,957 | \$256,910 | \$184,953 | 257.0% |
| Fund Balance | \$273,535 | \$273,535 | \$(54,377) | \$(327,912) | (119.9)% |
| Total Use of Fund Balance | \$273,535 | \$273,535 | \$(54,377) | \$(327,912) | (119.9)% |
| Total Financing Sources | \$213,624 | \$345,492 | \$202,533 | \$(142,959) | (41.4)% |
| Net Cost | \$54,376 | \$— | \$— | \$— | —% |

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. The expenditures are restricted to principal and interest payments.

Program Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$925,563 | \$925,563 | \$925,563 | \$— | —% |
| Appropriation for Contingencies | \$— | \$897,961 | \$189,854 | \$(708,107) | (78.9)% |
| Gross Expenditures/Appropriations | \$925,563 | \$1,823,524 | \$1,115,417 | \$(708,107) | (38.8)% |
| Total Expenditures/Appropriations | \$925,563 | \$1,823,524 | \$1,115,417 | \$(708,107) | (38.8)% |
| Total Financing Uses | \$925,563 | \$1,823,524 | \$1,115,417 | \$(708,107) | (38.8)% |
| Taxes | \$340,306 | \$948,396 | \$812,884 | \$(135,512) | (14.3)% |
| Revenue from Use Of Money & Property | \$8,197 | \$13,000 | \$15,000 | \$2,000 | 15.4% |
| Intergovernmental Revenues | \$2,554 | \$8,090 | \$8,000 | \$(90) | (1.1)% |
| Revenue | \$351,057 | \$969,486 | \$835,884 | \$(133,602) | (13.8)% |
| Total Revenue | \$351,057 | \$969,486 | \$835,884 | \$(133,602) | (13.8)% |
| Fund Balance | \$854,038 | \$854,038 | \$279,533 | \$(574,505) | (67.3)% |
| Total Use of Fund Balance | \$854,038 | \$854,038 | \$279,533 | \$(574,505) | (67.3)% |
| Total Financing Sources | \$1,205,095 | \$1,823,524 | \$1,115,417 | \$(708,107) | (38.8)% |
| Net Cost | \$(279,532) | \$— | \$— | \$— | —% |

Mission Oaks Recreation And Park District

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Mission Oaks Recreation and Park District | \$5,110,378 | \$7,737,364 | \$8,007,547 | \$270,183 | 3.5% |
| Gross Expenditures/Appropriations | \$5,110,378 | \$7,737,364 | \$8,007,547 | \$270,183 | 3.5% |
| Total Expenditures/Appropriations | \$5,110,378 | \$7,737,364 | \$8,007,547 | \$270,183 | 3.5% |
| Provision for Reserves | \$34,875 | \$34,875 | \$216,481 | \$181,606 | 520.7% |
| Total Financing Uses | \$5,145,253 | \$7,772,239 | \$8,224,028 | \$451,789 | 5.8% |
| Revenue | \$5,423,665 | \$6,154,133 | \$6,327,510 | \$173,377 | 2.8% |
| Total Revenue | \$5,423,665 | \$6,154,133 | \$6,327,510 | \$173,377 | 2.8% |
| Total Use of Fund Balance | \$1,618,106 | \$1,618,106 | \$1,896,518 | \$278,412 | 17.2% |
| Total Financing Sources | \$7,041,771 | \$7,772,239 | \$8,224,028 | \$451,789 | 5.8% |
| Net Cost | \$(1,896,518) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$3,088,336 | \$3,469,787 | \$3,506,075 | \$36,288 | 1.0% |
| Services & Supplies | \$1,737,379 | \$2,093,368 | \$2,151,389 | \$58,021 | 2.8% |
| Other Charges | \$1,701 | \$2,455 | \$2,455 | \$— | —% |
| Improvements | \$282,962 | \$2,021,754 | \$2,197,628 | \$175,874 | 8.7% |
| Appropriation for Contingencies | \$— | \$150,000 | \$150,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$5,110,378 | \$7,737,364 | \$8,007,547 | \$270,183 | 3.5% |
| Total Expenditures/Appropriations | \$5,110,378 | \$7,737,364 | \$8,007,547 | \$270,183 | 3.5% |
| Provision for Reserves | \$34,875 | \$34,875 | \$216,481 | \$181,606 | 520.7% |
| Total Financing Uses | \$5,145,253 | \$7,772,239 | \$8,224,028 | \$451,789 | 5.8% |
| Taxes | \$3,878,558 | \$3,807,679 | \$3,971,022 | \$163,343 | 4.3% |
| Fines, Forfeitures & Penalties | \$— | \$1,205 | \$— | \$(1,205) | (100.0)% |
| Revenue from Use Of Money & Property | \$382,836 | \$157,420 | \$263,978 | \$106,558 | 67.7% |
| Intergovernmental Revenues | \$63,349 | \$59,329 | \$55,310 | \$(4,019) | (6.8)% |
| Charges for Services | \$1,067,071 | \$2,002,000 | \$2,009,500 | \$7,500 | 0.4% |
| Miscellaneous Revenues | \$31,852 | \$126,500 | \$27,700 | \$(98,800) | (78.1)% |
| Revenue | \$5,423,665 | \$6,154,133 | \$6,327,510 | \$173,377 | 2.8% |
| Total Revenue | \$5,423,665 | \$6,154,133 | \$6,327,510 | \$173,377 | 2.8% |
| Fund Balance | \$1,618,106 | \$1,618,106 | \$1,896,518 | \$278,412 | 17.2% |
| Total Use of Fund Balance | \$1,618,106 | \$1,618,106 | \$1,896,518 | \$278,412 | 17.2% |
| Total Financing Sources | \$7,041,771 | \$7,772,239 | \$8,224,028 | \$451,789 | 5.8% |
| Net Cost | \$(1,896,518) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Mission Oaks Maintenance Assessment District | \$832,742 | \$1,523,774 | \$1,798,080 | \$274,306 | 18.0% |
| Gross Expenditures/Appropriations | \$832,742 | \$1,523,774 | \$1,798,080 | \$274,306 | 18.0% |
| Total Expenditures/Appropriations | \$832,742 | \$1,523,774 | \$1,798,080 | \$274,306 | 18.0% |
| Provision for Reserves | \$43,509 | \$43,509 | \$57,628 | \$14,119 | 32.5% |
| Total Financing Uses | \$876,251 | \$1,567,283 | \$1,855,708 | \$288,425 | 18.4% |
| Revenue | \$1,127,021 | \$1,083,334 | \$1,120,989 | \$37,655 | 3.5% |
| Total Revenue | \$1,127,021 | \$1,083,334 | \$1,120,989 | \$37,655 | 3.5% |
| Total Use of Fund Balance | \$483,949 | \$483,949 | \$734,719 | \$250,770 | 51.8% |
| Total Financing Sources | \$1,610,970 | \$1,567,283 | \$1,855,708 | \$288,425 | 18.4% |
| Net Cost | \$(734,719) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$502,475 | \$549,376 | \$570,080 | \$20,704 | 3.8% |
| Improvements | \$330,266 | \$974,398 | \$1,093,000 | \$118,602 | 12.2% |
| Equipment | \$— | \$— | \$135,000 | \$135,000 | —% |
| Gross Expenditures/Appropriations | \$832,742 | \$1,523,774 | \$1,798,080 | \$274,306 | 18.0% |
| Total Expenditures/Appropriations | \$832,742 | \$1,523,774 | \$1,798,080 | \$274,306 | 18.0% |
| Provision for Reserves | \$43,509 | \$43,509 | \$57,628 | \$14,119 | 32.5% |
| Total Financing Uses | \$876,251 | \$1,567,283 | \$1,855,708 | \$288,425 | 18.4% |
| Revenue from Use Of Money & Property | \$32,336 | \$12,500 | \$24,500 | \$12,000 | 96.0% |
| Miscellaneous Revenues | \$1,091,635 | \$1,070,834 | \$1,096,489 | \$25,655 | 2.4% |
| Other Financing Sources | \$3,050 | \$— | \$— | \$— | —% |
| Revenue | \$1,127,021 | \$1,083,334 | \$1,120,989 | \$37,655 | 3.5% |
| Total Revenue | \$1,127,021 | \$1,083,334 | \$1,120,989 | \$37,655 | 3.5% |
| Fund Balance | \$483,949 | \$483,949 | \$734,719 | \$250,770 | 51.8% |
| Total Use of Fund Balance | \$483,949 | \$483,949 | \$734,719 | \$250,770 | 51.8% |
| Total Financing Sources | \$1,610,970 | \$1,567,283 | \$1,855,708 | \$288,425 | 18.4% |
| Net Cost | \$(734,719) | \$— | \$— | \$— | —% |

Sunrise Recreation And Park District

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Sunrise Recreation and Park District | \$12,086,738 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Gross Expenditures/Appropriations | \$12,086,738 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Total Expenditures/Appropriations | \$12,086,738 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Total Financing Uses | \$12,086,738 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Revenue | \$12,768,206 | \$12,919,294 | \$14,525,147 | \$1,605,853 | 12.4% |
| Total Revenue | \$12,768,206 | \$12,919,294 | \$14,525,147 | \$1,605,853 | 12.4% |
| Total Use of Fund Balance | \$2,728,616 | \$2,728,616 | \$3,410,084 | \$681,468 | 25.0% |
| Total Financing Sources | \$15,496,822 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Net Cost | \$(3,410,084) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$8,376,561 | \$8,989,471 | \$10,386,351 | \$1,396,880 | 15.5% |
| Services & Supplies | \$3,181,921 | \$3,477,199 | \$4,065,010 | \$587,811 | 16.9% |
| Other Charges | \$53,662 | \$70,596 | \$63,020 | \$(7,576) | (10.7)% |
| Improvements | \$357,224 | \$2,405,644 | \$2,750,850 | \$345,206 | 14.3% |
| Equipment | \$117,369 | \$155,000 | \$120,000 | \$(35,000) | (22.6)% |
| Appropriation for Contingencies | \$— | \$550,000 | \$550,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$12,086,738 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Total Expenditures/Appropriations | \$12,086,738 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Total Financing Uses | \$12,086,738 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Taxes | \$6,816,598 | \$6,851,129 | \$7,056,663 | \$205,534 | 3.0% |
| Fines, Forfeitures & Penalties | \$325 | \$— | \$— | \$— | —% |
| Revenue from Use Of Money & Property | \$955,276 | \$812,499 | \$1,060,779 | \$248,280 | 30.6% |
| Intergovernmental Revenues | \$2,130,996 | \$1,356,352 | \$2,226,650 | \$870,298 | 64.2% |
| Charges for Services | \$2,634,257 | \$2,305,002 | \$2,452,618 | \$147,616 | 6.4% |
| Miscellaneous Revenues | \$230,754 | \$1,591,812 | \$1,725,937 | \$134,125 | 8.4% |
| Other Financing Sources | \$— | \$2,500 | \$2,500 | \$— | —% |
| Revenue | \$12,768,206 | \$12,919,294 | \$14,525,147 | \$1,605,853 | 12.4% |
| Total Revenue | \$12,768,206 | \$12,919,294 | \$14,525,147 | \$1,605,853 | 12.4% |
| Fund Balance | \$2,728,616 | \$2,728,616 | \$3,410,084 | \$681,468 | 25.0% |
| Total Use of Fund Balance | \$2,728,616 | \$2,728,616 | \$3,410,084 | \$681,468 | 25.0% |
| Total Financing Sources | \$15,496,822 | \$15,647,910 | \$17,935,231 | \$2,287,321 | 14.6% |
| Net Cost | \$(3,410,084) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Antelope Assessment | \$775,377 | \$890,471 | \$1,086,553 | \$196,082 | 22.0% |
| Gross Expenditures/Appropriations | \$775,377 | \$890,471 | \$1,086,553 | \$196,082 | 22.0% |
| Total Expenditures/Appropriations | \$775,377 | \$890,471 | \$1,086,553 | \$196,082 | 22.0% |
| Provision for Reserves | \$43,101 | \$43,101 | \$— | \$(43,101) | (100.0)% |
| Total Financing Uses | \$818,478 | \$933,572 | \$1,086,553 | \$152,981 | 16.4% |
| Revenue | \$846,116 | \$831,170 | \$856,145 | \$24,975 | 3.0% |
| Total Revenue | \$846,116 | \$831,170 | \$856,145 | \$24,975 | 3.0% |
| Total Use of Fund Balance | \$102,402 | \$102,402 | \$230,408 | \$128,006 | 125.0% |
| Total Financing Sources | \$948,518 | \$933,572 | \$1,086,553 | \$152,981 | 16.4% |
| Net Cost | \$(130,040) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$38,359 | \$38,359 | \$38,359 | \$— | —% |
| Services & Supplies | \$321,992 | \$360,062 | \$440,000 | \$79,938 | 22.2% |
| Other Charges | \$415,026 | \$415,027 | \$415,026 | \$(1) | (0.0)% |
| Improvements | \$— | \$— | \$193,168 | \$193,168 | —% |
| Appropriation for Contingencies | \$— | \$77,023 | \$— | \$(77,023) | (100.0)% |
| Gross Expenditures/Appropriations | \$775,377 | \$890,471 | \$1,086,553 | \$196,082 | 22.0% |
| Total Expenditures/Appropriations | \$775,377 | \$890,471 | \$1,086,553 | \$196,082 | 22.0% |
| Provision for Reserves | \$43,101 | \$43,101 | \$— | \$(43,101) | (100.0)% |
| Total Financing Uses | \$818,478 | \$933,572 | \$1,086,553 | \$152,981 | 16.4% |
| Revenue from Use Of Money & Property | \$31,696 | \$15,000 | \$15,000 | \$— | —% |
| Charges for Services | \$814,420 | \$816,170 | \$841,145 | \$24,975 | 3.1% |
| Revenue | \$846,116 | \$831,170 | \$856,145 | \$24,975 | 3.0% |
| Total Revenue | \$846,116 | \$831,170 | \$856,145 | \$24,975 | 3.0% |
| Reserve Release | \$— | \$— | \$100,368 | \$100,368 | —% |
| Fund Balance | \$102,402 | \$102,402 | \$130,040 | \$27,638 | 27.0% |
| Total Use of Fund Balance | \$102,402 | \$102,402 | \$230,408 | \$128,006 | 125.0% |
| Total Financing Sources | \$948,518 | \$933,572 | \$1,086,553 | \$152,981 | 16.4% |
| Net Cost | \$(130,040) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Citrus Heights Assessment Districts | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Gross Expenditures/Appropriations | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Expenditures/Appropriations | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Financing Uses | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Revenue | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Revenue | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Financing Sources | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Net Cost | \$— | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$70,698 | \$106,000 | \$120,000 | \$14,000 | 13.2% |
| Services & Supplies | \$19,030 | \$10,000 | \$24,302 | \$14,302 | 143.0% |
| Gross Expenditures/Appropriations | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Expenditures/Appropriations | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Financing Uses | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Charges for Services | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Revenue | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Revenue | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Total Financing Sources | \$89,728 | \$116,000 | \$144,302 | \$28,302 | 24.4% |
| Net Cost | \$— | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Foothill Park | \$— | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Gross Expenditures/Appropriations | \$— | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Total Expenditures/Appropriations | \$— | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Total Financing Uses | \$— | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Revenue | \$28,528 | \$619,236 | \$800,360 | \$181,124 | 29.2% |
| Total Revenue | \$28,528 | \$619,236 | \$800,360 | \$181,124 | 29.2% |
| Total Use of Fund Balance | \$671,112 | \$671,112 | \$699,640 | \$28,528 | 4.3% |
| Total Financing Sources | \$699,640 | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Net Cost | \$(699,640) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$— | \$100,000 | \$100,000 | \$— | —% |
| Improvements | \$— | \$1,190,348 | \$1,400,000 | \$209,652 | 17.6% |
| Gross Expenditures/Appropriations | \$— | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Total Expenditures/Appropriations | \$— | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Total Financing Uses | \$— | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Revenue from Use Of Money & Property | \$28,528 | \$— | \$— | \$— | —% |
| Intergovernmental Revenues | \$— | \$62,989 | \$62,989 | \$— | —% |
| Charges for Services | \$— | \$556,247 | \$737,371 | \$181,124 | 32.6% |
| Revenue | \$28,528 | \$619,236 | \$800,360 | \$181,124 | 29.2% |
| Total Revenue | \$28,528 | \$619,236 | \$800,360 | \$181,124 | 29.2% |
| Fund Balance | \$671,112 | \$671,112 | \$699,640 | \$28,528 | 4.3% |
| Total Use of Fund Balance | \$671,112 | \$671,112 | \$699,640 | \$28,528 | 4.3% |
| Total Financing Sources | \$699,640 | \$1,290,348 | \$1,500,000 | \$209,652 | 16.2% |
| Net Cost | \$(699,640) | \$— | \$— | \$— | —% |

Economic Development

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Administration | \$3,639,897 | \$4,843,058 | \$4,915,055 | \$71,997 | 1.5% |
| Business Environmental Resource Center (BERC) | \$727,754 | \$852,539 | \$801,642 | \$(50,897) | (6.0)% |
| General Economic Development | \$4,889,115 | \$10,835,555 | \$7,817,292 | \$(3,018,263) | (27.9)% |
| Mather | \$867,224 | \$6,793,926 | \$7,882,888 | \$1,088,962 | 16.0% |
| McClellan | \$35,574,265 | \$60,891,764 | \$34,365,537 | \$(26,526,227) | (43.6)% |
| Gross Expenditures/Appropriations | \$45,698,256 | \$84,216,842 | \$55,782,414 | \$(28,434,428) | (33.8)% |
| Total Intrafund Reimbursements | \$(6,275,930) | \$(7,191,886) | \$(7,615,772) | \$(423,886) | 5.9% |
| Total Expenditures/Appropriations | \$39,422,327 | \$77,024,956 | \$48,166,642 | \$(28,858,314) | (37.5)% |
| Provision for Reserves | \$21,887,808 | \$21,887,808 | \$455,863 | \$(21,431,945) | (97.9)% |
| Total Financing Uses | \$61,310,135 | \$98,912,764 | \$48,622,505 | \$(50,290,259) | (50.8)% |
| Revenue | \$24,318,454 | \$31,084,325 | \$15,016,746 | \$(16,067,579) | (51.7)% |
| Total Interfund Reimbursements | \$15,161,238 | \$28,243,646 | \$15,851,410 | \$(12,392,236) | (43.9)% |
| Total Revenue | \$39,479,691 | \$59,327,971 | \$30,868,156 | \$(28,459,815) | (48.0)% |
| Total Use of Fund Balance | \$39,584,793 | \$39,584,793 | \$17,754,349 | \$(21,830,444) | (55.1)% |
| Total Financing Sources | \$79,064,484 | \$98,912,764 | \$48,622,505 | \$(50,290,259) | (50.8)% |
| Net Cost | \$(17,754,349) | \$— | \$— | \$— | —% |
| Positions | 16.0 | 16.0 | 16.0 | — | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,736,199 | \$3,478,987 | \$3,538,192 | \$59,205 | 1.7% |
| Services & Supplies | \$21,323,599 | \$40,425,353 | \$25,956,152 | \$(14,469,201) | (35.8)% |
| Other Charges | \$536,374 | \$5,241,970 | \$3,446,481 | \$(1,795,489) | (34.3)% |
| Interfund Charges | \$14,826,156 | \$27,878,646 | \$15,225,817 | \$(12,652,829) | (45.4)% |
| Intrafund Charges | \$6,275,930 | \$7,191,886 | \$7,615,772 | \$423,886 | 5.9% |
| Gross Expenditures/Appropriations | \$45,698,256 | \$84,216,842 | \$55,782,414 | \$(28,434,428) | (33.8)% |
| Other Intrafund Reimbursements | \$(6,257,351) | \$(7,161,886) | \$(7,577,676) | \$(415,790) | 5.8% |
| Intrafund Reimbursements within Department | \$(18,578) | \$(30,000) | \$(38,096) | \$(8,096) | 27.0% |
| Total Intrafund Reimbursements | \$(6,275,930) | \$(7,191,886) | \$(7,615,772) | \$(423,886) | 5.9% |
| Total Expenditures/Appropriations | \$39,422,327 | \$77,024,956 | \$48,166,642 | \$(28,858,314) | (37.5)% |
| Provision for Reserves | \$21,887,808 | \$21,887,808 | \$455,863 | \$(21,431,945) | (97.9)% |
| Total Financing Uses | \$61,310,135 | \$98,912,764 | \$48,622,505 | \$(50,290,259) | (50.8)% |
| Licenses, Permits & Franchises | \$266,533 | \$146,609 | \$266,016 | \$119,407 | 81.4% |
| Revenue from Use Of Money & Property | \$1,803,146 | \$1,540,701 | \$1,607,801 | \$67,100 | 4.4% |
| Intergovernmental Revenues | \$16,640,711 | \$24,261,234 | \$8,701,219 | \$(15,560,015) | (64.1)% |
| Charges for Services | \$2,659,591 | \$3,173,236 | \$2,479,165 | \$(694,071) | (21.9)% |
| Miscellaneous Revenues | \$2,920,632 | \$1,941,545 | \$1,941,545 | \$— | —% |
| Other Financing Sources | \$27,840 | \$21,000 | \$21,000 | \$— | —% |
| Revenue | \$24,318,454 | \$31,084,325 | \$15,016,746 | \$(16,067,579) | (51.7)% |
| Other Interfund Reimbursements | \$15,161,238 | \$28,243,646 | \$15,851,410 | \$(12,392,236) | (43.9)% |
| Total Interfund Reimbursements | \$15,161,238 | \$28,243,646 | \$15,851,410 | \$(12,392,236) | (43.9)% |
| Total Revenue | \$39,479,691 | \$59,327,971 | \$30,868,156 | \$(28,459,815) | (48.0)% |
| Fund Balance | \$39,584,793 | \$39,584,793 | \$17,754,349 | \$(21,830,444) | (55.1)% |
| Total Use of Fund Balance | \$39,584,793 | \$39,584,793 | \$17,754,349 | \$(21,830,444) | (55.1)% |
| Total Financing Sources | \$79,064,484 | \$98,912,764 | \$48,622,505 | \$(50,290,259) | (50.8)% |
| Net Cost | \$(17,754,349) | \$— | \$— | \$— | —% |
| Positions | 16.0 | 16.0 | 16.0 | — | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,736,021 | \$3,478,987 | \$3,538,192 | \$59,205 | 1.7% |
| Services & Supplies | \$416,659 | \$456,854 | \$485,586 | \$28,732 | 6.3% |
| Other Charges | \$49,528 | \$49,528 | \$42,330 | \$(7,198) | (14.5)% |
| Intrafund Charges | \$437,689 | \$857,689 | \$848,947 | \$(8,742) | (1.0)% |
| Gross Expenditures/Appropriations | \$3,639,897 | \$4,843,058 | \$4,915,055 | \$71,997 | 1.5% |
| Other Intrafund Reimbursements | \$(3,326,314) | \$(3,367,488) | \$(3,551,152) | \$(183,664) | 5.5% |
| Total Intrafund Reimbursements | \$(3,326,314) | \$(3,367,488) | \$(3,551,152) | \$(183,664) | 5.5% |
| Total Expenditures/Appropriations | \$313,583 | \$1,475,570 | \$1,363,903 | \$(111,667) | (7.6)% |
| Provision for Reserves | \$250,000 | \$250,000 | \$250,000 | \$— | —% |
| Total Financing Uses | \$563,583 | \$1,725,570 | \$1,613,903 | \$(111,667) | (6.5)% |
| Revenue from Use Of Money & Property | \$428,945 | \$435,000 | \$455,000 | \$20,000 | 4.6% |
| Charges for Services | \$2,971 | \$15,000 | \$15,000 | \$— | —% |
| Revenue | \$431,916 | \$450,000 | \$470,000 | \$20,000 | 4.4% |
| Total Revenue | \$431,916 | \$450,000 | \$470,000 | \$20,000 | 4.4% |
| Fund Balance | \$1,275,570 | \$1,275,570 | \$1,143,903 | \$(131,667) | (10.3)% |
| Total Use of Fund Balance | \$1,275,570 | \$1,275,570 | \$1,143,903 | \$(131,667) | (10.3)% |
| Total Financing Sources | \$1,707,486 | \$1,725,570 | \$1,613,903 | \$(111,667) | (6.5)% |
| Net Cost | \$(1,143,903) | \$— | \$— | \$— | —% |
| Positions | 16.0 | 16.0 | 16.0 | — | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$177 | \$— | \$— | \$— | —% |
| Services & Supplies | \$31,378 | \$66,045 | \$66,479 | \$434 | 0.7% |
| Intrafund Charges | \$696,199 | \$786,494 | \$735,163 | \$(51,331) | (6.5)% |
| Gross Expenditures/Appropriations | \$727,754 | \$852,539 | \$801,642 | \$(50,897) | (6.0)% |
| Other Intrafund Reimbursements | \$(13,910) | \$(17,000) | \$(12,000) | \$5,000 | (29.4)% |
| Total Intrafund Reimbursements | \$(13,910) | \$(17,000) | \$(12,000) | \$5,000 | (29.4)% |
| Total Expenditures/Appropriations | \$713,844 | \$835,539 | \$789,642 | \$(45,897) | (5.5)% |
| Total Financing Uses | \$713,844 | \$835,539 | \$789,642 | \$(45,897) | (5.5)% |
| Licenses, Permits & Franchises | \$83,465 | \$68,040 | \$68,040 | \$— | —% |
| Revenue from Use Of Money & Property | \$13,180 | \$5,000 | \$5,000 | \$— | —% |
| Intergovernmental Revenues | \$5,170 | \$70,000 | \$30,000 | \$(40,000) | (57.1)% |
| Miscellaneous Revenues | \$606,133 | \$621,545 | \$621,545 | \$— | —% |
| Revenue | \$707,948 | \$764,585 | \$724,585 | \$(40,000) | (5.2)% |
| Total Revenue | \$707,948 | \$764,585 | \$724,585 | \$(40,000) | (5.2)% |
| Fund Balance | \$70,954 | \$70,954 | \$65,057 | \$(5,897) | (8.3)% |
| Total Use of Fund Balance | \$70,954 | \$70,954 | \$65,057 | \$(5,897) | (8.3)% |
| Total Financing Sources | \$778,902 | \$835,539 | \$789,642 | \$(45,897) | (5.5)% |
| Net Cost | \$(65,058) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,224,830 | \$3,583,604 | \$2,220,562 | \$(1,363,042) | (38.0)% |
| Other Charges | \$466,500 | \$5,172,226 | \$3,402,241 | \$(1,769,985) | (34.2)% |
| Interfund Charges | \$125,000 | \$125,000 | \$— | \$(125,000) | (100.0)% |
| Intrafund Charges | \$2,072,785 | \$1,954,725 | \$2,194,489 | \$239,764 | 12.3% |
| Gross Expenditures/Appropriations | \$4,889,115 | \$10,835,555 | \$7,817,292 | \$(3,018,263) | (27.9)% |
| Other Intrafund Reimbursements | \$(1,817,479) | \$(1,781,740) | \$(1,927,015) | \$(145,275) | 8.2% |
| Total Intrafund Reimbursements | \$(1,817,479) | \$(1,781,740) | \$(1,927,015) | \$(145,275) | 8.2% |
| Total Expenditures/Appropriations | \$3,071,637 | \$9,053,815 | \$5,890,277 | \$(3,163,538) | (34.9)% |
| Total Financing Uses | \$3,071,637 | \$9,053,815 | \$5,890,277 | \$(3,163,538) | (34.9)% |
| Intergovernmental Revenues | \$2,568,884 | \$7,918,234 | \$4,633,935 | \$(3,284,299) | (41.5)% |
| Other Financing Sources | \$27,840 | \$21,000 | \$21,000 | \$— | —% |
| Revenue | \$2,596,724 | \$7,939,234 | \$4,654,935 | \$(3,284,299) | (41.4)% |
| Other Interfund Reimbursements | \$460,082 | \$490,000 | \$625,593 | \$135,593 | 27.7% |
| Total Interfund Reimbursements | \$460,082 | \$490,000 | \$625,593 | \$135,593 | 27.7% |
| Total Revenue | \$3,056,805 | \$8,429,234 | \$5,280,528 | \$(3,148,706) | (37.4)% |
| Fund Balance | \$624,581 | \$624,581 | \$609,749 | \$(14,832) | (2.4)% |
| Total Use of Fund Balance | \$624,581 | \$624,581 | \$609,749 | \$(14,832) | (2.4)% |
| Total Financing Sources | \$3,681,386 | \$9,053,815 | \$5,890,277 | \$(3,163,538) | (34.9)% |
| Net Cost | \$(609,750) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--------------------------------------|-------------------------|--------------------------------|--------------------------------|--|---------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$498,658 | \$4,008,157 | \$4,901,567 | \$893,410 | 22.3% |
| Other Charges | \$17,473 | \$17,324 | \$1,800 | \$(15,524) | (89.6)% |
| Interfund Charges | \$835 | \$2,399,176 | \$2,636,021 | \$236,845 | 9.9% |
| Intrafund Charges | \$350,259 | \$369,269 | \$343,500 | \$(25,769) | (7.0)% |
| Gross Expenditures/Appropriations | \$867,224 | \$6,793,926 | \$7,882,888 | \$1,088,962 | 16.0% |
| Other Intrafund Reimbursements | \$(597,278) | \$(985,439) | \$(1,031,974) | \$(46,535) | 4.7% |
| Total Intrafund Reimbursements | \$(597,278) | \$(985,439) | \$(1,031,974) | \$(46,535) | 4.7% |
| Total Expenditures/Appropriations | \$269,946 | \$5,808,487 | \$6,850,914 | \$1,042,427 | 17.9% |
| Provision for Reserves | \$14,437,808 | \$14,437,808 | \$205,863 | \$(14,231,945) | (98.6)% |
| Total Financing Uses | \$14,707,754 | \$20,246,295 | \$7,056,777 | \$(13,189,518) | (65.1)% |
| Licenses, Permits & Franchises | \$183,069 | \$78,569 | \$197,976 | \$119,407 | 152.0% |
| Revenue from Use Of Money & Property | \$919,145 | \$706,500 | \$763,000 | \$56,500 | 8.0% |
| Charges for Services | \$1,826 | \$2,100 | \$2,100 | \$— | —% |
| Miscellaneous Revenues | \$610 | \$— | \$— | \$— | —% |
| Revenue | \$1,104,649 | \$787,169 | \$963,076 | \$175,907 | 22.3% |
| Other Interfund Reimbursements | \$835 | \$2,399,176 | \$2,636,021 | \$236,845 | 9.9% |
| Total Interfund Reimbursements | \$835 | \$2,399,176 | \$2,636,021 | \$236,845 | 9.9% |
| Total Revenue | \$1,105,484 | \$3,186,345 | \$3,599,097 | \$412,752 | 13.0% |
| Fund Balance | \$17,059,950 | \$17,059,950 | \$3,457,680 | \$(13,602,270) | (79.7)% |
| Total Use of Fund Balance | \$17,059,950 | \$17,059,950 | \$3,457,680 | \$(13,602,270) | (79.7)% |
| Total Financing Sources | \$18,165,434 | \$20,246,295 | \$7,056,777 | \$(13,189,518) | (65.1)% |
| Net Cost | \$(3,457,680) | \$— | \$— | \$— | —% |

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, 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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$18,152,074 | \$32,310,693 | \$18,281,958 | \$(14,028,735) | (43.4)% |
| Other Charges | \$2,873 | \$2,892 | \$110 | \$(2,782) | (96.2)% |
| Interfund Charges | \$14,700,321 | \$25,354,470 | \$12,589,796 | \$(12,764,674) | (50.3)% |
| Intrafund Charges | \$2,718,998 | \$3,223,709 | \$3,493,673 | \$269,964 | 8.4% |
| Gross Expenditures/Appropriations | \$35,574,265 | \$60,891,764 | \$34,365,537 | \$(26,526,227) | (43.6)% |
| Other Intrafund Reimbursements | \$(502,370) | \$(1,010,219) | \$(1,055,535) | \$(45,316) | 4.5% |
| Intrafund Reimbursements within Department | \$(18,578) | \$(30,000) | \$(38,096) | \$(8,096) | 27.0% |
| Total Intrafund Reimbursements | \$(520,948) | \$(1,040,219) | \$(1,093,631) | \$(53,412) | 5.1% |
| Total Expenditures/Appropriations | \$35,053,317 | \$59,851,545 | \$33,271,906 | \$(26,579,639) | (44.4)% |
| Provision for Reserves | \$7,200,000 | \$7,200,000 | \$— | \$(7,200,000) | (100.0)% |
| Total Financing Uses | \$42,253,317 | \$67,051,545 | \$33,271,906 | \$(33,779,639) | (50.4)% |
| Revenue from Use Of Money & Property | \$441,876 | \$394,201 | \$384,801 | \$(9,400) | (2.4)% |
| Intergovernmental Revenues | \$14,066,657 | \$16,273,000 | \$4,037,284 | \$(12,235,716) | (75.2)% |
| Charges for Services | \$2,654,794 | \$3,156,136 | \$2,462,065 | \$(694,071) | (22.0)% |
| Miscellaneous Revenues | \$2,313,890 | \$1,320,000 | \$1,320,000 | \$— | —% |
| Revenue | \$19,477,217 | \$21,143,337 | \$8,204,150 | \$(12,939,187) | (61.2)% |
| Other Interfund Reimbursements | \$14,700,321 | \$25,354,470 | \$12,589,796 | \$(12,764,674) | (50.3)% |
| Total Interfund Reimbursements | \$14,700,321 | \$25,354,470 | \$12,589,796 | \$(12,764,674) | (50.3)% |
| Total Revenue | \$34,177,538 | \$46,497,807 | \$20,793,946 | \$(25,703,861) | (55.3)% |
| Fund Balance | \$20,553,738 | \$20,553,738 | \$12,477,960 | \$(8,075,778) | (39.3)% |
| Total Use of Fund Balance | \$20,553,738 | \$20,553,738 | \$12,477,960 | \$(8,075,778) | (39.3)% |
| Total Financing Sources | \$54,731,276 | \$67,051,545 | \$33,271,906 | \$(33,779,639) | (50.4)% |
| Net Cost | \$(12,477,959) | \$— | \$— | \$— | —% |

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 balance.

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Natomas Fire District | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Gross Expenditures/Appropriations | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Total Expenditures/Appropriations | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Total Financing Uses | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Revenue | \$4,717,216 | \$4,584,100 | \$4,876,100 | \$292,000 | 6.4% |
| Total Revenue | \$4,717,216 | \$4,584,100 | \$4,876,100 | \$292,000 | 6.4% |
| Total Use of Fund Balance | \$680,755 | \$680,755 | \$142,507 | \$(538,248) | (79.1)% |
| Total Financing Sources | \$5,397,971 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Net Cost | \$(142,506) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Gross Expenditures/Appropriations | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Total Expenditures/Appropriations | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Total Financing Uses | \$5,255,465 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Taxes | \$4,599,276 | \$4,504,100 | \$4,826,100 | \$322,000 | 7.1% |
| Revenue from Use Of Money & Property | \$89,307 | \$50,000 | \$20,000 | \$(30,000) | (60.0)% |
| Intergovernmental Revenues | \$28,634 | \$30,000 | \$30,000 | \$— | —% |
| Revenue | \$4,717,216 | \$4,584,100 | \$4,876,100 | \$292,000 | 6.4% |
| Total Revenue | \$4,717,216 | \$4,584,100 | \$4,876,100 | \$292,000 | 6.4% |
| Fund Balance | \$680,755 | \$680,755 | \$142,507 | \$(538,248) | (79.1)% |
| Total Use of Fund Balance | \$680,755 | \$680,755 | \$142,507 | \$(538,248) | (79.1)% |
| Total Financing Sources | \$5,397,971 | \$5,264,855 | \$5,018,607 | \$(246,248) | (4.7)% |
| Net Cost | \$(142,506) | \$— | \$— | \$— | —% |

Regional Parks

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Administration and Planning | \$4,621,768 | \$5,243,394 | \$4,776,217 | \$(467,177) | (8.9)% |
| American River Parkway | \$21,231,881 | \$21,050,922 | \$20,478,874 | \$(572,048) | (2.7)% |
| Contract Facilities Maintenance | \$2,100,713 | \$2,214,899 | \$2,367,500 | \$152,601 | 6.9% |
| Recreational Services | \$1,072,826 | \$962,129 | \$959,462 | \$(2,667) | (0.3)% |
| Regional Parks and Open Space | \$3,377,915 | \$3,241,438 | \$3,268,068 | \$26,630 | 0.8% |
| Gross Expenditures/Appropriations | \$32,405,103 | \$32,712,782 | \$31,850,121 | \$(862,661) | (2.6)% |
| Total Intrafund Reimbursements | \$(2,131,949) | \$(2,130,050) | \$(2,274,402) | \$(144,352) | 6.8% |
| Total Expenditures/Appropriations | \$30,273,154 | \$30,582,732 | \$29,575,719 | \$(1,007,013) | (3.3)% |
| Revenue | \$9,859,406 | \$11,624,933 | \$10,944,680 | \$(680,253) | (5.9)% |
| Total Interfund Reimbursements | \$1,809,006 | \$1,781,660 | \$750,680 | \$(1,030,980) | (57.9)% |
| Total Revenue | \$11,668,412 | \$13,406,593 | \$11,695,360 | \$(1,711,233) | (12.8)% |
| Net Cost | \$18,604,743 | \$17,176,139 | \$17,880,359 | \$704,220 | 4.1% |
| Positions | 120.0 | 120.0 | 119.0 | (1.0) | (0.8)% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$18,634,712 | \$17,977,446 | \$17,633,330 | \$(344,116) | (1.9)% |
| Services & Supplies | \$7,713,639 | \$7,680,793 | \$8,305,066 | \$624,273 | 8.1% |
| Other Charges | \$2,511,083 | \$3,305,052 | \$2,231,345 | \$(1,073,707) | (32.5)% |
| Equipment | \$48,517 | \$216,501 | \$25,000 | \$(191,501) | (88.5)% |
| Interfund Charges | \$458,965 | \$458,965 | \$492,064 | \$33,099 | 7.2% |
| Intrafund Charges | \$3,038,188 | \$3,074,025 | \$3,163,316 | \$89,291 | 2.9% |
| Gross Expenditures/Appropriations | \$32,405,103 | \$32,712,782 | \$31,850,121 | \$(862,661) | (2.6)% |
| Other Intrafund Reimbursements | \$(2,131,949) | \$(2,130,050) | \$(2,274,402) | \$(144,352) | 6.8% |
| Total Intrafund Reimbursements | \$(2,131,949) | \$(2,130,050) | \$(2,274,402) | \$(144,352) | 6.8% |
| Total Expenditures/Appropriations | \$30,273,154 | \$30,582,732 | \$29,575,719 | \$(1,007,013) | (3.3)% |
| Licenses, Permits & Franchises | \$11,595 | \$10,000 | \$10,000 | \$— | —% |
| Fines, Forfeitures & Penalties | \$2,453 | \$— | \$650 | \$650 | —% |
| Revenue from Use Of Money & Property | \$500,021 | \$452,693 | \$489,652 | \$36,959 | 8.2% |
| Intergovernmental Revenues | \$1,772,069 | \$2,720,542 | \$1,875,209 | \$(845,333) | (31.1)% |
| Charges for Services | \$6,064,781 | \$6,917,698 | \$7,395,169 | \$477,471 | 6.9% |
| Miscellaneous Revenues | \$1,508,487 | \$1,524,000 | \$1,174,000 | \$(350,000) | (23.0)% |
| Revenue | \$9,859,406 | \$11,624,933 | \$10,944,680 | \$(680,253) | (5.9)% |
| Other Interfund Reimbursements | \$1,809,006 | \$1,781,660 | \$750,680 | \$(1,030,980) | (57.9)% |
| Total Interfund Reimbursements | \$1,809,006 | \$1,781,660 | \$750,680 | \$(1,030,980) | (57.9)% |
| Total Revenue | \$11,668,412 | \$13,406,593 | \$11,695,360 | \$(1,711,233) | (12.8)% |
| Net Cost | \$18,604,743 | \$17,176,139 | \$17,880,359 | \$704,220 | 4.1% |
| Positions | 120.0 | 120.0 | 119.0 | (1.0) | (0.8)% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| American River Parkway | 25,000 | — | 7,020 | 17,980 | — |

Summary of Approved Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|-----------------------------|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| Administration and Planning | (171,394) | — | — | (171,394) | (1.0) |
| American River Parkway | (705,190) | — | — | (705,190) | — |
| Recreational Services | (42,426) | — | — | (42,426) | — |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$2,281,557 | \$2,346,179 | \$2,311,372 | \$(34,807) | (1.5)% |
| Services & Supplies | \$291,686 | \$349,810 | \$446,274 | \$96,464 | 27.6% |
| Other Charges | \$1,726,071 | \$2,451,000 | \$1,916,400 | \$(534,600) | (21.8)% |
| Intrafund Charges | \$57,006 | \$96,405 | \$102,171 | \$5,766 | 6.0% |
| Cost of Goods Sold | \$265,448 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$4,621,768 | \$5,243,394 | \$4,776,217 | \$(467,177) | (8.9)% |
| Other Intrafund Reimbursements | \$(1,922,824) | \$(1,922,824) | \$(2,047,520) | \$(124,696) | 6.5% |
| Total Intrafund Reimbursements | \$(1,922,824) | \$(1,922,824) | \$(2,047,520) | \$(124,696) | 6.5% |
| Total Expenditures/Appropriations | \$2,698,944 | \$3,320,570 | \$2,728,697 | \$(591,873) | (17.8)% |
| Licenses, Permits & Franchises | \$(555) | \$— | \$— | \$— | —% |
| Revenue from Use Of Money & Property | \$1,620 | \$— | \$— | \$— | —% |
| Intergovernmental Revenues | \$1,621,875 | \$2,430,800 | \$1,861,410 | \$(569,390) | (23.4)% |
| Charges for Services | \$21,411 | \$28,000 | \$28,000 | \$— | —% |
| Miscellaneous Revenues | \$(92) | \$— | \$— | \$— | —% |
| Revenue | \$1,644,258 | \$2,458,800 | \$1,889,410 | \$(569,390) | (23.2)% |
| Other Interfund Reimbursements | \$1,544,283 | \$1,275,979 | \$503,199 | \$(772,780) | (60.6)% |
| Total Interfund Reimbursements | \$1,544,283 | \$1,275,979 | \$503,199 | \$(772,780) | (60.6)% |
| Total Revenue | \$3,188,541 | \$3,734,779 | \$2,392,609 | \$(1,342,170) | (35.9)% |
| Net Cost | \$(489,598) | \$(414,209) | \$336,088 | \$750,297 | (181.1)% |
| Positions | 14.0 | 13.0 | 13.0 | — | —% |

Approved Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| RP - Reduce 1.0 FTE Assoc Planner | | | | | |
| | (171,394) | — | — | (171,394) | (1.0) |

Delete Vacant 1.0 FTE Associate Planner. Regional Parks would be limited in its ability to provide support to departments leading implementation efforts of the Climate Action Plan, including the Community Development Department, the Tree Coordinator, the Department of Planning and Environmental Review, the Department of Transportation, and Department of General Services.

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$12,560,082 | \$11,807,523 | \$11,435,094 | \$(372,429) | (3.2)% |
| Services & Supplies | \$5,319,028 | \$5,566,756 | \$6,016,332 | \$449,576 | 8.1% |
| Other Charges | \$785,011 | \$854,052 | \$314,945 | \$(539,107) | (63.1)% |
| Equipment | \$33,427 | \$216,501 | \$25,000 | \$(191,501) | (88.5)% |
| Interfund Charges | \$458,965 | \$458,965 | \$492,064 | \$33,099 | 7.2% |
| Intrafund Charges | \$2,140,291 | \$2,147,125 | \$2,195,439 | \$48,314 | 2.3% |
| Cost of Goods Sold | \$(64,924) | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$21,231,881 | \$21,050,922 | \$20,478,874 | \$(572,048) | (2.7)% |
| Other Intrafund Reimbursements | \$(209,125) | \$(207,226) | \$(226,882) | \$(19,656) | 9.5% |
| Total Intrafund Reimbursements | \$(209,125) | \$(207,226) | \$(226,882) | \$(19,656) | 9.5% |
| Total Expenditures/Appropriations | \$21,022,756 | \$20,843,696 | \$20,251,992 | \$(591,704) | (2.8)% |
| Licenses, Permits & Franchises | \$850 | \$10,000 | \$10,000 | \$— | —% |
| Fines, Forfeitures & Penalties | \$2,453 | \$— | \$650 | \$650 | —% |
| Revenue from Use Of Money & Property | \$134,488 | \$145,604 | \$149,972 | \$4,368 | 3.0% |
| Intergovernmental Revenues | \$150,194 | \$289,742 | \$13,799 | \$(275,943) | (95.2)% |
| Charges for Services | \$2,068,834 | \$3,452,144 | \$3,876,363 | \$424,219 | 12.3% |
| Miscellaneous Revenues | \$1,329,596 | \$1,357,000 | \$1,007,000 | \$(350,000) | (25.8)% |
| Revenue | \$3,686,416 | \$5,254,490 | \$5,057,784 | \$(196,706) | (3.7)% |
| Other Interfund Reimbursements | \$28,798 | \$172,116 | \$36,970 | \$(135,146) | (78.5)% |
| Total Interfund Reimbursements | \$28,798 | \$172,116 | \$36,970 | \$(135,146) | (78.5)% |
| Total Revenue | \$3,715,214 | \$5,426,606 | \$5,094,754 | \$(331,852) | (6.1)% |
| Net Cost | \$17,307,542 | \$15,417,090 | \$15,157,238 | \$(259,852) | (1.7)% |
| Positions | 79.0 | 80.0 | 79.0 | (1.0) | (1.3)% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| RP - Purchase Zodiac Boat for River Safety Operations (September BOS Change) | | | | | |
| | 25,000 | — | 7,020 | 17,980 | — |

During the Revised Recommended Budget Hearings on September 3, 2025, the Board of Supervisors approved a Zodiac-style inflatable boat for usage during low-flow river conditions. This purchase is to improve the response abilities of the Ranger unit during emergencies and preplanned events. This is a General Fund request. This request has been prioritized for September. This request is contingent on the approval of a linked growth request in the Parks-Restricted Revenues budget unit (BU 6400000).

Approved Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| RP - Delete \$78,959 Probation Maintenance MOU funding | | | | | |
| | (78,959) | — | — | (78,959) | — |

Reduce Parks' funding for Probation workcrews. The Probation work crews currently perform manual labor tasks such as string trimming large areas (Parks or Fire Breaks) and raking leaves. The loss of this work would mean Parks' staff would need to perform these duties, resulting in slower completion dates for projects. This reduction would not reduce Probation Department's revenue created by this program.

RP - Reduce Equipment Rental Budget

| | | | | | |
|--|----------|---|---|----------|---|
| | (50,041) | — | — | (50,041) | — |
|--|----------|---|---|----------|---|

Reduce equipment rental budget by \$50,041. Regional Parks currently rents equipment for large scale infrastructure projects as well as to supplement existing equipment when it is out for repair or when we need extra equipment to keep up with increased workloads. The loss of this equipment would equate to a loss of production when existing equipment is being serviced or when seasonal workloads increase.

RP - Reduce Extra-Help

| | | | | | |
|--|-----------|---|---|-----------|---|
| | (576,190) | — | — | (576,190) | — |
|--|-----------|---|---|-----------|---|

Reduce the extra-help budget. These positions are responsible for trash collection, restroom cleaning, bike trail maintenance, park maintenance, and fire fuel reduction. Loss of these hours would lower our service level across the board as we would need to assign the more menial, labor intensive tasks to our more skilled permanent employees. Skilled tasks like irrigation/plumbing repairs, mowing of parks, and equipment operation for fire fuel or park maintenance would all be affected as those staff are needed to clean restrooms and remove trash.

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,467,569 | \$1,392,316 | \$1,436,186 | \$43,870 | 3.2% |
| Services & Supplies | \$432,258 | \$426,230 | \$512,349 | \$86,119 | 20.2% |
| Equipment | \$15,090 | \$— | \$— | \$— | —% |
| Intrafund Charges | \$400,243 | \$396,353 | \$418,965 | \$22,612 | 5.7% |
| Cost of Goods Sold | \$(214,447) | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$2,100,713 | \$2,214,899 | \$2,367,500 | \$152,601 | 6.9% |
| Total Expenditures/Appropriations | \$2,100,713 | \$2,214,899 | \$2,367,500 | \$152,601 | 6.9% |
| Charges for Services | \$2,283,142 | \$2,239,904 | \$2,291,112 | \$51,208 | 2.3% |
| Revenue | \$2,283,142 | \$2,239,904 | \$2,291,112 | \$51,208 | 2.3% |
| Other Interfund Reimbursements | \$— | \$3,000 | \$3,000 | \$— | —% |
| Total Interfund Reimbursements | \$— | \$3,000 | \$3,000 | \$— | —% |
| Total Revenue | \$2,283,142 | \$2,242,904 | \$2,294,112 | \$51,208 | 2.3% |
| Net Cost | \$(182,429) | \$(28,005) | \$73,388 | \$101,393 | (362.1)% |
| Positions | 12.0 | 12.0 | 12.0 | — | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--------------------------------------|-------------------------|--------------------------------|--------------------------------|--|---------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$612,097 | \$591,412 | \$568,628 | \$(22,784) | (3.9)% |
| Services & Supplies | \$366,248 | \$278,379 | \$296,193 | \$17,814 | 6.4% |
| Intrafund Charges | \$94,481 | \$92,338 | \$94,641 | \$2,303 | 2.5% |
| Gross Expenditures/Appropriations | \$1,072,826 | \$962,129 | \$959,462 | \$(2,667) | (0.3)% |
| Total Expenditures/Appropriations | \$1,072,826 | \$962,129 | \$959,462 | \$(2,667) | (0.3)% |
| Revenue from Use Of Money & Property | \$91,450 | \$95,000 | \$95,000 | \$— | —% |
| Charges for Services | \$849,212 | \$383,146 | \$364,087 | \$(19,059) | (5.0)% |
| Miscellaneous Revenues | \$500 | \$2,000 | \$2,000 | \$— | —% |
| Revenue | \$941,162 | \$480,146 | \$461,087 | \$(19,059) | (4.0)% |
| Other Interfund Reimbursements | \$21,520 | \$146,520 | \$18,138 | \$(128,382) | (87.6)% |
| Total Interfund Reimbursements | \$21,520 | \$146,520 | \$18,138 | \$(128,382) | (87.6)% |
| Total Revenue | \$962,682 | \$626,666 | \$479,225 | \$(147,441) | (23.5)% |
| Net Cost | \$110,144 | \$335,463 | \$480,237 | \$144,774 | 43.2% |
| Positions | 4.0 | 4.0 | 4.0 | — | —% |

Approved Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| RP - Reduce Extra-Help | | | | | |
| | (42,426) | — | — | (42,426) | — |
| <p>Reduce the extra-help budget. These positions are responsible for trash collection, restroom cleaning, bike trail maintenance, park maintenance, and fire fuel reduction. Loss of these hours would lower our service level across the board as we would need to assign the more menial, labor intensive tasks to our more skilled permanent employees. Skilled tasks like irrigation/plumbing repairs, mowing of parks, and equipment operation for fire fuel or park maintenance would all be affected as those staff are needed to clean restrooms and remove trash.</p> | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,713,407 | \$1,840,016 | \$1,882,050 | \$42,034 | 2.3% |
| Services & Supplies | \$1,304,418 | \$1,059,618 | \$1,033,918 | \$(25,700) | (2.4)% |
| Intrafund Charges | \$346,166 | \$341,804 | \$352,100 | \$10,296 | 3.0% |
| Cost of Goods Sold | \$13,924 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$3,377,915 | \$3,241,438 | \$3,268,068 | \$26,630 | 0.8% |
| Total Expenditures/Appropriations | \$3,377,915 | \$3,241,438 | \$3,268,068 | \$26,630 | 0.8% |
| Licenses, Permits & Franchises | \$11,300 | \$— | \$— | \$— | —% |
| Revenue from Use Of Money & Property | \$272,463 | \$212,089 | \$244,680 | \$32,591 | 15.4% |
| Charges for Services | \$842,182 | \$814,504 | \$835,607 | \$21,103 | 2.6% |
| Miscellaneous Revenues | \$178,483 | \$165,000 | \$165,000 | \$— | —% |
| Revenue | \$1,304,428 | \$1,191,593 | \$1,245,287 | \$53,694 | 4.5% |
| Other Interfund Reimbursements | \$214,405 | \$184,045 | \$189,373 | \$5,328 | 2.9% |
| Total Interfund Reimbursements | \$214,405 | \$184,045 | \$189,373 | \$5,328 | 2.9% |
| Total Revenue | \$1,518,832 | \$1,375,638 | \$1,434,660 | \$59,022 | 4.3% |
| Net Cost | \$1,859,083 | \$1,865,800 | \$1,833,408 | \$(32,392) | (1.7)% |
| Positions | 11.0 | 11.0 | 11.0 | — | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Parks-Habitat Restoration Program Fees | \$242,632 | \$2,012,215 | \$1,894,184 | \$(118,031) | (5.9)% |
| Parks-Rangers Asset Forfeiture | \$— | \$7,619 | \$8,487 | \$868 | 11.4% |
| Parks-Special Revenue | \$218,318 | \$316,448 | \$108,860 | \$(207,588) | (65.6)% |
| Parks-Therapeutic Recreation Services | \$50,000 | \$157,560 | \$113,125 | \$(44,435) | (28.2)% |
| Gross Expenditures/Appropriations | \$510,950 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Total Expenditures/Appropriations | \$510,950 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Total Financing Uses | \$510,950 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Revenue | \$140,362 | \$436,690 | \$438,092 | \$1,402 | 0.3% |
| Total Revenue | \$140,362 | \$436,690 | \$438,092 | \$1,402 | 0.3% |
| Total Use of Fund Balance | \$2,057,152 | \$2,057,152 | \$1,686,564 | \$(370,588) | (18.0)% |
| Total Financing Sources | \$2,197,514 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Net Cost | \$(1,686,564) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Interfund Charges | \$510,950 | \$510,964 | \$349,187 | \$(161,777) | (31.7)% |
| Appropriation for Contingencies | \$— | \$1,982,878 | \$1,775,469 | \$(207,409) | (10.5)% |
| Gross Expenditures/Appropriations | \$510,950 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Total Expenditures/Appropriations | \$510,950 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Total Financing Uses | \$510,950 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Fines, Forfeitures & Penalties | \$484 | \$— | \$57 | \$57 | —% |
| Revenue from Use Of Money & Property | \$79,597 | \$— | \$1,345 | \$1,345 | —% |
| Miscellaneous Revenues | \$60,281 | \$436,690 | \$436,690 | \$— | —% |
| Revenue | \$140,362 | \$436,690 | \$438,092 | \$1,402 | 0.3% |
| Total Revenue | \$140,362 | \$436,690 | \$438,092 | \$1,402 | 0.3% |
| Fund Balance | \$2,057,152 | \$2,057,152 | \$1,686,564 | \$(370,588) | (18.0)% |
| Total Use of Fund Balance | \$2,057,152 | \$2,057,152 | \$1,686,564 | \$(370,588) | (18.0)% |
| Total Financing Sources | \$2,197,514 | \$2,493,842 | \$2,124,656 | \$(369,186) | (14.8)% |
| Net Cost | \$(1,686,564) | \$— | \$— | \$— | —% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--------------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Parks-Rangers Asset Forfeiture | — | — | — | — | — |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Interfund Charges | \$242,632 | \$242,646 | \$241,703 | \$(943) | (0.4)% |
| Appropriation for Contingencies | \$— | \$1,769,569 | \$1,652,481 | \$(117,088) | (6.6)% |
| Gross Expenditures/Appropriations | \$242,632 | \$2,012,215 | \$1,894,184 | \$(118,031) | (5.9)% |
| Total Expenditures/Appropriations | \$242,632 | \$2,012,215 | \$1,894,184 | \$(118,031) | (5.9)% |
| Total Financing Uses | \$242,632 | \$2,012,215 | \$1,894,184 | \$(118,031) | (5.9)% |
| Revenue from Use Of Money & Property | \$64,320 | \$— | \$— | \$— | —% |
| Miscellaneous Revenues | \$60,281 | \$436,690 | \$436,690 | \$— | —% |
| Revenue | \$124,601 | \$436,690 | \$436,690 | \$— | —% |
| Total Revenue | \$124,601 | \$436,690 | \$436,690 | \$— | —% |
| Fund Balance | \$1,575,525 | \$1,575,525 | \$1,457,494 | \$(118,031) | (7.5)% |
| Total Use of Fund Balance | \$1,575,525 | \$1,575,525 | \$1,457,494 | \$(118,031) | (7.5)% |
| Total Financing Sources | \$1,700,126 | \$2,012,215 | \$1,894,184 | \$(118,031) | (5.9)% |
| Net Cost | \$(1,457,494) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Interfund Charges | \$— | \$— | \$7,020 | \$7,020 | —% |
| Appropriation for Contingencies | \$— | \$7,619 | \$1,467 | \$(6,152) | (80.7)% |
| Gross Expenditures/Appropriations | \$— | \$7,619 | \$8,487 | \$868 | 11.4% |
| Total Expenditures/Appropriations | \$— | \$7,619 | \$8,487 | \$868 | 11.4% |
| Total Financing Uses | \$— | \$7,619 | \$8,487 | \$868 | 11.4% |
| Fines, Forfeitures & Penalties | \$484 | \$— | \$57 | \$57 | —% |
| Revenue from Use Of Money & Property | \$327 | \$— | \$— | \$— | —% |
| Revenue | \$811 | \$— | \$57 | \$57 | —% |
| Total Revenue | \$811 | \$— | \$57 | \$57 | —% |
| Fund Balance | \$7,619 | \$7,619 | \$8,430 | \$811 | 10.6% |
| Total Use of Fund Balance | \$7,619 | \$7,619 | \$8,430 | \$811 | 10.6% |
| Total Financing Sources | \$8,430 | \$7,619 | \$8,487 | \$868 | 11.4% |
| Net Cost | \$(8,430) | \$— | \$— | \$— | —% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| RP - Fund Ranger Zodiac Boat (September BOS Change) | — | — | — | — | — |

During the Revised Recommended Budget Hearings on September 3, 2025, the Board of Supervisors approved funding for a Zodiac Boat. Requesting to transfer funds from Asset Forfeiture Department Use restricted revenue account to Parks operations budget to partially fund a purchase of new inflatable boat. This is a one-time funding request. This request is contingent on the approval of a linked growth request in the Regional Parks budget unit (BU 6400000).

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Interfund Charges | \$218,318 | \$218,318 | \$100,464 | \$(117,854) | (54.0)% |
| Appropriation for Contingencies | \$— | \$98,130 | \$8,396 | \$(89,734) | (91.4)% |
| Gross Expenditures/Appropriations | \$218,318 | \$316,448 | \$108,860 | \$(207,588) | (65.6)% |
| Total Expenditures/Appropriations | \$218,318 | \$316,448 | \$108,860 | \$(207,588) | (65.6)% |
| Total Financing Uses | \$218,318 | \$316,448 | \$108,860 | \$(207,588) | (65.6)% |
| Revenue from Use Of Money & Property | \$9,386 | \$— | \$1,345 | \$1,345 | —% |
| Revenue | \$9,386 | \$— | \$1,345 | \$1,345 | —% |
| Total Revenue | \$9,386 | \$— | \$1,345 | \$1,345 | —% |
| Fund Balance | \$316,448 | \$316,448 | \$107,515 | \$(208,933) | (66.0)% |
| Total Use of Fund Balance | \$316,448 | \$316,448 | \$107,515 | \$(208,933) | (66.0)% |
| Total Financing Sources | \$325,834 | \$316,448 | \$108,860 | \$(207,588) | (65.6)% |
| Net Cost | \$(107,516) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--------------------------------------|-------------------------|--------------------------------|--------------------------------|--|----------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Interfund Charges | \$50,000 | \$50,000 | \$— | \$(50,000) | (100.0)% |
| Appropriation for Contingencies | \$— | \$107,560 | \$113,125 | \$5,565 | 5.2% |
| Gross Expenditures/Appropriations | \$50,000 | \$157,560 | \$113,125 | \$(44,435) | (28.2)% |
| Total Expenditures/Appropriations | \$50,000 | \$157,560 | \$113,125 | \$(44,435) | (28.2)% |
| Total Financing Uses | \$50,000 | \$157,560 | \$113,125 | \$(44,435) | (28.2)% |
| Revenue from Use Of Money & Property | \$5,565 | \$— | \$— | \$— | —% |
| Revenue | \$5,565 | \$— | \$— | \$— | —% |
| Total Revenue | \$5,565 | \$— | \$— | \$— | —% |
| Fund Balance | \$157,560 | \$157,560 | \$113,125 | \$(44,435) | (28.2)% |
| Total Use of Fund Balance | \$157,560 | \$157,560 | \$113,125 | \$(44,435) | (28.2)% |
| Total Financing Sources | \$163,125 | \$157,560 | \$113,125 | \$(44,435) | (28.2)% |
| Net Cost | \$(113,125) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|--------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| CFD 2006-1 | \$15,000 | \$16,500 | \$16,500 | \$— | —% |
| Gross Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$— | —% |
| Total Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$— | —% |
| Provision for Reserves | \$9,254 | \$9,254 | \$9,097 | \$(157) | (1.7)% |
| Total Financing Uses | \$24,254 | \$25,754 | \$25,597 | \$(157) | (0.6)% |
| Revenue | \$24,097 | \$21,675 | \$21,675 | \$— | —% |
| Total Revenue | \$24,097 | \$21,675 | \$21,675 | \$— | —% |
| Total Use of Fund Balance | \$4,079 | \$4,079 | \$3,922 | \$(157) | (3.8)% |
| Total Financing Sources | \$28,176 | \$25,754 | \$25,597 | \$(157) | (0.6)% |
| Net Cost | \$(3,922) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$— | \$1,500 | \$1,500 | \$— | —% |
| Interfund Charges | \$15,000 | \$15,000 | \$15,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$— | —% |
| Total Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$— | —% |
| Provision for Reserves | \$9,254 | \$9,254 | \$9,097 | \$(157) | (1.7)% |
| Total Financing Uses | \$24,254 | \$25,754 | \$25,597 | \$(157) | (0.6)% |
| Revenue from Use Of Money & Property | \$2,237 | \$150 | \$150 | \$— | —% |
| Charges for Services | \$21,860 | \$21,525 | \$21,525 | \$— | —% |
| Revenue | \$24,097 | \$21,675 | \$21,675 | \$— | —% |
| Total Revenue | \$24,097 | \$21,675 | \$21,675 | \$— | —% |
| Fund Balance | \$4,079 | \$4,079 | \$3,922 | \$(157) | (3.8)% |
| Total Use of Fund Balance | \$4,079 | \$4,079 | \$3,922 | \$(157) | (3.8)% |
| Total Financing Sources | \$28,176 | \$25,754 | \$25,597 | \$(157) | (0.6)% |
| Net Cost | \$(3,922) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| CSA No. 4B (Wilton-Cosumnes) | \$21,532 | \$25,148 | \$21,766 | \$(3,382) | (13.4)% |
| Gross Expenditures/Appropriations | \$21,532 | \$25,148 | \$21,766 | \$(3,382) | (13.4)% |
| Total Expenditures/Appropriations | \$21,532 | \$25,148 | \$21,766 | \$(3,382) | (13.4)% |
| Provision for Reserves | \$11,000 | \$11,000 | \$17,299 | \$6,299 | 57.3% |
| Total Financing Uses | \$32,532 | \$36,148 | \$39,065 | \$2,917 | 8.1% |
| Revenue | \$35,450 | \$21,275 | \$21,275 | \$— | —% |
| Total Revenue | \$35,450 | \$21,275 | \$21,275 | \$— | —% |
| Total Use of Fund Balance | \$14,873 | \$14,873 | \$17,790 | \$2,917 | 19.6% |
| Total Financing Sources | \$50,323 | \$36,148 | \$39,065 | \$2,917 | 8.1% |
| Net Cost | \$(17,790) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$15,012 | \$18,628 | \$18,628 | \$— | —% |
| Interfund Charges | \$6,520 | \$6,520 | \$3,138 | \$(3,382) | (51.9)% |
| Gross Expenditures/Appropriations | \$21,532 | \$25,148 | \$21,766 | \$(3,382) | (13.4)% |
| Total Expenditures/Appropriations | \$21,532 | \$25,148 | \$21,766 | \$(3,382) | (13.4)% |
| Provision for Reserves | \$11,000 | \$11,000 | \$17,299 | \$6,299 | 57.3% |
| Total Financing Uses | \$32,532 | \$36,148 | \$39,065 | \$2,917 | 8.1% |
| Taxes | \$4,952 | \$4,966 | \$4,966 | \$— | —% |
| Revenue from Use Of Money & Property | \$1,784 | \$244 | \$244 | \$— | —% |
| Intergovernmental Revenues | \$530 | \$46 | \$46 | \$— | —% |
| Charges for Services | \$28,183 | \$16,019 | \$16,019 | \$— | —% |
| Revenue | \$35,450 | \$21,275 | \$21,275 | \$— | —% |
| Total Revenue | \$35,450 | \$21,275 | \$21,275 | \$— | —% |
| Fund Balance | \$14,873 | \$14,873 | \$17,790 | \$2,917 | 19.6% |
| Total Use of Fund Balance | \$14,873 | \$14,873 | \$17,790 | \$2,917 | 19.6% |
| Total Financing Sources | \$50,323 | \$36,148 | \$39,065 | \$2,917 | 8.1% |
| Net Cost | \$(17,790) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--|---------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| CSA No 4C (Delta) | \$46,373 | \$47,987 | \$48,157 | \$170 | 0.4% |
| Gross Expenditures/Appropriations | \$46,373 | \$47,987 | \$48,157 | \$170 | 0.4% |
| Total Expenditures/Appropriations | \$46,373 | \$47,987 | \$48,157 | \$170 | 0.4% |
| Provision for Reserves | \$8,402 | \$8,402 | \$4,454 | \$(3,948) | (47.0)% |
| Total Financing Uses | \$54,775 | \$56,389 | \$52,611 | \$(3,778) | (6.7)% |
| Revenue | \$50,997 | \$44,246 | \$44,246 | \$— | —% |
| Total Revenue | \$50,997 | \$44,246 | \$44,246 | \$— | —% |
| Total Use of Fund Balance | \$12,143 | \$12,143 | \$8,365 | \$(3,778) | (31.1)% |
| Total Financing Sources | \$63,140 | \$56,389 | \$52,611 | \$(3,778) | (6.7)% |
| Net Cost | \$(8,366) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$46,373 | \$47,987 | \$48,157 | \$170 | 0.4% |
| Gross Expenditures/Appropriations | \$46,373 | \$47,987 | \$48,157 | \$170 | 0.4% |
| Total Expenditures/Appropriations | \$46,373 | \$47,987 | \$48,157 | \$170 | 0.4% |
| Provision for Reserves | \$8,402 | \$8,402 | \$4,454 | \$(3,948) | (47.0)% |
| Total Financing Uses | \$54,775 | \$56,389 | \$52,611 | \$(3,778) | (6.7)% |
| Taxes | \$33,308 | \$24,657 | \$24,657 | \$— | —% |
| Revenue from Use Of Money & Property | \$1,197 | \$100 | \$100 | \$— | —% |
| Intergovernmental Revenues | \$203 | \$289 | \$289 | \$— | —% |
| Charges for Services | \$16,290 | \$16,000 | \$16,000 | \$— | —% |
| Miscellaneous Revenues | \$— | \$3,200 | \$3,200 | \$— | —% |
| Revenue | \$50,997 | \$44,246 | \$44,246 | \$— | —% |
| Total Revenue | \$50,997 | \$44,246 | \$44,246 | \$— | —% |
| Fund Balance | \$12,143 | \$12,143 | \$8,365 | \$(3,778) | (31.1)% |
| Total Use of Fund Balance | \$12,143 | \$12,143 | \$8,365 | \$(3,778) | (31.1)% |
| Total Financing Sources | \$63,140 | \$56,389 | \$52,611 | \$(3,778) | (6.7)% |
| Net Cost | \$(8,366) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| CSA No 4D (Herald) | \$6,741 | \$9,548 | \$8,086 | \$(1,462) | (15.3)% |
| Gross Expenditures/Appropriations | \$6,741 | \$9,548 | \$8,086 | \$(1,462) | (15.3)% |
| Total Expenditures/Appropriations | \$6,741 | \$9,548 | \$8,086 | \$(1,462) | (15.3)% |
| Provision for Reserves | \$7,495 | \$2,008 | \$4,937 | \$2,929 | 145.9% |
| Total Financing Uses | \$14,236 | \$11,556 | \$13,023 | \$1,467 | 12.7% |
| Revenue | \$10,216 | \$10,091 | \$10,091 | \$— | —% |
| Total Revenue | \$10,216 | \$10,091 | \$10,091 | \$— | —% |
| Total Use of Fund Balance | \$6,952 | \$1,465 | \$2,932 | \$1,467 | 100.1% |
| Total Financing Sources | \$17,168 | \$11,556 | \$13,023 | \$1,467 | 12.7% |
| Net Cost | \$(2,932) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$3,741 | \$6,548 | \$5,086 | \$(1,462) | (22.3)% |
| Interfund Charges | \$3,000 | \$3,000 | \$3,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$6,741 | \$9,548 | \$8,086 | \$(1,462) | (15.3)% |
| Total Expenditures/Appropriations | \$6,741 | \$9,548 | \$8,086 | \$(1,462) | (15.3)% |
| Provision for Reserves | \$7,495 | \$2,008 | \$4,937 | \$2,929 | 145.9% |
| Total Financing Uses | \$14,236 | \$11,556 | \$13,023 | \$1,467 | 12.7% |
| Taxes | \$8,749 | \$8,739 | \$8,739 | \$— | —% |
| Revenue from Use Of Money & Property | \$234 | \$20 | \$20 | \$— | —% |
| Intergovernmental Revenues | \$54 | \$82 | \$82 | \$— | —% |
| Charges for Services | \$1,180 | \$1,250 | \$1,250 | \$— | —% |
| Revenue | \$10,216 | \$10,091 | \$10,091 | \$— | —% |
| Total Revenue | \$10,216 | \$10,091 | \$10,091 | \$— | —% |
| Reserve Release | \$5,487 | \$— | \$— | \$— | —% |
| Fund Balance | \$1,465 | \$1,465 | \$2,932 | \$1,467 | 100.1% |
| Total Use of Fund Balance | \$6,952 | \$1,465 | \$2,932 | \$1,467 | 100.1% |
| Total Financing Sources | \$17,168 | \$11,556 | \$13,023 | \$1,467 | 12.7% |
| Net Cost | \$(2,932) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Del Norte Oaks | \$3,800 | \$3,800 | \$3,800 | \$— | —% |
| Gross Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$— | —% |
| Total Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$— | —% |
| Provision for Reserves | \$3,089 | \$3,089 | \$3,546 | \$457 | 14.8% |
| Total Financing Uses | \$6,889 | \$6,889 | \$7,346 | \$457 | 6.6% |
| Revenue | \$7,346 | \$4,514 | \$4,514 | \$— | —% |
| Total Revenue | \$7,346 | \$4,514 | \$4,514 | \$— | —% |
| Total Use of Fund Balance | \$2,375 | \$2,375 | \$2,832 | \$457 | 19.2% |
| Total Financing Sources | \$9,721 | \$6,889 | \$7,346 | \$457 | 6.6% |
| Net Cost | \$(2,832) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$800 | \$800 | \$800 | \$— | —% |
| Interfund Charges | \$3,000 | \$3,000 | \$3,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$— | —% |
| Total Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$— | —% |
| Provision for Reserves | \$3,089 | \$3,089 | \$3,546 | \$457 | 14.8% |
| Total Financing Uses | \$6,889 | \$6,889 | \$7,346 | \$457 | 6.6% |
| Taxes | \$6,634 | \$4,442 | \$4,442 | \$— | —% |
| Revenue from Use Of Money & Property | \$671 | \$30 | \$30 | \$— | —% |
| Intergovernmental Revenues | \$41 | \$42 | \$42 | \$— | —% |
| Revenue | \$7,346 | \$4,514 | \$4,514 | \$— | —% |
| Total Revenue | \$7,346 | \$4,514 | \$4,514 | \$— | —% |
| Fund Balance | \$2,375 | \$2,375 | \$2,832 | \$457 | 19.2% |
| Total Use of Fund Balance | \$2,375 | \$2,375 | \$2,832 | \$457 | 19.2% |
| Total Financing Sources | \$9,721 | \$6,889 | \$7,346 | \$457 | 6.6% |
| Net Cost | \$(2,832) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Fish and Game Propagation | \$8,003 | \$10,407 | \$4,956 | \$(5,451) | (52.4)% |
| Gross Expenditures/Appropriations | \$8,003 | \$10,407 | \$4,956 | \$(5,451) | (52.4)% |
| Total Expenditures/Appropriations | \$8,003 | \$10,407 | \$4,956 | \$(5,451) | (52.4)% |
| Provision for Reserves | \$5,085 | \$5,085 | \$7,438 | \$2,353 | 46.3% |
| Total Financing Uses | \$13,088 | \$15,492 | \$12,394 | \$(3,098) | (20.0)% |
| Revenue | \$9,817 | \$9,540 | \$9,713 | \$173 | 1.8% |
| Total Revenue | \$9,817 | \$9,540 | \$9,713 | \$173 | 1.8% |
| Total Use of Fund Balance | \$5,952 | \$5,952 | \$2,681 | \$(3,271) | (55.0)% |
| Total Financing Sources | \$15,769 | \$15,492 | \$12,394 | \$(3,098) | (20.0)% |
| Net Cost | \$(2,681) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Other Charges | \$8,003 | \$10,407 | \$4,956 | \$ (5,451) | (52.4)% |
| Gross Expenditures/Appropriations | \$8,003 | \$10,407 | \$4,956 | \$ (5,451) | (52.4)% |
| Total Expenditures/Appropriations | \$8,003 | \$10,407 | \$4,956 | \$ (5,451) | (52.4)% |
| Provision for Reserves | \$5,085 | \$5,085 | \$7,438 | \$2,353 | 46.3% |
| Total Financing Uses | \$13,088 | \$15,492 | \$12,394 | \$ (3,098) | (20.0)% |
| Fines, Forfeitures & Penalties | \$9,038 | \$9,400 | \$9,573 | \$173 | 1.8% |
| Revenue from Use Of Money & Property | \$779 | \$140 | \$140 | \$— | —% |
| Revenue | \$9,817 | \$9,540 | \$9,713 | \$173 | 1.8% |
| Total Revenue | \$9,817 | \$9,540 | \$9,713 | \$173 | 1.8% |
| Fund Balance | \$5,952 | \$5,952 | \$2,681 | \$ (3,271) | (55.0)% |
| Total Use of Fund Balance | \$5,952 | \$5,952 | \$2,681 | \$ (3,271) | (55.0)% |
| Total Financing Sources | \$15,769 | \$15,492 | \$12,394 | \$ (3,098) | (20.0)% |
| Net Cost | \$ (2,681) | \$— | \$— | \$— | —% |

Golf

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Golf | \$12,590,947 | \$12,769,629 | \$13,891,117 | \$1,121,488 | 8.8% |
| Gross Expenditures/Appropriations | \$12,590,947 | \$12,769,629 | \$13,891,117 | \$1,121,488 | 8.8% |
| Total Expenditures/Appropriations | \$12,590,947 | \$12,769,629 | \$13,891,117 | \$1,121,488 | 8.8% |
| Provision for Reserves | \$700,686 | \$700,686 | \$— | \$(700,686) | (100.0)% |
| Total Financing Uses | \$13,291,633 | \$13,470,315 | \$13,891,117 | \$420,802 | 3.1% |
| Revenue | \$12,199,009 | \$11,237,129 | \$12,316,058 | \$1,078,929 | 9.6% |
| Total Revenue | \$12,199,009 | \$11,237,129 | \$12,316,058 | \$1,078,929 | 9.6% |
| Total Use of Fund Balance | \$2,233,186 | \$2,233,186 | \$1,575,059 | \$(658,127) | (29.5)% |
| Total Financing Sources | \$14,432,195 | \$13,470,315 | \$13,891,117 | \$420,802 | 3.1% |
| Net Cost | \$(1,140,561) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$9,630,393 | \$9,266,673 | \$9,998,275 | \$731,602 | 7.9% |
| Other Charges | \$1,572,693 | \$1,691,850 | \$1,761,058 | \$69,208 | 4.1% |
| Equipment | \$256,195 | \$679,439 | \$282,000 | \$(397,439) | (58.5)% |
| Interfund Charges | \$1,131,666 | \$1,131,667 | \$1,849,784 | \$718,117 | 63.5% |
| Gross Expenditures/Appropriations | \$12,590,947 | \$12,769,629 | \$13,891,117 | \$1,121,488 | 8.8% |
| Total Expenditures/Appropriations | \$12,590,947 | \$12,769,629 | \$13,891,117 | \$1,121,488 | 8.8% |
| Provision for Reserves | \$700,686 | \$700,686 | \$— | \$(700,686) | (100.0)% |
| Total Financing Uses | \$13,291,633 | \$13,470,315 | \$13,891,117 | \$420,802 | 3.1% |
| Revenue from Use Of Money & Property | \$6,504,921 | \$5,979,324 | \$6,192,163 | \$212,839 | 3.6% |
| Charges for Services | \$5,688,188 | \$5,257,805 | \$6,123,895 | \$866,090 | 16.5% |
| Other Financing Sources | \$5,900 | \$— | \$— | \$— | —% |
| Revenue | \$12,199,009 | \$11,237,129 | \$12,316,058 | \$1,078,929 | 9.6% |
| Total Revenue | \$12,199,009 | \$11,237,129 | \$12,316,058 | \$1,078,929 | 9.6% |
| Reserve Release | \$1,152,636 | \$1,152,636 | \$434,498 | \$(718,138) | (62.3)% |
| Fund Balance | \$1,080,550 | \$1,080,550 | \$1,140,561 | \$60,011 | 5.6% |
| Total Use of Fund Balance | \$2,233,186 | \$2,233,186 | \$1,575,059 | \$(658,127) | (29.5)% |
| Total Financing Sources | \$14,432,195 | \$13,470,315 | \$13,891,117 | \$420,802 | 3.1% |
| Net Cost | \$(1,140,561) | \$— | \$— | \$— | —% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------|-------------------------|-----------------------------|---------------|----------|-----|
| Golf | 1,505,000 | — | 1,505,000 | — | — |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| Golf - Golf Construction Transfer Out | | | | | |
| | 1,505,000 | — | 1,505,000 | — | — |
| <p>This growth request is linked with the growth request in the Park Construction Fund (BU 6570000). This includes: (1) Irrigation Controllers for Ancil Hoffman Golf Course (120k), Cherry Island (140k) and Mather Golf Course (245k) consistent with the adopted Climate Action Plan Measure GOV-5-d: Modify irrigation practices and equipment accordingly for essential turf and (2) \$1 Million for the new Campus Commons Building Rehab, which includes ADA compliance for restrooms. This is a one-time request.</p> | | | | | |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Parks Construction | \$7,063,954 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Gross Expenditures/Appropriations | \$7,063,954 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Total Expenditures/Appropriations | \$7,063,954 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Total Financing Uses | \$7,063,954 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Revenue | \$4,712,639 | \$13,867,605 | \$8,057,910 | \$(5,809,695) | (41.9)% |
| Total Interfund Reimbursements | \$1,393,965 | \$1,393,965 | \$3,997,064 | \$2,603,099 | 186.7% |
| Total Revenue | \$6,106,604 | \$15,261,570 | \$12,054,974 | \$(3,206,596) | (21.0)% |
| Total Use of Fund Balance | \$14,213,185 | \$14,213,185 | \$13,255,835 | \$(957,350) | (6.7)% |
| Total Financing Sources | \$20,319,789 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Net Cost | \$(13,255,835) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Improvements | \$6,169,755 | \$28,491,023 | \$18,433,540 | \$(10,057,483) | (35.3)% |
| Interfund Charges | \$894,199 | \$894,199 | \$— | \$(894,199) | (100.0)% |
| Appropriation for Contingencies | \$— | \$89,533 | \$6,877,269 | \$6,787,736 | 7,581.3% |
| Gross Expenditures/Appropriations | \$7,063,954 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Total Expenditures/Appropriations | \$7,063,954 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Total Financing Uses | \$7,063,954 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Revenue from Use Of Money & Property | \$645,212 | \$413,700 | \$222,200 | \$(191,500) | (46.3)% |
| Intergovernmental Revenues | \$4,067,427 | \$13,453,905 | \$7,835,710 | \$(5,618,195) | (41.8)% |
| Revenue | \$4,712,639 | \$13,867,605 | \$8,057,910 | \$(5,809,695) | (41.9)% |
| Other Interfund Reimbursements | \$1,393,965 | \$1,393,965 | \$3,997,064 | \$2,603,099 | 186.7% |
| Total Interfund Reimbursements | \$1,393,965 | \$1,393,965 | \$3,997,064 | \$2,603,099 | 186.7% |
| Total Revenue | \$6,106,604 | \$15,261,570 | \$12,054,974 | \$(3,206,596) | (21.0)% |
| Fund Balance | \$14,213,185 | \$14,213,185 | \$13,255,835 | \$(957,350) | (6.7)% |
| Total Use of Fund Balance | \$14,213,185 | \$14,213,185 | \$13,255,835 | \$(957,350) | (6.7)% |
| Total Financing Sources | \$20,319,789 | \$29,474,755 | \$25,310,809 | \$(4,163,946) | (14.1)% |
| Net Cost | \$(13,255,835) | \$— | \$— | \$— | —% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Parks Construction | 3,505,000 | — | 3,505,000 | — | — |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| RP - Golf Construction Projects Funding Transfer | | | | | |
| | 1,505,000 | — | 1,505,000 | — | — |
| Add funding from Golf for CIP projects. Regional Parks and Golf construction projects are processed through the Parks Construction Fund. A funding transfer to Construction is needed to complete these projects. Contingent on the approval of a linked growth request in the Golf Fund (BU 6470000). | | | | | |
| RP - Restroom Repairs | | | | | |
| | 2,000,000 | — | 2,000,000 | — | — |
| During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved a one-time transfer for the repair of restrooms at Discovery Park, and at the Watt Avenue Access point. This growth is contingent upon a growth in the Financing Transfers/Reimbursements (5110000). | | | | | |

South Sacramento Conservation Agency Admin

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| South Sacramento Conservation Agency Admin | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Gross Expenditures/Appropriations | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Expenditures/Appropriations | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Financing Uses | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Revenue | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Revenue | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Financing Sources | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Net Cost | \$— | \$— | \$— | \$— | —% |
| Positions | 1.0 | 1.0 | 1.0 | — | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Gross Expenditures/Appropriations | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Expenditures/Appropriations | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Financing Uses | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Licenses, Permits & Franchises | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Revenue | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Revenue | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Total Financing Sources | \$257,346 | \$257,500 | \$260,777 | \$3,277 | 1.3% |
| Net Cost | \$— | \$— | \$— | \$— | —% |
| Positions | 1.0 | 1.0 | 1.0 | — | —% |

Department of Transportation

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Department Administration | \$9,991,415 | \$10,117,455 | \$10,914,891 | \$797,436 | 7.9% |
| Maintenance and Operations | \$54,057,237 | \$58,702,910 | \$63,483,880 | \$4,780,970 | 8.1% |
| Planning, Programs and Design | \$14,151,764 | \$14,297,099 | \$15,144,073 | \$846,974 | 5.9% |
| Gross Expenditures/Appropriations | \$78,200,416 | \$83,117,464 | \$89,542,844 | \$6,425,380 | 7.7% |
| Total Intrafund Reimbursements | \$(9,380,503) | \$(9,676,455) | \$(10,327,891) | \$(651,436) | 6.7% |
| Total Expenditures/Appropriations | \$68,819,913 | \$73,441,009 | \$79,214,953 | \$5,773,944 | 7.9% |
| Total Financing Uses | \$68,819,913 | \$73,441,009 | \$79,214,953 | \$5,773,944 | 7.9% |
| Revenue | \$66,155,150 | \$65,335,465 | \$72,510,692 | \$7,175,227 | 11.0% |
| Total Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,263,480 | \$— | —% |
| Total Revenue | \$67,418,630 | \$66,598,945 | \$73,774,172 | \$7,175,227 | 10.8% |
| Total Use of Fund Balance | \$6,842,064 | \$6,842,064 | \$5,440,781 | \$(1,401,283) | (20.5)% |
| Total Financing Sources | \$74,260,694 | \$73,441,009 | \$79,214,953 | \$5,773,944 | 7.9% |
| Net Cost | \$(5,440,781) | \$— | \$— | \$— | —% |
| Positions | 256.1 | 255.1 | 257.1 | 2.0 | 0.8% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$41,466,374 | \$43,425,120 | \$44,217,596 | \$792,476 | 1.8% |
| Services & Supplies | \$26,765,373 | \$29,429,861 | \$32,893,601 | \$3,463,740 | 11.8% |
| Other Charges | \$577,077 | \$586,028 | \$2,055,756 | \$1,469,728 | 250.8% |
| Equipment | \$11,088 | \$— | \$48,000 | \$48,000 | —% |
| Intrafund Charges | \$9,380,503 | \$9,676,455 | \$10,327,891 | \$651,436 | 6.7% |
| Gross Expenditures/Appropriations | \$78,200,416 | \$83,117,464 | \$89,542,844 | \$6,425,380 | 7.7% |
| Intrafund Reimbursements within Department | \$(9,380,503) | \$(9,676,455) | \$(10,327,891) | \$(651,436) | 6.7% |
| Total Intrafund Reimbursements | \$(9,380,503) | \$(9,676,455) | \$(10,327,891) | \$(651,436) | 6.7% |
| Total Expenditures/Appropriations | \$68,819,913 | \$73,441,009 | \$79,214,953 | \$5,773,944 | 7.9% |
| Total Financing Uses | \$68,819,913 | \$73,441,009 | \$79,214,953 | \$5,773,944 | 7.9% |
| Fines, Forfeitures & Penalties | \$— | \$151,500 | \$11,500 | \$(140,000) | (92.4)% |
| Revenue from Use Of Money & Property | \$599,752 | \$405,000 | \$551,000 | \$146,000 | 36.0% |
| Intergovernmental Revenues | \$559,303 | \$521,000 | \$521,000 | \$— | —% |
| Charges for Services | \$64,981,650 | \$64,257,465 | \$71,426,692 | \$7,169,227 | 11.2% |
| Miscellaneous Revenues | \$8,208 | \$500 | \$500 | \$— | —% |
| Other Financing Sources | \$6,236 | \$— | \$— | \$— | —% |
| Revenue | \$66,155,150 | \$65,335,465 | \$72,510,692 | \$7,175,227 | 11.0% |
| Other Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,263,480 | \$— | —% |
| Total Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,263,480 | \$— | —% |
| Total Revenue | \$67,418,630 | \$66,598,945 | \$73,774,172 | \$7,175,227 | 10.8% |
| Fund Balance | \$6,842,064 | \$6,842,064 | \$5,440,781 | \$(1,401,283) | (20.5)% |
| Total Use of Fund Balance | \$6,842,064 | \$6,842,064 | \$5,440,781 | \$(1,401,283) | (20.5)% |
| Total Financing Sources | \$74,260,694 | \$73,441,009 | \$79,214,953 | \$5,773,944 | 7.9% |
| Net Cost | \$(5,440,781) | \$— | \$— | \$— | —% |
| Positions | 256.1 | 255.1 | 257.1 | 2.0 | 0.8% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|-------------------------------|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| Department Administration | 81,823 | (81,823) | — | — | — |
| Maintenance and Operations | 2,285,464 | — | 2,285,464 | — | — |
| Planning, Programs and Design | 136,717 | — | 136,717 | — | 1.0 |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$4,252,290 | \$4,220,712 | \$4,369,006 | \$148,294 | 3.5% |
| Services & Supplies | \$5,500,959 | \$5,660,715 | \$5,951,129 | \$290,414 | 5.1% |
| Other Charges | \$227,077 | \$236,028 | \$594,756 | \$358,728 | 152.0% |
| Equipment | \$11,088 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$9,991,415 | \$10,117,455 | \$10,914,891 | \$797,436 | 7.9% |
| Intrafund Reimbursements within Department | \$(9,380,503) | \$(9,676,455) | \$(10,327,891) | \$(651,436) | 6.7% |
| Total Intrafund Reimbursements | \$(9,380,503) | \$(9,676,455) | \$(10,327,891) | \$(651,436) | 6.7% |
| Total Expenditures/Appropriations | \$610,912 | \$441,000 | \$587,000 | \$146,000 | 33.1% |
| Total Financing Uses | \$610,912 | \$441,000 | \$587,000 | \$146,000 | 33.1% |
| Revenue from Use Of Money & Property | \$599,752 | \$405,000 | \$551,000 | \$146,000 | 36.0% |
| Intergovernmental Revenues | \$1,285 | \$1,000 | \$1,000 | \$— | —% |
| Charges for Services | \$9,843 | \$35,000 | \$35,000 | \$— | —% |
| Miscellaneous Revenues | \$31 | \$— | \$— | \$— | —% |
| Revenue | \$610,912 | \$441,000 | \$587,000 | \$146,000 | 33.1% |
| Total Revenue | \$610,912 | \$441,000 | \$587,000 | \$146,000 | 33.1% |
| Total Financing Sources | \$610,912 | \$441,000 | \$587,000 | \$146,000 | 33.1% |
| Net Cost | \$— | \$— | \$— | \$— | —% |
| Positions | 24.0 | 24.0 | 24.0 | — | —% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| DOT - Funding for 0.5 FTE in PSD (Sr. PA) | | | | | |
| | 81,823 | (81,823) | — | — | — |
| Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportation in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000) | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget \$ | % |
|--|-------------------------|--------------------------------|--------------------------------|--|-------------|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$26,940,508 | \$28,822,715 | \$29,063,347 | \$240,632 | 0.8% |
| Services & Supplies | \$20,043,983 | \$22,524,829 | \$25,524,936 | \$3,000,107 | 13.3% |
| Other Charges | \$350,000 | \$350,000 | \$1,461,000 | \$1,111,000 | 317.4% |
| Equipment | \$— | \$— | \$48,000 | \$48,000 | —% |
| Intrafund Charges | \$6,722,746 | \$7,005,366 | \$7,386,597 | \$381,231 | 5.4% |
| Gross Expenditures/Appropriations | \$54,057,237 | \$58,702,910 | \$63,483,880 | \$4,780,970 | 8.1% |
| Total Expenditures/Appropriations | \$54,057,237 | \$58,702,910 | \$63,483,880 | \$4,780,970 | 8.1% |
| Total Financing Uses | \$54,057,237 | \$58,702,910 | \$63,483,880 | \$4,780,970 | 8.1% |
| Fines, Forfeitures & Penalties | \$— | \$1,500 | \$1,500 | \$— | —% |
| Intergovernmental Revenues | \$558,018 | \$520,000 | \$520,000 | \$— | —% |
| Charges for Services | \$52,579,922 | \$49,492,648 | \$53,917,196 | \$4,424,548 | 8.9% |
| Miscellaneous Revenues | \$7,504 | \$— | \$— | \$— | —% |
| Other Financing Sources | \$4,735 | \$— | \$— | \$— | —% |
| Revenue | \$53,150,179 | \$50,014,148 | \$54,438,696 | \$4,424,548 | 8.8% |
| Other Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,263,480 | \$— | —% |
| Total Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,263,480 | \$— | —% |
| Total Revenue | \$54,413,659 | \$51,277,628 | \$55,702,176 | \$4,424,548 | 8.6% |
| Fund Balance | \$7,425,282 | \$7,425,282 | \$7,781,704 | \$356,422 | 4.8% |
| Total Use of Fund Balance | \$7,425,282 | \$7,425,282 | \$7,781,704 | \$356,422 | 4.8% |
| Total Financing Sources | \$61,838,941 | \$58,702,910 | \$63,483,880 | \$4,780,970 | 8.1% |
| Net Cost | \$(7,781,704) | \$— | \$— | \$— | —% |
| Positions | 182.0 | 183.0 | 182.0 | (1.0) | (0.5)% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| DOT - Funding for 0.5 FTE in PSD (Sr. PA) | | | | | |
| | 59,725 | — | 59,725 | — | — |
| Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportation in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000) | | | | | |
| DOT-Funding for Light Equipment Upgrade for Traffic Signals | | | | | |
| | 64,000 | — | 64,000 | — | — |
| Add funding to upgrade two mid-sized pickup trucks to full-sized pickup trucks. The upgrade is being requested for the Department of Transportation's Signal and Street Light section and is necessary to meet operational needs for payload and towing capacity, enabling the towing of larger equipment and materials, and facilitating faster and more efficient emergency responses to traffic signal incidents. The request is funded by the Department of Transportation revenues. This request is funded by Department of Transportation revenues. | | | | | |
| DOT-Funding for Roadway Chip Seal Surface Treatment | | | | | |
| | 2,161,739 | — | 2,161,739 | — | — |
| Add funding for the Roadway pavement chip seal treatment program. One-time and on-going costs for this program will be fully funded by the County Road Fund and will act as a new alternative to overlays. The new chip seal program will require a one-time cost of three new pieces of heavy equipment, and ongoing cost for labor, materials, tools and vendor contracts. Chip sealing is a cost-effective pavement maintenance strategy that extends the lifespan of roads by preventing water infiltration, enhancing surface condition, increasing skid resistance, and allowing for quick application with minimal traffic disruption. It is environmentally friendly, utilizing local materials and preserving existing infrastructure. This method is ideal for roads with minor surface damage, while overlay is more suitable for roads with significant wear and high traffic. Chip sealing offers numerous benefits, including affordability, improved road conditions, enhanced safety, and resource conservation. This request is funded by Department of Transportation revenues. | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$10,273,576 | \$10,381,693 | \$10,785,243 | \$403,550 | 3.9% |
| Services & Supplies | \$1,220,430 | \$1,244,317 | \$1,417,536 | \$173,219 | 13.9% |
| Intrafund Charges | \$2,657,757 | \$2,671,089 | \$2,941,294 | \$270,205 | 10.1% |
| Gross Expenditures/Appropriations | \$14,151,764 | \$14,297,099 | \$15,144,073 | \$846,974 | 5.9% |
| Total Expenditures/Appropriations | \$14,151,764 | \$14,297,099 | \$15,144,073 | \$846,974 | 5.9% |
| Total Financing Uses | \$14,151,764 | \$14,297,099 | \$15,144,073 | \$846,974 | 5.9% |
| Fines, Forfeitures & Penalties | \$— | \$150,000 | \$10,000 | \$(140,000) | (93.3)% |
| Charges for Services | \$12,391,884 | \$14,729,817 | \$17,474,496 | \$2,744,679 | 18.6% |
| Miscellaneous Revenues | \$674 | \$500 | \$500 | \$— | —% |
| Other Financing Sources | \$1,501 | \$— | \$— | \$— | —% |
| Revenue | \$12,394,059 | \$14,880,317 | \$17,484,996 | \$2,604,679 | 17.5% |
| Total Revenue | \$12,394,059 | \$14,880,317 | \$17,484,996 | \$2,604,679 | 17.5% |
| Fund Balance | \$(583,218) | \$(583,218) | \$(2,340,923) | \$(1,757,705) | 301.4% |
| Total Use of Fund Balance | \$(583,218) | \$(583,218) | \$(2,340,923) | \$(1,757,705) | 301.4% |
| Total Financing Sources | \$11,810,841 | \$14,297,099 | \$15,144,073 | \$846,974 | 5.9% |
| Net Cost | \$2,340,923 | \$— | \$— | \$— | —% |
| Positions | 50.1 | 48.1 | 51.1 | 3.0 | 6.2% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| DOT - Add 1.0 FTE ASO 1 Programs | | | | | |
| | 114,619 | — | 114,619 | — | 1.0 |
| Add 1.0 FTE Administrative Services Officer I (ASO1) to the department's Capital Project Management Office (PMO). This role will provide administrative support, manage documentation, facilitate communication, support project tracking, and ensure smooth operations. The ASOI will also own and complete assigned special projects. This ongoing cost is fully funded by Department of Transportation revenues. | | | | | |
| DOT - Funding for 0.5 FTE in PSD (Sr. PA) | | | | | |
| | 22,098 | — | 22,098 | — | — |
| Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportation in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000) | | | | | |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| County Service Area No. 1 - Zone 1 - Unincorporated | \$2,464,652 | \$3,335,981 | \$3,337,991 | \$2,010 | 0.1% |
| Gross Expenditures/Appropriations | \$2,464,652 | \$3,335,981 | \$3,337,991 | \$2,010 | 0.1% |
| Total Expenditures/Appropriations | \$2,464,652 | \$3,335,981 | \$3,337,991 | \$2,010 | 0.1% |
| Provision for Reserves | \$839,375 | \$839,375 | \$1,280,648 | \$441,273 | 52.6% |
| Total Financing Uses | \$3,304,027 | \$4,175,356 | \$4,618,639 | \$443,283 | 10.6% |
| Revenue | \$3,394,310 | \$3,046,550 | \$3,159,550 | \$113,000 | 3.7% |
| Total Interfund Reimbursements | \$290,000 | \$50,000 | \$— | \$(50,000) | (100.0)% |
| Total Revenue | \$3,684,310 | \$3,096,550 | \$3,159,550 | \$63,000 | 2.0% |
| Total Use of Fund Balance | \$1,078,806 | \$1,078,806 | \$1,459,089 | \$380,283 | 35.3% |
| Total Financing Sources | \$4,763,116 | \$4,175,356 | \$4,618,639 | \$443,283 | 10.6% |
| Net Cost | \$(1,459,089) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|-----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,360,929 | \$3,155,981 | \$3,157,991 | \$2,010 | 0.1% |
| Other Charges | \$103,723 | \$180,000 | \$180,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$2,464,652 | \$3,335,981 | \$3,337,991 | \$2,010 | 0.1% |
| Total Expenditures/Appropriations | \$2,464,652 | \$3,335,981 | \$3,337,991 | \$2,010 | 0.1% |
| Provision for Reserves | \$839,375 | \$839,375 | \$1,280,648 | \$441,273 | 52.6% |
| Total Financing Uses | \$3,304,027 | \$4,175,356 | \$4,618,639 | \$443,283 | 10.6% |
| Taxes | \$855,607 | \$732,800 | \$794,800 | \$62,000 | 8.5% |
| Revenue from Use Of Money & Property | \$193,701 | \$110,000 | \$161,000 | \$51,000 | 46.4% |
| Intergovernmental Revenues | \$6,284 | \$5,200 | \$5,200 | \$— | —% |
| Charges for Services | \$2,315,367 | \$2,193,255 | \$2,193,255 | \$— | —% |
| Miscellaneous Revenues | \$23,352 | \$5,295 | \$5,295 | \$— | —% |
| Revenue | \$3,394,310 | \$3,046,550 | \$3,159,550 | \$113,000 | 3.7% |
| Other Interfund Reimbursements | \$290,000 | \$50,000 | \$— | \$(50,000) | (100.0)% |
| Total Interfund Reimbursements | \$290,000 | \$50,000 | \$— | \$(50,000) | (100.0)% |
| Total Revenue | \$3,684,310 | \$3,096,550 | \$3,159,550 | \$63,000 | 2.0% |
| Fund Balance | \$1,078,806 | \$1,078,806 | \$1,459,089 | \$380,283 | 35.3% |
| Total Use of Fund Balance | \$1,078,806 | \$1,078,806 | \$1,459,089 | \$380,283 | 35.3% |
| Total Financing Sources | \$4,763,116 | \$4,175,356 | \$4,618,639 | \$443,283 | 10.6% |
| Net Cost | \$(1,459,089) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Gold River Station #7 Landscape CFD | \$51,177 | \$74,981 | \$100,538 | \$25,557 | 34.1% |
| Gross Expenditures/Appropriations | \$51,177 | \$74,981 | \$100,538 | \$25,557 | 34.1% |
| Total Expenditures/Appropriations | \$51,177 | \$74,981 | \$100,538 | \$25,557 | 34.1% |
| Provision for Reserves | \$18,054 | \$18,054 | \$— | \$(18,054) | (100.0)% |
| Total Financing Uses | \$69,231 | \$93,035 | \$100,538 | \$7,503 | 8.1% |
| Revenue | \$67,817 | \$65,000 | \$68,550 | \$3,550 | 5.5% |
| Total Revenue | \$67,817 | \$65,000 | \$68,550 | \$3,550 | 5.5% |
| Total Use of Fund Balance | \$28,035 | \$28,035 | \$31,988 | \$3,953 | 14.1% |
| Total Financing Sources | \$95,852 | \$93,035 | \$100,538 | \$7,503 | 8.1% |
| Net Cost | \$(26,621) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$51,067 | \$74,481 | \$100,038 | \$25,557 | 34.3% |
| Other Charges | \$110 | \$500 | \$500 | \$— | —% |
| Gross Expenditures/Appropriations | \$51,177 | \$74,981 | \$100,538 | \$25,557 | 34.1% |
| Total Expenditures/Appropriations | \$51,177 | \$74,981 | \$100,538 | \$25,557 | 34.1% |
| Provision for Reserves | \$18,054 | \$18,054 | \$— | \$(18,054) | (100.0)% |
| Total Financing Uses | \$69,231 | \$93,035 | \$100,538 | \$7,503 | 8.1% |
| Revenue from Use Of Money & Property | \$5,495 | \$3,000 | \$5,000 | \$2,000 | 66.7% |
| Charges for Services | \$62,322 | \$62,000 | \$63,550 | \$1,550 | 2.5% |
| Revenue | \$67,817 | \$65,000 | \$68,550 | \$3,550 | 5.5% |
| Total Revenue | \$67,817 | \$65,000 | \$68,550 | \$3,550 | 5.5% |
| Reserve Release | \$— | \$— | \$5,367 | \$5,367 | —% |
| Fund Balance | \$28,035 | \$28,035 | \$26,621 | \$(1,414) | (5.0)% |
| Total Use of Fund Balance | \$28,035 | \$28,035 | \$31,988 | \$3,953 | 14.1% |
| Total Financing Sources | \$95,852 | \$93,035 | \$100,538 | \$7,503 | 8.1% |
| Net Cost | \$(26,621) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Landscape Maintenance District Zone 4 | \$1,237,341 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Gross Expenditures/Appropriations | \$1,237,341 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Total Expenditures/Appropriations | \$1,237,341 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Total Financing Uses | \$1,237,341 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Revenue | \$557,921 | \$571,000 | \$572,000 | \$1,000 | 0.2% |
| Total Interfund Reimbursements | \$693,454 | \$643,454 | \$730,001 | \$86,547 | 13.5% |
| Total Revenue | \$1,251,375 | \$1,214,454 | \$1,302,001 | \$87,547 | 7.2% |
| Total Use of Fund Balance | \$29,295 | \$29,295 | \$43,329 | \$14,034 | 47.9% |
| Total Financing Sources | \$1,280,670 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Net Cost | \$(43,329) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$1,230,195 | \$1,233,749 | \$1,335,330 | \$101,581 | 8.2% |
| Other Charges | \$7,146 | \$10,000 | \$10,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$1,237,341 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Total Expenditures/Appropriations | \$1,237,341 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Total Financing Uses | \$1,237,341 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Revenue from Use Of Money & Property | \$30,219 | \$21,000 | \$22,000 | \$1,000 | 4.8% |
| Charges for Services | \$527,702 | \$550,000 | \$550,000 | \$— | —% |
| Revenue | \$557,921 | \$571,000 | \$572,000 | \$1,000 | 0.2% |
| Other Interfund Reimbursements | \$693,454 | \$643,454 | \$730,001 | \$86,547 | 13.5% |
| Total Interfund Reimbursements | \$693,454 | \$643,454 | \$730,001 | \$86,547 | 13.5% |
| Total Revenue | \$1,251,375 | \$1,214,454 | \$1,302,001 | \$87,547 | 7.2% |
| Fund Balance | \$29,295 | \$29,295 | \$43,329 | \$14,034 | 47.9% |
| Total Use of Fund Balance | \$29,295 | \$29,295 | \$43,329 | \$14,034 | 47.9% |
| Total Financing Sources | \$1,280,670 | \$1,243,749 | \$1,345,330 | \$101,581 | 8.2% |
| Net Cost | \$(43,329) | \$— | \$— | \$— | —% |

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)

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Roads | \$128,905,097 | \$310,695,344 | \$325,872,814 | \$15,177,470 | 4.9% |
| Gross Expenditures/Appropriations | \$128,905,097 | \$310,695,344 | \$325,872,814 | \$15,177,470 | 4.9% |
| Total Expenditures/Appropriations | \$128,905,097 | \$310,695,344 | \$325,872,814 | \$15,177,470 | 4.9% |
| Provision for Reserves | \$866,989 | \$866,989 | \$802,850 | \$(64,139) | (7.4)% |
| Total Financing Uses | \$129,772,086 | \$311,562,333 | \$326,675,664 | \$15,113,331 | 4.9% |
| Revenue | \$113,795,164 | \$120,812,991 | \$110,073,364 | \$(10,739,627) | (8.9)% |
| Total Interfund Reimbursements | \$49,819,701 | \$63,048,583 | \$55,055,912 | \$(7,992,671) | (12.7)% |
| Total Revenue | \$163,614,865 | \$183,861,574 | \$165,129,276 | \$(18,732,298) | (10.2)% |
| Total Use of Fund Balance | \$127,700,759 | \$127,700,759 | \$161,546,388 | \$33,845,629 | 26.5% |
| Total Financing Sources | \$291,315,624 | \$311,562,333 | \$326,675,664 | \$15,113,331 | 4.9% |
| Net Cost | \$(161,543,538) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$125,909,098 | \$294,615,331 | \$308,972,813 | \$14,357,482 | 4.9% |
| Other Charges | \$346,485 | \$12,463,559 | \$12,071,000 | \$(392,559) | (3.1)% |
| Interfund Charges | \$2,649,514 | \$3,616,454 | \$4,829,001 | \$1,212,547 | 33.5% |
| Gross Expenditures/Appropriations | \$128,905,097 | \$310,695,344 | \$325,872,814 | \$15,177,470 | 4.9% |
| Total Expenditures/Appropriations | \$128,905,097 | \$310,695,344 | \$325,872,814 | \$15,177,470 | 4.9% |
| Provision for Reserves | \$866,989 | \$866,989 | \$802,850 | \$(64,139) | (7.4)% |
| Total Financing Uses | \$129,772,086 | \$311,562,333 | \$326,675,664 | \$15,113,331 | 4.9% |
| Taxes | \$1,426,836 | \$775,856 | \$1,449,856 | \$674,000 | 86.9% |
| Licenses, Permits & Franchises | \$1,802,780 | \$1,587,000 | \$1,587,000 | \$— | —% |
| Revenue from Use Of Money & Property | \$5,817,284 | \$3,709,000 | \$5,005,000 | \$1,296,000 | 34.9% |
| Intergovernmental Revenues | \$102,903,215 | \$113,551,375 | \$100,144,183 | \$(13,407,192) | (11.8)% |
| Charges for Services | \$302,929 | \$265,000 | \$265,000 | \$— | —% |
| Miscellaneous Revenues | \$1,542,119 | \$924,760 | \$1,622,325 | \$697,565 | 75.4% |
| Revenue | \$113,795,164 | \$120,812,991 | \$110,073,364 | \$(10,739,627) | (8.9)% |
| Other Interfund Reimbursements | \$49,819,701 | \$63,048,583 | \$55,055,912 | \$(7,992,671) | (12.7)% |
| Total Interfund Reimbursements | \$49,819,701 | \$63,048,583 | \$55,055,912 | \$(7,992,671) | (12.7)% |
| Total Revenue | \$163,614,865 | \$183,861,574 | \$165,129,276 | \$(18,732,298) | (10.2)% |
| Reserve Release | \$— | \$— | \$2,850 | \$2,850 | —% |
| Fund Balance | \$127,700,759 | \$127,700,759 | \$161,543,538 | \$33,842,779 | 26.5% |
| Total Use of Fund Balance | \$127,700,759 | \$127,700,759 | \$161,546,388 | \$33,845,629 | 26.5% |
| Total Financing Sources | \$291,315,624 | \$311,562,333 | \$326,675,664 | \$15,113,331 | 4.9% |
| Net Cost | \$(161,543,538) | \$— | \$— | \$— | —% |

Summary of Approved Growth by Program

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

| BU 2900000 FY 2025-26 Road Programs Statement | | |
|--|--|--------------------|
| 1 | Construction | 98,054,020 |
| 2 | Cost of Transfers | 4,829,001 |
| 3 | Grouped Lump-Sum Other | 212,989,793 |
| | Total Expenditures/Appropriations | 315,872,814 |

| Project No. | Project Description | Fiscal Year 2025-26 Budget |
|--------------------|--|---------------------------------------|
| P834752 | A.C. Overlay Project 2024 - Phase A | 3,500,000 |
| P554485 | A.C. Overlay Project 2024 - Phase B | 2,360,000 |
| P168331 | A.C. Overlay Project 2024 - Phase C | 1,660,000 |
| P559792 | A.C. Overlay Project 2024 - Phase D | 3,395,000 |
| P958882 | A.C. Overlay Project 2025 - Phase A | 23,963,000 |
| P259960 | A.C. Overlay Project 2025 - Phase B | 14,569,000 |
| P203887 | A.C. Overlay Project 2026 - Phase A | 2,037,000 |
| P181853 | A.C. Overlay Project 2026 - Phase B | 3,350,000 |
| P258846 | A.C. Overlay Project 2026 - Phase C | 1,750,000 |
| P180390 | A.C. Overlay Project 2026 - Phase D | 1,000,000 |
| P497809 | Alta Arden Expressway - Phase 1 | 289,500 |
| P000571 | Arden Way Complete Streets - Phase 1 | 8,149,608 |
| P549095 | Arden Way Complete Streets - Phase 2 | 1,079,736 |
| P108977 | Bradshaw Road at Jackson Road Intersection Improvements | 1,995,200 |
| P000061 | Curb, Gutter, and Sidewalk Replacement | - |
| P769437 | Elkhorn Boulevard at 28th Street Traffic Signal | 155,000 |
| P000074 | Franklin Boulevard Bridge Replacement at Lost Slough | 9,098,716 |
| P669463 | Freeport Delta Monument Signs Project | 130,925 |
| P489143 | Green Tree and East Parkway Improvements | 216,000 |
| P000077 | Hazel Avenue at U.S. Highway 50 Interchange | 14,511,384 |
| P000093 | Michigan Bar Road Bridge Replacement at Cosumnes River | 348,485 |
| P000095 | New Hope Road Bridge Replacement at Grizzly Slough | 1,354,095 |
| P408436 | Oakdale Elementary, College Oak Drive, and Roseville Road Improvements | 32,000 |
| P456241 | Rosemont Street Lighting Project - Phase 3 | 378,555 |
| P105894 | Sidewalk Replacement Project SHRA Fruitridge Area - Phase 2 | 288,000 |
| P741413 | Skyking Extension & Phelan Drive | 1,135,000 |
| P201396 | South Sacramento Affordable Housing Pedestrian Improvements | 181,500 |
| P316320 | Sunrise Boulevard Wall Replacement Project | 197,500 |
| P000105 | Twin Cities Road Bridge Replacement at Snodgrass Slough | 277,316 |
| P422917 | Tyler Island Bridge Road over Georgiana Slough | 321,500 |
| P000106 | Walnut Grove Over Sacramento River Bridge Maintenance | 330,000 |
| | Total Appropriations | 98,054,020 |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DOT-GF Contribution to Paving Roadways (September BOS Change) | | | | | |
| | 10,000,000 | — | 10,000,000 | — | — |
| <p>During the Revised Recommended Budget Hearings on September 3, 2025, the Board of Supervisors approved \$10,000,000 for road rehabilitation . Due to an aging roadway system, there are many roadways that need rehabilitation with a pavement overlay. The maintenance cost for roadways increases when rehabilitation work is delayed due to lack of funding availability. Some roadways, if not addressed with pavement rehabilitation projects, would require a full reconstruction in the future. An additional area in prioritizing roadway rehabilitation and maintenance would be to focus on cost share agreements with utility agencies. This request is prioritized for funding in September. This request is contingent upon approval of a linked request in the Financing Transfers/ Reimbursements budget (BU 5110000).</p> | | | | | |

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Sacramento County Transportation Development Fee Administration | \$261,918 | \$711,298 | \$1,430,876 | \$719,578 | 101.2% |
| Sacramento County Transportation Development Fee Districts | \$(170,533) | \$28,363,597 | \$48,137,582 | \$19,773,985 | 69.7% |
| Gross Expenditures/Appropriations | \$91,385 | \$29,074,895 | \$49,568,458 | \$20,493,563 | 70.5% |
| Total Expenditures/Appropriations | \$91,385 | \$29,074,895 | \$49,568,458 | \$20,493,563 | 70.5% |
| Provision for Reserves | \$350,000 | \$350,000 | \$— | \$(350,000) | (100.0)% |
| Total Financing Uses | \$441,385 | \$29,424,895 | \$49,568,458 | \$20,143,563 | 68.5% |
| Revenue | \$17,854,609 | \$15,227,678 | \$17,958,018 | \$2,730,340 | 17.9% |
| Total Revenue | \$17,854,609 | \$15,227,678 | \$17,958,018 | \$2,730,340 | 17.9% |
| Total Use of Fund Balance | \$14,197,217 | \$14,197,217 | \$31,610,440 | \$17,413,223 | 122.7% |
| Total Financing Sources | \$32,051,826 | \$29,424,895 | \$49,568,458 | \$20,143,563 | 68.5% |
| Net Cost | \$(31,610,440) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$(3,295,807) | \$8,808,831 | \$20,336,458 | \$11,527,627 | 130.9% |
| Other Charges | \$53,000 | \$63,900 | \$75,000 | \$11,100 | 17.4% |
| Interfund Charges | \$3,334,193 | \$20,202,164 | \$29,157,000 | \$8,954,836 | 44.3% |
| Gross Expenditures/Appropriations | \$91,385 | \$29,074,895 | \$49,568,458 | \$20,493,563 | 70.5% |
| Total Expenditures/Appropriations | \$91,385 | \$29,074,895 | \$49,568,458 | \$20,493,563 | 70.5% |
| Provision for Reserves | \$350,000 | \$350,000 | \$— | \$(350,000) | (100.0)% |
| Total Financing Uses | \$441,385 | \$29,424,895 | \$49,568,458 | \$20,143,563 | 68.5% |
| Licenses, Permits & Franchises | \$13,758,206 | \$12,815,000 | \$13,892,321 | \$1,077,321 | 8.4% |
| Revenue from Use Of Money & Property | \$3,205,749 | \$1,809,000 | \$2,685,000 | \$876,000 | 48.4% |
| Intergovernmental Revenues | \$151,087 | \$128,678 | \$796,611 | \$667,933 | 519.1% |
| Miscellaneous Revenues | \$739,566 | \$475,000 | \$584,086 | \$109,086 | 23.0% |
| Revenue | \$17,854,609 | \$15,227,678 | \$17,958,018 | \$2,730,340 | 17.9% |
| Total Revenue | \$17,854,609 | \$15,227,678 | \$17,958,018 | \$2,730,340 | 17.9% |
| Fund Balance | \$14,197,217 | \$14,197,217 | \$31,610,440 | \$17,413,223 | 122.7% |
| Total Use of Fund Balance | \$14,197,217 | \$14,197,217 | \$31,610,440 | \$17,413,223 | 122.7% |
| Total Financing Sources | \$32,051,826 | \$29,424,895 | \$49,568,458 | \$20,143,563 | 68.5% |
| Net Cost | \$(31,610,440) | \$— | \$— | \$— | —% |

| BU 2910000 FY 2025-26 Road Programs Statement | | |
|--|--|-------------------|
| 1 | Construction | 3,449,100 |
| 2 | Cost of Transfers | 29,157,000 |
| 3 | Grouped Lump-Sum Other | 16,962,358 |
| | Total Expenditures/Appropriations | 49,568,458 |

| Project No. | Project Description | Fiscal Year 2025-26 Budget |
|--------------------|--|---------------------------------------|
| P453717 | Calvine Road Widening- Power Inn Road to Elk Grove-Florin Road | 465,000 |
| P000063 | Douglas Road Extension – Project Scoping | 149,600 |
| P018111 | Eschinger Road Improvements - Bruceville Road to Carroll Road | 684,500 |
| P000572 | Grant Line Road Improvements | 1,800,000 |
| P489955 | South Watt Avenue – Kiefer Boulevard to Jackson Road | 210,000 |
| P300157 | Waterman Road at CCTC Railroad Crossing Project | 140,000 |
| | Total Appropriations | 3,449,100 |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$261,918 | \$711,298 | \$1,430,876 | \$719,578 | 101.2% |
| Gross Expenditures/Appropriations | \$261,918 | \$711,298 | \$1,430,876 | \$719,578 | 101.2% |
| Total Expenditures/Appropriations | \$261,918 | \$711,298 | \$1,430,876 | \$719,578 | 101.2% |
| Provision for Reserves | \$350,000 | \$350,000 | \$— | \$(350,000) | (100.0)% |
| Total Financing Uses | \$611,918 | \$1,061,298 | \$1,430,876 | \$369,578 | 34.8% |
| Revenue from Use Of Money & Property | \$104,844 | \$58,000 | \$86,000 | \$28,000 | 48.3% |
| Miscellaneous Revenues | \$739,566 | \$475,000 | \$584,086 | \$109,086 | 23.0% |
| Revenue | \$844,410 | \$533,000 | \$670,086 | \$137,086 | 25.7% |
| Total Revenue | \$844,410 | \$533,000 | \$670,086 | \$137,086 | 25.7% |
| Fund Balance | \$528,298 | \$528,298 | \$760,790 | \$232,492 | 44.0% |
| Total Use of Fund Balance | \$528,298 | \$528,298 | \$760,790 | \$232,492 | 44.0% |
| Total Financing Sources | \$1,372,708 | \$1,061,298 | \$1,430,876 | \$369,578 | 34.8% |
| Net Cost | \$(760,790) | \$— | \$— | \$— | —% |

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

| | | | | Change from FY 2024-2025 Adopted Budget | |
|--------------------------------------|-------------------------|--------------------------------|--------------------------------|--|--------|
| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$(3,557,725) | \$8,097,533 | \$18,905,582 | \$10,808,049 | 133.5% |
| Other Charges | \$53,000 | \$63,900 | \$75,000 | \$11,100 | 17.4% |
| Interfund Charges | \$3,334,193 | \$20,202,164 | \$29,157,000 | \$8,954,836 | 44.3% |
| Gross Expenditures/Appropriations | \$(170,533) | \$28,363,597 | \$48,137,582 | \$19,773,985 | 69.7% |
| Total Expenditures/Appropriations | \$(170,533) | \$28,363,597 | \$48,137,582 | \$19,773,985 | 69.7% |
| Total Financing Uses | \$(170,533) | \$28,363,597 | \$48,137,582 | \$19,773,985 | 69.7% |
| Licenses, Permits & Franchises | \$13,758,206 | \$12,815,000 | \$13,892,321 | \$1,077,321 | 8.4% |
| Revenue from Use Of Money & Property | \$3,100,905 | \$1,751,000 | \$2,599,000 | \$848,000 | 48.4% |
| Intergovernmental Revenues | \$151,087 | \$128,678 | \$796,611 | \$667,933 | 519.1% |
| Revenue | \$17,010,198 | \$14,694,678 | \$17,287,932 | \$2,593,254 | 17.6% |
| Total Revenue | \$17,010,198 | \$14,694,678 | \$17,287,932 | \$2,593,254 | 17.6% |
| Fund Balance | \$13,668,919 | \$13,668,919 | \$30,849,650 | \$17,180,731 | 125.7% |
| Total Use of Fund Balance | \$13,668,919 | \$13,668,919 | \$30,849,650 | \$17,180,731 | 125.7% |
| Total Financing Sources | \$30,679,117 | \$28,363,597 | \$48,137,582 | \$19,773,985 | 69.7% |
| Net Cost | \$(30,849,650) | \$— | \$— | \$— | —% |

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| East County Transit Area | \$142,553 | \$183,763 | \$183,625 | \$(138) | (0.1)% |
| Galt Transit Area | \$2,322,353 | \$2,939,393 | \$3,132,531 | \$193,138 | 6.6% |
| Gross Expenditures/Appropriations | \$2,464,906 | \$3,123,156 | \$3,316,156 | \$193,000 | 6.2% |
| Total Expenditures/Appropriations | \$2,464,906 | \$3,123,156 | \$3,316,156 | \$193,000 | 6.2% |
| Revenue | \$2,629,981 | \$2,807,502 | \$3,185,419 | \$377,917 | 13.5% |
| Total Revenue | \$2,629,981 | \$2,807,502 | \$3,185,419 | \$377,917 | 13.5% |
| Net Cost | \$(165,075) | \$315,654 | \$130,737 | \$(184,917) | (58.6)% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$319,215 | \$637,983 | \$583,819 | \$(54,164) | (8.5)% |
| Other Charges | \$2,145,691 | \$2,330,173 | \$2,222,337 | \$(107,836) | (4.6)% |
| Equipment | \$— | \$155,000 | \$510,000 | \$355,000 | 229.0% |
| Gross Expenditures/Appropriations | \$2,464,906 | \$3,123,156 | \$3,316,156 | \$193,000 | 6.2% |
| Total Expenditures/Appropriations | \$2,464,906 | \$3,123,156 | \$3,316,156 | \$193,000 | 6.2% |
| Taxes | \$726,990 | \$912,109 | \$1,365,632 | \$453,523 | 49.7% |
| Revenue from Use Of Money & Property | \$96,500 | \$49,000 | \$85,000 | \$36,000 | 73.5% |
| Intergovernmental Revenues | \$1,667,306 | \$1,716,314 | \$1,600,225 | \$(116,089) | (6.8)% |
| Charges for Services | \$134,935 | \$112,079 | \$116,562 | \$4,483 | 4.0% |
| Other Financing Sources | \$4,250 | \$18,000 | \$18,000 | \$— | —% |
| Revenue | \$2,629,981 | \$2,807,502 | \$3,185,419 | \$377,917 | 13.5% |
| Total Revenue | \$2,629,981 | \$2,807,502 | \$3,185,419 | \$377,917 | 13.5% |
| Net Cost | \$(165,075) | \$315,654 | \$130,737 | \$(184,917) | (58.6)% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$40,255 | \$45,763 | \$45,625 | \$(138) | (0.3)% |
| Other Charges | \$102,298 | \$138,000 | \$138,000 | \$— | —% |
| Gross Expenditures/Appropriations | \$142,553 | \$183,763 | \$183,625 | \$(138) | (0.1)% |
| Total Expenditures/Appropriations | \$142,553 | \$183,763 | \$183,625 | \$(138) | (0.1)% |
| Taxes | \$170,815 | \$179,763 | \$173,625 | \$(6,138) | (3.4)% |
| Revenue from Use Of Money & Property | \$11,597 | \$4,000 | \$10,000 | \$6,000 | 150.0% |
| Other Financing Sources | \$4,250 | \$— | \$— | \$— | —% |
| Revenue | \$186,662 | \$183,763 | \$183,625 | \$(138) | (0.1)% |
| Total Revenue | \$186,662 | \$183,763 | \$183,625 | \$(138) | (0.1)% |
| Net Cost | \$(44,109) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$278,960 | \$592,220 | \$538,194 | \$(54,026) | (9.1)% |
| Other Charges | \$2,043,393 | \$2,192,173 | \$2,084,337 | \$(107,836) | (4.9)% |
| Equipment | \$— | \$155,000 | \$510,000 | \$355,000 | 229.0% |
| Gross Expenditures/Appropriations | \$2,322,353 | \$2,939,393 | \$3,132,531 | \$193,138 | 6.6% |
| Total Expenditures/Appropriations | \$2,322,353 | \$2,939,393 | \$3,132,531 | \$193,138 | 6.6% |
| Taxes | \$556,175 | \$732,346 | \$1,192,007 | \$459,661 | 62.8% |
| Revenue from Use Of Money & Property | \$84,903 | \$45,000 | \$75,000 | \$30,000 | 66.7% |
| Intergovernmental Revenues | \$1,667,306 | \$1,716,314 | \$1,600,225 | \$(116,089) | (6.8)% |
| Charges for Services | \$134,935 | \$112,079 | \$116,562 | \$4,483 | 4.0% |
| Other Financing Sources | \$— | \$18,000 | \$18,000 | \$— | —% |
| Revenue | \$2,443,319 | \$2,623,739 | \$3,001,794 | \$378,055 | 14.4% |
| Total Revenue | \$2,443,319 | \$2,623,739 | \$3,001,794 | \$378,055 | 14.4% |
| Net Cost | \$(120,966) | \$315,654 | \$130,737 | \$(184,917) | (58.6)% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Sacramento County Landscape Maintenance CFD No. 2004-2 | \$420,570 | \$510,298 | \$550,410 | \$40,112 | 7.9% |
| Gross Expenditures/Appropriations | \$420,570 | \$510,298 | \$550,410 | \$40,112 | 7.9% |
| Total Expenditures/Appropriations | \$420,570 | \$510,298 | \$550,410 | \$40,112 | 7.9% |
| Provision for Reserves | \$107,617 | \$107,617 | \$76,917 | \$(30,700) | (28.5)% |
| Total Financing Uses | \$528,187 | \$617,915 | \$627,327 | \$9,412 | 1.5% |
| Revenue | \$472,865 | \$443,670 | \$508,403 | \$64,733 | 14.6% |
| Total Revenue | \$472,865 | \$443,670 | \$508,403 | \$64,733 | 14.6% |
| Total Use of Fund Balance | \$174,245 | \$174,245 | \$118,924 | \$(55,321) | (31.7)% |
| Total Financing Sources | \$647,110 | \$617,915 | \$627,327 | \$9,412 | 1.5% |
| Net Cost | \$(118,924) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$401,611 | \$487,298 | \$526,910 | \$39,612 | 8.1% |
| Other Charges | \$1,599 | \$3,000 | \$3,000 | \$— | —% |
| Interfund Charges | \$17,360 | \$20,000 | \$20,500 | \$500 | 2.5% |
| Gross Expenditures/Appropriations | \$420,570 | \$510,298 | \$550,410 | \$40,112 | 7.9% |
| Total Expenditures/Appropriations | \$420,570 | \$510,298 | \$550,410 | \$40,112 | 7.9% |
| Provision for Reserves | \$107,617 | \$107,617 | \$76,917 | \$(30,700) | (28.5)% |
| Total Financing Uses | \$528,187 | \$617,915 | \$627,327 | \$9,412 | 1.5% |
| Revenue from Use Of Money & Property | \$17,774 | \$12,000 | \$15,000 | \$3,000 | 25.0% |
| Charges for Services | \$455,091 | \$431,670 | \$493,403 | \$61,733 | 14.3% |
| Revenue | \$472,865 | \$443,670 | \$508,403 | \$64,733 | 14.6% |
| Total Revenue | \$472,865 | \$443,670 | \$508,403 | \$64,733 | 14.6% |
| Fund Balance | \$174,245 | \$174,245 | \$118,924 | \$(55,321) | (31.7)% |
| Total Use of Fund Balance | \$174,245 | \$174,245 | \$118,924 | \$(55,321) | (31.7)% |
| Total Financing Sources | \$647,110 | \$617,915 | \$627,327 | \$9,412 | 1.5% |
| Net Cost | \$(118,924) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Transportation Sales Tax | \$51,353,976 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Gross Expenditures/Appropriations | \$51,353,976 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Total Expenditures/Appropriations | \$51,353,976 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Total Financing Uses | \$51,353,976 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Revenue | \$55,233,261 | \$84,522,255 | \$109,410,162 | \$24,887,907 | 29.4% |
| Total Interfund Reimbursements | \$2,921,323 | \$11,590,081 | \$19,428,000 | \$7,837,919 | 67.6% |
| Total Revenue | \$58,154,584 | \$96,112,336 | \$128,838,162 | \$32,725,826 | 34.0% |
| Total Use of Fund Balance | \$2,242,000 | \$2,242,000 | \$9,042,608 | \$6,800,608 | 303.3% |
| Total Financing Sources | \$60,396,584 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Net Cost | \$(9,042,608) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$26,933,894 | \$67,992,566 | \$105,608,108 | \$37,615,542 | 55.3% |
| Other Charges | \$454,311 | \$2,623,270 | \$2,044,750 | \$(578,520) | (22.1)% |
| Interfund Charges | \$23,965,771 | \$27,738,500 | \$30,227,912 | \$2,489,412 | 9.0% |
| Gross Expenditures/Appropriations | \$51,353,976 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Total Expenditures/Appropriations | \$51,353,976 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Total Financing Uses | \$51,353,976 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Taxes | \$39,690,633 | \$43,857,723 | \$56,638,749 | \$12,781,026 | 29.1% |
| Revenue from Use Of Money & Property | \$401,120 | \$256,000 | \$294,000 | \$38,000 | 14.8% |
| Intergovernmental Revenues | \$14,683,160 | \$40,408,532 | \$52,477,413 | \$12,068,881 | 29.9% |
| Miscellaneous Revenues | \$458,348 | \$— | \$— | \$— | —% |
| Revenue | \$55,233,261 | \$84,522,255 | \$109,410,162 | \$24,887,907 | 29.4% |
| Other Interfund Reimbursements | \$2,921,323 | \$11,590,081 | \$19,428,000 | \$7,837,919 | 67.6% |
| Total Interfund Reimbursements | \$2,921,323 | \$11,590,081 | \$19,428,000 | \$7,837,919 | 67.6% |
| Total Revenue | \$58,154,584 | \$96,112,336 | \$128,838,162 | \$32,725,826 | 34.0% |
| Fund Balance | \$2,242,000 | \$2,242,000 | \$9,042,608 | \$6,800,608 | 303.3% |
| Total Use of Fund Balance | \$2,242,000 | \$2,242,000 | \$9,042,608 | \$6,800,608 | 303.3% |
| Total Financing Sources | \$60,396,584 | \$98,354,336 | \$137,880,770 | \$39,526,434 | 40.2% |
| Net Cost | \$(9,042,608) | \$— | \$— | \$— | —% |

| BU 2140000 FY 2025-26 Road Programs Statement | | |
|--|--|--------------------|
| 1 | Construction | 93,549,749 |
| 2 | Cost of Transfers | 30,227,912 |
| 3 | Grouped Lump-Sum Other | 14,103,109 |
| | Total Expenditures/Appropriations | 137,880,770 |

| Project No. | Project Description | Fiscal Year 2025-26 Budget |
|--------------------|---|---------------------------------------|
| P480595 | 65th Street Expressway at 53rd Avenue Traffic Signal and 6 LPI | 135,000 |
| P000059 | Active Transportation Plan Implementation – Various Location | 85,000 |
| P982008 | Bell Street Safe Routes to School (SRTS) | 2,079,237 |
| P263766 | Complete Pedestrian Trips | 1,488,600 |
| P997046 | Countdown Pedestrian Head Installation Project | 194,300 |
| P211016 | Elkhorn Boulevard Complete Streets | 772,246 |
| P000066 | Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue | 5,827,432 |
| P487844 | Fair Oaks Boulevard at Kenneth Avenue Traffic Signal | 807,833 |
| P000573 | Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project - Phase 2 | 2,818,013 |
| P000071 | Florin Road Bicycle and Pedestrian Improvement Project | 8,727,328 |
| P000575 | Folsom Boulevard Complete Street Improvements – Phase 2 | 472,500 |
| P106554 | Greenback Lane Improvements and Undergrounding | 2,112,506 |
| P000090 | Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue | 95,755 |
| P000094 | Neighborhood Traffic Management Program | 500,000 |
| P957315 | North Watt Avenue Area Pedestrian Improvements | 576,194 |
| P076383 | Retro-reflective Signal Backplate Installation Project | 875,200 |
| P163256 | School Flashing Beacons Installation Project | 202,575 |
| P000578 | Sidewalk Infill - Arden Arcade and Carmichael Area | 212,500 |
| P731939 | Sidewalk Replacement Project 2025 | 520,000 |
| P951006 | South Sacramento County Safe Routes to School (SRTS) Project | 308,609 |
| P738803 | South Sacramento Sidewalk Gap Closure Project | 314,750 |
| P000103 | South Watt Avenue Improvements – Florin Road to Jackson Road (SR16) | 50,685,012 |
| P753482 | Stockton Boulevard Complete Streets Project | 736,291 |
| P000107 | Watt Avenue Complete Streets | 12,785,868 |
| P483733 | Wyda Way Sidewalk Infill | 217,000 |
| | Total Appropriations | 93,549,749 |

Solid Waste Enterprise

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)

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Administration and Support | \$33,678,332 | \$37,752,679 | \$38,269,485 | \$516,806 | 1.4% |
| Capital Outlay Fund | \$49,460,972 | \$83,275,992 | \$57,819,046 | \$(25,456,946) | (30.6)% |
| Collections | \$101,410,684 | \$106,606,289 | \$114,635,908 | \$8,029,619 | 7.5% |
| Kiefer Landfill | \$28,369,149 | \$32,815,783 | \$34,174,306 | \$1,358,523 | 4.1% |
| North Area Recovery Station (NARS) | \$54,425,335 | \$61,540,666 | \$69,678,886 | \$8,138,220 | 13.2% |
| Gross Expenditures/Appropriations | \$267,344,472 | \$321,991,409 | \$314,577,631 | \$(7,413,778) | (2.3)% |
| Total Intrafund Reimbursements | \$(87,319,987) | \$(105,231,107) | \$(116,563,483) | \$(11,332,376) | 10.8% |
| Total Expenditures/Appropriations | \$180,024,485 | \$216,760,302 | \$198,014,148 | \$(18,746,154) | (8.6)% |
| Revenue | \$173,042,291 | \$186,156,743 | \$166,469,869 | \$(19,686,874) | (10.6)% |
| Total Interfund Reimbursements | \$1,573,055 | \$1,735,725 | \$1,644,395 | \$(91,330) | (5.3)% |
| Total Revenue | \$174,615,347 | \$187,892,468 | \$168,114,264 | \$(19,778,204) | (10.5)% |
| Net Cost | \$5,409,138 | \$28,867,834 | \$29,899,884 | \$1,032,050 | 3.6% |
| Positions | 326.0 | 326.0 | 338.0 | 12.0 | 3.7% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget \$ | % |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$47,658,078 | \$47,678,092 | \$49,421,189 | \$1,743,097 | 3.7% |
| Services & Supplies | \$81,001,083 | \$86,945,189 | \$89,835,814 | \$2,890,625 | 3.3% |
| Other Charges | \$15,754,669 | \$17,961,324 | \$20,146,559 | \$2,185,235 | 12.2% |
| Improvements | \$21,685,560 | \$38,548,816 | \$22,347,438 | \$(16,201,378) | (42.0)% |
| Equipment | \$13,675,034 | \$25,376,881 | \$16,013,148 | \$(9,363,733) | (36.9)% |
| Interfund Charges | \$250,000 | \$250,000 | \$250,000 | \$— | —% |
| Intrafund Charges | \$87,320,047 | \$105,231,107 | \$116,563,483 | \$11,332,376 | 10.8% |
| Gross Expenditures/Appropriations | \$267,344,472 | \$321,991,409 | \$314,577,631 | \$(7,413,778) | (2.3)% |
| Other Intrafund Reimbursements | \$(54,443,505) | \$(30,565,000) | \$— | \$30,565,000 | (100.0)% |
| Intrafund Reimbursements within Department | \$(32,876,482) | \$(74,666,107) | \$(116,563,483) | \$(41,897,376) | 56.1% |
| Total Intrafund Reimbursements | \$(87,319,987) | \$(105,231,107) | \$(116,563,483) | \$(11,332,376) | 10.8% |
| Total Expenditures/Appropriations | \$180,024,485 | \$216,760,302 | \$198,014,148 | \$(18,746,154) | (8.6)% |
| Revenue from Use Of Money & Property | \$4,969,170 | \$634,132 | \$2,590,704 | \$1,956,572 | 308.5% |
| Intergovernmental Revenues | \$3,949,544 | \$6,141,992 | \$6,568,979 | \$426,987 | 7.0% |
| Charges for Services | \$144,974,834 | \$139,171,389 | \$150,593,920 | \$11,422,531 | 8.2% |
| Miscellaneous Revenues | \$4,466,819 | \$5,541,608 | \$2,666,266 | \$(2,875,342) | (51.9)% |
| Other Financing Sources | \$14,681,923 | \$34,667,622 | \$4,050,000 | \$(30,617,622) | (88.3)% |
| Revenue | \$173,042,291 | \$186,156,743 | \$166,469,869 | \$(19,686,874) | (10.6)% |
| Other Interfund Reimbursements | \$1,573,055 | \$1,735,725 | \$1,644,395 | \$(91,330) | (5.3)% |
| Total Interfund Reimbursements | \$1,573,055 | \$1,735,725 | \$1,644,395 | \$(91,330) | (5.3)% |
| Total Revenue | \$174,615,347 | \$187,892,468 | \$168,114,264 | \$(19,778,204) | (10.5)% |
| Net Cost | \$5,409,138 | \$28,867,834 | \$29,899,884 | \$1,032,050 | 3.6% |
| Positions | 326.0 | 326.0 | 338.0 | 12.0 | 3.7% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Administration and Support | 659,652 | — | — | 659,652 | 5.0 |
| Collections | 992,765 | — | — | 992,765 | 3.0 |
| Kiefer Landfill | 621,250 | — | — | 621,250 | 2.0 |
| North Area Recovery Station (NARS) | 586,428 | — | — | 586,428 | 2.0 |

Structural Projects - \$22,347,438

- **\$13,712,000 - North Area Recovery Station - Commercial Waste and Organic Improvements.** This project continues with 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 that best contains the material and mitigates odor, fire hazard, and environmental contamination. The project requires significant infrastructure, earthwork, retaining structures, loading equipment, scales, an interpretive center, paving, and facility modification in addition to the primary structure. This new building and associated infrastructure will further increase the site's capacity for solid waste transfer, alleviating several traffic and capacity issues.
- **\$2,113,966 – Kiefer Landfill - Gas and Leachate Management Systems Improvements.** This project includes expanding the Kiefer Landfill gas collection system in Module 4 (M4) and installing 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.
- **\$945,000 - Kiefer Landfill - Wastewater Handling System Improvements.** This project provides for the continued construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all the leachate produced at the landfill and the sewer system from the Engineering and Administration buildings. This project provides for implementing a long-term wastewater and leachate-handling solution as determined by an alternative evaluation study previously completed by a consultant.
- **\$755,747—North Area Recovery Station—Site Master Plan.** This project provides for new entrance facilities, scale expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement, land acquisition, select paving projects, demolition, and stormwater improvements. This project represents the final immediate phase of significant design and construction improvements as part of a comprehensive Master Plan defined in the summer of 2019.

- **\$721,400 - 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, including buildings at six DWMR facilities.
- **\$431,000—Kiefer Landfill—Groundwater Monitoring and Remediation.** This project includes the construction of additional monitoring wells to define the groundwater contaminant plume and allow for landfill expansion. It also involves designing and constructing new high-capacity extraction wells to address migrating groundwater contamination.
- **\$383,120—Facility Improvements—Electric Vehicle Charging Stations.** This project involves installing heavy vehicle charging station infrastructure at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR-owned facilities. An AQMD grant partially offsets funding for the Heavy Vehicle charging station infrastructure.
- **\$380,000 - Kiefer Landfill - Liner and Ancillary Features.** This project includes planning, design, construction, construction management, inspections, reporting, and oversight associated with the construction of prepared excavation, landfill liner, 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 the second phase of Module M4 and the first phase of Module 5.
- **\$349,950 - 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 \$350,000 for the overall project being conducted by DGS.
- **\$340,000 - North Area Recovery Station—Shed Improvements.** This project includes rehabilitating and revitalizing the existing tipping shed facility at the North Area Recovery Station, including the construction of new stormwater drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping, and structural steel repair.
- **\$249,000—Kiefer Landfill—Wheel Wash Equipment.** This project improves the existing wheel wash system at Kiefer Landfill. It will involve installing replacement pumps and increasing the sedimentation basin size and flow characteristics.

- **\$247,600 - Kiefer Landfill—Tree Mitigation Irrigation System.** This project provides an irrigation system for tree plantings along the south side of Kiefer Boulevard to mitigate the tree canopy removed during the North Area Recovery Station master plan improvements project. The Sacramento Tree Foundation will cooperate with this project.
- **\$235,600 - Kiefer Landfill - Gas Plant Replacement Initiative.** This project includes preliminary planning and design 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.
- **\$188,298 – North Collections - Building Renovation and Enhancement.** This project addresses 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 consists of expanding the existing locker room by approximately 220 square feet, adding a new entrance for improved operational efficiency, and reconfiguring the restroom layouts.
- **\$185,000—Kiefer Landfill—ABOP Structure Improvements Project.** This project enhances safety and capability at the Kiefer Landfill Antifreeze Battery Oil and Paint (ABOP) Center. It includes fire suppression systems, a fume hood, and grading and drainage improvements.
- **\$165,000—North Collections—Site Perimeter Improvements.** This project includes installing an automated gate tied to 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 to 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. It also replaces or upgrades servers and connectivity hardware, electronic customer interfaces, and the site backbone.
- **\$154,000—Kiefer Landfill—Asphalt Pavement Rehabilitation.** This project aims to resurface the asphalt roads at the Kiefer Landfill, including 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.
- **\$153,000—Kiefer Landfill—Site Infrastructure Improvements.** Portions of the existing site infrastructure system need modification or extension to meet the facility's needs. The existing water system requires extension and reconfiguration, the transportation system needs the addition of some pullouts, signage, and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts, and channels.
- **\$143,000—Kiefer Landfill—Phase 2 Shoulder Improvements Project.** This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. It also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with stormwater drainage and safety.
- **\$121,757—Facility Improvements—ADA Mitigation.** This project is part of a comprehensive plan to mitigate all ADA deficiencies at all DWMR Facilities. It 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.
- **\$75,000—South Area Transfer Station—Flexspace and Rehabilitation.** This project includes site improvements to the South Area Transfer Station, including structural repairs to the top load area, concrete slopes, gate repairs, and stormwater compliance features.
- **\$62,000—North Area Recovery Station-Paving Rehabilitation.** This project involves resurfacing the asphalt surfaces at the North Area Recovery Station, including the green waste, recycling, service, and customer areas. In addition, Additional Pavement Management activities, including slurry seal and crack seal, will be added and integrated into a comprehensive program moving forward.

\$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 meet present and anticipated needs.

- **\$31,000—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. It allows for the replacement of fully depreciated equipment in current use.

Capital Equipment - \$16,013,148

\$4,640,000 – Collections - Automated Collection Trucks 3-Axle. This project is for the purchase of 8 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 units will replace fully depreciated units in the current service.

- **\$4,539,136 – Collections - Automated Collection Trucks 3-axle.** This project is for the purchase of 9 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 the fully depreciated units in the current service. (re-budget)
- **\$2,062,197 – Collections - Automated Collection Trucks 3-axle ZEV.** This project is for the purchase of 3 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 the current service. (re-budget)
- **\$1,076,196 – Collections (ABNCU) – Knuckleboom Trucks.** This project is for the purchase of 2 Knuckleboom trucks. This vehicle type is used in the neighborhood clean-up service. (growth and grant dependent)
- **\$1,076,196—Collections (ABNCU—Knuckleboom).** This project involves purchasing three rear knuckle booms. These vehicles will be used for our Appointment Neighborhood Clean-up (ABNCU) routes and single-stream recycling composition studies. They will be CNG-fueled vehicles replacing fully depreciated units currently in use.

- **\$663,430 – North Area Recovery Station – Tractors.** This project is for the purchase of 2 transfer tractors. 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 that is currently in use.
- **\$556,166—North Area Recovery Station—Trailers.** This project involves purchasing four transfer trailers. These 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. They will replace fully depreciated units in current use.

\$492,000—Cart Yard—Cart Delivery Vehicles. This project involves purchasing two box van trucks to deliver and pick up residential collection carts. The trucks will replace fully depreciated trucks in the current cart yard fleet.
- **\$345,000—North Area Recovery Station—Terminal Tractor. This project involves one** terminal tractor for use at the North Area Recovery Station.
This unit is used to move into a position of empty and fully loaded trailers for shipment to the Kiefer landfill. This purchase will replace a fully depreciated unit that is currently in use.
- **\$279,300 – Kiefer Landfill – Tarp Machine.** This project is for two tarping machines. This type of equipment is used to lay a tarp on the landfill tipping area at the end of the day. This environmental requirement prevents animals from disturbing the waste. This project will replace a fully depreciated unit in current service.
- **\$150,724—Kiefer Landfill—Light Duty Trucks.** This project involves purchasing two light-duty trucks. These trucks will be used at the landfill for general duty and crew transport and will replace fully depreciated units in current use.
- **\$108,000—North Area Recovery Station—Forklift.** This project involves purchasing a forklift to be used on the pad for loading appliances, dumping bins, and other lifting jobs. The forklift will replace a fully depreciated unit currently in use.
- **\$24,803—Kiefer Landfill—Light Plant Replacement.** This project involves purchasing two light plants for the Kiefer Landfill. The light plants illuminate the working area and provide a safe environment for staff and customers. The 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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$14,906,477 | \$15,207,173 | \$15,825,317 | \$618,144 | 4.1% |
| Services & Supplies | \$15,544,662 | \$18,441,710 | \$18,342,017 | \$(99,693) | (0.5)% |
| Other Charges | \$21,137 | \$3,500 | \$247,130 | \$243,630 | 6,960.9% |
| Improvements | \$712 | \$— | \$— | \$— | —% |
| Intrafund Charges | \$3,225,151 | \$4,100,296 | \$3,855,021 | \$(245,275) | (6.0)% |
| Cost of Goods Sold | \$(19,806) | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$33,678,332 | \$37,752,679 | \$38,269,485 | \$516,806 | 1.4% |
| Other Intrafund Reimbursements | \$(1,848,093) | \$— | \$— | \$— | —% |
| Intrafund Reimbursements within Department | \$(28,013,487) | \$(36,392,051) | \$(36,104,663) | \$287,388 | (0.8)% |
| Total Intrafund Reimbursements | \$(29,861,580) | \$(36,392,051) | \$(36,104,663) | \$287,388 | (0.8)% |
| Total Expenditures/Appropriations | \$3,816,752 | \$1,360,628 | \$2,164,822 | \$804,194 | 59.1% |
| Revenue from Use Of Money & Property | \$1,868,875 | \$260,976 | \$620,840 | \$359,864 | 137.9% |
| Intergovernmental Revenues | \$121,502 | \$162,640 | \$94,820 | \$(67,820) | (41.7)% |
| Charges for Services | \$1,479,659 | \$545,654 | \$1,106,777 | \$561,123 | 102.8% |
| Miscellaneous Revenues | \$282,522 | \$307,358 | \$258,384 | \$(48,974) | (15.9)% |
| Revenue | \$3,752,558 | \$1,276,628 | \$2,080,821 | \$804,193 | 63.0% |
| Other Interfund Reimbursements | \$84,000 | \$84,000 | \$84,000 | \$— | —% |
| Total Interfund Reimbursements | \$84,000 | \$84,000 | \$84,000 | \$— | —% |
| Total Revenue | \$3,836,558 | \$1,360,628 | \$2,164,821 | \$804,193 | 59.1% |
| Net Cost | \$(19,806) | \$— | \$1 | \$1 | —% |
| Positions | 72.0 | 76.0 | 77.0 | 1.0 | 1.3% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| WMR - Add 1.0 FTE Admin Svcs Officer 1 - Safety | | | | | |
| | 114,619 | — | — | 114,619 | 1.0 |
| Add 1.0 FTE Administrative Services Officer 1 for the Safety and Training team. The addition of an Administrative Service Officer 1 to the Safety team will allow the current staff to conduct more tasks in the field, such as providing more robust support of the Department's operations unit, conducting more inspections, attending to the safety needs of field staff, and providing increased safety-related training. Ongoing cost will be funded by enterprise fund. | | | | | |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| WMR - Add 1.0 FTE Asst Waste Management Specialist Lv 2 - HHW | | | | | |
| | 122,090 | — | — | 122,090 | 1.0 |
| Add 1.0 FTE Assistant Waste Management Specialist Lv 2 with the Special Waste Program. The addition of an Assistant WM Specialist will assist with managing the workload maintaining operations for the Special Waste team. Currently, supplemental labor is supplied through a contracted vendor which charges more in comparison to the requested position. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - Add 1.0 FTE Waste Management Program Assoc - Commercial Program | | | | | |
| | 133,296 | — | — | 133,296 | 1.0 |
| Add 1.0 FTE Waste Management Program Associate for the Commercial Program. The addition of a WM Program Associate will directly improve the delivery of the Construction and Demolition Debris Recycling Program for DWMR and will create cost savings in the program, increase the efficiency of program coverage including documentation review and fieldwork, contribute to quicker customer service response times, and improve overall compliance of C&D projects in the County. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - Add 2.0 FTE Scale Attendant 1 - Scales | | | | | |
| | 154,037 | — | — | 154,037 | 2.0 |
| Add 2.0 FTE Scale Attendant 1 for the Scales team. The addition of Scale Attendants will allow for better shift coverage and provide the resources to manage the increase in site traffic. Ongoing cost will be funded by enterprise fund. | | | | | |
| WMR - Add Funding for DGS Fleet Maintenance | | | | | |
| | 33,387 | — | — | 33,387 | — |
| Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000). | | | | | |
| WMR - Add funding to add 0.5 FTE Sr Personnel Analyst with DPS | | | | | |
| | 81,823 | — | — | 81,823 | — |
| Funding for the addition of 0.5 FTE Sr Personnel Analyst position to support the DWMR culture program. Costs will be funded by enterprise fund. This request is contingent on approval of a linked request in the Department of Personnel Services budget (BU 6050000). | | | | | |
| WMR – Add funding to upgrade existing 1.0 FTE ITSSS – Business Analyst to an ITA - Business Analyst | | | | | |
| | 20,400 | — | — | 20,400 | — |
| Add funding to upgrade existing 1.0 FTE ITSSS – Business Analyst to an IT Analyst I / II level in the Business Analyst class. DWMR currently has two multi-million dollar projects happening in which they are relying on the existing IT System Support Specialist level (noted as an ITSSS – Business Analyst) to oversee. It will also be the ITSSS who is relied upon after the implementation of these projects for managing the daily duties of keeping them running and addressing issues as they arise. The upgrade of the ITSSS – Business Analyst to an IT Analyst I / II level in the Business Analyst class, noted as an ITA - Business Analyst is necessary due to the complexity and project management needs of the large IT projects. The ITA - Business Analyst is an intermediate / journeyman working job level and is a more appropriate job class for oversight and management of these high level, very visible, high profile IT projects. The Department of Technology currently has a vacant ITA position that will be redirected to fill this role. | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$3,915,589 | \$5,420,971 | \$5,579,136 | \$158,165 | 2.9% |
| Other Charges | \$10,185,663 | \$13,929,324 | \$13,879,324 | \$(50,000) | (0.4)% |
| Improvements | \$21,684,685 | \$38,548,816 | \$22,347,438 | \$(16,201,378) | (42.0)% |
| Equipment | \$13,675,034 | \$25,376,881 | \$16,013,148 | \$(9,363,733) | (36.9)% |
| Gross Expenditures/Appropriations | \$49,460,972 | \$83,275,992 | \$57,819,046 | \$(25,456,946) | (30.6)% |
| Other Intrafund Reimbursements | \$(19,802,506) | \$— | \$— | \$— | —% |
| Intrafund Reimbursements within Department | \$— | \$(31,849,045) | \$(34,087,201) | \$(2,238,156) | 7.0% |
| Total Intrafund Reimbursements | \$(19,802,506) | \$(31,849,045) | \$(34,087,201) | \$(2,238,156) | 7.0% |
| Total Expenditures/Appropriations | \$29,658,466 | \$51,426,947 | \$23,731,845 | \$(27,695,102) | (53.9)% |
| Revenue from Use Of Money & Property | \$1,868,935 | \$— | \$622,521 | \$622,521 | —% |
| Intergovernmental Revenues | \$2,700,000 | \$3,000,000 | \$5,300,000 | \$2,300,000 | 76.7% |
| Miscellaneous Revenues | \$367,841 | \$— | \$— | \$— | —% |
| Other Financing Sources | \$14,681,923 | \$34,667,622 | \$4,050,000 | \$(30,617,622) | (88.3)% |
| Revenue | \$19,618,699 | \$37,667,622 | \$9,972,521 | \$(27,695,101) | (73.5)% |
| Total Revenue | \$19,618,699 | \$37,667,622 | \$9,972,521 | \$(27,695,101) | (73.5)% |
| Net Cost | \$10,039,767 | \$13,759,325 | \$13,759,324 | \$(1) | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|---------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$19,837,111 | \$19,526,892 | \$20,595,218 | \$1,068,326 | 5.5% |
| Services & Supplies | \$31,336,316 | \$29,687,266 | \$29,377,913 | \$(309,353) | (1.0)% |
| Other Charges | \$5,415,645 | \$3,933,825 | \$5,922,946 | \$1,989,121 | 50.6% |
| Intrafund Charges | \$44,809,374 | \$53,458,306 | \$58,739,831 | \$5,281,525 | 9.9% |
| Cost of Goods Sold | \$12,238 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$101,410,684 | \$106,606,289 | \$114,635,908 | \$8,029,619 | 7.5% |
| Other Intrafund Reimbursements | \$(52,449) | \$— | \$— | \$— | —% |
| Intrafund Reimbursements within Department | \$(4,862,995) | \$(6,425,011) | \$(5,938,619) | \$486,392 | (7.6)% |
| Total Intrafund Reimbursements | \$(4,915,444) | \$(6,425,011) | \$(5,938,619) | \$486,392 | (7.6)% |
| Total Expenditures/Appropriations | \$96,495,240 | \$100,181,278 | \$108,697,289 | \$8,516,011 | 8.5% |
| Intergovernmental Revenues | \$902,863 | \$2,332,729 | \$374,159 | \$(1,958,570) | (84.0)% |
| Charges for Services | \$90,648,696 | \$89,372,604 | \$93,779,716 | \$4,407,112 | 4.9% |
| Miscellaneous Revenues | \$1,355,396 | \$— | \$— | \$— | —% |
| Revenue | \$92,906,955 | \$91,705,333 | \$94,153,875 | \$2,448,542 | 2.7% |
| Other Interfund Reimbursements | \$1,239,055 | \$1,401,725 | \$1,310,395 | \$(91,330) | (6.5)% |
| Total Interfund Reimbursements | \$1,239,055 | \$1,401,725 | \$1,310,395 | \$(91,330) | (6.5)% |
| Total Revenue | \$94,146,010 | \$93,107,058 | \$95,464,270 | \$2,357,212 | 2.5% |
| Net Cost | \$2,349,230 | \$7,074,220 | \$13,233,019 | \$6,158,799 | 87.1% |
| Positions | 161.0 | 157.0 | 164.0 | 7.0 | 4.5% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| WMR - Add 1.0 FTE Collection Equipment Operator 2 - North Collections | | | | | |
| | 118,080 | — | — | 118,080 | 1.0 |
| Add 1.0 FTE Collection Equipment Operator 2 for the North Collections service team. The addition of a Collection Equipment Operator 2 for the North Collections team will assist the expanding need of residential organics services due to SB 1383 in the north area. This ongoing cost will be funded by the enterprise fund. | | | | | |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| WMR - Add 2.0 FTE Collection Equipment Operator 2 - South Collections | | | | | |
| | 236,158 | — | — | 236,158 | 2.0 |
| Add 2.0 FTE Collection Equipment Operator 2 for the South Collections service team. The addition of two Collections Equipment Operator 2 for the South Collections team will help service expanding development in the south unincorporated area. This ongoing cost will be funded by the enterprise fund. | | | | | |
| WMR - Add Funding for DGS Fleet Maintenance | | | | | |
| | 638,527 | — | — | 638,527 | — |
| Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000). | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$6,186,279 | \$6,416,221 | \$6,335,945 | \$(80,276) | (1.3)% |
| Services & Supplies | \$13,348,131 | \$14,945,134 | \$15,961,355 | \$1,016,221 | 6.8% |
| Other Charges | \$77,721 | \$45,000 | \$45,000 | \$— | —% |
| Interfund Charges | \$250,000 | \$250,000 | \$250,000 | \$— | —% |
| Intrafund Charges | \$8,506,711 | \$11,159,428 | \$11,582,006 | \$422,578 | 3.8% |
| Cost of Goods Sold | \$307 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$28,369,149 | \$32,815,783 | \$34,174,306 | \$1,358,523 | 4.1% |
| Other Intrafund Reimbursements | \$(19,356,286) | \$(16,065,000) | \$— | \$16,065,000 | (100.0)% |
| Intrafund Reimbursements within Department | \$— | \$— | \$(19,433,000) | \$(19,433,000) | —% |
| Total Intrafund Reimbursements | \$(19,356,286) | \$(16,065,000) | \$(19,433,000) | \$(3,368,000) | 21.0% |
| Total Expenditures/Appropriations | \$9,012,863 | \$16,750,783 | \$14,741,306 | \$(2,009,477) | (12.0)% |
| Revenue from Use Of Money & Property | \$1,139,495 | \$269,745 | \$1,260,385 | \$990,640 | 367.3% |
| Intergovernmental Revenues | \$101,803 | \$501,676 | \$800,000 | \$298,324 | 59.5% |
| Charges for Services | \$25,907,077 | \$25,720,966 | \$27,731,962 | \$2,010,996 | 7.8% |
| Miscellaneous Revenues | \$2,269,347 | \$5,223,250 | \$2,388,882 | \$(2,834,368) | (54.3)% |
| Revenue | \$29,417,721 | \$31,715,637 | \$32,181,229 | \$465,592 | 1.5% |
| Other Interfund Reimbursements | \$250,000 | \$250,000 | \$250,000 | \$— | —% |
| Total Interfund Reimbursements | \$250,000 | \$250,000 | \$250,000 | \$— | —% |
| Total Revenue | \$29,667,721 | \$31,965,637 | \$32,431,229 | \$465,592 | 1.5% |
| Net Cost | \$(20,654,858) | \$(15,214,854) | \$(17,689,923) | \$(2,475,069) | 16.3% |
| Positions | 45.0 | 45.0 | 47.0 | 2.0 | 4.4% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| WMR - Add 1.0 FTE Sr Engineering Technician - Kiefer Landfill Gas Program | | | | | |
| | 111,543 | — | — | 111,543 | 1.0 |
| Add 1.0 FTE Senior Engineering Technician for the Kiefer Landfill Gas Program. The addition of a Sr Engineering Technician will result in improved regulatory compliance, as well as more opportunity for more frequent field observations, providing feedback, and heading off problems before they develop. This ongoing cost will be funded by the enterprise fund. | | | | | |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|----------|-----|
| WMR - Add 1.0 FTE Waste Management Program Mgr 2 - Kiefer Landfill Gas Program | | | | | |
| | 238,437 | — | — | 238,437 | 1.0 |
| Add 1.0 FTE Waste Management Program Manager 2 for the Kiefer Landfill Gas Program. The addition of a WM Program Manager 2 position will allow the Disposal and Engineering staff the increased capability, flexibility, and expertise to effectively manage the beneficial use contract for renewable gas at Kiefer Landfill, navigate the issues and opportunities surrounding sustainability, markets, incentives and revenue regarding this gas, address site environmental challenges related to landfill gas, oversee related compliance with Permit restrictions, air quality, and environmental regulations. This ongoing cost will be funded by the enterprise fund. | | | | | |
| WMR - Add Funding for DGS Fleet Maintenance | | | | | |
| | 271,270 | — | — | 271,270 | — |
| Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000). | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$6,728,211 | \$6,527,806 | \$6,664,709 | \$136,903 | 2.1% |
| Services & Supplies | \$16,856,385 | \$18,450,108 | \$20,575,393 | \$2,125,285 | 11.5% |
| Other Charges | \$54,502 | \$49,675 | \$52,159 | \$2,484 | 5.0% |
| Improvements | \$163 | \$— | \$— | \$— | —% |
| Intrafund Charges | \$30,778,812 | \$36,513,077 | \$42,386,625 | \$5,873,548 | 16.1% |
| Cost of Goods Sold | \$7,262 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$54,425,335 | \$61,540,666 | \$69,678,886 | \$8,138,220 | 13.2% |
| Other Intrafund Reimbursements | \$(13,384,171) | \$(14,500,000) | \$— | \$14,500,000 | (100.0)% |
| Intrafund Reimbursements within Department | \$— | \$— | \$(21,000,000) | \$(21,000,000) | —% |
| Total Intrafund Reimbursements | \$(13,384,171) | \$(14,500,000) | \$(21,000,000) | \$(6,500,000) | 44.8% |
| Total Expenditures/Appropriations | \$41,041,164 | \$47,040,666 | \$48,678,886 | \$1,638,220 | 3.5% |
| Revenue from Use Of Money & Property | \$91,866 | \$103,411 | \$86,958 | \$(16,453) | (15.9)% |
| Intergovernmental Revenues | \$123,377 | \$144,947 | \$— | \$(144,947) | (100.0)% |
| Charges for Services | \$26,939,402 | \$23,532,165 | \$27,975,465 | \$4,443,300 | 18.9% |
| Miscellaneous Revenues | \$191,714 | \$11,000 | \$19,000 | \$8,000 | 72.7% |
| Revenue | \$27,346,358 | \$23,791,523 | \$28,081,423 | \$4,289,900 | 18.0% |
| Total Revenue | \$27,346,358 | \$23,791,523 | \$28,081,423 | \$4,289,900 | 18.0% |
| Net Cost | \$13,694,806 | \$23,249,143 | \$20,597,463 | \$(2,651,680) | (11.4)% |
| Positions | 48.0 | 48.0 | 50.0 | 2.0 | 4.2% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| WMR - Add 1.0 FTE Maintenance Wkr - NARS | | | | | |
| | 76,140 | — | — | 76,140 | 1.0 |
| Add 1.0 FTE Maintenance Worker for the North Area Recovery Station. The addition of a Maintenance Worker will assist the team at the new organics building. This ongoing cost will be funded by the enterprise fund. | | | | | |
| WMR - Add 1.0 FTE Transfer Equipment Operator 1 - NARS | | | | | |
| | 97,123 | — | — | 97,123 | 1.0 |
| Add 1.0 FTE Transfer Equipment Operator 1 for the North Area Recover Station. The addition of a Transfer Equipment Operator 1 will assist the team at the new organics building. This ongoing cost will be funded by the enterprise fund. | | | | | |
| WMR - Add Funding for DGS Fleet Maintenance | | | | | |
| | 413,165 | — | — | 413,165 | — |
| Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the 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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Commercial Program | \$4,807,902 | \$5,980,448 | \$4,221,929 | \$(1,758,519) | (29.4)% |
| Gross Expenditures/Appropriations | \$4,807,902 | \$5,980,448 | \$4,221,929 | \$(1,758,519) | (29.4)% |
| Total Expenditures/Appropriations | \$4,807,902 | \$5,980,448 | \$4,221,929 | \$(1,758,519) | (29.4)% |
| Provision for Reserves | \$2,480,318 | \$2,480,318 | \$2,753,792 | \$273,474 | 11.0% |
| Total Financing Uses | \$7,288,220 | \$8,460,766 | \$6,975,721 | \$(1,485,045) | (17.6)% |
| Revenue | \$6,112,222 | \$5,827,463 | \$5,475,000 | \$(352,463) | (6.0)% |
| Total Revenue | \$6,112,222 | \$5,827,463 | \$5,475,000 | \$(352,463) | (6.0)% |
| Total Use of Fund Balance | \$2,633,303 | \$2,633,303 | \$1,500,721 | \$(1,132,582) | (43.0)% |
| Total Financing Sources | \$8,745,525 | \$8,460,766 | \$6,975,721 | \$(1,485,045) | (17.6)% |
| Net Cost | \$(1,457,305) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,792,103 | \$3,801,980 | \$2,827,534 | \$(974,446) | (25.6)% |
| Interfund Charges | \$2,015,798 | \$2,178,468 | \$1,394,395 | \$(784,073) | (36.0)% |
| Gross Expenditures/Appropriations | \$4,807,902 | \$5,980,448 | \$4,221,929 | \$(1,758,519) | (29.4)% |
| Total Expenditures/Appropriations | \$4,807,902 | \$5,980,448 | \$4,221,929 | \$(1,758,519) | (29.4)% |
| Provision for Reserves | \$2,480,318 | \$2,480,318 | \$2,753,792 | \$273,474 | 11.0% |
| Total Financing Uses | \$7,288,220 | \$8,460,766 | \$6,975,721 | \$(1,485,045) | (17.6)% |
| Licenses, Permits & Franchises | \$5,180,560 | \$4,764,768 | \$4,800,000 | \$35,232 | 0.7% |
| Fines, Forfeitures & Penalties | \$220,700 | \$101,000 | \$190,000 | \$89,000 | 88.1% |
| Revenue from Use Of Money & Property | \$410,412 | \$— | \$185,000 | \$185,000 | —% |
| Miscellaneous Revenues | \$300,549 | \$961,695 | \$300,000 | \$(661,695) | (68.8)% |
| Revenue | \$6,112,222 | \$5,827,463 | \$5,475,000 | \$(352,463) | (6.0)% |
| Total Revenue | \$6,112,222 | \$5,827,463 | \$5,475,000 | \$(352,463) | (6.0)% |
| Fund Balance | \$2,633,303 | \$2,633,303 | \$1,500,721 | \$(1,132,582) | (43.0)% |
| Total Use of Fund Balance | \$2,633,303 | \$2,633,303 | \$1,500,721 | \$(1,132,582) | (43.0)% |
| Total Financing Sources | \$8,745,525 | \$8,460,766 | \$6,975,721 | \$(1,485,045) | (17.6)% |
| Net Cost | \$(1,457,305) | \$— | \$— | \$— | —% |

Water Resources

Budget Unit Functions & Responsibilities

The **Department of Water Resources (DWR)** is responsible for drainage engineering, floodplain management, stormwater quality management, drainage infrastructure improvements, and drainage operations and maintenance within the Stormwater Utility service area of unincorporated Sacramento County. The DWR Drainage Division also supports the Sacramento Area Flood Control Agency in implementing regional flood control projects, serves as the County liaison for coordination with the Federal Emergency Management Agency for floodplain management and the Governor's Office of Emergency Services for grant-funded flood risk mitigation. DWR includes the following programs:

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Stormwater Utility - Unincorporated Area | \$36,214,598 | \$40,997,677 | \$37,863,816 | \$(3,133,861) | (7.6)% |
| Water Resources Administration | \$23,307,060 | \$12,147,300 | \$12,986,862 | \$839,562 | 6.9% |
| Gross Expenditures/Appropriations | \$59,521,658 | \$53,144,977 | \$50,850,678 | \$(2,294,299) | (4.3)% |
| Total Intrafund Reimbursements | \$(16,507,914) | \$(5,066,400) | \$(5,604,700) | \$(538,300) | 10.6% |
| Total Expenditures/Appropriations | \$43,013,744 | \$48,078,577 | \$45,245,978 | \$(2,832,599) | (5.9)% |
| Provision for Reserves | \$3,989,009 | \$3,989,009 | \$42,741 | \$(3,946,268) | (98.9)% |
| Total Financing Uses | \$47,002,753 | \$52,067,586 | \$45,288,719 | \$(6,778,867) | (13.0)% |
| Revenue | \$40,979,636 | \$41,162,373 | \$38,709,082 | \$(2,453,291) | (6.0)% |
| Total Revenue | \$40,979,636 | \$41,162,373 | \$38,709,082 | \$(2,453,291) | (6.0)% |
| Total Use of Fund Balance | \$10,905,213 | \$10,905,213 | \$6,579,637 | \$(4,325,576) | (39.7)% |
| Total Financing Sources | \$51,884,849 | \$52,067,586 | \$45,288,719 | \$(6,778,867) | (13.0)% |
| Net Cost | \$(4,882,096) | \$— | \$— | \$— | —% |
| Positions | 133.0 | 133.0 | 129.0 | (4.0) | (3.0)% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$18,881,233 | \$19,493,402 | \$19,805,705 | \$312,303 | 1.6% |
| Services & Supplies | \$15,991,704 | \$18,028,874 | \$18,608,718 | \$579,844 | 3.2% |
| Other Charges | \$1,330,986 | \$2,457,761 | \$2,786,455 | \$328,694 | 13.4% |
| Land | \$18,190 | \$50,000 | \$25,000 | \$(25,000) | (50.0)% |
| Improvements | \$6,778,419 | \$7,918,540 | \$3,990,100 | \$(3,928,440) | (49.6)% |
| Equipment | \$13,212 | \$130,000 | \$30,000 | \$(100,000) | (76.9)% |
| Intrafund Charges | \$16,507,914 | \$5,066,400 | \$5,604,700 | \$538,300 | 10.6% |
| Gross Expenditures/Appropriations | \$59,521,658 | \$53,144,977 | \$50,850,678 | \$(2,294,299) | (4.3)% |
| Other Intrafund Reimbursements | \$(11,635,944) | \$— | \$— | \$— | —% |
| Intrafund Reimbursements within Department | \$(4,871,970) | \$(5,066,400) | \$(5,604,700) | \$(538,300) | 10.6% |
| Total Intrafund Reimbursements | \$(16,507,914) | \$(5,066,400) | \$(5,604,700) | \$(538,300) | 10.6% |
| Total Expenditures/Appropriations | \$43,013,744 | \$48,078,577 | \$45,245,978 | \$(2,832,599) | (5.9)% |
| Provision for Reserves | \$3,989,009 | \$3,989,009 | \$42,741 | \$(3,946,268) | (98.9)% |
| Total Financing Uses | \$47,002,753 | \$52,067,586 | \$45,288,719 | \$(6,778,867) | (13.0)% |
| Taxes | \$9,066,780 | \$8,321,700 | \$8,503,580 | \$181,880 | 2.2% |
| Fines, Forfeitures & Penalties | \$— | \$2,000 | \$1,900 | \$(100) | (5.0)% |
| Revenue from Use Of Money & Property | \$676,814 | \$289,000 | \$595,600 | \$306,600 | 106.1% |
| Intergovernmental Revenues | \$448,244 | \$1,909,548 | \$996,975 | \$(912,573) | (47.8)% |
| Charges for Services | \$30,710,858 | \$30,615,925 | \$28,605,527 | \$(2,010,398) | (6.6)% |
| Miscellaneous Revenues | \$47,240 | \$24,200 | \$5,500 | \$(18,700) | (77.3)% |
| Other Financing Sources | \$29,700 | \$— | \$— | \$— | —% |
| Revenue | \$40,979,636 | \$41,162,373 | \$38,709,082 | \$(2,453,291) | (6.0)% |
| Total Revenue | \$40,979,636 | \$41,162,373 | \$38,709,082 | \$(2,453,291) | (6.0)% |
| Reserve Release | \$— | \$— | \$1,697,541 | \$1,697,541 | —% |
| Fund Balance | \$10,905,213 | \$10,905,213 | \$4,882,096 | \$(6,023,117) | (55.2)% |
| Total Use of Fund Balance | \$10,905,213 | \$10,905,213 | \$6,579,637 | \$(4,325,576) | (39.7)% |
| Total Financing Sources | \$51,884,849 | \$52,067,586 | \$45,288,719 | \$(6,778,867) | (13.0)% |
| Net Cost | \$(4,882,096) | \$— | \$— | \$— | —% |
| Positions | 133.0 | 133.0 | 129.0 | (4.0) | (3.0)% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| Stormwater Utility - Unincorporated Area | 255,545 | — | 255,545 | — | — |
| Water Resources Administration | 314,362 | — | 314,362 | — | 1.0 |

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 Federal Emergency Management Agency (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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$14,612,777 | \$15,187,529 | \$15,331,878 | \$144,349 | 1.0% |
| Services & Supplies | \$8,589,044 | \$10,187,508 | \$10,432,838 | \$245,330 | 2.4% |
| Other Charges | \$1,330,986 | \$2,457,700 | \$2,449,300 | \$(8,400) | (0.3)% |
| Land | \$18,190 | \$50,000 | \$25,000 | \$(25,000) | (50.0)% |
| Improvements | \$6,778,419 | \$7,918,540 | \$3,990,100 | \$(3,928,440) | (49.6)% |
| Equipment | \$13,212 | \$130,000 | \$30,000 | \$(100,000) | (76.9)% |
| Intrafund Charges | \$4,871,970 | \$5,066,400 | \$5,604,700 | \$538,300 | 10.6% |
| Gross Expenditures/Appropriations | \$36,214,598 | \$40,997,677 | \$37,863,816 | \$(3,133,861) | (7.6)% |
| Total Expenditures/Appropriations | \$36,214,598 | \$40,997,677 | \$37,863,816 | \$(3,133,861) | (7.6)% |
| Provision for Reserves | \$3,956,614 | \$3,956,614 | \$— | \$(3,956,614) | (100.0)% |
| Total Financing Uses | \$40,171,212 | \$44,954,291 | \$37,863,816 | \$(7,090,475) | (15.8)% |
| Taxes | \$9,066,780 | \$8,321,700 | \$8,503,580 | \$181,880 | 2.2% |
| Fines, Forfeitures & Penalties | \$— | \$2,000 | \$1,900 | \$(100) | (5.0)% |
| Revenue from Use Of Money & Property | \$622,500 | \$289,000 | \$595,600 | \$306,600 | 106.1% |
| Intergovernmental Revenues | \$444,945 | \$1,909,548 | \$996,975 | \$(912,573) | (47.8)% |
| Charges for Services | \$23,926,583 | \$23,550,025 | \$21,223,365 | \$(2,326,660) | (9.9)% |
| Miscellaneous Revenues | \$47,240 | \$9,200 | \$5,500 | \$(3,700) | (40.2)% |
| Other Financing Sources | \$29,700 | \$— | \$— | \$— | —% |
| Revenue | \$34,137,749 | \$34,081,473 | \$31,326,920 | \$(2,754,553) | (8.1)% |
| Total Revenue | \$34,137,749 | \$34,081,473 | \$31,326,920 | \$(2,754,553) | (8.1)% |
| Reserve Release | \$— | \$— | \$1,697,541 | \$1,697,541 | —% |
| Fund Balance | \$10,872,818 | \$10,872,818 | \$4,839,355 | \$(6,033,463) | (55.5)% |
| Total Use of Fund Balance | \$10,872,818 | \$10,872,818 | \$6,536,896 | \$(4,335,922) | (39.9)% |
| Total Financing Sources | \$45,010,567 | \$44,954,291 | \$37,863,816 | \$(7,090,475) | (15.8)% |
| Net Cost | \$(4,839,355) | \$— | \$— | \$— | —% |
| Positions | 107.0 | 107.0 | 102.0 | (5.0) | (4.7)% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DWR - Add 1.0 Class 213 Vehicle - Stormwater Utility | | | | | |
| | 42,592 | — | 42,592 | — | — |
| Add 1 Heavy Equipment Class 213 to Stormwater Utility. The department needs an additional trailer to mobilize various equipment so it can serve the needs of its constituents. Funded by increases in estimated property tax revenues. | | | | | |
| DWR - Add 1.0 Class 233 Vehicle Stormwater Utility | | | | | |
| | 21,712 | — | 21,712 | — | — |
| Add 1 Heavy Equipment Class 233 to Stormwater Utility. DWR is taking on a trench repair paving project and this equipment is necessary to haul the asphalt roller and other equipment to and from the job site. Funded by increases in estimated property tax revenues. | | | | | |
| DWR - Add 1.0 Class 570 Vehicle Stormwater Utility | | | | | |
| | 85,776 | — | 85,776 | — | — |
| Add 1 Heavy Equipment Class 570 to Stormwater Utility. DWR is taking on a paving project and this equipment is necessary to compact the asphalt. Funded by increases in estimated property tax revenues. | | | | | |
| DWR - Reallocate 1.0 FTE Senior Engineering Technician to Senior Civil Engineer - Stormwater Utility | | | | | |
| | 105,465 | — | 105,465 | — | — |
| Reallocate 1.0 FTE Sr Engineering Technician to 1.0 FTE Sr Civil Engineer for Stormwater Utility (SWU). This position is needed due to the high demands of the current pace of development. The position will lead a team of engineers in the review of development projects, including drainage studies and site improvement plans, review drainage master plans, including review of modeling information, coordinate with County Departments on new development projects, manage and update development drainage impact fee programs, and attend Board of Supervisors, Planning Commission, Community Planning Advisory Council, and other project meetings. 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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|---|-------------------------|--------------------------------|--------------------------------|--|--------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$4,268,455 | \$4,305,873 | \$4,473,827 | \$167,954 | 3.9% |
| Services & Supplies | \$7,402,660 | \$7,841,366 | \$8,175,880 | \$334,514 | 4.3% |
| Other Charges | \$— | \$61 | \$337,155 | \$337,094 | 552,613.1% |
| Intrafund Charges | \$11,635,944 | \$— | \$— | \$— | —% |
| Gross Expenditures/Appropriations | \$23,307,060 | \$12,147,300 | \$12,986,862 | \$839,562 | 6.9% |
| Other Intrafund Reimbursements | \$(11,635,944) | \$— | \$— | \$— | —% |
| Intrafund Reimbursements within Department | \$(4,871,970) | \$(5,066,400) | \$(5,604,700) | \$(538,300) | 10.6% |
| Total Intrafund Reimbursements | \$(16,507,914) | \$(5,066,400) | \$(5,604,700) | \$(538,300) | 10.6% |
| Total Expenditures/Appropriations | \$6,799,146 | \$7,080,900 | \$7,382,162 | \$301,262 | 4.3% |
| Provision for Reserves | \$32,395 | \$32,395 | \$42,741 | \$10,346 | 31.9% |
| Total Financing Uses | \$6,831,541 | \$7,113,295 | \$7,424,903 | \$311,608 | 4.4% |
| Revenue from Use Of Money & Property | \$54,314 | \$— | \$— | \$— | —% |
| Intergovernmental Revenues | \$3,299 | \$— | \$— | \$— | —% |
| Charges for Services | \$6,784,275 | \$7,065,900 | \$7,382,162 | \$316,262 | 4.5% |
| Miscellaneous Revenues | \$— | \$15,000 | \$— | \$(15,000) | (100.0)% |
| Revenue | \$6,841,887 | \$7,080,900 | \$7,382,162 | \$301,262 | 4.3% |
| Total Revenue | \$6,841,887 | \$7,080,900 | \$7,382,162 | \$301,262 | 4.3% |
| Fund Balance | \$32,395 | \$32,395 | \$42,741 | \$10,346 | 31.9% |
| Total Use of Fund Balance | \$32,395 | \$32,395 | \$42,741 | \$10,346 | 31.9% |
| Total Financing Sources | \$6,874,282 | \$7,113,295 | \$7,424,903 | \$311,608 | 4.4% |
| Net Cost | \$(42,742) | \$— | \$— | \$— | —% |
| Positions | 26.0 | 26.0 | 27.0 | 1.0 | 3.8% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DWR - Add 1.0 Embedded Sr. Public Information Officer - Finance and Admin | | | | | |
| | 185,400 | — | 185,400 | — | — |
| Add 1.0 FTE embedded Senior Public Information Officer for Department of Water Resources' (DWR) Finance and Administration unit. This position will be responsible for attending public events, answering public questions, and gathering information quickly and distributing it clearly and concisely to the public and media. During storm events and other crises, this position will help the Public Information Manager with urgent public safety notifications and critical information. This request is contingent upon approval of a linked growth request in the Office of the County Executive budget (BU5730000). This position will be funded by interfund and intrafund revenues from the various DWR operating funds. | | | | | |
| DWR - Add 1.0 FTE Safety Technician - Safety | | | | | |
| | 112,862 | — | 112,862 | — | 1.0 |
| Add 1.0FTE Safety Technician to the Department of Water Resources' (DWR) Safety Team. Safety is one of DWR's primary goals for 2025. This position will help other departmental safety staff with inspections, accident and injury documentation. This position will also facilitate and schedule department-wide staff safety trainings. Additional on-going costs will be \$2,500. These costs will be funded by interfund and intrafund revenues from the various DWR operating funds. | | | | | |
| DWR - Funding for Travel and Training Services - Finance and Admin | | | | | |
| | 16,100 | — | 16,100 | — | — |
| Add funding for additional travel and training for Department of Water Resources' (DWR) staff. DWR is requesting additional funding to send the DWR Director to two conferences and to send two staff members to the Sacramento Valley Leadership Academy every year. These conferences will help DWR understand the changing political and regulatory climates, as well as, develop leadership skills. Additional on-going costs will be \$16,100. These costs will be funded by interfund and intrafund revenues from the various DWR operating funds. | | | | | |

Water Agency Enterprise

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 Water Agency Enterprise includes the following programs:

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Zone 40 Capital Development | \$39,032,135 | \$114,346,124 | \$83,582,097 | \$(30,764,027) | (26.9)% |
| Zone 41 Maintenance and Operations | \$104,850,245 | \$127,768,685 | \$101,639,800 | \$(26,128,885) | (20.5)% |
| Zone 50 Capital Development | \$408,264 | \$3,047,600 | \$8,223,607 | \$5,176,007 | 169.8% |
| Gross Expenditures/Appropriations | \$144,290,644 | \$245,162,409 | \$193,445,504 | \$(51,716,905) | (21.1)% |
| Total Expenditures/Appropriations | \$144,290,644 | \$245,162,409 | \$193,445,504 | \$(51,716,905) | (21.1)% |
| Revenue | \$139,892,098 | \$114,463,800 | \$130,797,321 | \$16,333,521 | 14.3% |
| Total Interfund Reimbursements | \$— | \$40,000,000 | \$20,000,000 | \$(20,000,000) | (50.0)% |
| Total Revenue | \$139,892,098 | \$154,463,800 | \$150,797,321 | \$(3,666,479) | (2.4)% |
| Net Cost | \$4,398,546 | \$90,698,609 | \$42,648,183 | \$(48,050,426) | (53.0)% |
| Positions | 148.0 | 148.0 | 143.0 | (5.0) | (3.4)% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$19,125,442 | \$19,327,307 | \$19,664,423 | \$337,116 | 1.7% |
| Services & Supplies | \$19,399,664 | \$23,626,806 | \$22,055,431 | \$(1,571,375) | (6.7)% |
| Other Charges | \$39,934,983 | \$43,801,055 | \$41,892,711 | \$(1,908,344) | (4.4)% |
| Land | \$6,976 | \$1,582,000 | \$500,000 | \$(1,082,000) | (68.4)% |
| Improvements | \$64,938,236 | \$116,042,741 | \$88,559,621 | \$(27,483,120) | (23.7)% |
| Equipment | \$784,681 | \$782,500 | \$580,000 | \$(202,500) | (25.9)% |
| Interfund Charges | \$100,662 | \$40,000,000 | \$20,193,318 | \$(19,806,682) | (49.5)% |
| Gross Expenditures/Appropriations | \$144,290,644 | \$245,162,409 | \$193,445,504 | \$(51,716,905) | (21.1)% |
| Total Expenditures/Appropriations | \$144,290,644 | \$245,162,409 | \$193,445,504 | \$(51,716,905) | (21.1)% |
| Licenses, Permits & Franchises | \$951,656 | \$400,000 | \$508,728 | \$108,728 | 27.2% |
| Fines, Forfeitures & Penalties | \$33,099 | \$25,000 | \$— | \$(25,000) | (100.0)% |
| Revenue from Use Of Money & Property | \$11,830,626 | \$7,707,300 | \$8,092,200 | \$384,900 | 5.0% |
| Intergovernmental Revenues | \$19,154 | \$— | \$250,000 | \$250,000 | —% |
| Charges for Services | \$123,406,376 | \$103,267,000 | \$118,944,393 | \$15,677,393 | 15.2% |
| Miscellaneous Revenues | \$3,645,687 | \$3,064,500 | \$3,002,000 | \$(62,500) | (2.0)% |
| Other Financing Sources | \$5,501 | \$— | \$— | \$— | —% |
| Revenue | \$139,892,098 | \$114,463,800 | \$130,797,321 | \$16,333,521 | 14.3% |
| Other Interfund Reimbursements | \$— | \$40,000,000 | \$20,000,000 | \$(20,000,000) | (50.0)% |
| Total Interfund Reimbursements | \$— | \$40,000,000 | \$20,000,000 | \$(20,000,000) | (50.0)% |
| Total Revenue | \$139,892,098 | \$154,463,800 | \$150,797,321 | \$(3,666,479) | (2.4)% |
| Net Cost | \$4,398,546 | \$90,698,609 | \$42,648,183 | \$(48,050,426) | (53.0)% |
| Positions | 148.0 | 148.0 | 143.0 | (5.0) | (3.4)% |

Summary of Approved Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Zone 40 Capital Development | 15,435 | — | 15,435 | — | — |
| Zone 41 Maintenance and Operations | 18,000 | — | 18,000 | — | — |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$1,659,059 | \$1,809,789 | \$1,853,181 | \$43,392 | 2.4% |
| Services & Supplies | \$408,292 | \$885,256 | \$998,460 | \$113,204 | 12.8% |
| Other Charges | \$23,410,600 | \$25,888,155 | \$23,357,570 | \$(2,530,585) | (9.8)% |
| Land | \$6,976 | \$1,582,000 | \$500,000 | \$(1,082,000) | (68.4)% |
| Improvements | \$13,446,546 | \$44,160,924 | \$36,659,568 | \$(7,501,356) | (17.0)% |
| Equipment | \$— | \$20,000 | \$20,000 | \$— | —% |
| Interfund Charges | \$100,662 | \$40,000,000 | \$20,193,318 | \$(19,806,682) | (49.5)% |
| Gross Expenditures/Appropriations | \$39,032,135 | \$114,346,124 | \$83,582,097 | \$(30,764,027) | (26.9)% |
| Total Expenditures/Appropriations | \$39,032,135 | \$114,346,124 | \$83,582,097 | \$(30,764,027) | (26.9)% |
| Fines, Forfeitures & Penalties | \$33,099 | \$25,000 | \$— | \$(25,000) | (100.0)% |
| Revenue from Use Of Money & Property | \$9,364,000 | \$4,483,300 | \$7,613,500 | \$3,130,200 | 69.8% |
| Intergovernmental Revenues | \$2,639 | \$— | \$— | \$— | —% |
| Charges for Services | \$81,486,928 | \$59,092,600 | \$65,863,935 | \$6,771,335 | 11.5% |
| Miscellaneous Revenues | \$2,239,900 | \$1,720,000 | \$1,700,000 | \$(20,000) | (1.2)% |
| Revenue | \$93,126,565 | \$65,320,900 | \$75,177,435 | \$9,856,535 | 15.1% |
| Total Revenue | \$93,126,565 | \$65,320,900 | \$75,177,435 | \$9,856,535 | 15.1% |
| Net Cost | \$(54,094,430) | \$49,025,224 | \$8,404,662 | \$(40,620,562) | (82.9)% |
| Positions | 28.0 | 28.0 | 27.0 | (1.0) | (3.6)% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| SCWA - Add 2.0 Extra Help Positions - Zone 40 Capital Development | | | | | |
| | 15,435 | — | 15,435 | — | — |
| Add 1.0 Engineer Architect Student Intern Rng SR and 1.0 Student Intern Level Senior to SCWA Zone 40 Capital Development. There is an increase workload due to updating the Water Supply Master Plan and the Water System Infrastructure Plan project. These positions will help with data collection and updating documents. The hiring of these student interns will remove smaller tasks and duties away from the engineers, thereby reducing the amount of overtime needed. Funded by an increase in fees to water customer accounts and a reduction in overtime. | | | | | |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Salaries & Benefits | \$17,466,383 | \$17,517,518 | \$17,811,242 | \$293,724 | 1.7% |
| Services & Supplies | \$18,977,448 | \$22,715,850 | \$20,941,971 | \$(1,773,879) | (7.8)% |
| Other Charges | \$16,502,549 | \$17,891,000 | \$18,513,241 | \$622,241 | 3.5% |
| Improvements | \$51,119,183 | \$68,881,817 | \$43,813,346 | \$(25,068,471) | (36.4)% |
| Equipment | \$784,681 | \$762,500 | \$560,000 | \$(202,500) | (26.6)% |
| Gross Expenditures/Appropriations | \$104,850,245 | \$127,768,685 | \$101,639,800 | \$(26,128,885) | (20.5)% |
| Total Expenditures/Appropriations | \$104,850,245 | \$127,768,685 | \$101,639,800 | \$(26,128,885) | (20.5)% |
| Licenses, Permits & Franchises | \$951,656 | \$400,000 | \$508,728 | \$108,728 | 27.2% |
| Revenue from Use Of Money & Property | \$2,460,036 | \$3,210,000 | \$459,200 | \$(2,750,800) | (85.7)% |
| Intergovernmental Revenues | \$16,515 | \$— | \$250,000 | \$250,000 | —% |
| Charges for Services | \$41,443,725 | \$40,860,800 | \$44,860,869 | \$4,000,069 | 9.8% |
| Miscellaneous Revenues | \$1,405,788 | \$1,344,500 | \$1,302,000 | \$(42,500) | (3.2)% |
| Other Financing Sources | \$5,501 | \$— | \$— | \$— | —% |
| Revenue | \$46,283,220 | \$45,815,300 | \$47,380,797 | \$1,565,497 | 3.4% |
| Other Interfund Reimbursements | \$— | \$40,000,000 | \$20,000,000 | \$(20,000,000) | (50.0)% |
| Total Interfund Reimbursements | \$— | \$40,000,000 | \$20,000,000 | \$(20,000,000) | (50.0)% |
| Total Revenue | \$46,283,220 | \$85,815,300 | \$67,380,797 | \$(18,434,503) | (21.5)% |
| Net Cost | \$58,567,025 | \$41,953,385 | \$34,259,003 | \$(7,694,382) | (18.3)% |
| Positions | 120.0 | 120.0 | 116.0 | (4.0) | (3.3)% |

Approved Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| SCWA - Add Overtime - Zone 41 Maintenance and Operations | 18,000 | — | 18,000 | — | — |

Add overtime hours to SCWA Zone 41 Maintenance and Operations: 40 hours for Associate Civil Engineer, 120 hours for Assistant Civil Engineer Lv 2, and 40 hours for Senior Engineering Technician. There is an increased workload due to surge in work requiring additional hours to ensure uninterrupted essential operations. Funded by increased water rate.

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--------------------------------------|-------------------------|--------------------------------|--------------------------------|--|---------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$13,923 | \$25,700 | \$115,000 | \$89,300 | 347.5% |
| Other Charges | \$21,834 | \$21,900 | \$21,900 | \$— | —% |
| Improvements | \$372,507 | \$3,000,000 | \$8,086,707 | \$5,086,707 | 169.6% |
| Gross Expenditures/Appropriations | \$408,264 | \$3,047,600 | \$8,223,607 | \$5,176,007 | 169.8% |
| Total Expenditures/Appropriations | \$408,264 | \$3,047,600 | \$8,223,607 | \$5,176,007 | 169.8% |
| Revenue from Use Of Money & Property | \$6,590 | \$14,000 | \$19,500 | \$5,500 | 39.3% |
| Charges for Services | \$475,723 | \$3,313,600 | \$8,219,589 | \$4,905,989 | 148.1% |
| Revenue | \$482,313 | \$3,327,600 | \$8,239,089 | \$4,911,489 | 147.6% |
| Total Revenue | \$482,313 | \$3,327,600 | \$8,239,089 | \$4,911,489 | 147.6% |
| Net Cost | \$(74,049) | \$(280,000) | \$(15,482) | \$264,518 | (94.5)% |

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

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Beach Stone Lakes Flood Mitigation | \$31,465 | \$103,600 | \$78,100 | \$(25,500) | (24.6)% |
| Zone 11 Drainage Development | \$10,870,575 | \$30,155,000 | \$24,819,700 | \$(5,335,300) | (17.7)% |
| Gross Expenditures/Appropriations | \$10,902,041 | \$30,258,600 | \$24,897,800 | \$(5,360,800) | (17.7)% |
| Total Expenditures/Appropriations | \$10,902,041 | \$30,258,600 | \$24,897,800 | \$(5,360,800) | (17.7)% |
| Provision for Reserves | \$6,940,703 | \$6,940,703 | \$4,602,658 | \$(2,338,045) | (33.7)% |
| Total Financing Uses | \$17,842,744 | \$37,199,303 | \$29,500,458 | \$(7,698,845) | (20.7)% |
| Revenue | \$12,499,520 | \$16,406,400 | \$15,316,900 | \$(1,089,500) | (6.6)% |
| Total Interfund Reimbursements | \$— | \$4,025,000 | \$2,000,000 | \$(2,025,000) | (50.3)% |
| Total Revenue | \$12,499,520 | \$20,431,400 | \$17,316,900 | \$(3,114,500) | (15.2)% |
| Total Use of Fund Balance | \$16,767,903 | \$16,767,903 | \$12,183,558 | \$(4,584,345) | (27.3)% |
| Total Financing Sources | \$29,267,423 | \$37,199,303 | \$29,500,458 | \$(7,698,845) | (20.7)% |
| Net Cost | \$(11,424,680) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,168,293 | \$3,321,200 | \$3,300,800 | \$(20,400) | (0.6)% |
| Other Charges | \$4,661,962 | \$13,043,600 | \$13,128,300 | \$84,700 | 0.6% |
| Land | \$5,416 | \$753,100 | \$753,100 | \$— | —% |
| Improvements | \$4,066,369 | \$9,115,700 | \$5,715,600 | \$(3,400,100) | (37.3)% |
| Interfund Charges | \$— | \$4,025,000 | \$2,000,000 | \$(2,025,000) | (50.3)% |
| Gross Expenditures/Appropriations | \$10,902,041 | \$30,258,600 | \$24,897,800 | \$(5,360,800) | (17.7)% |
| Total Expenditures/Appropriations | \$10,902,041 | \$30,258,600 | \$24,897,800 | \$(5,360,800) | (17.7)% |
| Provision for Reserves | \$6,940,703 | \$6,940,703 | \$4,602,658 | \$(2,338,045) | (33.7)% |
| Total Financing Uses | \$17,842,744 | \$37,199,303 | \$29,500,458 | \$(7,698,845) | (20.7)% |
| Licenses, Permits & Franchises | \$5,911,255 | \$5,915,800 | \$6,243,200 | \$327,400 | 5.5% |
| Revenue from Use Of Money & Property | \$2,139,447 | \$711,600 | \$1,633,400 | \$921,800 | 129.5% |
| Intergovernmental Revenues | \$757,848 | \$100,000 | \$— | \$(100,000) | (100.0)% |
| Charges for Services | \$3,690,970 | \$9,679,000 | \$7,440,300 | \$(2,238,700) | (23.1)% |
| Revenue | \$12,499,520 | \$16,406,400 | \$15,316,900 | \$(1,089,500) | (6.6)% |
| Other Interfund Reimbursements | \$— | \$4,025,000 | \$2,000,000 | \$(2,025,000) | (50.3)% |
| Total Interfund Reimbursements | \$— | \$4,025,000 | \$2,000,000 | \$(2,025,000) | (50.3)% |
| Total Revenue | \$12,499,520 | \$20,431,400 | \$17,316,900 | \$(3,114,500) | (15.2)% |
| Reserve Release | \$1,661,251 | \$1,661,251 | \$758,878 | \$(902,373) | (54.3)% |
| Fund Balance | \$15,106,652 | \$15,106,652 | \$11,424,680 | \$(3,681,972) | (24.4)% |
| Total Use of Fund Balance | \$16,767,903 | \$16,767,903 | \$12,183,558 | \$(4,584,345) | (27.3)% |
| Total Financing Sources | \$29,267,423 | \$37,199,303 | \$29,500,458 | \$(7,698,845) | (20.7)% |
| Net Cost | \$(11,424,680) | \$— | \$— | \$— | —% |

Beach Stone Lakes Flood Mitigation

Program Overview

Beach Stone Lakes Flood Mitigation: On July 21, 1999, the Board approved the creation of a \$2 million Beach Stone Lakes drainage mitigation fund for the Laguna Stonelake subdivision in lieu of requiring flood-neutral construction. The Zone 11A program collects a fee from every developing acre of land, which is set aside in Fund 315X for Beach Stone Lakes flood mitigation. These mitigation funds can be used for the following flood mitigation measures for residents in the Beach Stone Lakes area: providing or subsidizing flood insurance, flood-proofing of homes, raising wells, elevating homes, reimbursing 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 premiums.

Program Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$31,465 | \$103,600 | \$78,100 | \$(25,500) | (24.6)% |
| Gross Expenditures/Appropriations | \$31,465 | \$103,600 | \$78,100 | \$(25,500) | (24.6)% |
| Total Expenditures/Appropriations | \$31,465 | \$103,600 | \$78,100 | \$(25,500) | (24.6)% |
| Provision for Reserves | \$110,749 | \$110,749 | \$774,683 | \$663,934 | 599.5% |
| Total Financing Uses | \$142,214 | \$214,349 | \$852,783 | \$638,434 | 297.8% |
| Revenue from Use Of Money & Property | \$85,200 | \$27,500 | \$65,100 | \$37,600 | 136.7% |
| Intergovernmental Revenues | \$757,848 | \$100,000 | \$— | \$(100,000) | (100.0)% |
| Revenue | \$843,048 | \$127,500 | \$65,100 | \$(62,400) | (48.9)% |
| Total Revenue | \$843,048 | \$127,500 | \$65,100 | \$(62,400) | (48.9)% |
| Fund Balance | \$86,849 | \$86,849 | \$787,683 | \$700,834 | 807.0% |
| Total Use of Fund Balance | \$86,849 | \$86,849 | \$787,683 | \$700,834 | 807.0% |
| Total Financing Sources | \$929,897 | \$214,349 | \$852,783 | \$638,434 | 297.8% |
| Net Cost | \$(787,683) | \$— | \$— | \$— | —% |

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 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$2,136,827 | \$3,217,600 | \$3,222,700 | \$5,100 | 0.2% |
| Other Charges | \$4,661,962 | \$13,043,600 | \$13,128,300 | \$84,700 | 0.6% |
| Land | \$5,416 | \$753,100 | \$753,100 | \$— | —% |
| Improvements | \$4,066,369 | \$9,115,700 | \$5,715,600 | \$(3,400,100) | (37.3)% |
| Interfund Charges | \$— | \$4,025,000 | \$2,000,000 | \$(2,025,000) | (50.3)% |
| Gross Expenditures/Appropriations | \$10,870,575 | \$30,155,000 | \$24,819,700 | \$(5,335,300) | (17.7)% |
| Total Expenditures/Appropriations | \$10,870,575 | \$30,155,000 | \$24,819,700 | \$(5,335,300) | (17.7)% |
| Provision for Reserves | \$6,829,954 | \$6,829,954 | \$3,827,975 | \$(3,001,979) | (44.0)% |
| Total Financing Uses | \$17,700,529 | \$36,984,954 | \$28,647,675 | \$(8,337,279) | (22.5)% |
| Licenses, Permits & Franchises | \$5,911,255 | \$5,915,800 | \$6,243,200 | \$327,400 | 5.5% |
| Revenue from Use Of Money & Property | \$2,054,247 | \$684,100 | \$1,568,300 | \$884,200 | 129.3% |
| Charges for Services | \$3,690,970 | \$9,679,000 | \$7,440,300 | \$(2,238,700) | (23.1)% |
| Revenue | \$11,656,472 | \$16,278,900 | \$15,251,800 | \$(1,027,100) | (6.3)% |
| Other Interfund Reimbursements | \$— | \$4,025,000 | \$2,000,000 | \$(2,025,000) | (50.3)% |
| Total Interfund Reimbursements | \$— | \$4,025,000 | \$2,000,000 | \$(2,025,000) | (50.3)% |
| Total Revenue | \$11,656,472 | \$20,303,900 | \$17,251,800 | \$(3,052,100) | (15.0)% |
| Reserve Release | \$1,661,251 | \$1,661,251 | \$758,878 | \$(902,373) | (54.3)% |
| Fund Balance | \$15,019,803 | \$15,019,803 | \$10,636,997 | \$(4,382,806) | (29.2)% |
| Total Use of Fund Balance | \$16,681,054 | \$16,681,054 | \$11,395,875 | \$(5,285,179) | (31.7)% |
| Total Financing Sources | \$28,337,526 | \$36,984,954 | \$28,647,675 | \$(8,337,279) | (22.5)% |
| Net Cost | \$(10,636,997) | \$— | \$— | \$— | —% |

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.

Budget Unit – Budget by Program

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Program | | | | | |
| Zone 13 Water and Drainage Studies | \$2,482,304 | \$2,756,263 | \$2,768,728 | \$12,465 | 0.5% |
| Gross Expenditures/Appropriations | \$2,482,304 | \$2,756,263 | \$2,768,728 | \$12,465 | 0.5% |
| Total Expenditures/Appropriations | \$2,482,304 | \$2,756,263 | \$2,768,728 | \$12,465 | 0.5% |
| Provision for Reserves | \$1,289,137 | \$1,289,137 | \$513,959 | \$(775,178) | (60.1)% |
| Total Financing Uses | \$3,771,441 | \$4,045,400 | \$3,282,687 | \$(762,713) | (18.9)% |
| Revenue | \$2,446,591 | \$2,339,500 | \$2,701,637 | \$362,137 | 15.5% |
| Total Interfund Reimbursements | \$300,000 | \$300,000 | \$200,000 | \$(100,000) | (33.3)% |
| Total Revenue | \$2,746,591 | \$2,639,500 | \$2,901,637 | \$262,137 | 9.9% |
| Total Use of Fund Balance | \$1,405,900 | \$1,405,900 | \$381,050 | \$(1,024,850) | (72.9)% |
| Total Financing Sources | \$4,152,491 | \$4,045,400 | \$3,282,687 | \$(762,713) | (18.9)% |
| Net Cost | \$(381,050) | \$— | \$— | \$— | —% |

Budget Unit – Budget by Object

| | FY 2024-2025 Actuals | FY 2024-2025 Adopted Budget | FY 2025-2026 Adopted Budget | Change from FY 2024-2025 Adopted Budget | |
|--|-------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | | \$ | % |
| Appropriations by Object | | | | | |
| Services & Supplies | \$1,645,069 | \$1,898,720 | \$1,896,245 | \$(2,475) | (0.1)% |
| Other Charges | \$837,235 | \$857,543 | \$872,483 | \$14,940 | 1.7% |
| Gross Expenditures/Appropriations | \$2,482,304 | \$2,756,263 | \$2,768,728 | \$12,465 | 0.5% |
| Total Expenditures/Appropriations | \$2,482,304 | \$2,756,263 | \$2,768,728 | \$12,465 | 0.5% |
| Provision for Reserves | \$1,289,137 | \$1,289,137 | \$513,959 | \$(775,178) | (60.1)% |
| Total Financing Uses | \$3,771,441 | \$4,045,400 | \$3,282,687 | \$(762,713) | (18.9)% |
| Revenue from Use Of Money & Property | \$59,094 | \$12,000 | \$15,000 | \$3,000 | 25.0% |
| Intergovernmental Revenues | \$— | \$75,000 | \$296,250 | \$221,250 | 295.0% |
| Charges for Services | \$2,387,497 | \$2,252,500 | \$2,390,387 | \$137,887 | 6.1% |
| Revenue | \$2,446,591 | \$2,339,500 | \$2,701,637 | \$362,137 | 15.5% |
| Other Interfund Reimbursements | \$300,000 | \$300,000 | \$200,000 | \$(100,000) | (33.3)% |
| Total Interfund Reimbursements | \$300,000 | \$300,000 | \$200,000 | \$(100,000) | (33.3)% |
| Total Revenue | \$2,746,591 | \$2,639,500 | \$2,901,637 | \$262,137 | 9.9% |
| Fund Balance | \$1,405,900 | \$1,405,900 | \$381,050 | \$(1,024,850) | (72.9)% |
| Total Use of Fund Balance | \$1,405,900 | \$1,405,900 | \$381,050 | \$(1,024,850) | (72.9)% |
| Total Financing Sources | \$4,152,491 | \$4,045,400 | \$3,282,687 | \$(762,713) | (18.9)% |
| Net Cost | \$(381,050) | \$— | \$— | \$— | —% |

