

# 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	\$33,083,193	\$31,694,791	\$12,322,220	139.8
001A	3310000	Cooperative Extension	\$626,379	\$626,379	\$626,379	—
001A	4660000	Fair Housing Services	\$—	\$—	\$—	—
001A	6400000	Regional Parks	\$31,173,102	\$28,898,700	\$17,210,360	118.0
001A	3260000	Wildlife Services	\$183,047	\$183,047	\$165,951	—
<b>General Fund Total</b>			<b>\$93,155,242</b>	<b>\$82,928,840</b>	<b>\$45,119,399</b>	<b>348.8</b>
001R	3220800	Animal Care-Restricted Revenues	\$206,500	\$206,500	\$—	—
001R	6410000	Parks-Restricted Revenues	\$1,986,021	\$1,986,021	\$—	—
002A	6460000	Fish And Game Propagation	\$4,956	\$4,956	\$—	—
005A	2900000	Roads	\$266,247,613	\$266,247,613	\$—	—
005B	2960000	Department of Transportation	\$89,542,844	\$79,214,953	\$—	257.1
006A	6570000	Park Construction	\$16,433,540	\$16,433,540	\$—	—

## Budget Units/Departments Summary

<b>Fund</b>	<b>Budget Unit No.</b>	<b>Departments/Budget Units</b>	<b>Gross Appropriations</b>	<b>Total Appropriations</b>	<b>Net Cost</b>	<b>Positions</b>
018A	6470000	Golf	\$13,891,117	\$13,891,117	\$—	—
020A	3870000	Economic Development	\$53,917,641	\$46,219,430	\$—	16.0
021A	2150000	Building Inspection	\$25,572,072	\$25,572,072	\$—	—
021E	2151000	Development and Code Services	\$82,093,584	\$79,274,212	\$—	277.0
023A	3830000	Affordability Fee	\$6,294,550	\$6,294,550	\$—	—
025A	2910000	SCTDF Capital Fund	\$39,096,800	\$39,096,800	\$—	—
026A	2140000	Transportation-Sales Tax	\$132,271,874	\$132,271,874	\$—	—
028A	2800000	Connector Joint Powers Authority	\$784,189	\$784,189	\$—	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	\$313,469,215	\$198,014,148	\$29,099,884	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	\$4,889,670	\$4,889,670	\$—	—
253A	2530000	CSA No. 1	\$3,337,991	\$3,337,991	\$—	—
315A	2810000	Water Agency Zone 11 - Drainage Infrastructure	\$24,010,800	\$24,010,800	\$—	—
318A	3044000	Water Agency Zone 13	\$2,634,728	\$2,634,728	\$—	—
320A	3050000	Water Agency Enterprise	\$158,230,807	\$158,230,807	\$5,305,386	143.0
322A	3220001	Water Resources	\$49,445,678	\$43,840,978	\$—	129.0
330A	3300000	Landscape Maintenance District	\$1,345,330	\$1,345,330	\$—	—
336A	9336100	Mission Oaks Recreation And Park District	\$7,490,717	\$7,490,717	\$—	—
336B	9336001	Mission Oaks Maint/Improvement Dist	\$1,301,539	\$1,301,539	\$—	—
337A	9337000	Carmichael Recreation And Park District	\$29,674,852	\$29,674,852	\$—	—
337B	9337100	Carmichael RPD Assessment District	\$—	\$—	\$—	—
338B	9338001	Antelope Assessment	\$908,193	\$908,193	\$—	—
338C	9338000	Sunrise Recreation And Park District	\$16,112,364	\$16,112,364	\$—	—
338D	9338005	Citrus Heights Assessment Districts	\$116,000	\$116,000	\$—	—
338E	9338009	After The Bell	\$—	\$—	\$—	—
338F	9338006	Foothill Park	\$1,290,348	\$1,290,348	\$—	—
351A	3516494	Del Norte Oaks Park District	\$3,800	\$3,800	\$—	—
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	\$21,766	\$21,766	\$—	—

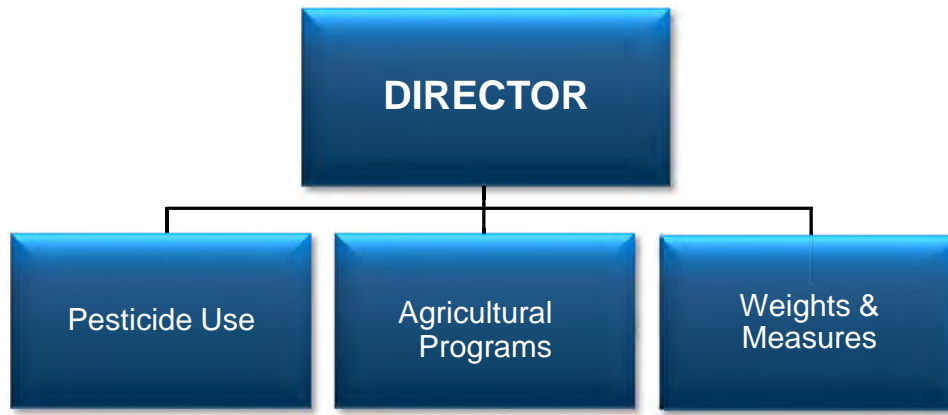
## Budget Units/Departments Summary

<b>Fund</b>	<b>Budget Unit No.</b>	<b>Departments/Budget Units</b>	<b>Gross Appropriations</b>	<b>Total Appropriations</b>	<b>Net Cost</b>	<b>Positions</b>
561A	6492000	CSA No.4C-(Delta)	\$40,004	\$40,004	\$—	—
562A	6493000	CSA No.4D-(Herald)	\$8,086	\$8,086	\$—	—
563A	6494000	County Parks CFD 2006-1	\$16,500	\$16,500	\$—	—
<b>Non-General Fund Total</b>			<b>\$2,518,749,293</b>	<b>\$2,376,844,052</b>	<b>\$194,302,901</b>	<b>1,537.1</b>
<b>Grand Total</b>			<b>\$2,611,904,535</b>	<b>\$2,459,772,892</b>	<b>\$239,422,300</b>	<b>1,885.9</b>

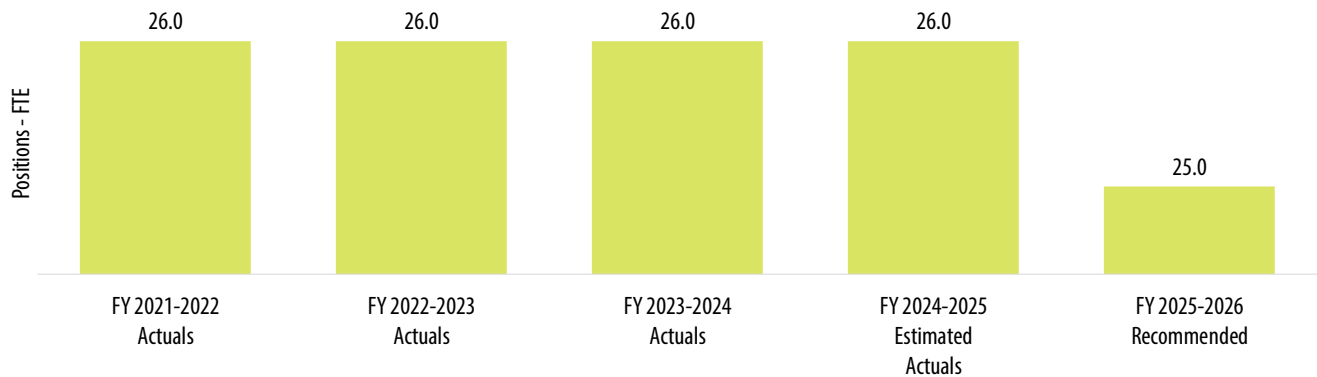
## Agricultural Comm-Sealer Of Wts & Meas

### Department Structure

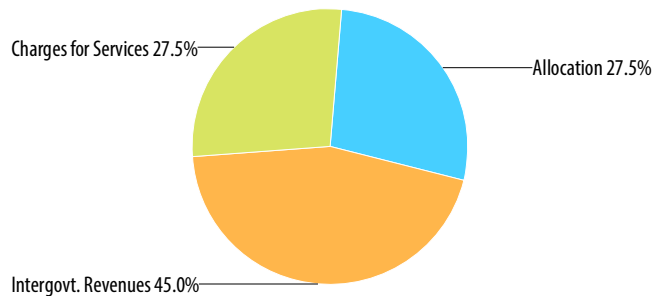
Chrisandra Flores, Director



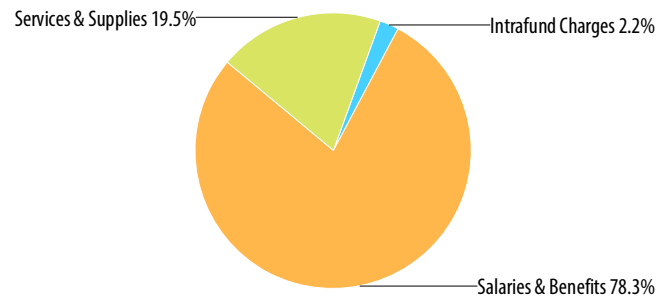
### Staffing Trend



### Revenue and Reimbursements



### Gross Appropriations





## Budget Unit Functions & Responsibilities

The **Agricultural Commissioner/Sealer of Weights and Measures** 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.

## Goals

- **Pesticide Use Enforcement:** The Department is committed to protecting the public, pesticide users, farm workers, and the environment by ensuring the responsible use of pesticides to minimize potential impacts. In light of upcoming program mandates, we will continue to prioritize field inspections to maintain compliance and safety standards.
- **Agricultural Programs:** The Department is dedicated to protecting agriculture and the environment through rigorous pest inspections of incoming nursery and package shipments, maintaining a robust pest detection program, and addressing the needs of Sacramento County businesses and residents. We remain committed to enhancing operational efficiencies and delivering exceptional customer service.
- **Weights and Measures Programs:** The Department is responsible for ensuring accuracy in commercial weighing and measuring devices, enforcing fair packaging and labeling laws, and ensuring compliance with petroleum and weighmaster regulations to promote fair business practices. In FY 2025-26, the Department will initiate testing of commercial electric vehicle chargers to verify that customers receive the correct value for their purchases.

## Accomplishments

- **Pesticide Use Enforcement:** The Department successfully hosted its annual pesticide container recycling event, diverting over 29,000 pounds of plastic from local landfills. This initiative enables local farmers and pesticide applicators to collect and store used pesticide containers throughout the year and participate in the event to promote responsible recycling practices.
- **Agricultural Programs:** The Department of Agriculture continued its efforts to protect the local wine grape industry from the glassy-winged sharpshooter (GWSS), a known vector of Pierce's Disease. Staff successfully intercepted 93 GWSS egg masses, 7 nymphs, and 8 adults. Through extensive trapping, thorough inbound and outbound inspections, and strong cooperation with local nurseries, the County remains free of GWSS.
- **Weights and Measures Programs:** The Weights and Measures Division investigated 126 complaints related to overcharges, inaccurate quantities, and fuel quality concerns, ensuring compliance with regulations and protecting consumer interests.



## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Agricultural Commissioner-Sealer of Weights and Measures	\$5,435,372	\$5,935,617	\$5,956,093	\$20,476	0.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,435,372</b>	<b>\$5,935,617</b>	<b>\$5,956,093</b>	<b>\$20,476</b>	<b>0.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,435,372</b>	<b>\$5,935,617</b>	<b>\$5,956,093</b>	<b>\$20,476</b>	<b>0.3%</b>
<b>Revenue</b>	<b>\$4,504,382</b>	<b>\$4,285,410</b>	<b>\$4,317,621</b>	<b>\$32,211</b>	<b>0.8%</b>
<b>Total Revenue</b>	<b>\$4,504,382</b>	<b>\$4,285,410</b>	<b>\$4,317,621</b>	<b>\$32,211</b>	<b>0.8%</b>
<b>Net Cost</b>	<b>\$930,991</b>	<b>\$1,650,207</b>	<b>\$1,638,472</b>	<b>\$(11,735)</b>	<b>(0.7)%</b>
Positions	26.0	26.0	25.0	(1.0)	(3.8)%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$4,370,025	\$4,662,466	\$4,664,085	\$1,619	0.0%
Services & Supplies	\$976,968	\$1,151,833	\$1,159,882	\$8,049	0.7%
Intrafund Charges	\$88,379	\$121,318	\$132,126	\$10,808	8.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,435,372</b>	<b>\$5,935,617</b>	<b>\$5,956,093</b>	<b>\$20,476</b>	<b>0.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,435,372</b>	<b>\$5,935,617</b>	<b>\$5,956,093</b>	<b>\$20,476</b>	<b>0.3%</b>
Intergovernmental Revenues	\$3,160,913	\$2,982,815	\$2,677,973	\$(304,842)	(10.2)%
Charges for Services	\$1,341,588	\$1,302,595	\$1,639,648	\$337,053	25.9%
Miscellaneous Revenues	\$1,881	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$4,504,382</b>	<b>\$4,285,410</b>	<b>\$4,317,621</b>	<b>\$32,211</b>	<b>0.8%</b>
<b>Total Revenue</b>	<b>\$4,504,382</b>	<b>\$4,285,410</b>	<b>\$4,317,621</b>	<b>\$32,211</b>	<b>0.8%</b>
<b>Net Cost</b>	<b>\$930,991</b>	<b>\$1,650,207</b>	<b>\$1,638,472</b>	<b>\$(11,735)</b>	<b>(0.7)%</b>
Positions	26.0	26.0	25.0	(1.0)	(3.8)%

## Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs (ACP), Department of Technology non-ACP charges, travel, and equipment maintenance services and supplies as a result of inflation.

- A recommended reduction detailed later in this section.

The change in total revenue is due to:

- Increases in various State revenues, to include State Pest Detection revenue, Unclaimed Gas Tax (UGT), and Pesticide Mill Tax revenues as a result of higher amended contracts.
- Projected net increases in fee rates, to include rates charged for Weights and Measures Device registrations and Phytosanitary Certificates, which are expected to go before the Board for approval in June 2025.
- A decrease in State Pest Detector Dog funding as a result of elimination of the Pest Detector Dog Program after December 31, 2025.

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

- 1.0 FTE decrease in recommended reduction scenarios – 1.0 vacant.

## Summary of Recommended 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)

## Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>Agriculture - Delete 1.0 FTE ASI Lv1 - AG</b>					
	(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 commensurate with services provided to their residents.
- Wildlife Care funding is used for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of Wildlife Care Association, which is a non-profit organization located in the County of Sacramento.

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Wildlife Services	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$193,873</b>	<b>\$195,000</b>	<b>\$183,047</b>	<b>\$(11,953)</b>	<b>(6.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$193,873</b>	<b>\$195,000</b>	<b>\$183,047</b>	<b>\$(11,953)</b>	<b>(6.1)%</b>
<b>Revenue</b>	<b>\$26,795</b>	<b>\$29,049</b>	<b>\$17,096</b>	<b>\$(11,953)</b>	<b>(41.1)%</b>
<b>Total Revenue</b>	<b>\$26,795</b>	<b>\$29,049</b>	<b>\$17,096</b>	<b>\$(11,953)</b>	<b>(41.1)%</b>
<b>Net Cost</b>	<b>\$167,078</b>	<b>\$165,951</b>	<b>\$165,951</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$193,873</b>	<b>\$195,000</b>	<b>\$183,047</b>	<b>\$(11,953)</b>	<b>(6.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$193,873</b>	<b>\$195,000</b>	<b>\$183,047</b>	<b>\$(11,953)</b>	<b>(6.1)%</b>
Charges for Services	\$26,795	\$29,049	\$17,096	\$(11,953)	(41.1)%
<b>Revenue</b>	<b>\$26,795</b>	<b>\$29,049</b>	<b>\$17,096</b>	<b>\$(11,953)</b>	<b>(41.1)%</b>
<b>Total Revenue</b>	<b>\$26,795</b>	<b>\$29,049</b>	<b>\$17,096</b>	<b>\$(11,953)</b>	<b>(41.1)%</b>
<b>Net Cost</b>	<b>\$167,078</b>	<b>\$165,951</b>	<b>\$165,951</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

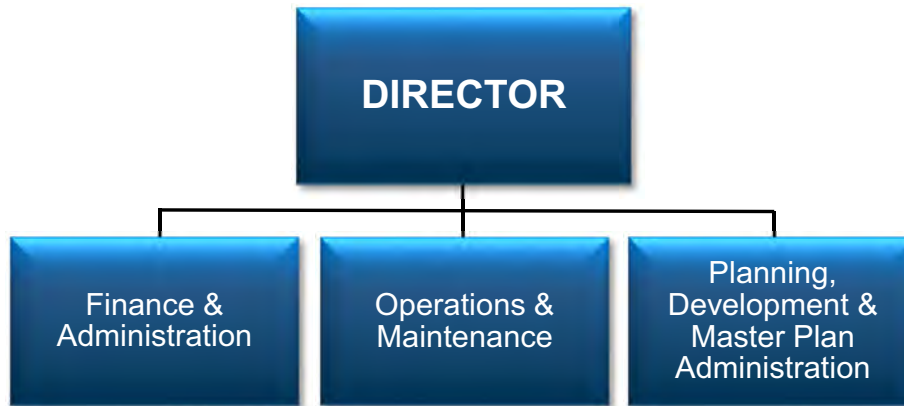
The change in total appropriations is due to:

- A proposed reduction in the United States Department of Agriculture (USDA) contract costs.
- A slight reduction in the Sacramento County's contribution to the Wildlife Care Contract.

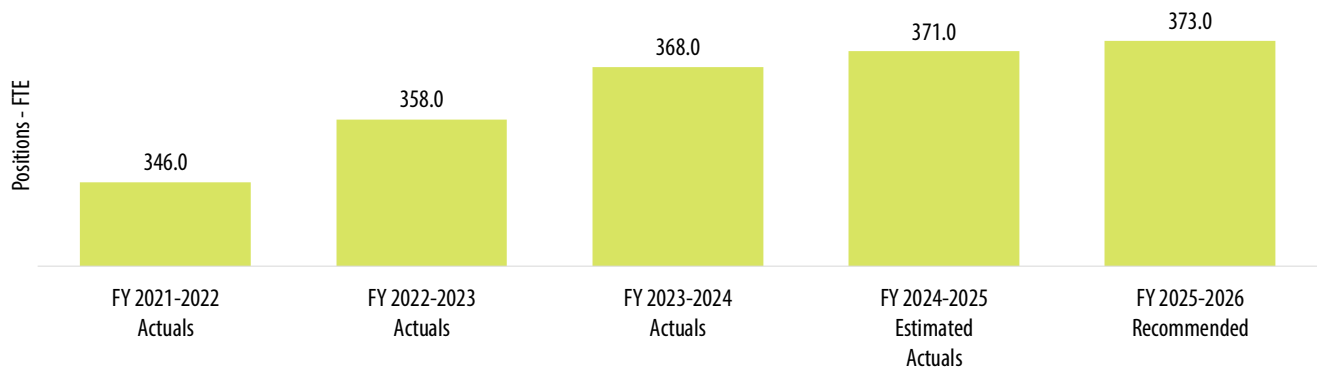
The change in total revenue is due to:

- Withdrawal of the City of Folsom from the Wildlife Services program.

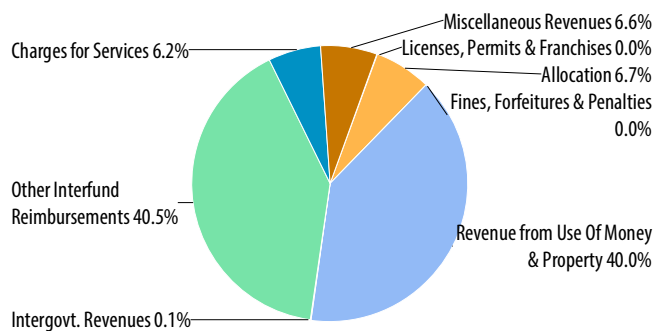
**Airport System**  
**Department Structure**  
**Cindy Nichol, Director**



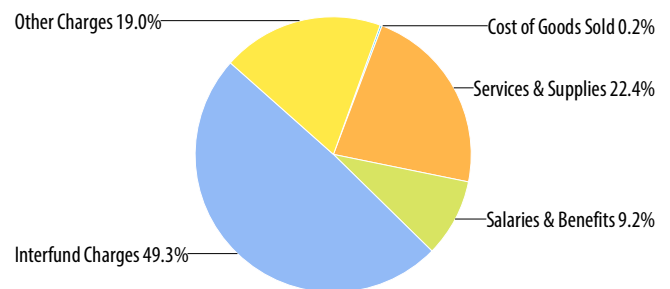
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

## Goals

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

## Accomplishments

- Sacramento International Airport (SMF) handled 13.6 million passengers during calendar year 2024, marking a 5.1% increase over 2023. SMF continues to grow and enhance its offerings on domestic and international carriers, connecting travelers to more destinations than ever before.
- SMF scored 663 points (out of 1,000) to place 7th among Large Airports in JD Powers' 2024 North America Airport Satisfaction Study. The Large Airport category average was 629 points.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Administration and Finance	\$118,613,893	\$152,960,061	\$161,115,855	\$8,155,794	5.3%
Airport Operations	\$116,219,618	\$155,979,751	\$156,332,943	\$353,192	0.2%
Airport Revenues	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Planning and Development	\$6,302,040	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$634,497,961</b>	<b>\$650,021,018</b>	<b>\$15,523,057</b>	<b>2.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$634,497,961</b>	<b>\$650,021,018</b>	<b>\$15,523,057</b>	<b>2.4%</b>
<b>Revenue</b>	<b>\$302,513,404</b>	<b>\$320,492,782</b>	<b>\$343,601,842</b>	<b>\$23,109,060</b>	<b>7.2%</b>
<b>Total Interfund Reimbursements</b>	<b>\$194,391,523</b>	<b>\$256,000,000</b>	<b>\$263,000,000</b>	<b>\$7,000,000</b>	<b>2.7%</b>
<b>Total Revenue</b>	<b>\$496,904,927</b>	<b>\$576,492,782</b>	<b>\$606,601,842</b>	<b>\$30,109,060</b>	<b>5.2%</b>
<b>Net Cost</b>	<b>\$(49,381,710)</b>	<b>\$58,005,179</b>	<b>\$43,419,176</b>	<b>\$(14,586,003)</b>	<b>(25.1)%</b>
Positions	368.0	371.0	373.0	2.0	0.5%



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$50,560,565	\$58,008,892	\$59,828,640	\$1,819,748	3.1%
Services & Supplies	\$97,902,429	\$145,707,542	\$145,707,542	\$—	—%
Other Charges	\$91,652,600	\$113,681,527	\$123,234,836	\$9,553,309	8.4%
Interfund Charges	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Cost of Goods Sold	\$1,019,957	\$1,100,000	\$1,100,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$634,497,961</b>	<b>\$650,021,018</b>	<b>\$15,523,057</b>	<b>2.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$634,497,961</b>	<b>\$650,021,018</b>	<b>\$15,523,057</b>	<b>2.4%</b>
Licenses, Permits & Franchises	\$74,306	\$76,424	\$78,855	\$2,431	3.2%
Fines, Forfeitures & Penalties	\$55,839	\$27,381	\$81,084	\$53,703	196.1%
Revenue from Use Of Money & Property	\$217,503,980	\$228,340,776	\$259,791,877	\$31,451,101	13.8%
Intergovernmental Revenues	\$13,606,032	\$14,382,008	\$329,854	\$(14,052,154)	(97.7)%
Charges for Services	\$34,200,336	\$36,892,013	\$40,261,923	\$3,369,910	9.1%
Miscellaneous Revenues	\$36,965,845	\$40,774,180	\$43,058,249	\$2,284,069	5.6%
Other Financing Sources	\$107,066	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$302,513,404</b>	<b>\$320,492,782</b>	<b>\$343,601,842</b>	<b>\$23,109,060</b>	<b>7.2%</b>
Other Interfund Reimbursements	\$194,391,523	\$256,000,000	\$263,000,000	\$7,000,000	2.7%
<b>Total Interfund Reimbursements</b>	<b>\$194,391,523</b>	<b>\$256,000,000</b>	<b>\$263,000,000</b>	<b>\$7,000,000</b>	<b>2.7%</b>
<b>Total Revenue</b>	<b>\$496,904,927</b>	<b>\$576,492,782</b>	<b>\$606,601,842</b>	<b>\$30,109,060</b>	<b>5.2%</b>
<b>Net Cost</b>	<b>\$(49,381,710)</b>	<b>\$58,005,179</b>	<b>\$43,419,176</b>	<b>\$(14,586,003)</b>	<b>(25.1)%</b>
Positions	368.0	371.0	373.0	2.0	0.5%

## Summary of Changes

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

Positions counts have increased by 2.0 FTE from the prior year Adopted budget due to:

- 2.0 FTE increase in recommended growth requests.

## Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Finance	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$13,274,297	\$14,270,005	\$14,095,784	\$(174,221)	(1.2)%
Services & Supplies	\$13,686,996	\$25,008,529	\$23,785,235	\$(1,223,294)	(4.9)%
Other Charges	\$91,652,600	\$113,681,527	\$123,234,836	\$9,553,309	8.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$118,613,893</b>	<b>\$152,960,061</b>	<b>\$161,115,855</b>	<b>\$8,155,794</b>	<b>5.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$118,613,893</b>	<b>\$152,960,061</b>	<b>\$161,115,855</b>	<b>\$8,155,794</b>	<b>5.3%</b>
Revenue from Use Of Money & Property	\$198,807	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$7,832,493	\$—	\$—	\$—	—%
Charges for Services	\$263,799	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$639	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$8,295,737</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Other Interfund Reimbursements	\$194,391,523	\$253,000,000	\$263,000,000	\$10,000,000	4.0%
<b>Total Interfund Reimbursements</b>	<b>\$194,391,523</b>	<b>\$253,000,000</b>	<b>\$263,000,000</b>	<b>\$10,000,000</b>	<b>4.0%</b>
<b>Total Revenue</b>	<b>\$202,687,260</b>	<b>\$253,000,000</b>	<b>\$263,000,000</b>	<b>\$10,000,000</b>	<b>4.0%</b>
<b>Net Cost</b>	<b>\$(84,073,367)</b>	<b>\$(100,039,939)</b>	<b>\$(101,884,145)</b>	<b>\$(1,844,206)</b>	<b>1.8%</b>
Positions	68.0	70.0	71.0	1.0	1.4%

### Summary of Changes

The change in total appropriations is due to:

- A decrease in negotiated salary and benefits costs due to the movement of positions between programs.
- An increase in appropriations for professional services and contracts.
- An increase in appropriations from the Countywide Allocated Cost Process (ACP) and expenditures for embedded staff from other County departments.
- A decrease in IT software costs.
- An increase in appropriations for interest expenses due to the issuance of new General Airport Revenue Bonds.
- An increase in depreciation.

- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to an increase in expenses for this program from the Airport Revenue program.

Net Cost reflects an increase in retained earnings.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>SCDA - Add 1.0 FTE Airport Manager</b>					
	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.					
<b>SCDA - Reallocate 1.0 FTE Airport Economic Development Specialist to 1.0 FTE Administrative Services Officer 2</b>					
	(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.					
<b>SCDA - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Administrative Services Officer 1</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$33,038,753	\$37,816,148	\$39,183,363	\$1,367,215	3.6%
Services & Supplies	\$82,160,907	\$117,063,603	\$116,049,580	\$(1,014,023)	(0.9)%
Cost of Goods Sold	\$1,019,957	\$1,100,000	\$1,100,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$116,219,618</b>	<b>\$155,979,751</b>	<b>\$156,332,943</b>	<b>\$353,192</b>	<b>0.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$116,219,618</b>	<b>\$155,979,751</b>	<b>\$156,332,943</b>	<b>\$353,192</b>	<b>0.2%</b>
<b>Total Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$116,219,618</b>	<b>\$155,979,751</b>	<b>\$156,332,943</b>	<b>\$353,192</b>	<b>0.2%</b>
Positions	264.0	265.0	265.0	—	—%

### Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- An increase in custodial supplies due to increased supply costs.
- An increase in utilities, due to increased utility rates and usage.
- An increase in contracted services associated with maintenance projects across the airport system.
- An increase for services provided by other County departments.
- A decrease in the new parking system contract due to the system being covered by a warranty contract (the old system required appropriations for replacement costs).
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>SCDA - Add Extra Help Employee Appropriations</b>					
	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.					
<b>SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Officer</b>					
	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.					
<b>SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$206,387,667</b>	<b>\$316,000,000</b>	<b>\$320,150,000</b>	<b>\$4,150,000</b>	<b>1.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$206,387,667</b>	<b>\$316,000,000</b>	<b>\$320,150,000</b>	<b>\$4,150,000</b>	<b>1.3%</b>
Licenses, Permits & Franchises	\$74,306	\$76,424	\$78,855	\$2,431	3.2%
Fines, Forfeitures & Penalties	\$55,839	\$27,381	\$81,084	\$53,703	196.1%
Revenue from Use Of Money & Property	\$217,305,173	\$228,340,776	\$259,791,877	\$31,451,101	13.8%
Intergovernmental Revenues	\$5,773,539	\$14,382,008	\$329,854	\$(14,052,154)	(97.7)%
Charges for Services	\$33,936,538	\$36,892,013	\$40,261,923	\$3,369,910	9.1%
Miscellaneous Revenues	\$36,964,167	\$40,774,180	\$43,058,249	\$2,284,069	5.6%
Other Financing Sources	\$107,066	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$294,216,628</b>	<b>\$320,492,782</b>	<b>\$343,601,842</b>	<b>\$23,109,060</b>	<b>7.2%</b>
Other Interfund Reimbursements	\$—	\$3,000,000	\$—	\$(3,000,000)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$3,000,000</b>	<b>\$—</b>	<b>\$(3,000,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$294,216,628</b>	<b>\$323,492,782</b>	<b>\$343,601,842</b>	<b>\$20,109,060</b>	<b>6.2%</b>
<b>Net Cost</b>	<b>\$(87,828,961)</b>	<b>\$(7,492,782)</b>	<b>\$(23,451,842)</b>	<b>\$(15,959,060)</b>	<b>213.0%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfer to the Administration and Finance program to cover increased expenses.

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

- Increases in Landing Fees, Terminal Rents, Loading Bridge Use, and Airline Systems and Equipment for Signatory Airlines.
- Increases in Food Service Concessions as new concessions concepts were introduced in FY 2024-25.
- A decrease in funding from Airport Infrastructure Grants as these revenues are now reflected in the Airport Capital Outlay budget unit.
- An increase in Customer Facility Charge, adjusted for trends in rental car use.

- An increase in Passenger Facility Charge, adjusted for forecasted passenger growth.
- An increase in interest income due to the issuance of General Airport Revenue Bonds.

Net Cost reflects an increase in retained earnings.



## Planning and Development

### Program Overview

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

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$4,247,515	\$5,922,739	\$6,549,493	\$626,754	10.6%
Services & Supplies	\$2,054,525	\$3,635,410	\$5,872,727	\$2,237,317	61.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,302,040</b>	<b>\$9,558,149</b>	<b>\$12,422,220</b>	<b>\$2,864,071</b>	<b>30.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,302,040</b>	<b>\$9,558,149</b>	<b>\$12,422,220</b>	<b>\$2,864,071</b>	<b>30.0%</b>
Miscellaneous Revenues	\$1,039	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,039</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,039</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$6,301,001</b>	<b>\$9,558,149</b>	<b>\$12,422,220</b>	<b>\$2,864,071</b>	<b>30.0%</b>
Positions	36.0	36.0	37.0	1.0	2.8%

### Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- An increase in appropriations for planning services to support the development of an updated Master Plan.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

## Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCDA - Add 1.0 FTE Associate Civil Engineer</b>					
	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.					
<b>SCDA - Reallocate 1.0 FTE Construction Management Specialist to 1.0 FTE Assistant Engineer Architect Level 2</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Executive Airport	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
International Airport	\$63,612,055	\$482,211,976	\$484,618,128	\$2,406,152	0.5%
Mather Airport	\$2,530,203	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$511,616,976</b>	<b>\$517,586,776</b>	<b>\$5,969,800</b>	<b>1.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$511,616,976</b>	<b>\$517,586,776</b>	<b>\$5,969,800</b>	<b>1.2%</b>
<b>Revenue</b>	<b>\$12,142,059</b>	<b>\$446,258,976</b>	<b>\$344,089,058</b>	<b>\$(102,169,918)</b>	<b>(22.9)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$60,000,000</b>	<b>\$57,150,000</b>	<b>\$(2,850,000)</b>	<b>(4.8)%</b>
<b>Total Revenue</b>	<b>\$12,142,059</b>	<b>\$506,258,976</b>	<b>\$401,239,058</b>	<b>\$(105,019,918)</b>	<b>(20.7)%</b>
<b>Net Cost</b>	<b>\$54,000,198</b>	<b>\$5,358,000</b>	<b>\$116,347,718</b>	<b>\$110,989,718</b>	<b>2,071.5%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$—	\$503,076	\$—	\$(503,076)	(100.0)%
Land	\$—	\$500,000	\$500,000	\$—	—%
Improvements	\$62,284,910	\$495,465,900	\$503,685,976	\$8,220,076	1.7%
Equipment	\$3,520,422	\$14,588,000	\$13,400,800	\$(1,187,200)	(8.1)%
Computer Software	\$336,926	\$560,000	\$—	\$(560,000)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$511,616,976</b>	<b>\$517,586,776</b>	<b>\$5,969,800</b>	<b>1.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$511,616,976</b>	<b>\$517,586,776</b>	<b>\$5,969,800</b>	<b>1.2%</b>
Revenue from Use Of Money & Property	\$4,309,566	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$7,832,493	\$33,688,000	\$56,039,058	\$22,351,058	66.3%
Other Financing Sources	\$—	\$412,570,976	\$288,050,000	\$(124,520,976)	(30.2)%
<b>Revenue</b>	<b>\$12,142,059</b>	<b>\$446,258,976</b>	<b>\$344,089,058</b>	<b>\$(102,169,918)</b>	<b>(22.9)%</b>
Other Interfund Reimbursements	\$—	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$60,000,000</b>	<b>\$57,150,000</b>	<b>\$(2,850,000)</b>	<b>(4.8)%</b>
<b>Total Revenue</b>	<b>\$12,142,059</b>	<b>\$506,258,976</b>	<b>\$401,239,058</b>	<b>\$(105,019,918)</b>	<b>(20.7)%</b>
<b>Net Cost</b>	<b>\$54,000,198</b>	<b>\$5,358,000</b>	<b>\$116,347,718</b>	<b>\$110,989,718</b>	<b>2,071.5%</b>

## Summary of Changes

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

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Improvements	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$3,250,000</b>	<b>\$10,850,000</b>	<b>\$7,600,000</b>	<b>233.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$3,250,000</b>	<b>\$10,850,000</b>	<b>\$7,600,000</b>	<b>233.8%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$3,250,000</b>	<b>\$10,850,000</b>	<b>\$7,600,000</b>	<b>233.8%</b>

### Summary of Changes

The change in total appropriations is due to an increase in the Rehabilitate Runway 2/20 Pavement and Runway Safety Area Improvement project.

Net Cost reflects a decrease in retained earnings.

## International Airport

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$—	\$503,076	\$—	\$(503,076)	(100.0)%
Land	\$—	\$500,000	\$500,000	\$—	—%
Improvements	\$59,754,708	\$466,060,900	\$470,717,328	\$4,656,428	1.0%
Equipment	\$3,520,422	\$14,588,000	\$13,400,800	\$(1,187,200)	(8.1)%
Computer Software	\$336,926	\$560,000	\$—	\$(560,000)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$63,612,055</b>	<b>\$482,211,976</b>	<b>\$484,618,128</b>	<b>\$2,406,152</b>	<b>0.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$63,612,055</b>	<b>\$482,211,976</b>	<b>\$484,618,128</b>	<b>\$2,406,152</b>	<b>0.5%</b>
Revenue from Use Of Money & Property	\$4,309,566	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$7,832,493	\$33,688,000	\$48,436,179	\$14,748,179	43.8%
Other Financing Sources	\$—	\$412,570,976	\$288,050,000	\$(124,520,976)	(30.2)%
<b>Revenue</b>	<b>\$12,142,059</b>	<b>\$446,258,976</b>	<b>\$336,486,179</b>	<b>\$(109,772,797)</b>	<b>(24.6)%</b>
Other Interfund Reimbursements	\$—	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$60,000,000</b>	<b>\$57,150,000</b>	<b>\$(2,850,000)</b>	<b>(4.8)%</b>
<b>Total Revenue</b>	<b>\$12,142,059</b>	<b>\$506,258,976</b>	<b>\$393,636,179</b>	<b>\$(112,622,797)</b>	<b>(22.2)%</b>
<b>Net Cost</b>	<b>\$51,469,996</b>	<b>\$(24,047,000)</b>	<b>\$90,981,949</b>	<b>\$115,028,949</b>	<b>(478.4)%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in appropriations for equipment acquisition.
- A decrease in appropriations for software.
- A decrease in depreciation expense.
- An increase in appropriations for Improvements, as six SMForward projects progress through the design, development, and build phases: Concourse B Expansion, Bypass Roadway – Terminal A, Ground Transportation Center, Pedestrian Walkway from Terminal to Concourse B, Terminal A Baggage Handling System, and Terminal B Parking Garage.

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

- An increase in Federal construction grant revenues for the Pedestrian Walkway from Terminal to Concourse B and SMF Terminal/Concourse A Restroom Rehabilitation projects.
- A decrease in funding transfer to the Customer Facility Charge Fund for eligible Consolidated Rental Car Facility expenditures.
- A decrease in Bond revenues to fund SMForward projects.

Net Cost reflects a decrease in retained earnings.



## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Improvements	\$2,530,203	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,530,203</b>	<b>\$26,155,000</b>	<b>\$22,118,648</b>	<b>\$(4,036,352)</b>	<b>(15.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,530,203</b>	<b>\$26,155,000</b>	<b>\$22,118,648</b>	<b>\$(4,036,352)</b>	<b>(15.4)%</b>
Intergovernmental Revenues	\$—	\$—	\$7,602,879	\$7,602,879	—%
<b>Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$7,602,879</b>	<b>\$7,602,879</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$7,602,879</b>	<b>\$7,602,879</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$2,530,203</b>	<b>\$26,155,000</b>	<b>\$14,515,769</b>	<b>\$(11,639,231)</b>	<b>(44.5)%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in appropriations for the Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.

The change in total revenue is due to:

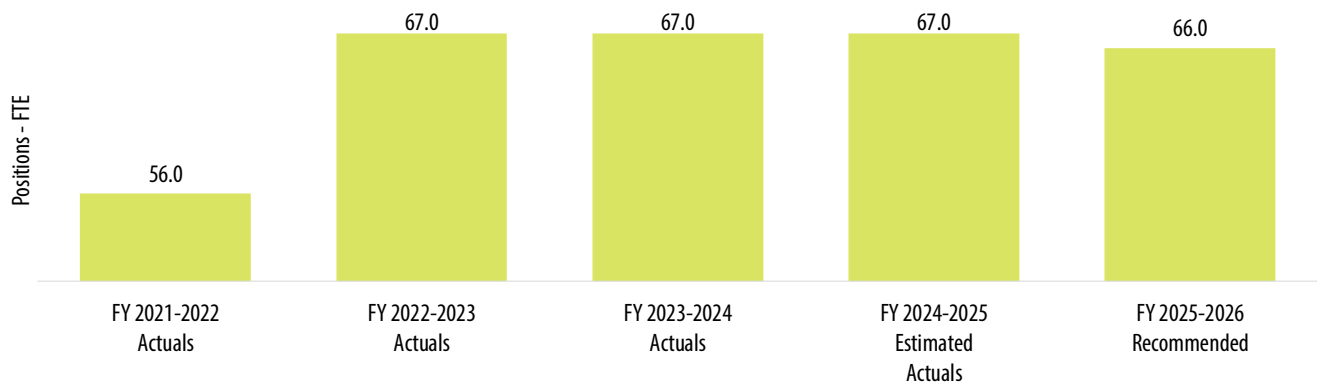
- An increase in Federal construction grant revenue for the Franklin Field Access Road project.
- An increase in Federal construction grant revenue for the Mather Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.

Net Cost reflects an increase in retained earnings.

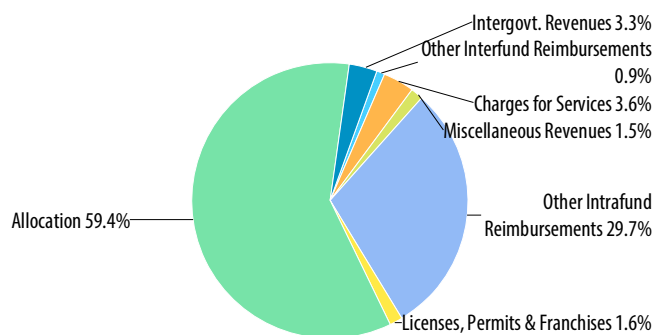
**Animal Care Services**  
**Department Structure**  
**Annette Bedsworth, Director**



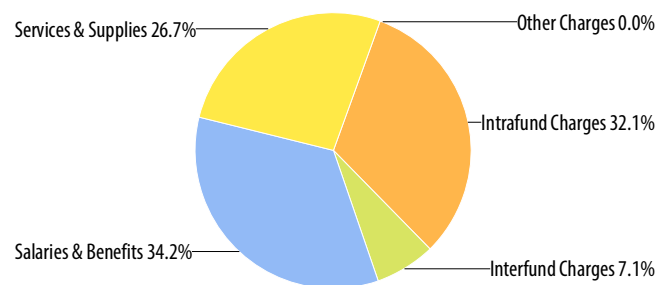
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

## Goals

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

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Administration	\$6,084,145	\$6,734,412	\$6,613,202	\$(121,210)	(1.8)%
Community Outreach	\$605,781	\$548,635	\$569,762	\$21,127	3.9%
Dispatch & Fields Services	\$4,543,268	\$4,029,122	\$4,089,000	\$59,878	1.5%
Shelter Services	\$9,727,208	\$10,328,846	\$10,861,464	\$532,618	5.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$20,960,401</b>	<b>\$21,641,015</b>	<b>\$22,133,428</b>	<b>\$492,413</b>	<b>2.3%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(6,736,744)</b>	<b>\$(6,504,063)</b>	<b>\$(6,563,598)</b>	<b>\$(59,535)</b>	<b>0.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,223,657</b>	<b>\$15,136,952</b>	<b>\$15,569,830</b>	<b>\$432,878</b>	<b>2.9%</b>
<b>Revenue</b>	<b>\$1,690,328</b>	<b>\$1,461,134</b>	<b>\$2,207,313</b>	<b>\$746,179</b>	<b>51.1%</b>
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Total Revenue</b>	<b>\$1,690,328</b>	<b>\$1,919,724</b>	<b>\$2,413,813</b>	<b>\$494,089</b>	<b>25.7%</b>
<b>Net Cost</b>	<b>\$12,533,329</b>	<b>\$13,217,228</b>	<b>\$13,156,017</b>	<b>\$(61,211)</b>	<b>(0.5)%</b>
Positions	67.0	67.0	66.0	(1.0)	(1.5)%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$6,799,842	\$7,399,844	\$7,558,926	\$159,082	2.1%
Services & Supplies	\$5,408,796	\$5,654,465	\$5,907,078	\$252,613	4.5%
Other Charges	\$960	\$1,000	\$1,000	\$—	—%
Equipment	\$6,328	\$—	\$—	\$—	—%
Interfund Charges	\$1,565,371	\$1,565,252	\$1,565,931	\$679	0.0%
Intrafund Charges	\$7,179,103	\$7,020,454	\$7,100,493	\$80,039	1.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$20,960,401</b>	<b>\$21,641,015</b>	<b>\$22,133,428</b>	<b>\$492,413</b>	<b>2.3%</b>
Other Intrafund Reimbursements	\$(6,736,744)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
<b>Total Intrafund Reimbursements</b>	<b>\$(6,736,744)</b>	<b>\$(6,504,063)</b>	<b>\$(6,563,598)</b>	<b>\$(59,535)</b>	<b>0.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,223,657</b>	<b>\$15,136,952</b>	<b>\$15,569,830</b>	<b>\$432,878</b>	<b>2.9%</b>
Licenses, Permits & Franchises	\$265,189	\$350,000	\$350,000	\$—	—%
Intergovernmental Revenues	\$688,266	\$213,854	\$727,729	\$513,875	240.3%
Charges for Services	\$547,803	\$578,000	\$805,304	\$227,304	39.3%
Miscellaneous Revenues	\$189,070	\$319,280	\$324,280	\$5,000	1.6%
<b>Revenue</b>	<b>\$1,690,328</b>	<b>\$1,461,134</b>	<b>\$2,207,313</b>	<b>\$746,179</b>	<b>51.1%</b>
Other Interfund Reimbursements	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Total Revenue</b>	<b>\$1,690,328</b>	<b>\$1,919,724</b>	<b>\$2,413,813</b>	<b>\$494,089</b>	<b>25.7%</b>
<b>Net Cost</b>	<b>\$12,533,329</b>	<b>\$13,217,228</b>	<b>\$13,156,017</b>	<b>\$(61,211)</b>	<b>(0.5)%</b>
Positions	67.0	67.0	66.0	(1.0)	(1.5)%

## Summary of Changes

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

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

- 1.0 FTE decrease in recommended reduction scenarios – 1.0 vacant

## Summary of Recommended 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,303,423	\$1,478,608	\$1,475,192	\$(3,416)	(0.2)%
Services & Supplies	\$2,916,885	\$3,184,338	\$3,045,673	\$(138,665)	(4.4)%
Other Charges	\$960	\$1,000	\$1,000	\$—	—%
Interfund Charges	\$1,565,371	\$1,565,252	\$1,565,931	\$679	0.0%
Intrafund Charges	\$297,506	\$505,214	\$525,406	\$20,192	4.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,084,145</b>	<b>\$6,734,412</b>	<b>\$6,613,202</b>	<b>\$(121,210)</b>	<b>(1.8)%</b>
Other Intrafund Reimbursements	\$(6,736,744)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
<b>Total Intrafund Reimbursements</b>	<b>\$(6,736,744)</b>	<b>\$(6,504,063)</b>	<b>\$(6,563,598)</b>	<b>\$(59,535)</b>	<b>0.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$(652,600)</b>	<b>\$230,349</b>	<b>\$49,604</b>	<b>\$(180,745)</b>	<b>(78.5)%</b>
Charges for Services	\$106	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$75,975	\$65,000	\$70,000	\$5,000	7.7%
<b>Revenue</b>	<b>\$76,081</b>	<b>\$65,000</b>	<b>\$70,000</b>	<b>\$5,000</b>	<b>7.7%</b>
<b>Total Revenue</b>	<b>\$76,081</b>	<b>\$65,000</b>	<b>\$70,000</b>	<b>\$5,000</b>	<b>7.7%</b>
<b>Net Cost</b>	<b>\$(728,681)</b>	<b>\$165,349</b>	<b>\$(20,396)</b>	<b>\$(185,745)</b>	<b>(112.3)%</b>
Positions	5.0	5.0	5.0	—	—%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decreases in Pension Obligation Bonds and liability insurance.
- Increases in intrafund reimbursements from overhead allocation.
- Recommended reductions detailed later in this section.

The change in total revenue is due to an increase in bad debt recovery.

## Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>ACS - Animal Control - Chameleon Support - Administration</b>					
	(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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$74,582	\$78,483	\$98,607	\$20,124	25.6%
Services & Supplies	\$398,311	\$364,390	\$364,390	\$—	—%
Intrafund Charges	\$132,888	\$105,762	\$106,765	\$1,003	0.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$605,781</b>	<b>\$548,635</b>	<b>\$569,762</b>	<b>\$21,127</b>	<b>3.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$605,781</b>	<b>\$548,635</b>	<b>\$569,762</b>	<b>\$21,127</b>	<b>3.9%</b>
Intergovernmental Revenues	\$18,986	\$—	\$—	\$—	—%
Charges for Services	\$1,800	\$3,000	\$3,000	\$—	—%
Miscellaneous Revenues	\$—	\$70,000	\$70,000	\$—	—%
<b>Revenue</b>	<b>\$20,786</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$20,786</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$584,995</b>	<b>\$475,635</b>	<b>\$496,762</b>	<b>\$21,127</b>	<b>4.4%</b>
Positions	1.0	1.0	1.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in intrafund charges from overhead allocation.



## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,710,259	\$1,703,050	\$1,744,414	\$41,364	2.4%
Services & Supplies	\$533,105	\$539,266	\$541,361	\$2,095	0.4%
Intrafund Charges	\$2,375,247	\$1,786,806	\$1,803,225	\$16,419	0.9%
Cost of Goods Sold	\$(75,343)	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,543,268</b>	<b>\$4,029,122</b>	<b>\$4,089,000</b>	<b>\$59,878</b>	<b>1.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,543,268</b>	<b>\$4,029,122</b>	<b>\$4,089,000</b>	<b>\$59,878</b>	<b>1.5%</b>
Intergovernmental Revenues	\$117,537	\$208,854	\$98,670	\$(110,184)	(52.8)%
Charges for Services	\$4,328	\$350,000	\$350,000	\$—	—%
Miscellaneous Revenues	\$28,023	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$149,889</b>	<b>\$558,854</b>	<b>\$448,670</b>	<b>\$(110,184)</b>	<b>(19.7)%</b>
<b>Total Revenue</b>	<b>\$149,889</b>	<b>\$558,854</b>	<b>\$448,670</b>	<b>\$(110,184)</b>	<b>(19.7)%</b>
<b>Net Cost</b>	<b>\$4,393,379</b>	<b>\$3,470,268</b>	<b>\$3,640,330</b>	<b>\$170,062</b>	<b>4.9%</b>
Positions	17.0	17.0	17.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in cellphone charges.
- Increases in intrafund charges from overhead allocation.

The change in total revenue is due to the split of the revenue from the City of Galt contract between this program and the Shelter Services program.

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,711,578	\$4,139,703	\$4,240,713	\$101,010	2.4%
Services & Supplies	\$1,560,495	\$1,566,471	\$1,955,654	\$389,183	24.8%
Equipment	\$6,328	\$—	\$—	\$—	—%
Intrafund Charges	\$4,373,463	\$4,622,672	\$4,665,097	\$42,425	0.9%
Cost of Goods Sold	\$75,343	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,727,208</b>	<b>\$10,328,846</b>	<b>\$10,861,464</b>	<b>\$532,618</b>	<b>5.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$9,727,208</b>	<b>\$10,328,846</b>	<b>\$10,861,464</b>	<b>\$532,618</b>	<b>5.2%</b>
Licenses, Permits & Franchises	\$265,189	\$350,000	\$350,000	\$—	—%
Intergovernmental Revenues	\$551,743	\$5,000	\$629,059	\$624,059	12,481.2%
Charges for Services	\$541,569	\$225,000	\$452,304	\$227,304	101.0%
Miscellaneous Revenues	\$85,072	\$184,280	\$184,280	\$—	—%
<b>Revenue</b>	<b>\$1,443,573</b>	<b>\$764,280</b>	<b>\$1,615,643</b>	<b>\$851,363</b>	<b>111.4%</b>
Other Interfund Reimbursements	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Total Revenue</b>	<b>\$1,443,573</b>	<b>\$1,222,870</b>	<b>\$1,822,143</b>	<b>\$599,273</b>	<b>49.0%</b>
<b>Net Cost</b>	<b>\$8,283,635</b>	<b>\$9,105,976</b>	<b>\$9,039,321</b>	<b>\$(66,655)</b>	<b>(0.7)%</b>
Positions	44.0	44.0	43.0	(1.0)	(2.3)%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in drugs/pharmaceutical supplies and hospital treatment services due to an increase in shelter population intake.

- Increases in intrafund charges from overhead allocation.
- Recommended reductions detailed later in this section.

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

- Increases in revenues from service contracts with the Cities of Citrus Heights and Galt, including the shift of revenue from the Dispatch and Fields Services program for the City of Galt contract.
- Increases in revenues from non-discounted adoption fees.
- Decreases in reimbursements from the Animal Care-Restricted Revenues budget unit (BU 3220800) resulting from a one-time transfer in the prior year.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>ACS - Delete 1.0 Animal Care Attendant for Rescue Team - Shelter Services</b>					
	(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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Restricted - Community Spay & Neuter	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Revenue</b>	<b>\$33,212</b>	<b>\$191,000</b>	<b>\$206,500</b>	<b>\$15,500</b>	<b>8.1%</b>
<b>Total Revenue</b>	<b>\$33,212</b>	<b>\$191,000</b>	<b>\$206,500</b>	<b>\$15,500</b>	<b>8.1%</b>
<b>Total Use of Fund Balance</b>	<b>\$234,378</b>	<b>\$267,590</b>	<b>\$—</b>	<b>\$(267,590)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$267,590</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Net Cost</b>	<b>\$(267,590)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

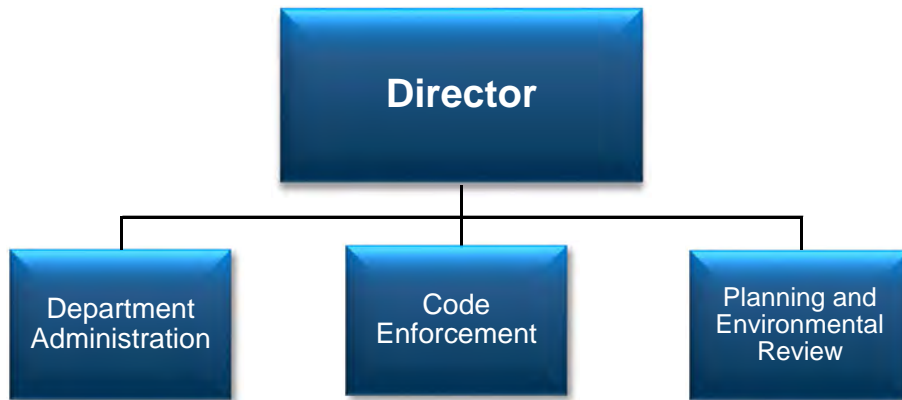
	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
Licenses, Permits & Franchises	\$21,148	\$—	\$15,500	\$15,500	—%
Revenue from Use Of Money & Property	\$12,064	\$1,000	\$1,000	\$—	—%
Charges for Services	\$—	\$190,000	\$190,000	\$—	—%
<b>Revenue</b>	<b>\$33,212</b>	<b>\$191,000</b>	<b>\$206,500</b>	<b>\$15,500</b>	<b>8.1%</b>
<b>Total Revenue</b>	<b>\$33,212</b>	<b>\$191,000</b>	<b>\$206,500</b>	<b>\$15,500</b>	<b>8.1%</b>
Fund Balance	\$234,378	\$267,590	\$—	\$(267,590)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$234,378</b>	<b>\$267,590</b>	<b>\$—</b>	<b>\$(267,590)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$267,590</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$(252,090)</b>	<b>(55.0)%</b>
<b>Net Cost</b>	<b>\$(267,590)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

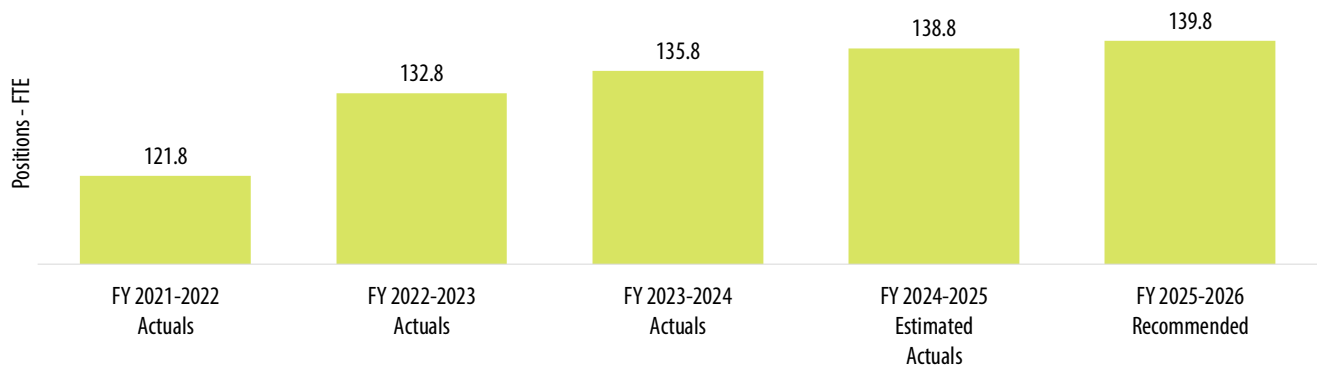
The change in total appropriations is due to a decrease in funding transfers to the Animal Care Services operating budget (BU 3220000) for eligible expenditures. In FY 2023-24, the interfund transfer was not processed, resulting in a one-time transfer increase for FY 2024-25. The transfer for FY 2025-26 does not include the one-time transfer increase.

The change in total revenue is due to an increase in animal licensing fees.

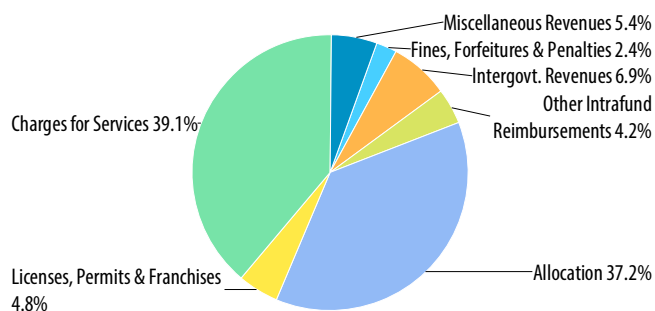
**Community Development**  
**Department Structure**  
Troy Givans, Director



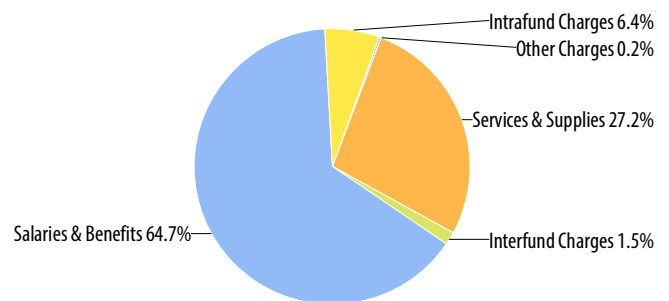
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

## Goals

- Review and update policies on illegal dumping, commercial solid waste, edible food recovery, illegal haulers, shopping carts, and fireworks.
- Complete Zoning Code and County Code amendments related to housing and infill streamlining (PRO Housing grant).
- Complete Phase 2 RHNA Housing Element Program A1 Rezone Program, fulfilling a commitment made in the Housing Element and providing a buffer in the County's Vacant Land Inventory.

## Accomplishments

- Code Enforcement Rental Housing partnered with National Association of Residential Property Managers (NARPM) to offer 2–3 annual training courses on program updates and basics for new Sacramento County rental housing participants.
- Planning and Environmental Review Division (PER) completed the Supportive Housing Zoning Code Update and 2023 Legislative Zoning Code Updates, was awarded a Green Means Go grant for an update to the North Watt Avenue Corridor Plan. Staff have initiated the project and retained a consultant for the update, and was awarded a Housing and Urban Development (HUD) PRO Housing grant for comprehensive corridor planning in the North Watt Avenue and Stockton Boulevard commercial corridors, the Phase 2 Regional Housing Needs Allocation (RHNA) Rezone Program, development of an adaptive reuse ordinance and streamlining affordable housing in Special Planning Areas.
- Completed the Climate Action Plan and supporting Final Environmental Impact Report (FEIR).

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
DCD-Code Enforcement	\$10,562,568	\$11,943,485	\$12,240,004	\$296,519	2.5%
DCD-Planning and Environmental Review	\$13,446,698	\$16,041,464	\$17,265,210	\$1,223,746	7.6%
Development Services	\$181,663	\$934,017	\$816,871	\$(117,146)	(12.5)%
Office of the Director and Administration	\$2,116,699	\$2,700,998	\$2,761,108	\$60,110	2.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$26,307,628</b>	<b>\$31,619,964</b>	<b>\$33,083,193</b>	<b>\$1,463,229</b>	<b>4.6%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(1,195,900)</b>	<b>\$(1,358,782)</b>	<b>\$(1,388,402)</b>	<b>\$(29,620)</b>	<b>2.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,111,728</b>	<b>\$30,261,182</b>	<b>\$31,694,791</b>	<b>\$1,433,609</b>	<b>4.7%</b>
<b>Revenue</b>	<b>\$14,649,303</b>	<b>\$17,140,417</b>	<b>\$19,372,571</b>	<b>\$2,232,154</b>	<b>13.0%</b>
<b>Total Revenue</b>	<b>\$14,649,303</b>	<b>\$17,140,417</b>	<b>\$19,372,571</b>	<b>\$2,232,154</b>	<b>13.0%</b>
<b>Net Cost</b>	<b>\$10,462,425</b>	<b>\$13,120,765</b>	<b>\$12,322,220</b>	<b>\$(798,545)</b>	<b>(6.1)%</b>
Positions	135.8	138.8	139.8	1.0	0.7%



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$17,250,491	\$20,993,715	\$21,392,425	\$398,710	1.9%
Services & Supplies	\$6,657,526	\$8,018,137	\$9,007,796	\$989,659	12.3%
Other Charges	\$147,536	\$110,000	\$71,000	\$(39,000)	(35.5)%
Equipment	\$9,243	\$8,500	\$—	\$(8,500)	(100.0)%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$1,759,352	\$2,006,132	\$2,128,492	\$122,360	6.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$26,307,628</b>	<b>\$31,619,964</b>	<b>\$33,083,193</b>	<b>\$1,463,229</b>	<b>4.6%</b>
Other Intrafund Reimbursements	\$(656,544)	\$(1,358,782)	\$(1,388,402)	\$(29,620)	2.2%
Intrafund Reimbursements within Department	\$(539,356)	\$—	\$—	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,195,900)</b>	<b>\$(1,358,782)</b>	<b>\$(1,388,402)</b>	<b>\$(29,620)</b>	<b>2.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,111,728</b>	<b>\$30,261,182</b>	<b>\$31,694,791</b>	<b>\$1,433,609</b>	<b>4.7%</b>
Licenses, Permits & Franchises	\$1,539,983	\$1,582,700	\$1,587,700	\$5,000	0.3%
Fines, Forfeitures & Penalties	\$345,125	\$800,000	\$800,000	\$—	—%
Intergovernmental Revenues	\$425,370	\$500,000	\$2,291,870	\$1,791,870	358.4%
Charges for Services	\$10,690,546	\$12,485,972	\$12,921,256	\$435,284	3.5%
Miscellaneous Revenues	\$1,648,279	\$1,771,745	\$1,771,745	\$—	—%
<b>Revenue</b>	<b>\$14,649,303</b>	<b>\$17,140,417</b>	<b>\$19,372,571</b>	<b>\$2,232,154</b>	<b>13.0%</b>
<b>Total Revenue</b>	<b>\$14,649,303</b>	<b>\$17,140,417</b>	<b>\$19,372,571</b>	<b>\$2,232,154</b>	<b>13.0%</b>
<b>Net Cost</b>	<b>\$10,462,425</b>	<b>\$13,120,765</b>	<b>\$12,322,220</b>	<b>\$(798,545)</b>	<b>(6.1)%</b>
Positions	135.8	138.8	139.8	1.0	0.7%

## Summary of Changes

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

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

- 1.0 FTE net increase in recommended growth requests.

## Summary of Recommended 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$6,407,947	\$7,301,630	\$7,477,848	\$176,218	2.4%
Services & Supplies	\$2,763,424	\$3,283,034	\$3,429,460	\$146,426	4.5%
Other Charges	\$85,844	\$10,000	\$10,000	\$—	—%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$821,874	\$865,341	\$839,216	\$(26,125)	(3.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,562,568</b>	<b>\$11,943,485</b>	<b>\$12,240,004</b>	<b>\$296,519</b>	<b>2.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,562,568</b>	<b>\$11,943,485</b>	<b>\$12,240,004</b>	<b>\$296,519</b>	<b>2.5%</b>
Licenses, Permits & Franchises	\$1,465,047	\$1,467,700	\$1,467,700	\$—	—%
Fines, Forfeitures & Penalties	\$345,125	\$800,000	\$800,000	\$—	—%
Charges for Services	\$1,519,393	\$1,797,000	\$1,797,000	\$—	—%
Miscellaneous Revenues	\$1,215,504	\$1,234,862	\$1,234,862	\$—	—%
<b>Revenue</b>	<b>\$4,545,068</b>	<b>\$5,299,562</b>	<b>\$5,299,562</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$4,545,068</b>	<b>\$5,299,562</b>	<b>\$5,299,562</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$6,017,500</b>	<b>\$6,643,923</b>	<b>\$6,940,442</b>	<b>\$296,519</b>	<b>4.5%</b>
Positions	56.0	56.0	56.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in services and supplies costs for training, software, legal services, and Countywide Information Technology Services.
- Decreases in Assessment/Collection Services, Messenger Services and Liability Insurance costs.
- Decreases in Department overhead costs.

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$8,846,300	\$10,613,218	\$10,925,251	\$312,033	2.9%
Services & Supplies	\$3,605,327	\$4,315,310	\$5,171,807	\$856,497	19.8%
Other Charges	\$61,692	\$100,000	\$61,000	\$(39,000)	(39.0)%
Equipment	\$9,243	\$8,500	\$—	\$(8,500)	(100.0)%
Intrafund Charges	\$924,135	\$1,004,436	\$1,107,152	\$102,716	10.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$13,446,698</b>	<b>\$16,041,464</b>	<b>\$17,265,210</b>	<b>\$1,223,746</b>	<b>7.6%</b>
Other Intrafund Reimbursements	\$(656,544)	\$(685,951)	\$(713,389)	\$(27,438)	4.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(656,544)</b>	<b>\$(685,951)</b>	<b>\$(713,389)</b>	<b>\$(27,438)</b>	<b>4.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$12,790,154</b>	<b>\$15,355,513</b>	<b>\$16,551,821</b>	<b>\$1,196,308</b>	<b>7.8%</b>
Licenses, Permits & Franchises	\$74,937	\$115,000	\$120,000	\$5,000	4.3%
Intergovernmental Revenues	\$425,370	\$500,000	\$2,291,870	\$1,791,870	358.4%
Charges for Services	\$7,570,151	\$8,689,012	\$9,027,387	\$338,375	3.9%
Miscellaneous Revenues	\$432,776	\$536,883	\$536,883	\$—	—%
<b>Revenue</b>	<b>\$8,503,233</b>	<b>\$9,840,895</b>	<b>\$11,976,140</b>	<b>\$2,135,245</b>	<b>21.7%</b>
<b>Total Revenue</b>	<b>\$8,503,233</b>	<b>\$9,840,895</b>	<b>\$11,976,140</b>	<b>\$2,135,245</b>	<b>21.7%</b>
<b>Net Cost</b>	<b>\$4,286,921</b>	<b>\$5,514,618</b>	<b>\$4,575,681</b>	<b>\$(938,937)</b>	<b>(17.0)%</b>
Positions	63.8	66.8	68.8	2.0	3.0%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in employee transportation costs, freight, printer supplies, office maintenance costs, and engineering services.
- Increases in allocated costs related to information technology, Wide Area Network (WAN), liability, purchasing, and facility use.
- Decreases in bad debt expenses and equipment.
- Increases in Department overhead costs.
- Increases in intrafund reimbursements for Business License labor hours.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in license and permits revenue.
- Increased grant revenue related to Green Means Go; Engage, Empower, Implement (EEI); and Pro Housing.
- Recommended growth detailed later in this section.

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DCD - Add 1.0 FTE for CAP Implementation- PER</b>					
	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.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Reallocate 1.0 FTE Administrative Services Officer I to 1.0 FTE Administrative Services Officer II - PER</b>					
	9,077	—	9,077	—	—
<p>Reallocate 1.0 FTE Administrative Services Officer I (AS01) to 1.0 FTE Administrative Services Officer II (AS02). The currently filled AS01 position requires reclassification to AS02 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 &amp; 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 AS02s. The proposed reclassification will be funded through division and department overhead allocations and project revenue.</p>					
<b>DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER</b>					
	216,054	—	—	216,054	1.0
<p>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.</p>					

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$33,237	\$727,966	\$551,490	\$(176,476)	(24.2)%
Services & Supplies	\$141,626	\$111,526	\$124,289	\$12,763	11.4%
Intrafund Charges	\$6,801	\$94,525	\$141,092	\$46,567	49.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$181,663</b>	<b>\$934,017</b>	<b>\$816,871</b>	<b>\$(117,146)</b>	<b>(12.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$181,663</b>	<b>\$934,017</b>	<b>\$816,871</b>	<b>\$(117,146)</b>	<b>(12.5)%</b>
<b>Net Cost</b>	<b>\$181,663</b>	<b>\$934,017</b>	<b>\$816,871</b>	<b>\$(117,146)</b>	<b>(12.5)%</b>
Positions	3.0	3.0	2.0	(1.0)	(33.3)%

### Summary of Changes

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

The change in total appropriations is due to:

- Decreases in negotiated salary and benefits costs.
- Increases in allocated costs for facility charges, liability insurance, telecommunication, and personnel related allocated costs.
- Increases in Department overhead costs.
- Recommended growth detailed later in this section.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER</b>					
	(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.					
<b>DCD - Reallocate 1.0 FTE Principal Planner to 1.0 FTE Development Manager - DS</b>					
	—	—	—	—	—
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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,963,008	\$2,350,901	\$2,437,836	\$86,935	3.7%
Services & Supplies	\$147,149	\$308,267	\$282,240	\$(26,027)	(8.4)%
Intrafund Charges	\$6,542	\$41,830	\$41,032	\$(798)	(1.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,116,699</b>	<b>\$2,700,998</b>	<b>\$2,761,108</b>	<b>\$60,110</b>	<b>2.2%</b>
Other Intrafund Reimbursements	\$—	\$(672,831)	\$(675,013)	\$(2,182)	0.3%
Intrafund Reimbursements within Department	\$(539,356)	\$—	\$—	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(539,356)</b>	<b>\$(672,831)</b>	<b>\$(675,013)</b>	<b>\$(2,182)</b>	<b>0.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,577,343</b>	<b>\$2,028,167</b>	<b>\$2,086,095</b>	<b>\$57,928</b>	<b>2.9%</b>
Charges for Services	\$1,601,003	\$1,999,960	\$2,096,869	\$96,909	4.8%
<b>Revenue</b>	<b>\$1,601,003</b>	<b>\$1,999,960</b>	<b>\$2,096,869</b>	<b>\$96,909</b>	<b>4.8%</b>
<b>Total Revenue</b>	<b>\$1,601,003</b>	<b>\$1,999,960</b>	<b>\$2,096,869</b>	<b>\$96,909</b>	<b>4.8%</b>
<b>Net Cost</b>	<b>\$(23,660)</b>	<b>\$28,207</b>	<b>\$(10,774)</b>	<b>\$(38,981)</b>	<b>(138.2)%</b>
Positions	13.0	13.0	13.0	—	—%

### Summary of Changes

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

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

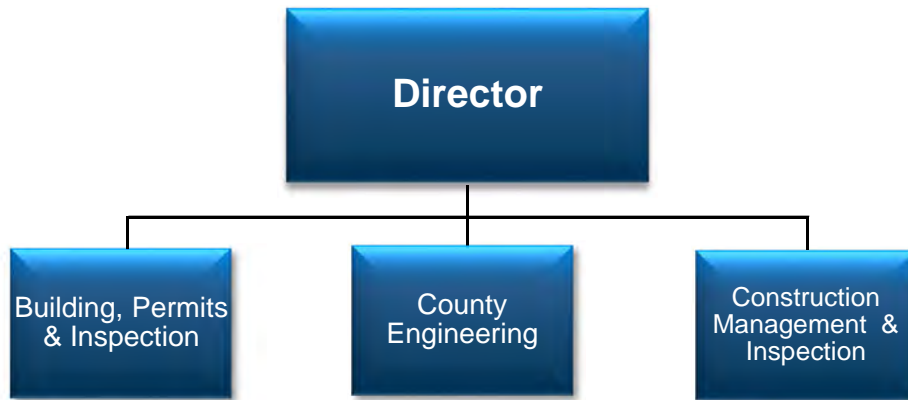
- Increases in negotiated salary and benefits costs.
- Decreases in office equipment maintenance and costs related to information technology labor.
- Decreases in Department overhead costs allocated to this program.
- Increases in Intrafund Reimbursement from other programs related to department overhead.

The change in total revenue is due to:

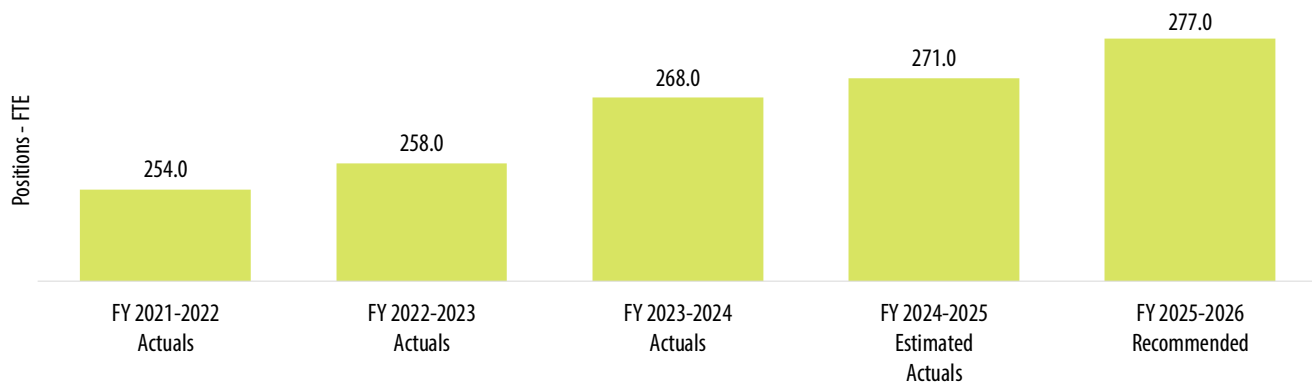
- Increases in Department overhead reimbursements from divisions in the Development and Code budget (BU 2151000).



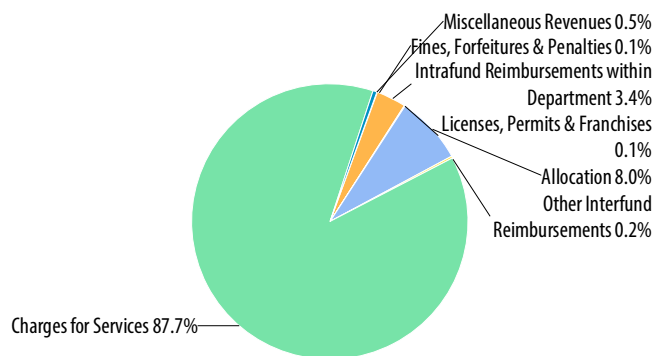
**Development and Code Services**  
**Department Structure**  
**Troy Givans, Director**



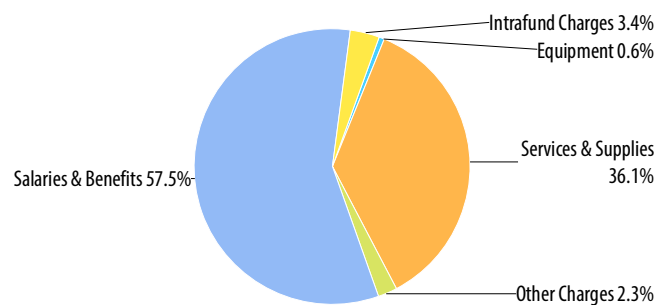
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

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

## Goals

- Building, Permits, and Inspection Division will develop an energy efficiency reach code consistent with the Climate Action Plan. Re-organize Construction Management and Inspection Division (CMID) to consolidate the various groups of staff that serve SacSewer. This consolidation will enhance support for SacSewer District by creating a single management contact who will be better positioned to balance workload and staff resources to ensure CMID meets the service agreement needs.
- Finalize the development of Accela modules for Site Improvements and Permits/Surveys teams to improve intake and processing of development applications as well as help provide accurate and timely review of various applications and useful reporting for customers to view real-time.
- Create updated processes for recent re-organization of Special Districts to provide efficiencies in creation and administration of various funding mechanisms.

## Accomplishments

- Updated County of Sacramento Standard Construction Specifications (adopted by Board of Supervisors on 9/24/2024).
- Update to Electronic Submittal of Improvement Plans system - Updated ESIPS (Electronic Submittal of Improvement Plans) and Survey Database to provide public facing real time status reports of various applications.
- Creation of 3-Year Pilot Impact Fee Offset Program for Affordable Housing.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
DCS - Administrative Services	\$(9,485)	\$—	\$—	\$—	—%
DCS - Building Permits & Inspection	\$22,048,726	\$25,292,567	\$24,458,534	\$(834,033)	(3.3)%
DCS - Construction Management and Inspection Division	\$28,235,323	\$35,384,282	\$36,859,802	\$1,475,520	4.2%
DCS - County Engineering	\$13,537,073	\$17,036,222	\$20,775,248	\$3,739,026	21.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$63,811,636</b>	<b>\$77,713,071</b>	<b>\$82,093,584</b>	<b>\$4,380,513</b>	<b>5.6%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(2,461,921)</b>	<b>\$(2,778,012)</b>	<b>\$(2,819,372)</b>	<b>\$(41,360)</b>	<b>1.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$61,349,716</b>	<b>\$74,935,059</b>	<b>\$79,274,212</b>	<b>\$4,339,153</b>	<b>5.8%</b>
Provision for Reserves	\$132,042	\$623,165	\$628,221	\$5,056	0.8%
<b>Total Financing Uses</b>	<b>\$61,481,758</b>	<b>\$75,558,224</b>	<b>\$79,902,433</b>	<b>\$4,344,209</b>	<b>5.7%</b>
<b>Revenue</b>	<b>\$60,318,074</b>	<b>\$72,587,995</b>	<b>\$72,553,336</b>	<b>\$(34,659)</b>	<b>(0.0)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$197,387</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$60,515,461</b>	<b>\$72,752,309</b>	<b>\$72,717,650</b>	<b>\$(34,659)</b>	<b>(0.0)%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,682,624</b>	<b>\$2,805,915</b>	<b>\$7,184,783</b>	<b>\$4,378,868</b>	<b>156.1%</b>
<b>Total Financing Sources</b>	<b>\$63,198,085</b>	<b>\$75,558,224</b>	<b>\$79,902,433</b>	<b>\$4,344,209</b>	<b>5.7%</b>
<b>Net Cost</b>	<b>\$(1,716,327)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	268.0	271.0	277.0	6.0	2.2%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$39,879,062	\$45,733,745	\$47,243,178	\$1,509,433	3.3%
Services & Supplies	\$20,363,003	\$27,074,482	\$29,667,714	\$2,593,232	9.6%
Other Charges	\$1,005,438	\$1,771,681	\$1,874,369	\$102,688	5.8%
Equipment	\$102,213	\$355,151	\$488,951	\$133,800	37.7%
Intrafund Charges	\$2,461,921	\$2,778,012	\$2,819,372	\$41,360	1.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$63,811,636</b>	<b>\$77,713,071</b>	<b>\$82,093,584</b>	<b>\$4,380,513</b>	<b>5.6%</b>
Intrafund Reimbursements within Department	\$(2,461,921)	\$(2,778,012)	\$(2,819,372)	\$(41,360)	1.5%
<b>Total Intrafund Reimbursements</b>	<b>\$(2,461,921)</b>	<b>\$(2,778,012)</b>	<b>\$(2,819,372)</b>	<b>\$(41,360)</b>	<b>1.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$61,349,716</b>	<b>\$74,935,059</b>	<b>\$79,274,212</b>	<b>\$4,339,153</b>	<b>5.8%</b>
Provision for Reserves	\$132,042	\$623,165	\$628,221	\$5,056	0.8%
<b>Total Financing Uses</b>	<b>\$61,481,758</b>	<b>\$75,558,224</b>	<b>\$79,902,433</b>	<b>\$4,344,209</b>	<b>5.7%</b>
Licenses, Permits & Franchises	\$38,030	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$90,661	\$52,640	\$72,520	\$19,880	37.8%
Revenue from Use Of Money & Property	\$(68,762)	\$—	\$(25,274)	\$(25,274)	—%
Charges for Services	\$59,891,804	\$72,072,978	\$72,043,713	\$(29,265)	(0.0)%
Miscellaneous Revenues	\$366,341	\$376,377	\$376,377	\$—	—%
<b>Revenue</b>	<b>\$60,318,074</b>	<b>\$72,587,995</b>	<b>\$72,553,336</b>	<b>\$(34,659)</b>	<b>(0.0)%</b>
Other Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$197,387</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$60,515,461</b>	<b>\$72,752,309</b>	<b>\$72,717,650</b>	<b>\$(34,659)</b>	<b>(0.0)%</b>
Reserve Release	\$1,231,682	\$1,089,588	\$2,301,170	\$1,211,582	111.2%
Fund Balance	\$1,450,942	\$1,716,327	\$4,883,613	\$3,167,286	184.5%
<b>Total Use of Fund Balance</b>	<b>\$2,682,624</b>	<b>\$2,805,915</b>	<b>\$7,184,783</b>	<b>\$4,378,868</b>	<b>156.1%</b>
<b>Total Financing Sources</b>	<b>\$63,198,085</b>	<b>\$75,558,224</b>	<b>\$79,902,433</b>	<b>\$4,344,209</b>	<b>5.7%</b>
<b>Net Cost</b>	<b>\$(1,716,327)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	268.0	271.0	277.0	6.0	2.2%

## Summary of Changes

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

Position counts have increased by 6.0 FTE from the prior year Adopted Budget due to:

- 6.0 FTE increase in recommended growth requests.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$(9,485)	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$(9,485)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$(9,485)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$(9,485)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(9,485)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$14,542,965	\$16,232,196	\$16,201,360	\$(30,836)	(0.2)%
Services & Supplies	\$6,658,870	\$8,075,180	\$7,105,291	\$(969,889)	(12.0)%
Other Charges	\$141,690	\$188,041	\$240,752	\$52,711	28.0%
Intrafund Charges	\$705,201	\$797,150	\$911,131	\$113,981	14.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$22,048,726</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$(834,033)</b>	<b>(3.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$22,048,726</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$(834,033)</b>	<b>(3.3)%</b>
<b>Total Financing Uses</b>	<b>\$22,048,726</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$(834,033)</b>	<b>(3.3)%</b>
Fines, Forfeitures & Penalties	\$686	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$47,249	\$—	\$—	\$—	—%
Charges for Services	\$21,871,575	\$24,597,051	\$23,103,661	\$(1,493,390)	(6.1)%
Miscellaneous Revenues	\$13,355	\$41,200	\$41,200	\$—	—%
<b>Revenue</b>	<b>\$21,932,864</b>	<b>\$24,638,251</b>	<b>\$23,144,861</b>	<b>\$(1,493,390)</b>	<b>(6.1)%</b>
<b>Total Revenue</b>	<b>\$21,932,864</b>	<b>\$24,638,251</b>	<b>\$23,144,861</b>	<b>\$(1,493,390)</b>	<b>(6.1)%</b>
Fund Balance	\$770,178	\$654,316	\$1,313,673	\$659,357	100.8%
<b>Total Use of Fund Balance</b>	<b>\$770,178</b>	<b>\$654,316</b>	<b>\$1,313,673</b>	<b>\$659,357</b>	<b>100.8%</b>
<b>Total Financing Sources</b>	<b>\$22,703,042</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$(834,033)</b>	<b>(3.3)%</b>
<b>Net Cost</b>	<b>\$(654,316)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	102.0	102.0	102.0	—	—%

### Summary of Changes

The change in total appropriations is due to:

- Decreases in negotiated salaries and benefits.
- Decreases in office supplies, legal services, cashiering services, contract services, and fuel usage.
- Increases in Countywide Cost Plan costs.
- Increases in Department overhead costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division's budget unit being fully cost recovered by customer billings, and therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Reallocate 1.0 FTE Building Inspector 2 to 1.0 FTE Supervising Building Inspector - BPI</b>	—	—	—	—	—
<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 &amp; 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>					
<b>DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI</b>	—	—	—	—	—
<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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$18,419,934	\$21,172,721	\$22,435,553	\$1,262,832	6.0%
Services & Supplies	\$7,525,594	\$10,951,313	\$10,959,122	\$7,809	0.1%
Other Charges	\$843,208	\$1,502,159	\$1,545,804	\$43,645	2.9%
Equipment	\$71,476	\$288,951	\$488,951	\$200,000	69.2%
Intrafund Charges	\$1,375,111	\$1,469,138	\$1,430,372	\$(38,766)	(2.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$28,235,323</b>	<b>\$35,384,282</b>	<b>\$36,859,802</b>	<b>\$1,475,520</b>	<b>4.2%</b>
Intrafund Reimbursements within Department	\$(1,410,708)	\$(1,515,245)	\$(1,468,206)	\$47,039	(3.1)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,410,708)</b>	<b>\$(1,515,245)</b>	<b>\$(1,468,206)</b>	<b>\$47,039</b>	<b>(3.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$26,824,615</b>	<b>\$33,869,037</b>	<b>\$35,391,596</b>	<b>\$1,522,559</b>	<b>4.5%</b>
Provision for Reserves	\$132,042	\$623,165	\$628,221	\$5,056	0.8%
<b>Total Financing Uses</b>	<b>\$26,956,657</b>	<b>\$34,492,202</b>	<b>\$36,019,817</b>	<b>\$1,527,615</b>	<b>4.4%</b>
Fines, Forfeitures & Penalties	\$91	\$14,840	\$9,893	\$(4,947)	(33.3)%
Revenue from Use Of Money & Property	\$(143)	\$—	\$—	\$—	—%
Charges for Services	\$25,869,418	\$32,945,660	\$34,081,000	\$1,135,340	3.4%
Miscellaneous Revenues	\$20,302	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$25,889,668</b>	<b>\$32,960,500</b>	<b>\$34,090,893</b>	<b>\$1,130,393</b>	<b>3.4%</b>
<b>Total Revenue</b>	<b>\$25,889,668</b>	<b>\$32,960,500</b>	<b>\$34,090,893</b>	<b>\$1,130,393</b>	<b>3.4%</b>
Reserve Release	\$1,231,682	\$1,089,588	\$2,301,170	\$1,211,582	111.2%
Fund Balance	\$277,421	\$442,114	\$(372,246)	\$(814,360)	(184.2)%
<b>Total Use of Fund Balance</b>	<b>\$1,509,103</b>	<b>\$1,531,702</b>	<b>\$1,928,924</b>	<b>\$397,222</b>	<b>25.9%</b>
<b>Total Financing Sources</b>	<b>\$27,398,771</b>	<b>\$34,492,202</b>	<b>\$36,019,817</b>	<b>\$1,527,615</b>	<b>4.4%</b>
<b>Net Cost</b>	<b>\$(442,114)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	120.0	123.0	129.0	6.0	4.9%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs related to information technology services.
- Decreases in allocated costs related to liability insurance costs.
- Decreases in Department overhead costs.
- Decreases in contract services for consultant costs.
- Increases in Countywide Cost Plan.
- Rebudgeting funding for Materials Lab equipment.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division's budget unit is fully cost recovered by customer billings therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

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

- Restricted – CMID Inspection – has decreased \$2,301,170.
- Restricted – CMID Materials Lab – has increased \$628,221.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Add 1.0 FTE Assistant Engineer Civil I/II - CMID</b>					
	—	—	—	—	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.					
<b>DCD - Add 1.0 FTE Associate Civil Engineer - CMID</b>					
	—	—	—	—	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.					

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Add 1.0 FTE Building Inspector 2 Range B (Limited-Term) - CMID</b>	—	—	—	—	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.					
<b>DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term) - CMID</b>	—	—	—	—	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.					
<b>DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term)- CMID</b>	—	—	—	—	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.					
<b>DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID</b>	—	—	—	—	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.					

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Allowance for Vehicle Rentals - CMID</b>					
	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.					
<b>DCD - Funding for Furniture and Equipment at Goethe Road Office - CMID</b>					
	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.					
<b>DCD - Reallocate 1.0 FTE Senior Engineering Technician to 1.0 FTE Construction Management Specialist - CMID</b>					
	—	—	—	—	—
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.					
<b>DCD - Reallocate 1.0 FTE Supervising Engineering Technician to 1.0 FTE Construction Management Supervisor - CMID</b>					
	—	—	—	—	—
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.					

## **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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$6,916,163	\$8,328,828	\$8,606,265	\$277,437	3.3%
Services & Supplies	\$6,188,024	\$8,047,989	\$11,603,301	\$3,555,312	44.2%
Other Charges	\$20,540	\$81,481	\$87,813	\$6,332	7.8%
Equipment	\$30,737	\$66,200	\$—	\$(66,200)	(100.0)%
Intrafund Charges	\$381,609	\$511,724	\$477,869	\$(33,855)	(6.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$13,537,073</b>	<b>\$17,036,222</b>	<b>\$20,775,248</b>	<b>\$3,739,026</b>	<b>21.9%</b>
Intrafund Reimbursements within Department	\$(1,051,213)	\$(1,262,767)	\$(1,351,166)	\$(88,399)	7.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,051,213)</b>	<b>\$(1,262,767)</b>	<b>\$(1,351,166)</b>	<b>\$(88,399)</b>	<b>7.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$12,485,860</b>	<b>\$15,773,455</b>	<b>\$19,424,082</b>	<b>\$3,650,627</b>	<b>23.1%</b>
<b>Total Financing Uses</b>	<b>\$12,485,860</b>	<b>\$15,773,455</b>	<b>\$19,424,082</b>	<b>\$3,650,627</b>	<b>23.1%</b>
Licenses, Permits & Franchises	\$38,030	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$89,884	\$37,800	\$62,627	\$24,827	65.7%
Revenue from Use Of Money & Property	\$(115,869)	\$—	\$(25,274)	\$(25,274)	—%
Charges for Services	\$12,150,812	\$14,530,267	\$14,859,052	\$328,785	2.3%
Miscellaneous Revenues	\$332,683	\$335,177	\$335,177	\$—	—%
<b>Revenue</b>	<b>\$12,495,541</b>	<b>\$14,989,244</b>	<b>\$15,317,582</b>	<b>\$328,338</b>	<b>2.2%</b>
Other Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$197,387</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$12,692,928</b>	<b>\$15,153,558</b>	<b>\$15,481,896</b>	<b>\$328,338</b>	<b>2.2%</b>
Fund Balance	\$403,343	\$619,897	\$3,942,186	\$3,322,289	535.9%
<b>Total Use of Fund Balance</b>	<b>\$403,343</b>	<b>\$619,897</b>	<b>\$3,942,186</b>	<b>\$3,322,289</b>	<b>535.9%</b>
<b>Total Financing Sources</b>	<b>\$13,096,271</b>	<b>\$15,773,455</b>	<b>\$19,424,082</b>	<b>\$3,650,627</b>	<b>23.1%</b>
<b>Net Cost</b>	<b>\$(610,412)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	46.0	46.0	46.0	—	—%

## Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in Accela software licenses costs.
- Increases in other operating services to support the 3-Year Pilot Impact Fee Offset Program for Affordable Housing.
- Increases in Public Works services costs.



- Increases in allocated costs for legal services, Wide Area Network (WAN), allocated costs related to personnel services, and facility use charges.
- Decreases in allocated costs in liability insurance costs.
- Decreases in Department overhead costs and equipment costs.
- Recommended growth detailed later in this section.

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

- This division's budget unit is fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID</b>	—	—	—	—	—
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.					
<b>DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI</b>	—	—	—	—	—
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.					
<b>DCD - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Assistant Land Surveyor - SRVY</b>	—	—	—	—	—
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.

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Building Inspection	\$22,295,420	\$24,364,396	\$25,572,072	\$1,207,676	5.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$1,207,676</b>	<b>5.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$1,207,676</b>	<b>5.0%</b>
Provision for Reserves	\$—	\$1,565,666	\$45,872	\$(1,519,794)	(97.1)%
<b>Total Financing Uses</b>	<b>\$22,295,420</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$(312,118)</b>	<b>(1.2)%</b>
<b>Revenue</b>	<b>\$20,774,781</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$1,467,647</b>	<b>6.4%</b>
<b>Total Revenue</b>	<b>\$20,774,781</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$1,467,647</b>	<b>6.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$4,392,148</b>	<b>\$2,871,509</b>	<b>\$1,091,744</b>	<b>\$(1,779,765)</b>	<b>(62.0)%</b>
<b>Total Financing Sources</b>	<b>\$25,166,929</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$(312,118)</b>	<b>(1.2)%</b>
<b>Net Cost</b>	<b>\$(2,871,508)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Services & Supplies	\$21,872,781	\$23,931,396	\$25,147,072	\$1,215,676	5.1%
Other Charges	\$422,639	\$433,000	\$425,000	\$(8,000)	(1.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$1,207,676</b>	<b>5.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$1,207,676</b>	<b>5.0%</b>
Provision for Reserves	\$—	\$1,565,666	\$45,872	\$(1,519,794)	(97.1)%
<b>Total Financing Uses</b>	<b>\$22,295,420</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$(312,118)</b>	<b>(1.2)%</b>
Licenses, Permits & Franchises	\$20,175,944	\$22,471,552	\$23,649,199	\$1,177,647	5.2%
Revenue from Use Of Money & Property	\$442,038	\$30,000	\$330,000	\$300,000	1,000.0%
Intergovernmental Revenues	\$52,622	\$50,000	\$50,000	\$—	—%
Charges for Services	\$99,872	\$498,501	\$488,501	\$(10,000)	(2.0)%
Miscellaneous Revenues	\$4,305	\$8,500	\$8,500	\$—	—%
<b>Revenue</b>	<b>\$20,774,781</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$1,467,647</b>	<b>6.4%</b>
<b>Total Revenue</b>	<b>\$20,774,781</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$1,467,647</b>	<b>6.4%</b>
Reserve Release	\$2,155,185	\$—	\$—	\$—	—%
Fund Balance	\$2,236,963	\$2,871,509	\$1,091,744	\$(1,779,765)	(62.0)%
<b>Total Use of Fund Balance</b>	<b>\$4,392,148</b>	<b>\$2,871,509</b>	<b>\$1,091,744</b>	<b>\$(1,779,765)</b>	<b>(62.0)%</b>
<b>Total Financing Sources</b>	<b>\$25,166,929</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$(312,118)</b>	<b>(1.2)%</b>
<b>Net Cost</b>	<b>\$(2,871,508)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in support services for Development and Code Services (2151000BU).
- Decreases in bad debt write-offs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in licenses and permit fees from capital improvement projects.
- An increase in interest income.
- Decreases in revenue from scanning plans.
- Recommended growth detailed later in this section.

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

- Restricted – Future Services has increased \$45,872.

## Summary of Recommended Growth by Program

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

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DCD - Funding for Furniture and Equipment for Goethe Road Office - BPI</b>					
	500,000	—	500,000	—	—

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.

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Affordability Fee	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
<b>Total Financing Uses</b>	<b>\$3,497,331</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
<b>Revenue</b>	<b>\$5,837,836</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$349,699</b>	<b>6.3%</b>
<b>Total Revenue</b>	<b>\$5,837,836</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$349,699</b>	<b>6.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$77,705</b>	<b>\$2,418,210</b>	<b>\$382,851</b>	<b>\$(2,035,359)</b>	<b>(84.2)%</b>
<b>Total Financing Sources</b>	<b>\$5,915,541</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
<b>Net Cost</b>	<b>\$(2,418,211)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
<b>Total Financing Uses</b>	<b>\$3,497,331</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
Licenses, Permits & Franchises	\$5,760,514	\$5,562,000	\$5,911,699	\$349,699	6.3%
Revenue from Use Of Money & Property	\$77,322	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$5,837,836</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$349,699</b>	<b>6.3%</b>
<b>Total Revenue</b>	<b>\$5,837,836</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$349,699</b>	<b>6.3%</b>
Fund Balance	\$77,705	\$2,418,210	\$382,851	\$(2,035,359)	(84.2)%
<b>Total Use of Fund Balance</b>	<b>\$77,705</b>	<b>\$2,418,210</b>	<b>\$382,851</b>	<b>\$(2,035,359)</b>	<b>(84.2)%</b>
<b>Total Financing Sources</b>	<b>\$5,915,541</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$(1,685,660)</b>	<b>(21.1)%</b>
<b>Net Cost</b>	<b>\$(2,418,211)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

Appropriations in this budget unit are matched to available funding.

The change in total appropriations is due to:

- A decrease in the remaining available fund balance carryover, resulting from prior year expenditures and an increase in revenue from residential building permits and affordable housing fee surcharge.

## Fair Housing Services

### Budget Unit Functions & Responsibilities

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

#### FOR INFORMATION ONLY

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Fair Housing Services	\$81,287	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$81,287</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$81,287</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$81,287</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

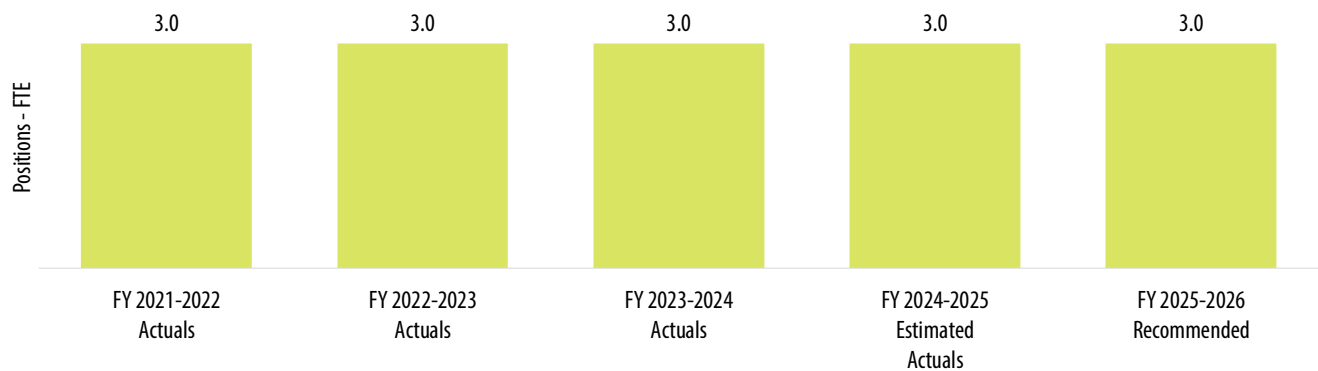
### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$48,699	\$—	\$—	\$—	—%
Other Charges	\$32,588	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$81,287</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$81,287</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$81,287</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

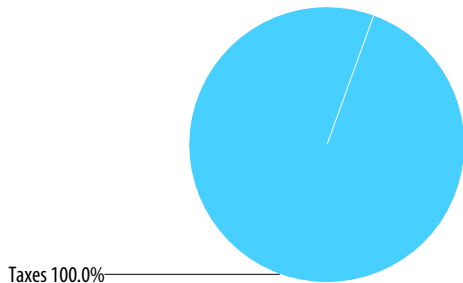
Connector Joint Powers Authority  
Department Structure  
Derek Minnema, Executive Director



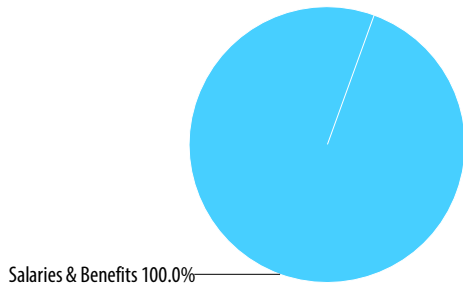
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



## Budget Unit Functions & Responsibilities

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

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Capital Southeast Connector JPA	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Financing Uses</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Revenue</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Revenue</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Financing Sources</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	3.0	3.0	3.0	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Financing Uses</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
Taxes	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
<b>Revenue</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Revenue</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Total Financing Sources</b>	<b>\$720,696</b>	<b>\$657,135</b>	<b>\$784,189</b>	<b>\$127,054</b>	<b>19.3%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	3.0	3.0	3.0	—	—%

## Summary of Changes

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



## Cooperative Extension

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Cooperative Extension	\$518,922	\$598,899	\$626,379	\$27,480	4.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$518,922</b>	<b>\$598,899</b>	<b>\$626,379</b>	<b>\$27,480</b>	<b>4.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$518,922</b>	<b>\$598,899</b>	<b>\$626,379</b>	<b>\$27,480</b>	<b>4.6%</b>
<b>Net Cost</b>	<b>\$518,922</b>	<b>\$598,899</b>	<b>\$626,379</b>	<b>\$27,480</b>	<b>4.6%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$203,841	\$253,782	\$260,246	\$6,464	2.5%
Other Charges	\$315,000	\$345,000	\$366,000	\$21,000	6.1%
Intrafund Charges	\$81	\$117	\$133	\$16	13.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$518,922</b>	<b>\$598,899</b>	<b>\$626,379</b>	<b>\$27,480</b>	<b>4.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$518,922</b>	<b>\$598,899</b>	<b>\$626,379</b>	<b>\$27,480</b>	<b>4.6%</b>
<b>Net Cost</b>	<b>\$518,922</b>	<b>\$598,899</b>	<b>\$626,379</b>	<b>\$27,480</b>	<b>4.6%</b>

### Summary of Changes

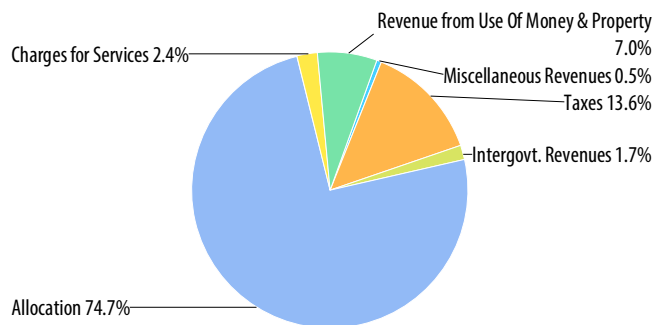
The change in Net Cost is a result of the changes described below.

The change in total appropriations is due to an increase in allocated costs for facilities, and an increase to the tri-county partnership agreement.

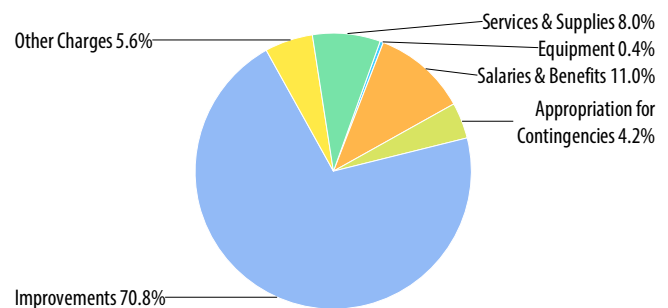
## Carmichael Recreation And Park District



### Revenue and Reimbursements



### Gross Appropriations



### Budget Unit Functions & Responsibilities

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

- Carmichael Recreation and Park District
- Capital Projects Series 2023 A-1&2
- Debt Service Series 2023 A-1
- Debt Service Series 2023 A-2
- Capital Project Fund Series 2025B

- Debt Service Fund Series 2025B

## Goals

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

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Capital Project Fund Series 2025B	\$—	\$—	\$12,200,000	\$12,200,000	—%
Capital Project Series 2023 A-1&2	\$748,008	\$9,442,166	\$8,291,223	\$(1,150,943)	(12.2)%
Carmichael Recreation and Park District	\$5,684,705	\$7,324,337	\$6,754,431	\$(569,906)	(7.8)%
Debt Service Fund Series 2025B	\$—	\$—	\$611,222	\$611,222	—%
Debt Service Series 2023 A-1	\$225,567	\$345,492	\$268,000	\$(77,492)	(22.4)%
Debt Service Series 2023 A-2	\$212,639	\$1,823,524	\$1,549,976	\$(273,548)	(15.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,935,519</b>	<b>\$29,674,852</b>	<b>\$10,739,333</b>	<b>56.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,935,519</b>	<b>\$29,674,852</b>	<b>\$10,739,333</b>	<b>56.7%</b>
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
<b>Total Financing Uses</b>	<b>\$6,925,919</b>	<b>\$18,990,519</b>	<b>\$29,729,852</b>	<b>\$10,739,333</b>	<b>56.6%</b>
<b>Revenue</b>	<b>\$6,252,953</b>	<b>\$7,984,937</b>	<b>\$7,507,119</b>	<b>\$(477,818)</b>	<b>(6.0)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,424,556</b>	<b>\$7,984,937</b>	<b>\$7,507,119</b>	<b>\$(477,818)</b>	<b>(6.0)%</b>
<b>Total Use of Fund Balance</b>	<b>\$11,506,945</b>	<b>\$11,005,582</b>	<b>\$22,222,733</b>	<b>\$11,217,151</b>	<b>101.9%</b>
<b>Total Financing Sources</b>	<b>\$17,931,501</b>	<b>\$18,990,519</b>	<b>\$29,729,852</b>	<b>\$10,739,333</b>	<b>56.6%</b>
<b>Net Cost</b>	<b>\$(11,005,582)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,039,020	\$3,510,770	\$3,255,747	\$(255,023)	(7.3)%
Services & Supplies	\$2,368,202	\$2,374,206	\$2,372,654	\$(1,552)	(0.1)%
Other Charges	\$438,206	\$925,563	\$1,674,785	\$749,222	80.9%
Improvements	\$944,162	\$10,276,527	\$21,007,253	\$10,730,726	104.4%
Equipment	\$81,330	\$105,000	\$110,000	\$5,000	4.8%
Appropriation for Contingencies	\$—	\$1,743,453	\$1,254,413	\$(489,040)	(28.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,935,519</b>	<b>\$29,674,852</b>	<b>\$10,739,333</b>	<b>56.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,935,519</b>	<b>\$29,674,852</b>	<b>\$10,739,333</b>	<b>56.7%</b>
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
<b>Total Financing Uses</b>	<b>\$6,925,919</b>	<b>\$18,990,519</b>	<b>\$29,729,852</b>	<b>\$10,739,333</b>	<b>56.6%</b>
Taxes	\$3,681,837	\$3,789,380	\$4,044,880	\$255,500	6.7%
Revenue from Use Of Money & Property	\$1,733,459	\$2,110,522	\$2,084,459	\$(26,063)	(1.2)%
Intergovernmental Revenues	\$121,905	\$1,072,871	\$502,280	\$(570,591)	(53.2)%
Charges for Services	\$668,247	\$689,500	\$715,000	\$25,500	3.7%
Miscellaneous Revenues	\$40,404	\$322,664	\$160,500	\$(162,164)	(50.3)%
Other Financing Sources	\$7,100	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$6,252,953</b>	<b>\$7,984,937</b>	<b>\$7,507,119</b>	<b>\$(477,818)</b>	<b>(6.0)%</b>
Other Interfund Reimbursements	\$171,603	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,424,556</b>	<b>\$7,984,937</b>	<b>\$7,507,119</b>	<b>\$(477,818)</b>	<b>(6.0)%</b>
Fund Balance	\$11,506,945	\$11,005,582	\$22,222,733	\$11,217,151	101.9%
<b>Total Use of Fund Balance</b>	<b>\$11,506,945</b>	<b>\$11,005,582</b>	<b>\$22,222,733</b>	<b>\$11,217,151</b>	<b>101.9%</b>
<b>Total Financing Sources</b>	<b>\$17,931,501</b>	<b>\$18,990,519</b>	<b>\$29,729,852</b>	<b>\$10,739,333</b>	<b>56.6%</b>
<b>Net Cost</b>	<b>\$(11,005,582)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## Carmichael Recreation and Park District

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,039,020	\$3,510,770	\$3,255,747	\$(255,023)	(7.3)%
Services & Supplies	\$2,133,245	\$2,374,206	\$2,372,654	\$(1,552)	(0.1)%
Improvements	\$431,111	\$834,361	\$626,030	\$(208,331)	(25.0)%
Equipment	\$81,330	\$105,000	\$—	\$(105,000)	(100.0)%
Appropriation for Contingencies	\$—	\$500,000	\$500,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,684,705</b>	<b>\$7,324,337</b>	<b>\$6,754,431</b>	<b>\$(569,906)</b>	<b>(7.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,684,705</b>	<b>\$7,324,337</b>	<b>\$6,754,431</b>	<b>\$(569,906)</b>	<b>(7.8)%</b>
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
<b>Total Financing Uses</b>	<b>\$5,739,705</b>	<b>\$7,379,337</b>	<b>\$6,809,431</b>	<b>\$(569,906)</b>	<b>(7.7)%</b>
Taxes	\$2,671,620	\$2,777,354	\$2,841,845	\$64,491	2.3%
Revenue from Use Of Money & Property	\$1,588,786	\$1,679,486	\$1,696,100	\$16,614	1.0%
Intergovernmental Revenues	\$113,288	\$1,064,254	\$493,730	\$(570,524)	(53.6)%
Charges for Services	\$668,247	\$689,500	\$715,000	\$25,500	3.7%
Miscellaneous Revenues	\$40,404	\$322,664	\$160,500	\$(162,164)	(50.3)%
Other Financing Sources	\$7,100	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$5,089,446</b>	<b>\$6,533,258</b>	<b>\$5,907,175</b>	<b>\$(626,083)</b>	<b>(9.6)%</b>
Other Interfund Reimbursements	\$171,603	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,261,049</b>	<b>\$6,533,258</b>	<b>\$5,907,175</b>	<b>\$(626,083)</b>	<b>(9.6)%</b>
Fund Balance	\$1,324,735	\$846,079	\$902,256	\$56,177	6.6%
<b>Total Use of Fund Balance</b>	<b>\$1,324,735</b>	<b>\$846,079</b>	<b>\$902,256</b>	<b>\$56,177</b>	<b>6.6%</b>
<b>Total Financing Sources</b>	<b>\$6,585,784</b>	<b>\$7,379,337</b>	<b>\$6,809,431</b>	<b>\$(569,906)</b>	<b>(7.7)%</b>
<b>Net Cost</b>	<b>\$(846,079)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in salary and benefit costs due to newer staff starting at lower steps, and a decrease in health insurance costs.
- An increase in advertising and legal notices.
- An increase in accounting and financial fees based on anticipated audit fees.
- A decrease in recreation projects due to updated construction costs.
- A decrease in grant-funded improvements due to the timeline of the project.
- A decrease in equipment costs due to the cost being shifted to another program (2025B).

The change in total revenue is due to:

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

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

- Carmichael Recreation and Park District reserve increased by \$55,000.

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$234,957	\$—	\$—	\$—	—%
Improvements	\$513,051	\$9,442,166	\$8,181,223	\$(1,260,943)	(13.4)%
Equipment	\$—	\$—	\$110,000	\$110,000	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$748,008</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$(1,150,943)</b>	<b>(12.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$748,008</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$(1,150,943)</b>	<b>(12.2)%</b>
<b>Total Financing Uses</b>	<b>\$748,008</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$(1,150,943)</b>	<b>(12.2)%</b>
Revenue from Use Of Money & Property	\$(14,482)	\$410,236	\$373,359	\$(36,877)	(9.0)%
<b>Revenue</b>	<b>\$(14,482)</b>	<b>\$410,236</b>	<b>\$373,359</b>	<b>\$(36,877)</b>	<b>(9.0)%</b>
<b>Total Revenue</b>	<b>\$(14,482)</b>	<b>\$410,236</b>	<b>\$373,359</b>	<b>\$(36,877)</b>	<b>(9.0)%</b>
Fund Balance	\$9,794,420	\$9,031,930	\$7,917,864	\$(1,114,066)	(12.3)%
<b>Total Use of Fund Balance</b>	<b>\$9,794,420</b>	<b>\$9,031,930</b>	<b>\$7,917,864</b>	<b>\$(1,114,066)</b>	<b>(12.3)%</b>
<b>Total Financing Sources</b>	<b>\$9,779,938</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$(1,150,943)</b>	<b>(12.2)%</b>
<b>Net Cost</b>	<b>\$(9,031,930)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

The change in total appropriations is due to a decrease in projects remaining project costs. Projects that are included in Fiscal Year 2025-26:

- La Sierra Field upgrades.
- HVAC replacement.
- Cardinal Oaks upgrade, which includes a Pickeball court, shading area, and a restroom.

The change in total revenue is due to a decrease in interest earnings.



## Debt Service Series 2023 A-1

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$225,567	\$—	\$268,000	\$268,000	—%
Appropriation for Contingencies	\$—	\$345,492	\$—	\$(345,492)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$225,567</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$(77,492)</b>	<b>(22.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$225,567</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$(77,492)</b>	<b>(22.4)%</b>
<b>Total Financing Uses</b>	<b>\$225,567</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$(77,492)</b>	<b>(22.4)%</b>
Taxes	\$61,821	\$63,630	\$256,360	\$192,730	302.9%
Revenue from Use Of Money & Property	\$135,283	\$7,800	\$—	\$(7,800)	(100.0)%
Intergovernmental Revenues	\$527	\$527	\$550	\$23	4.4%
<b>Revenue</b>	<b>\$197,630</b>	<b>\$71,957</b>	<b>\$256,910</b>	<b>\$184,953</b>	<b>257.0%</b>
<b>Total Revenue</b>	<b>\$197,630</b>	<b>\$71,957</b>	<b>\$256,910</b>	<b>\$184,953</b>	<b>257.0%</b>
Fund Balance	\$301,471	\$273,535	\$11,090	\$(262,445)	(95.9)%
<b>Total Use of Fund Balance</b>	<b>\$301,471</b>	<b>\$273,535</b>	<b>\$11,090</b>	<b>\$(262,445)</b>	<b>(95.9)%</b>
<b>Total Financing Sources</b>	<b>\$499,101</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$(77,492)</b>	<b>(22.4)%</b>
<b>Net Cost</b>	<b>\$(273,535)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

The change in total appropriations is due to:

- An increase for an interest service payment, offset by a decrease in contingency.

The change in total revenue is due to:

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

## Debt Service Series 2023 A-2

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$212,639	\$925,563	\$925,563	\$—	—%
Appropriation for Contingencies	\$—	\$897,961	\$624,413	\$(273,548)	(30.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$212,639</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$(273,548)</b>	<b>(15.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$212,639</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$(273,548)</b>	<b>(15.0)%</b>
<b>Total Financing Uses</b>	<b>\$212,639</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$(273,548)</b>	<b>(15.0)%</b>
Taxes	\$948,396	\$948,396	\$812,884	\$(135,512)	(14.3)%
Revenue from Use Of Money & Property	\$23,873	\$13,000	\$15,000	\$2,000	15.4%
Intergovernmental Revenues	\$8,090	\$8,090	\$8,000	\$(90)	(1.1)%
<b>Revenue</b>	<b>\$980,359</b>	<b>\$969,486</b>	<b>\$835,884</b>	<b>\$(133,602)</b>	<b>(13.8)%</b>
<b>Total Revenue</b>	<b>\$980,359</b>	<b>\$969,486</b>	<b>\$835,884</b>	<b>\$(133,602)</b>	<b>(13.8)%</b>
Fund Balance	\$86,319	\$854,038	\$714,092	\$(139,946)	(16.4)%
<b>Total Use of Fund Balance</b>	<b>\$86,319</b>	<b>\$854,038</b>	<b>\$714,092</b>	<b>\$(139,946)</b>	<b>(16.4)%</b>
<b>Total Financing Sources</b>	<b>\$1,066,678</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$(273,548)</b>	<b>(15.0)%</b>
<b>Net Cost</b>	<b>\$(854,039)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

The change in total appropriations is due to:

- A decrease in contingency.

The change in total revenue is due to:

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

## 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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Improvements	\$—	\$—	\$12,200,000	\$12,200,000	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,200,000</b>	<b>\$12,200,000</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,200,000</b>	<b>\$12,200,000</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,200,000</b>	<b>\$12,200,000</b>	<b>—%</b>
Fund Balance	\$—	\$—	\$12,200,000	\$12,200,000	—%
<b>Total Use of Fund Balance</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,200,000</b>	<b>\$12,200,000</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,200,000</b>	<b>\$12,200,000</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

Appropriations and revenues are related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2025B. The allocation is used to fund Capital projects.

The change in total appropriations is due to the new paving project, beginning in Summer/Fall 2025. This project will cover the La Sierra Community Center and Carmichael Park and will include a paved walkway that is ADA compliant.

## 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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Other Charges	\$—	\$—	\$481,222	\$481,222	—%
Appropriation for Contingencies	\$—	\$—	\$130,000	\$130,000	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$—</b>	<b>\$611,222</b>	<b>\$611,222</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$—</b>	<b>\$611,222</b>	<b>\$611,222</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$611,222</b>	<b>\$611,222</b>	<b>—%</b>
Taxes	\$—	\$—	\$133,791	\$133,791	—%
<b>Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$133,791</b>	<b>\$133,791</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$133,791</b>	<b>\$133,791</b>	<b>—%</b>
Fund Balance	\$—	\$—	\$477,431	\$477,431	—%
<b>Total Use of Fund Balance</b>	<b>\$—</b>	<b>\$—</b>	<b>\$477,431</b>	<b>\$477,431</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$—</b>	<b>\$—</b>	<b>\$611,222</b>	<b>\$611,222</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

The change in total appropriations is due to:

- An increase in contingency.
- An interest expense payment for Fiscal Year 2025-26.

The change in total revenue is due to:

- Estimated tax revenue for Fiscal Year 2025-26.

## **Carmichael RPD Assessment District**

### **Budget Unit Functions & Responsibilities**

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

### **FOR INFORMATION ONLY**

### **Budget Unit – Budget by Program**

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Carmichael RPD Assessment District	\$171,603	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

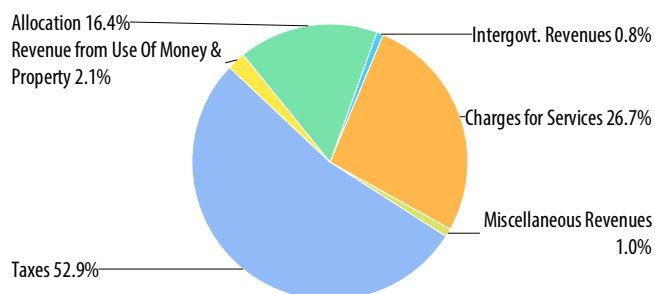
## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$171,603	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$171,603	\$—	\$—	\$—	—%
<b>Total Use of Fund Balance</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$171,603</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

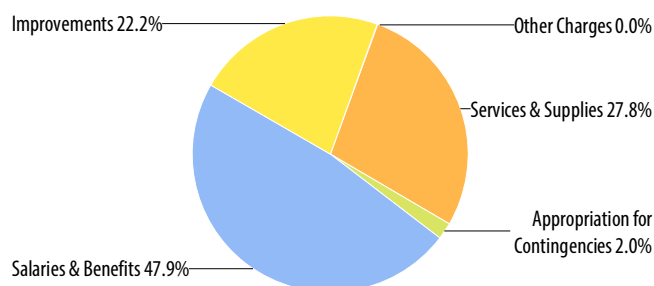
## Mission Oaks Recreation And Park District



### Revenue and Reimbursements



### Gross Appropriations



### Budget Unit Functions & Responsibilities

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

### Goals

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

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

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Mission Oaks Recreation and Park District	\$4,967,099	\$7,737,364	\$7,490,717	\$(246,647)	(3.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$7,737,364</b>	<b>\$7,490,717</b>	<b>\$(246,647)</b>	<b>(3.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$7,737,364</b>	<b>\$7,490,717</b>	<b>\$(246,647)</b>	<b>(3.2)%</b>
Provision for Reserves	\$39,932	\$34,875	\$1,183	\$(33,692)	(96.6)%
<b>Total Financing Uses</b>	<b>\$5,007,031</b>	<b>\$7,772,239</b>	<b>\$7,491,900</b>	<b>\$(280,339)</b>	<b>(3.6)%</b>
<b>Revenue</b>	<b>\$5,553,694</b>	<b>\$6,154,133</b>	<b>\$6,261,408</b>	<b>\$107,275</b>	<b>1.7%</b>
<b>Total Revenue</b>	<b>\$5,553,694</b>	<b>\$6,154,133</b>	<b>\$6,261,408</b>	<b>\$107,275</b>	<b>1.7%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,071,442</b>	<b>\$1,618,106</b>	<b>\$1,230,492</b>	<b>\$(387,614)</b>	<b>(24.0)%</b>
<b>Total Financing Sources</b>	<b>\$6,625,136</b>	<b>\$7,772,239</b>	<b>\$7,491,900</b>	<b>\$(280,339)</b>	<b>(3.6)%</b>
<b>Net Cost</b>	<b>\$(1,618,105)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,829,670	\$3,469,787	\$3,591,476	\$121,689	3.5%
Services & Supplies	\$1,756,000	\$2,093,368	\$2,085,012	\$(8,356)	(0.4)%
Other Charges	\$1,839	\$2,455	\$2,455	\$—	—%
Improvements	\$379,590	\$2,021,754	\$1,661,774	\$(359,980)	(17.8)%
Appropriation for Contingencies	\$—	\$150,000	\$150,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$7,737,364</b>	<b>\$7,490,717</b>	<b>\$(246,647)</b>	<b>(3.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$7,737,364</b>	<b>\$7,490,717</b>	<b>\$(246,647)</b>	<b>(3.2)%</b>
Provision for Reserves	\$39,932	\$34,875	\$1,183	\$(33,692)	(96.6)%
<b>Total Financing Uses</b>	<b>\$5,007,031</b>	<b>\$7,772,239</b>	<b>\$7,491,900</b>	<b>\$(280,339)</b>	<b>(3.6)%</b>
Taxes	\$3,744,594	\$3,807,679	\$3,966,159	\$158,480	4.2%
Fines, Forfeitures & Penalties	\$1,205	\$1,205	\$—	\$(1,205)	(100.0)%
Revenue from Use Of Money & Property	\$267,389	\$157,420	\$157,420	\$—	—%
Intergovernmental Revenues	\$234,514	\$59,329	\$59,329	\$—	—%
Charges for Services	\$1,088,999	\$2,002,000	\$2,002,000	\$—	—%
Miscellaneous Revenues	\$198,045	\$126,500	\$76,500	\$(50,000)	(39.5)%
Other Financing Sources	\$18,950	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$5,553,694</b>	<b>\$6,154,133</b>	<b>\$6,261,408</b>	<b>\$107,275</b>	<b>1.7%</b>
<b>Total Revenue</b>	<b>\$5,553,694</b>	<b>\$6,154,133</b>	<b>\$6,261,408</b>	<b>\$107,275</b>	<b>1.7%</b>
Fund Balance	\$1,071,442	\$1,618,106	\$1,230,492	\$(387,614)	(24.0)%
<b>Total Use of Fund Balance</b>	<b>\$1,071,442</b>	<b>\$1,618,106</b>	<b>\$1,230,492</b>	<b>\$(387,614)</b>	<b>(24.0)%</b>
<b>Total Financing Sources</b>	<b>\$6,625,136</b>	<b>\$7,772,239</b>	<b>\$7,491,900</b>	<b>\$(280,339)</b>	<b>(3.6)%</b>
<b>Net Cost</b>	<b>\$(1,618,105)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits
- A decrease in maintenance supplies and completed capital projects.

The change in total revenue is due to:

- An increase in estimated tax revenue.
- A decrease in insurance proceeds.
- A decrease in fines due to an expired contract.

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

- The Mission Oaks Recreation and Park District reserve increased \$1,183.

## Mission Oaks Maint/Improvement Dist

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Mission Oaks Maintenance Assessment District	\$1,246,690	\$1,523,774	\$1,301,539	\$(222,235)	(14.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,523,774</b>	<b>\$1,301,539</b>	<b>\$(222,235)</b>	<b>(14.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,523,774</b>	<b>\$1,301,539</b>	<b>\$(222,235)</b>	<b>(14.6)%</b>
Provision for Reserves	\$1,547	\$43,509	\$77,552	\$34,043	78.2%
<b>Total Financing Uses</b>	<b>\$1,248,237</b>	<b>\$1,567,283</b>	<b>\$1,379,091</b>	<b>\$(188,192)</b>	<b>(12.0)%</b>
<b>Revenue</b>	<b>\$1,099,015</b>	<b>\$1,083,334</b>	<b>\$1,108,989</b>	<b>\$25,655</b>	<b>2.4%</b>
<b>Total Revenue</b>	<b>\$1,099,015</b>	<b>\$1,083,334</b>	<b>\$1,108,989</b>	<b>\$25,655</b>	<b>2.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$633,170</b>	<b>\$483,949</b>	<b>\$270,102</b>	<b>\$(213,847)</b>	<b>(44.2)%</b>
<b>Total Financing Sources</b>	<b>\$1,732,185</b>	<b>\$1,567,283</b>	<b>\$1,379,091</b>	<b>\$(188,192)</b>	<b>(12.0)%</b>
<b>Net Cost</b>	<b>\$(483,948)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$480,572	\$549,376	\$566,075	\$16,699	3.0%
Improvements	\$728,915	\$974,398	\$735,464	\$(238,934)	(24.5)%
Equipment	\$37,203	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,523,774</b>	<b>\$1,301,539</b>	<b>\$(222,235)</b>	<b>(14.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,523,774</b>	<b>\$1,301,539</b>	<b>\$(222,235)</b>	<b>(14.6)%</b>
Provision for Reserves	\$1,547	\$43,509	\$77,552	\$34,043	78.2%
<b>Total Financing Uses</b>	<b>\$1,248,237</b>	<b>\$1,567,283</b>	<b>\$1,379,091</b>	<b>\$(188,192)</b>	<b>(12.0)%</b>
Revenue from Use Of Money & Property	\$28,181	\$12,500	\$12,500	\$—	—%
Miscellaneous Revenues	\$1,070,834	\$1,070,834	\$1,096,489	\$25,655	2.4%
<b>Revenue</b>	<b>\$1,099,015</b>	<b>\$1,083,334</b>	<b>\$1,108,989</b>	<b>\$25,655</b>	<b>2.4%</b>
<b>Total Revenue</b>	<b>\$1,099,015</b>	<b>\$1,083,334</b>	<b>\$1,108,989</b>	<b>\$25,655</b>	<b>2.4%</b>
Fund Balance	\$633,170	\$483,949	\$270,102	\$(213,847)	(44.2)%
<b>Total Use of Fund Balance</b>	<b>\$633,170</b>	<b>\$483,949</b>	<b>\$270,102</b>	<b>\$(213,847)</b>	<b>(44.2)%</b>
<b>Total Financing Sources</b>	<b>\$1,732,185</b>	<b>\$1,567,283</b>	<b>\$1,379,091</b>	<b>\$(188,192)</b>	<b>(12.0)%</b>
<b>Net Cost</b>	<b>\$(483,948)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

The following is a list of capital projects that are scheduled for FY 2025-26:

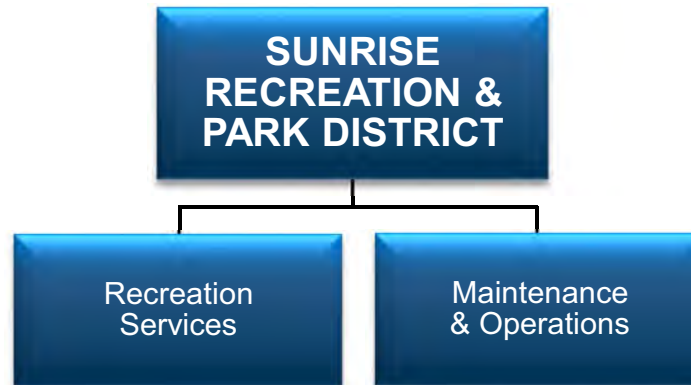
- Community Room at Mission North Park
- Master Plan Creation
- Eastern Oak Pickleball Park Shade Structure
- Shelfield Shade Structure
- Oak Meadow Shade Structure
- Orville Wright Parking Lot Slurry

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

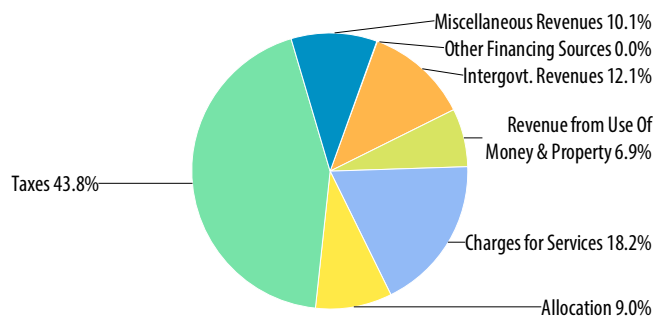
Reserve changes from the prior year Adopted Budget are detailed below:

- Mission Oaks Maintenance/Improvement District reserve increased \$77,552.

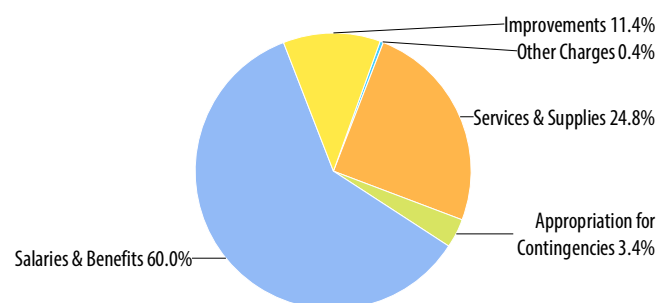
## Sunrise Recreation And Park District



### Revenue and Reimbursements



### Gross Appropriations



### Budget Unit Functions & Responsibilities

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

### Goals

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

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

### Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Sunrise Recreation and Park District	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
<b>Total Financing Uses</b>	<b>\$10,148,753</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
<b>Revenue</b>	<b>\$10,737,694</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$1,749,422</b>	<b>13.5%</b>
<b>Total Revenue</b>	<b>\$10,737,694</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$1,749,422</b>	<b>13.5%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,139,675</b>	<b>\$2,728,616</b>	<b>\$1,443,648</b>	<b>\$(1,284,968)</b>	<b>(47.1)%</b>
<b>Total Financing Sources</b>	<b>\$12,877,369</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
<b>Net Cost</b>	<b>\$(2,728,617)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$6,794,709	\$8,989,471	\$9,663,200	\$673,729	7.5%
Services & Supplies	\$2,820,987	\$3,477,199	\$3,999,812	\$522,613	15.0%
Other Charges	\$50,240	\$70,596	\$60,020	\$(10,576)	(15.0)%
Improvements	\$294,796	\$2,405,644	\$1,839,332	\$(566,312)	(23.5)%
Equipment	\$188,022	\$155,000	\$—	\$(155,000)	(100.0)%
Appropriation for Contingencies	\$—	\$550,000	\$550,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
<b>Total Financing Uses</b>	<b>\$10,148,753</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
Taxes	\$6,553,057	\$6,851,129	\$7,056,664	\$205,535	3.0%
Revenue from Use Of Money & Property	\$804,484	\$812,499	\$1,107,123	\$294,624	36.3%
Intergovernmental Revenues	\$492,839	\$1,356,352	\$1,944,260	\$587,908	43.3%
Charges for Services	\$2,730,708	\$2,305,002	\$2,929,244	\$624,242	27.1%
Miscellaneous Revenues	\$162,907	\$1,591,812	\$1,628,925	\$37,113	2.3%
Other Financing Sources	\$(6,300)	\$2,500	\$2,500	\$—	—%
<b>Revenue</b>	<b>\$10,737,694</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$1,749,422</b>	<b>13.5%</b>
<b>Total Revenue</b>	<b>\$10,737,694</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$1,749,422</b>	<b>13.5%</b>
Fund Balance	\$2,139,675	\$2,728,616	\$1,443,648	\$(1,284,968)	(47.1)%
<b>Total Use of Fund Balance</b>	<b>\$2,139,675</b>	<b>\$2,728,616</b>	<b>\$1,443,648</b>	<b>\$(1,284,968)</b>	<b>(47.1)%</b>
<b>Total Financing Sources</b>	<b>\$12,877,369</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$464,454</b>	<b>3.0%</b>
<b>Net Cost</b>	<b>\$(2,728,617)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- An anticipated increase in natural gas costs.
- An increase in security contracts.
- An increase in supplies no longer in Fund 338E (After the Bell – Expanded Learning Opportunities Program funding (ELOP) is now in 338A), which is offset by a decrease in one-time equipment purchases, and improvements.

The change in total revenue is due to:

- An anticipated increase in property tax revenue.

- An increase in ELOP funding.
- An increase in estimated day care and aquatics revenue.
- An increase in building rental revenue based on historical analysis and projections.
- An increase in grant-funded programs.

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

- There are no changes to reserves.



## Antelope Assessment

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Antelope Assessment	\$1,151,778	\$890,471	\$908,193	\$17,722	2.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$17,722</b>	<b>2.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$17,722</b>	<b>2.0%</b>
Provision for Reserves	\$—	\$43,101	\$—	\$(43,101)	(100.0)%
<b>Total Financing Uses</b>	<b>\$1,151,778</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$(25,379)</b>	<b>(2.7)%</b>
<b>Revenue</b>	<b>\$826,623</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$826,623</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$427,557</b>	<b>\$102,402</b>	<b>\$77,023</b>	<b>\$(25,379)</b>	<b>(24.8)%</b>
<b>Total Financing Sources</b>	<b>\$1,254,180</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$(25,379)</b>	<b>(2.7)%</b>
<b>Net Cost</b>	<b>\$(102,402)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$38,359	\$38,359	\$38,359	\$—	—%
Services & Supplies	\$366,987	\$360,062	\$380,000	\$19,938	5.5%
Other Charges	\$415,026	\$415,027	\$415,027	\$—	—%
Improvements	\$331,406	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$77,023	\$74,807	\$(2,216)	(2.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$17,722</b>	<b>2.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$17,722</b>	<b>2.0%</b>
Provision for Reserves	\$—	\$43,101	\$—	\$(43,101)	(100.0)%
<b>Total Financing Uses</b>	<b>\$1,151,778</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$(25,379)</b>	<b>(2.7)%</b>
Revenue from Use Of Money & Property	\$40,174	\$15,000	\$15,000	\$—	—%
Charges for Services	\$786,449	\$816,170	\$816,170	\$—	—%
<b>Revenue</b>	<b>\$826,623</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$826,623</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$427,557	\$102,402	\$77,023	\$(25,379)	(24.8)%
<b>Total Use of Fund Balance</b>	<b>\$427,557</b>	<b>\$102,402</b>	<b>\$77,023</b>	<b>\$(25,379)</b>	<b>(24.8)%</b>
<b>Total Financing Sources</b>	<b>\$1,254,180</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$(25,379)</b>	<b>(2.7)%</b>
<b>Net Cost</b>	<b>\$(102,402)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to an increase in land improvement maintenance supplies due to an anticipated need.

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

- There are no changes to reserves.

## Citrus Heights Assessment Districts

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Citrus Heights Assessment Districts	\$85,000	\$116,000	\$116,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$77,145	\$106,000	\$106,000	\$—	—%
Services & Supplies	\$7,855	\$10,000	\$10,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
Charges for Services	\$85,000	\$116,000	\$116,000	\$—	—%
<b>Revenue</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$85,000</b>	<b>\$116,000</b>	<b>\$116,000</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## Foothill Park

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Foothill Park	\$—	\$1,290,348	\$1,290,348	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$30,019</b>	<b>\$619,236</b>	<b>\$619,236</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$30,019</b>	<b>\$619,236</b>	<b>\$619,236</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$641,093</b>	<b>\$671,112</b>	<b>\$671,112</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$671,112</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(671,112)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$—	\$100,000	\$100,000	\$—	—%
Improvements	\$—	\$1,190,348	\$1,190,348	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
Revenue from Use Of Money & Property	\$30,019	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$—	\$62,989	\$62,989	\$—	—%
Charges for Services	\$—	\$556,247	\$556,247	\$—	—%
<b>Revenue</b>	<b>\$30,019</b>	<b>\$619,236</b>	<b>\$619,236</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$30,019</b>	<b>\$619,236</b>	<b>\$619,236</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$641,093	\$671,112	\$671,112	\$—	—%
<b>Total Use of Fund Balance</b>	<b>\$641,093</b>	<b>\$671,112</b>	<b>\$671,112</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$671,112</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(671,112)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## After The Bell

### Budget Unit Functions & Responsibilities

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

### FOR INFORMATION ONLY

### Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
After The Bell	\$1,445,601	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

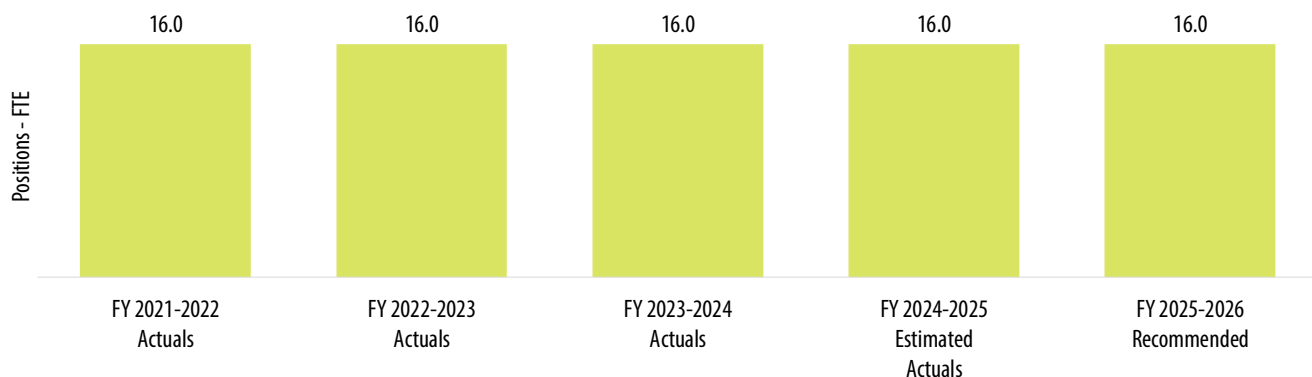
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,315,591	\$—	\$—	\$—	—%
Services & Supplies	\$130,011	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Intergovernmental Revenues	\$1,445,601	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$1,445,601</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



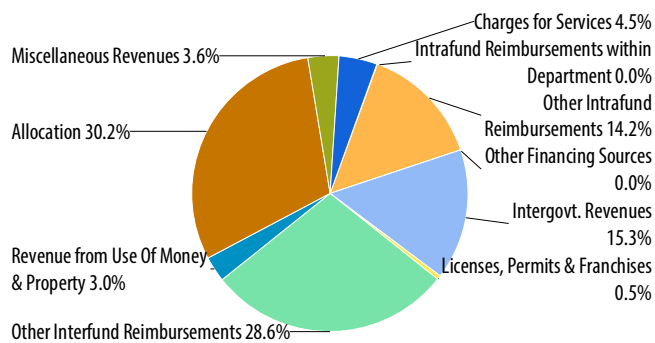
**Economic Development**  
**Department Structure**  
Crystal Bethke, Director



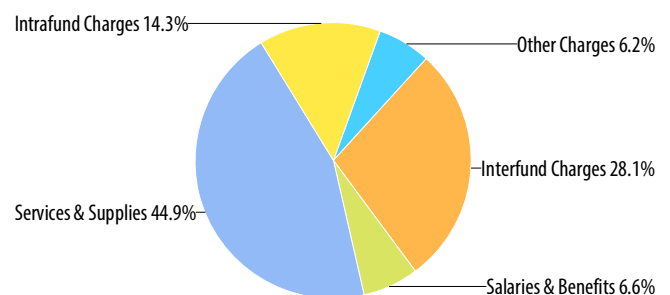
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

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

Programs within the Office of Economic Development include:

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

## Goals

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

## Accomplishments

- Supported the development of 6 major industrial and commercial projects, creating 1,156 new jobs and \$60.5 million in capital investment.
- Provided local resources, permit support, and sustainability assistance to 550 entrepreneurs, businesses, and developers, and collaborated with 10 local community-based organizations to deliver COVID-19 recovery support to 3,835 small and minority-owned businesses.
- Began work on an Economic Development Strategic Plan, which will provide a framework for prioritizing investments and allocating resources to support equitable economic growth in the County over the next five years.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Administration	\$3,455,313	\$4,843,058	\$4,904,432	\$61,374	1.3%
Business Environmental Resource Center (BERC)	\$698,779	\$852,539	\$782,034	\$(70,505)	(8.3)%
General Economic Development	\$8,523,750	\$10,835,555	\$7,014,717	\$(3,820,838)	(35.3)%
Mather	\$945,457	\$6,793,926	\$7,545,537	\$751,611	11.1%
McClellan	\$28,535,215	\$60,891,764	\$33,670,921	\$(27,220,843)	(44.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$42,158,514</b>	<b>\$84,216,842</b>	<b>\$53,917,641</b>	<b>\$(30,299,201)</b>	<b>(36.0)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(6,496,671)</b>	<b>\$(7,191,886)</b>	<b>\$(7,698,211)</b>	<b>\$(506,325)</b>	<b>7.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$35,661,843</b>	<b>\$77,024,956</b>	<b>\$46,219,430</b>	<b>\$(30,805,526)</b>	<b>(40.0)%</b>
Provision for Reserves	\$300,000	\$21,887,808	\$—	\$(21,887,808)	(100.0)%
<b>Total Financing Uses</b>	<b>\$35,961,843</b>	<b>\$98,912,764</b>	<b>\$46,219,430</b>	<b>\$(52,693,334)</b>	<b>(53.3)%</b>
<b>Revenue</b>	<b>\$20,147,691</b>	<b>\$31,084,325</b>	<b>\$14,513,147</b>	<b>\$(16,571,178)</b>	<b>(53.3)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$13,028,768</b>	<b>\$28,243,646</b>	<b>\$15,415,382</b>	<b>\$(12,828,264)</b>	<b>(45.4)%</b>
<b>Total Revenue</b>	<b>\$33,176,459</b>	<b>\$59,327,971</b>	<b>\$29,928,529</b>	<b>\$(29,399,442)</b>	<b>(49.6)%</b>
<b>Total Use of Fund Balance</b>	<b>\$42,370,178</b>	<b>\$39,584,793</b>	<b>\$16,290,901</b>	<b>\$(23,293,892)</b>	<b>(58.8)%</b>
<b>Total Financing Sources</b>	<b>\$75,546,637</b>	<b>\$98,912,764</b>	<b>\$46,219,430</b>	<b>\$(52,693,334)</b>	<b>(53.3)%</b>
<b>Net Cost</b>	<b>\$(39,584,793)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	—	—%

## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,696,766	\$3,478,987	\$3,538,192	\$59,205	1.7%
Services & Supplies	\$16,258,257	\$40,425,353	\$24,201,439	\$(16,223,914)	(40.1)%
Other Charges	\$3,863,919	\$5,241,970	\$3,329,417	\$(1,912,553)	(36.5)%
Interfund Charges	\$12,842,902	\$27,878,646	\$15,150,382	\$(12,728,264)	(45.7)%
Intrafund Charges	\$6,496,671	\$7,191,886	\$7,698,211	\$506,325	7.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$42,158,514</b>	<b>\$84,216,842</b>	<b>\$53,917,641</b>	<b>\$(30,299,201)</b>	<b>(36.0)%</b>
Other Intrafund Reimbursements	\$(6,482,705)	\$(7,161,886)	\$(7,683,211)	\$(521,325)	7.3%
Intrafund Reimbursements within Department	\$(13,966)	\$(30,000)	\$(15,000)	\$15,000	(50.0)%
<b>Total Intrafund Reimbursements</b>	<b>\$(6,496,671)</b>	<b>\$(7,191,886)</b>	<b>\$(7,698,211)</b>	<b>\$(506,325)</b>	<b>7.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$35,661,843</b>	<b>\$77,024,956</b>	<b>\$46,219,430</b>	<b>\$(30,805,526)</b>	<b>(40.0)%</b>
Provision for Reserves	\$300,000	\$21,887,808	\$—	\$(21,887,808)	(100.0)%
<b>Total Financing Uses</b>	<b>\$35,961,843</b>	<b>\$98,912,764</b>	<b>\$46,219,430</b>	<b>\$(52,693,334)</b>	<b>(53.3)%</b>
Licenses, Permits & Franchises	\$164,443	\$146,609	\$266,016	\$119,407	81.4%
Revenue from Use Of Money & Property	\$1,822,958	\$1,540,701	\$1,597,801	\$57,100	3.7%
Intergovernmental Revenues	\$12,268,687	\$24,261,234	\$8,268,487	\$(15,992,747)	(65.9)%
Charges for Services	\$3,484,573	\$3,173,236	\$2,418,298	\$(754,938)	(23.8)%
Miscellaneous Revenues	\$2,392,030	\$1,941,545	\$1,941,545	\$—	—%
Other Financing Sources	\$15,000	\$21,000	\$21,000	\$—	—%
<b>Revenue</b>	<b>\$20,147,691</b>	<b>\$31,084,325</b>	<b>\$14,513,147</b>	<b>\$(16,571,178)</b>	<b>(53.3)%</b>
Other Interfund Reimbursements	\$13,028,768	\$28,243,646	\$15,415,382	\$(12,828,264)	(45.4)%
<b>Total Interfund Reimbursements</b>	<b>\$13,028,768</b>	<b>\$28,243,646</b>	<b>\$15,415,382</b>	<b>\$(12,828,264)</b>	<b>(45.4)%</b>
<b>Total Revenue</b>	<b>\$33,176,459</b>	<b>\$59,327,971</b>	<b>\$29,928,529</b>	<b>\$(29,399,442)</b>	<b>(49.6)%</b>
Fund Balance	\$42,370,178	\$39,584,793	\$16,290,901	\$(23,293,892)	(58.8)%
<b>Total Use of Fund Balance</b>	<b>\$42,370,178</b>	<b>\$39,584,793</b>	<b>\$16,290,901</b>	<b>\$(23,293,892)</b>	<b>(58.8)%</b>
<b>Total Financing Sources</b>	<b>\$75,546,637</b>	<b>\$98,912,764</b>	<b>\$46,219,430</b>	<b>\$(52,693,334)</b>	<b>(53.3)%</b>
<b>Net Cost</b>	<b>\$(39,584,793)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	—	—%

## Summary of Changes

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

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,692,015	\$3,478,987	\$3,538,192	\$59,205	1.7%
Services & Supplies	\$373,761	\$456,854	\$463,910	\$7,056	1.5%
Other Charges	\$—	\$49,528	\$42,330	\$(7,198)	(14.5)%
Intrafund Charges	\$390,513	\$857,689	\$860,000	\$2,311	0.3%
Cost of Goods Sold	\$(975)	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,455,313</b>	<b>\$4,843,058</b>	<b>\$4,904,432</b>	<b>\$61,374</b>	<b>1.3%</b>
Other Intrafund Reimbursements	\$(3,301,791)	\$(3,367,488)	\$(3,531,544)	\$(164,056)	4.9%
<b>Total Intrafund Reimbursements</b>	<b>\$(3,301,791)</b>	<b>\$(3,367,488)</b>	<b>\$(3,531,544)</b>	<b>\$(164,056)</b>	<b>4.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$153,522</b>	<b>\$1,475,570</b>	<b>\$1,372,888</b>	<b>\$(102,682)</b>	<b>(7.0)%</b>
Provision for Reserves	\$—	\$250,000	\$—	\$(250,000)	(100.0)%
<b>Total Financing Uses</b>	<b>\$153,522</b>	<b>\$1,725,570</b>	<b>\$1,372,888</b>	<b>\$(352,682)</b>	<b>(20.4)%</b>
Revenue from Use Of Money & Property	\$453,006	\$435,000	\$455,000	\$20,000	4.6%
Charges for Services	\$3,275	\$15,000	\$15,000	\$—	—%
<b>Revenue</b>	<b>\$456,281</b>	<b>\$450,000</b>	<b>\$470,000</b>	<b>\$20,000</b>	<b>4.4%</b>
<b>Total Revenue</b>	<b>\$456,281</b>	<b>\$450,000</b>	<b>\$470,000</b>	<b>\$20,000</b>	<b>4.4%</b>
Fund Balance	\$972,811	\$1,275,570	\$902,888	\$(372,682)	(29.2)%
<b>Total Use of Fund Balance</b>	<b>\$972,811</b>	<b>\$1,275,570</b>	<b>\$902,888</b>	<b>\$(372,682)</b>	<b>(29.2)%</b>
<b>Total Financing Sources</b>	<b>\$1,429,092</b>	<b>\$1,725,570</b>	<b>\$1,372,888</b>	<b>\$(352,682)</b>	<b>(20.4)%</b>
<b>Net Cost</b>	<b>\$(1,275,570)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	—	—%

### Summary of Changes

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

- A decrease in allocated costs for Pension Obligation Bonds and the Countywide Cost Allocation Plan.
- Increases in negotiated salary and benefits costs.
- An increase in cost recovery from other Programs for staff resources costs.

The change in total revenue is due to an increase in anticipated interest.  
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

## Business Environmental Resource Center (BERC)

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$4,751	\$—	\$—	\$—	—%
Services & Supplies	\$56,306	\$66,045	\$66,479	\$434	0.7%
Intrafund Charges	\$636,747	\$786,494	\$715,555	\$(70,939)	(9.0)%
Cost of Goods Sold	\$975	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$698,779</b>	<b>\$852,539</b>	<b>\$782,034</b>	<b>\$(70,505)</b>	<b>(8.3)%</b>
Other Intrafund Reimbursements	\$(15,001)	\$(17,000)	\$(12,000)	\$5,000	(29.4)%
<b>Total Intrafund Reimbursements</b>	<b>\$(15,001)</b>	<b>\$(17,000)</b>	<b>\$(12,000)</b>	<b>\$5,000</b>	<b>(29.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$683,778</b>	<b>\$835,539</b>	<b>\$770,034</b>	<b>\$(65,505)</b>	<b>(7.8)%</b>
Provision for Reserves	\$300,000	\$—	\$—	\$—	—%
<b>Total Financing Uses</b>	<b>\$983,778</b>	<b>\$835,539</b>	<b>\$770,034</b>	<b>\$(65,505)</b>	<b>(7.8)%</b>
Licenses, Permits & Franchises	\$46,352	\$68,040	\$68,040	\$—	—%
Revenue from Use Of Money & Property	\$12,333	\$5,000	\$5,000	\$—	—%
Intergovernmental Revenues	\$—	\$70,000	\$30,000	\$(40,000)	(57.1)%
Miscellaneous Revenues	\$594,533	\$621,545	\$621,545	\$—	—%
<b>Revenue</b>	<b>\$653,218</b>	<b>\$764,585</b>	<b>\$724,585</b>	<b>\$(40,000)</b>	<b>(5.2)%</b>
<b>Total Revenue</b>	<b>\$653,218</b>	<b>\$764,585</b>	<b>\$724,585</b>	<b>\$(40,000)</b>	<b>(5.2)%</b>
Fund Balance	\$401,514	\$70,954	\$45,449	\$(25,505)	(35.9)%
<b>Total Use of Fund Balance</b>	<b>\$401,514</b>	<b>\$70,954</b>	<b>\$45,449</b>	<b>\$(25,505)</b>	<b>(35.9)%</b>
<b>Total Financing Sources</b>	<b>\$1,054,732</b>	<b>\$835,539</b>	<b>\$770,034</b>	<b>\$(65,505)</b>	<b>(7.8)%</b>
<b>Net Cost</b>	<b>\$(70,954)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

- A decrease in intrafund charges for staff support.

- A decrease in intrafund interest revenue transfer.

The change in total revenue is due to a lower estimated amount of grant funding to fund student interns.

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

- There are no changes to reserves.



## General Economic Development

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$2,514,448	\$3,583,604	\$1,535,051	\$(2,048,553)	(57.2)%
Other Charges	\$3,862,285	\$5,172,226	\$3,285,177	\$(1,887,049)	(36.5)%
Interfund Charges	\$33,073	\$125,000	\$—	\$(125,000)	(100.0)%
Intrafund Charges	\$2,113,944	\$1,954,725	\$2,194,489	\$239,764	12.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$8,523,750</b>	<b>\$10,835,555</b>	<b>\$7,014,717</b>	<b>\$(3,820,838)</b>	<b>(35.3)%</b>
Other Intrafund Reimbursements	\$(1,806,594)	\$(1,781,740)	\$(2,041,105)	\$(259,365)	14.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,806,594)</b>	<b>\$(1,781,740)</b>	<b>\$(2,041,105)</b>	<b>\$(259,365)</b>	<b>14.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,717,156</b>	<b>\$9,053,815</b>	<b>\$4,973,612</b>	<b>\$(4,080,203)</b>	<b>(45.1)%</b>
<b>Total Financing Uses</b>	<b>\$6,717,156</b>	<b>\$9,053,815</b>	<b>\$4,973,612</b>	<b>\$(4,080,203)</b>	<b>(45.1)%</b>
Intergovernmental Revenues	\$6,365,821	\$7,918,234	\$4,201,203	\$(3,717,031)	(46.9)%
Other Financing Sources	\$15,000	\$21,000	\$21,000	\$—	—%
<b>Revenue</b>	<b>\$6,380,821</b>	<b>\$7,939,234</b>	<b>\$4,222,203</b>	<b>\$(3,717,031)</b>	<b>(46.8)%</b>
Other Interfund Reimbursements	\$218,939	\$490,000	\$265,000	\$(225,000)	(45.9)%
<b>Total Interfund Reimbursements</b>	<b>\$218,939</b>	<b>\$490,000</b>	<b>\$265,000</b>	<b>\$(225,000)</b>	<b>(45.9)%</b>
<b>Total Revenue</b>	<b>\$6,599,760</b>	<b>\$8,429,234</b>	<b>\$4,487,203</b>	<b>\$(3,942,031)</b>	<b>(46.8)%</b>
Fund Balance	\$741,977	\$624,581	\$486,409	\$(138,172)	(22.1)%
<b>Total Use of Fund Balance</b>	<b>\$741,977</b>	<b>\$624,581</b>	<b>\$486,409</b>	<b>\$(138,172)</b>	<b>(22.1)%</b>
<b>Total Financing Sources</b>	<b>\$7,341,737</b>	<b>\$9,053,815</b>	<b>\$4,973,612</b>	<b>\$(4,080,203)</b>	<b>(45.1)%</b>
<b>Net Cost</b>	<b>\$(624,581)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

- Decreases due to the timing of American Rescue Plan Act (ARPA) and targeted economic development projects.
- A one-time interfund transfer to Regional Parks for the Elkhorn Boat Launch Repair Project in FY 2024-25 funded with Neighborhood Improvement Initiative (NII) funds.
- An increase in intrafund charges for staff support.
- An increase in intrafund reimbursements to support the operations of the General Economic Development Program.

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

- Decreases due to the timing of ARPA project activity.
- A one-time interfund transfer of NII funds from the Neighborhood Revitalization Fund for the Boat Launch Repair Project.
- An increase for the Economic Development Program's participation with a grant funding student interns.

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$588,526	\$4,008,157	\$4,564,216	\$556,059	13.9%
Other Charges	\$1,543	\$17,324	\$1,800	\$(15,524)	(89.6)%
Interfund Charges	\$808	\$2,399,176	\$2,636,021	\$236,845	9.9%
Intrafund Charges	\$354,580	\$369,269	\$343,500	\$(25,769)	(7.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$945,457</b>	<b>\$6,793,926</b>	<b>\$7,545,537</b>	<b>\$751,611</b>	<b>11.1%</b>
Other Intrafund Reimbursements	\$(941,717)	\$(985,439)	\$(1,031,974)	\$(46,535)	4.7%
<b>Total Intrafund Reimbursements</b>	<b>\$(941,717)</b>	<b>\$(985,439)</b>	<b>\$(1,031,974)</b>	<b>\$(46,535)</b>	<b>4.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,740</b>	<b>\$5,808,487</b>	<b>\$6,513,563</b>	<b>\$705,076</b>	<b>12.1%</b>
Provision for Reserves	\$—	\$14,437,808	\$—	\$(14,437,808)	(100.0)%
<b>Total Financing Uses</b>	<b>\$3,740</b>	<b>\$20,246,295</b>	<b>\$6,513,563</b>	<b>\$(13,732,732)</b>	<b>(67.8)%</b>
Licenses, Permits & Franchises	\$118,091	\$78,569	\$197,976	\$119,407	152.0%
Revenue from Use Of Money & Property	\$955,369	\$706,500	\$763,000	\$56,500	8.0%
Charges for Services	\$1,652	\$2,100	\$2,100	\$—	—%
<b>Revenue</b>	<b>\$1,075,113</b>	<b>\$787,169</b>	<b>\$963,076</b>	<b>\$175,907</b>	<b>22.3%</b>
Other Interfund Reimbursements	\$808	\$2,399,176	\$2,636,021	\$236,845	9.9%
<b>Total Interfund Reimbursements</b>	<b>\$808</b>	<b>\$2,399,176</b>	<b>\$2,636,021</b>	<b>\$236,845</b>	<b>9.9%</b>
<b>Total Revenue</b>	<b>\$1,075,921</b>	<b>\$3,186,345</b>	<b>\$3,599,097</b>	<b>\$412,752</b>	<b>13.0%</b>
Fund Balance	\$15,987,769	\$17,059,950	\$2,914,466	\$(14,145,484)	(82.9)%
<b>Total Use of Fund Balance</b>	<b>\$15,987,769</b>	<b>\$17,059,950</b>	<b>\$2,914,466</b>	<b>\$(14,145,484)</b>	<b>(82.9)%</b>
<b>Total Financing Sources</b>	<b>\$17,063,690</b>	<b>\$20,246,295</b>	<b>\$6,513,563</b>	<b>\$(13,732,732)</b>	<b>(67.8)%</b>
<b>Net Cost</b>	<b>\$(17,059,949)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to the timing of infrastructure projects at the former Mather Air Force Base.

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

- An increase in anticipated interest.
- An increase in proceeds associated with property leases.
- An increase in interfund reimbursements due to the timing of infrastructure projects at the former Mather Air Force Base.

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

- There are no changes to reserves.

## **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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$12,725,216	\$32,310,693	\$17,571,783	\$(14,738,910)	(45.6)%
Other Charges	\$91	\$2,892	\$110	\$(2,782)	(96.2)%
Interfund Charges	\$12,809,021	\$25,354,470	\$12,514,361	\$(12,840,109)	(50.6)%
Intrafund Charges	\$3,000,887	\$3,223,709	\$3,584,667	\$360,958	11.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$28,535,215</b>	<b>\$60,891,764</b>	<b>\$33,670,921</b>	<b>\$(27,220,843)</b>	<b>(44.7)%</b>
Other Intrafund Reimbursements	\$(417,603)	\$(1,010,219)	\$(1,066,588)	\$(56,369)	5.6%
Intrafund Reimbursements within Department	\$(13,966)	\$(30,000)	\$(15,000)	\$15,000	(50.0)%
<b>Total Intrafund Reimbursements</b>	<b>\$(431,568)</b>	<b>\$(1,040,219)</b>	<b>\$(1,081,588)</b>	<b>\$(41,369)</b>	<b>4.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$28,103,647</b>	<b>\$59,851,545</b>	<b>\$32,589,333</b>	<b>\$(27,262,212)</b>	<b>(45.5)%</b>
Provision for Reserves	\$—	\$7,200,000	\$—	\$(7,200,000)	(100.0)%
<b>Total Financing Uses</b>	<b>\$28,103,647</b>	<b>\$67,051,545</b>	<b>\$32,589,333</b>	<b>\$(34,462,212)</b>	<b>(51.4)%</b>
Revenue from Use Of Money & Property	\$402,250	\$394,201	\$374,801	\$(19,400)	(4.9)%
Intergovernmental Revenues	\$5,902,866	\$16,273,000	\$4,037,284	\$(12,235,716)	(75.2)%
Charges for Services	\$3,479,645	\$3,156,136	\$2,401,198	\$(754,938)	(23.9)%
Miscellaneous Revenues	\$1,797,497	\$1,320,000	\$1,320,000	\$—	—%
<b>Revenue</b>	<b>\$11,582,258</b>	<b>\$21,143,337</b>	<b>\$8,133,283</b>	<b>\$(13,010,054)</b>	<b>(61.5)%</b>
Other Interfund Reimbursements	\$12,809,021	\$25,354,470	\$12,514,361	\$(12,840,109)	(50.6)%
<b>Total Interfund Reimbursements</b>	<b>\$12,809,021</b>	<b>\$25,354,470</b>	<b>\$12,514,361</b>	<b>\$(12,840,109)</b>	<b>(50.6)%</b>
<b>Total Revenue</b>	<b>\$24,391,279</b>	<b>\$46,497,807</b>	<b>\$20,647,644</b>	<b>\$(25,850,163)</b>	<b>(55.6)%</b>
Fund Balance	\$24,266,107	\$20,553,738	\$11,941,689	\$(8,612,049)	(41.9)%
<b>Total Use of Fund Balance</b>	<b>\$24,266,107</b>	<b>\$20,553,738</b>	<b>\$11,941,689</b>	<b>\$(8,612,049)</b>	<b>(41.9)%</b>
<b>Total Financing Sources</b>	<b>\$48,657,386</b>	<b>\$67,051,545</b>	<b>\$32,589,333</b>	<b>\$(34,462,212)</b>	<b>(51.4)%</b>
<b>Net Cost</b>	<b>\$(20,553,739)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

- Decreases due to the timing of McClellan environmental remediation projects and Western Area Power Authority projects.
- A decrease in payment to Sacramento Metropolitan Fire District for structural fire and medical services due to a change in the service requirements of the United States Coast Guard (USCG).

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

- Decreases in Federal funding through the Environmental Services Cooperative Agreements due to the timing of McClellan environmental remediation projects.
- Decreases in interfund reimbursements due to the timing of McClellan environmental remediation projects.
- Termination of revenue payments from USCG for aircraft rescue and firefighting services at McClellan Park effective September 16, 2024, due to a change in the USCG's requirements.

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

- There are no changes to reserves.

## 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.

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Natomas Fire District	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
<b>Total Financing Uses</b>	<b>\$4,419,783</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
<b>Revenue</b>	<b>\$4,430,080</b>	<b>\$4,584,100</b>	<b>\$4,876,100</b>	<b>\$292,000</b>	<b>6.4%</b>
<b>Total Revenue</b>	<b>\$4,430,080</b>	<b>\$4,584,100</b>	<b>\$4,876,100</b>	<b>\$292,000</b>	<b>6.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$670,458</b>	<b>\$680,755</b>	<b>\$13,570</b>	<b>\$(667,185)</b>	<b>(98.0)%</b>
<b>Total Financing Sources</b>	<b>\$5,100,538</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
<b>Net Cost</b>	<b>\$(680,755)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

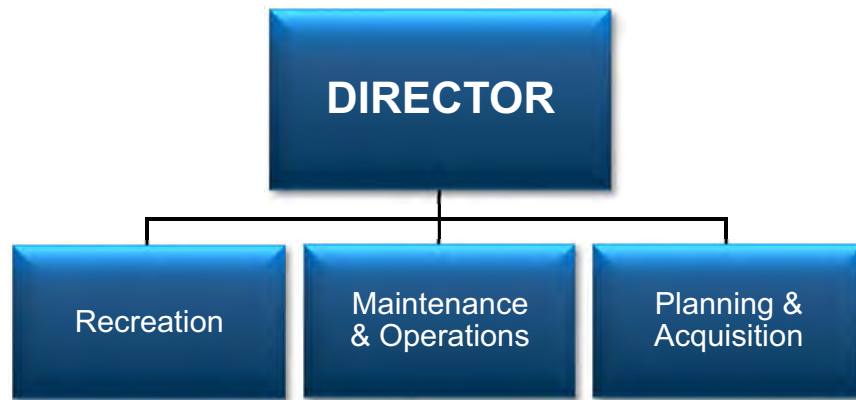
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
<b>Total Financing Uses</b>	<b>\$4,419,783</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
Taxes	\$4,319,439	\$4,504,100	\$4,826,100	\$322,000	7.1%
Revenue from Use Of Money & Property	\$82,025	\$50,000	\$20,000	\$(30,000)	(60.0)%
Intergovernmental Revenues	\$28,616	\$30,000	\$30,000	\$—	—%
<b>Revenue</b>	<b>\$4,430,080</b>	<b>\$4,584,100</b>	<b>\$4,876,100</b>	<b>\$292,000</b>	<b>6.4%</b>
<b>Total Revenue</b>	<b>\$4,430,080</b>	<b>\$4,584,100</b>	<b>\$4,876,100</b>	<b>\$292,000</b>	<b>6.4%</b>
Fund Balance	\$670,458	\$680,755	\$13,570	\$(667,185)	(98.0)%
<b>Total Use of Fund Balance</b>	<b>\$670,458</b>	<b>\$680,755</b>	<b>\$13,570</b>	<b>\$(667,185)</b>	<b>(98.0)%</b>
<b>Total Financing Sources</b>	<b>\$5,100,538</b>	<b>\$5,264,855</b>	<b>\$4,889,670</b>	<b>\$(375,185)</b>	<b>(7.1)%</b>
<b>Net Cost</b>	<b>\$(680,755)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

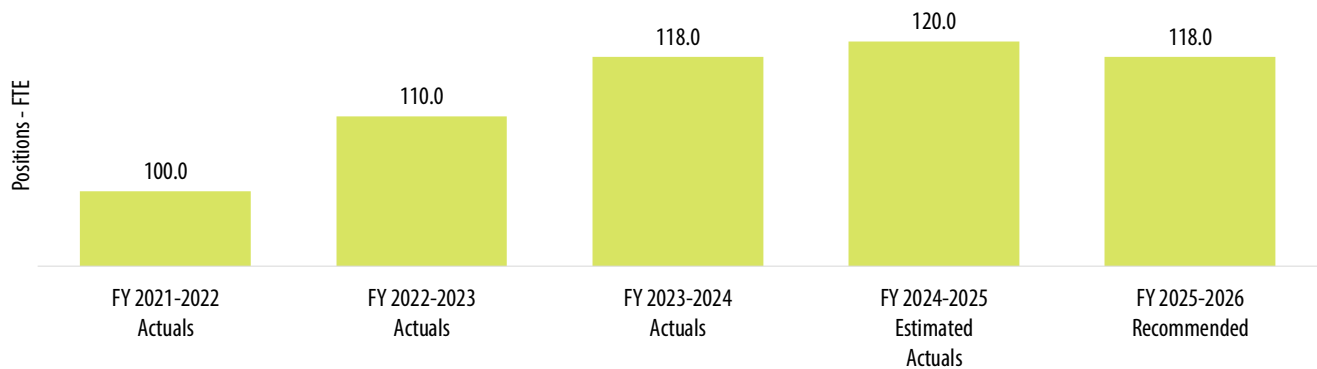
The change in total appropriations is due to the decrease in fund balance, which results in a decrease in expenditures to accommodate the transfer of revenue to the City of Sacramento for fire protection services from the Sacramento Fire Department.

The change in total revenue is due to a trend of recent increases in Property Tax collections and an anticipated decrease in interest revenue.

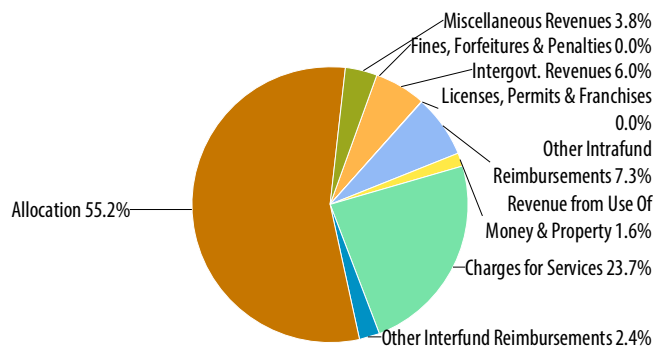
**Regional Parks  
Department Structure**  
Liz Bellas, Director



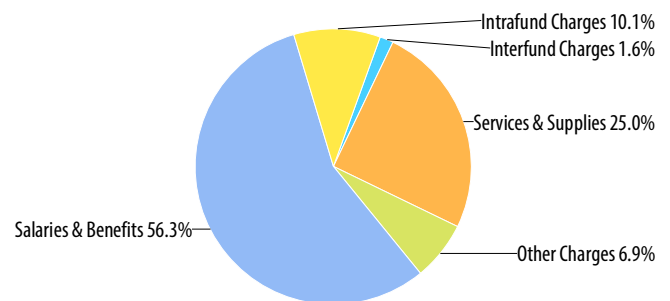
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

## Goals

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

## Accomplishments

- Rangers arrested several subjects who were illegally dumping tires throughout the county. Thousands of tires were dumped at the Illa M Collin Conservation Preserve near Mather Regional Park. This investigation and arrests led to successful prosecution for these crimes and restitution to the county.
- Regional Parks launched Agents of Discovery, an interactive augmented reality game designed to bridge the love of technology with in person education about our natural resources. This app is free of charge to everyone.
- Robert Bodas, a member of the Sacramento County Chargers, a program of Therapeutic Recreation Services was inducted into the Sacramento Sports Hall of Fame as the 2024 Special Olympics Inductee.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Administration and Planning	\$3,802,632	\$5,243,394	\$4,701,217	\$(542,177)	(10.3)%
American River Parkway	\$19,327,208	\$21,050,922	\$19,876,855	\$(1,174,067)	(5.6)%
Contract Facilities Maintenance	\$2,122,073	\$2,214,899	\$2,367,500	\$152,601	6.9%
Recreational Services	\$911,599	\$962,129	\$959,462	\$(2,667)	(0.3)%
Regional Parks and Open Space	\$3,130,740	\$3,241,438	\$3,268,068	\$26,630	0.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$29,294,251</b>	<b>\$32,712,782</b>	<b>\$31,173,102</b>	<b>\$(1,539,680)</b>	<b>(4.7)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(1,783,624)</b>	<b>\$(2,130,050)</b>	<b>\$(2,274,402)</b>	<b>\$(144,352)</b>	<b>6.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$27,510,627</b>	<b>\$30,582,732</b>	<b>\$28,898,700</b>	<b>\$(1,684,032)</b>	<b>(5.5)%</b>
<b>Revenue</b>	<b>\$8,911,097</b>	<b>\$11,624,933</b>	<b>\$10,944,680</b>	<b>\$(680,253)</b>	<b>(5.9)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$368,054</b>	<b>\$1,781,660</b>	<b>\$743,660</b>	<b>\$(1,038,000)</b>	<b>(58.3)%</b>
<b>Total Revenue</b>	<b>\$9,279,152</b>	<b>\$13,406,593</b>	<b>\$11,688,340</b>	<b>\$(1,718,253)</b>	<b>(12.8)%</b>
<b>Net Cost</b>	<b>\$18,231,475</b>	<b>\$17,176,139</b>	<b>\$17,210,360</b>	<b>\$34,221</b>	<b>0.2%</b>
Positions	118.0	120.0	118.0	(2.0)	(1.7)%

## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$16,780,308	\$17,977,446	\$17,556,311	\$(421,135)	(2.3)%
Services & Supplies	\$7,181,763	\$7,680,793	\$7,805,066	\$124,273	1.6%
Other Charges	\$2,003,029	\$3,305,052	\$2,156,345	\$(1,148,707)	(34.8)%
Land	\$(860)	\$—	\$—	\$—	—%
Equipment	\$358,908	\$216,501	\$—	\$(216,501)	(100.0)%
Interfund Charges	\$473,994	\$458,965	\$492,064	\$33,099	7.2%
Intrafund Charges	\$2,497,109	\$3,074,025	\$3,163,316	\$89,291	2.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$29,294,251</b>	<b>\$32,712,782</b>	<b>\$31,173,102</b>	<b>\$(1,539,680)</b>	<b>(4.7)%</b>
Other Intrafund Reimbursements	\$(1,783,624)	\$(2,130,050)	\$(2,274,402)	\$(144,352)	6.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,783,624)</b>	<b>\$(2,130,050)</b>	<b>\$(2,274,402)</b>	<b>\$(144,352)</b>	<b>6.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$27,510,627</b>	<b>\$30,582,732</b>	<b>\$28,898,700</b>	<b>\$(1,684,032)</b>	<b>(5.5)%</b>
Licenses, Permits & Franchises	\$4,500	\$10,000	\$10,000	\$—	—%
Fines, Forfeitures & Penalties	\$1,010	\$—	\$650	\$650	—%
Revenue from Use Of Money & Property	\$136,190	\$452,693	\$489,652	\$36,959	8.2%
Intergovernmental Revenues	\$1,749,989	\$2,720,542	\$1,875,209	\$(845,333)	(31.1)%
Charges for Services	\$5,789,260	\$6,917,698	\$7,395,169	\$477,471	6.9%
Miscellaneous Revenues	\$1,227,299	\$1,524,000	\$1,174,000	\$(350,000)	(23.0)%
Other Financing Sources	\$2,850	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$8,911,097</b>	<b>\$11,624,933</b>	<b>\$10,944,680</b>	<b>\$(680,253)</b>	<b>(5.9)%</b>
Other Interfund Reimbursements	\$368,054	\$1,781,660	\$743,660	\$(1,038,000)	(58.3)%
<b>Total Interfund Reimbursements</b>	<b>\$368,054</b>	<b>\$1,781,660</b>	<b>\$743,660</b>	<b>\$(1,038,000)</b>	<b>(58.3)%</b>
<b>Total Revenue</b>	<b>\$9,279,152</b>	<b>\$13,406,593</b>	<b>\$11,688,340</b>	<b>\$(1,718,253)</b>	<b>(12.8)%</b>
<b>Net Cost</b>	<b>\$18,231,475</b>	<b>\$17,176,139</b>	<b>\$17,210,360</b>	<b>\$34,221</b>	<b>0.2%</b>
Positions	118.0	120.0	118.0	(2.0)	(1.7)%

## Summary of Changes

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

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

- 2.0 FTE net decrease in recommended reduction scenarios - 2.0 vacant

## Summary of Recommended Reductions by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Administration and Planning	(246,394)	—	—	(246,394)	(1.0)
American River Parkway	(1,282,209)	—	—	(1,282,209)	(1.0)
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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,821,498	\$2,346,179	\$2,311,372	\$(34,807)	(1.5)%
Services & Supplies	\$395,428	\$349,810	\$446,274	\$96,464	27.6%
Other Charges	\$1,549,273	\$2,451,000	\$1,841,400	\$(609,600)	(24.9)%
Land	\$(860)	\$—	\$—	\$—	—%
Interfund Charges	\$1,131	\$—	\$—	\$—	—%
Intrafund Charges	\$20,521	\$96,405	\$102,171	\$5,766	6.0%
Cost of Goods Sold	\$15,641	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,802,632</b>	<b>\$5,243,394</b>	<b>\$4,701,217</b>	<b>\$(542,177)</b>	<b>(10.3)%</b>
Other Intrafund Reimbursements	\$(1,646,932)	\$(1,922,824)	\$(2,047,520)	\$(124,696)	6.5%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,646,932)</b>	<b>\$(1,922,824)</b>	<b>\$(2,047,520)</b>	<b>\$(124,696)</b>	<b>6.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,155,700</b>	<b>\$3,320,570</b>	<b>\$2,653,697</b>	<b>\$(666,873)</b>	<b>(20.1)%</b>
Revenue from Use Of Money & Property	\$19,540	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,593,053	\$2,430,800	\$1,861,410	\$(569,390)	(23.4)%
Charges for Services	\$18,535	\$28,000	\$28,000	\$—	—%
Miscellaneous Revenues	\$53,835	\$—	\$—	\$—	—%
Other Financing Sources	\$2,850	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,687,812</b>	<b>\$2,458,800</b>	<b>\$1,889,410</b>	<b>\$(569,390)</b>	<b>(23.2)%</b>
Other Interfund Reimbursements	\$169,808	\$1,275,979	\$503,199	\$(772,780)	(60.6)%
<b>Total Interfund Reimbursements</b>	<b>\$169,808</b>	<b>\$1,275,979</b>	<b>\$503,199</b>	<b>\$(772,780)</b>	<b>(60.6)%</b>
<b>Total Revenue</b>	<b>\$1,857,621</b>	<b>\$3,734,779</b>	<b>\$2,392,609</b>	<b>\$(1,342,170)</b>	<b>(35.9)%</b>
<b>Net Cost</b>	<b>\$298,079</b>	<b>\$(414,209)</b>	<b>\$261,088</b>	<b>\$675,297</b>	<b>(163.0)%</b>
Positions	11.0	13.0	13.0	—	—%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- An increase in allocated costs for services from the departments of Technology, Personnel Services, and General Services.
- A decrease in American Rescue Plan Act (ARPA) due to the completion of projects in Fiscal Year 2024-25.
- Recommended reductions detailed later in this section.

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

- A decrease in ARPA funding.
- A decrease in reimbursements from the Fire Fuel staff overhead grant award from Cal-Fire.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>RP - Reduce \$75,000 SPLASH funding</b>					
	(75,000)	—	—	(75,000)	—
Reduction of \$75,000 contribution to SPLASH, a 501(c) 3 non-profit dedicated to providing hands-on science education programs centered on the environment. SPLASH receives approximately 65% of their revenues from government entities, per the latest annual report. This reduction in revenue will impact the ability to provide programs to school children and adults throughout Sacramento County.					
<b>RP - Reduce 1.0 FTE Assoc Planner</b>					
	(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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$11,590,303	\$11,807,523	\$11,358,075	\$(449,448)	(3.8)%
Services & Supplies	\$4,788,754	\$5,566,756	\$5,516,332	\$(50,424)	(0.9)%
Other Charges	\$376,037	\$854,052	\$314,945	\$(539,107)	(63.1)%
Equipment	\$314,461	\$216,501	\$—	\$(216,501)	(100.0)%
Interfund Charges	\$472,863	\$458,965	\$492,064	\$33,099	7.2%
Intrafund Charges	\$1,775,081	\$2,147,125	\$2,195,439	\$48,314	2.3%
Cost of Goods Sold	\$9,710	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$19,327,208</b>	<b>\$21,050,922</b>	<b>\$19,876,855</b>	<b>\$(1,174,067)</b>	<b>(5.6)%</b>
Other Intrafund Reimbursements	\$(136,692)	\$(207,226)	\$(226,882)	\$(19,656)	9.5%
<b>Total Intrafund Reimbursements</b>	<b>\$(136,692)</b>	<b>\$(207,226)</b>	<b>\$(226,882)</b>	<b>\$(19,656)</b>	<b>9.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$19,190,516</b>	<b>\$20,843,696</b>	<b>\$19,649,973</b>	<b>\$(1,193,723)</b>	<b>(5.7)%</b>
Licenses, Permits & Franchises	\$4,500	\$10,000	\$10,000	\$—	—%
Fines, Forfeitures & Penalties	\$1,010	\$—	\$650	\$650	—%
Revenue from Use Of Money & Property	\$68,001	\$145,604	\$149,972	\$4,368	3.0%
Intergovernmental Revenues	\$156,936	\$289,742	\$13,799	\$(275,943)	(95.2)%
Charges for Services	\$2,777,523	\$3,452,144	\$3,876,363	\$424,219	12.3%
Miscellaneous Revenues	\$1,022,743	\$1,357,000	\$1,007,000	\$(350,000)	(25.8)%
<b>Revenue</b>	<b>\$4,030,713</b>	<b>\$5,254,490</b>	<b>\$5,057,784</b>	<b>\$(196,706)</b>	<b>(3.7)%</b>
Other Interfund Reimbursements	\$—	\$172,116	\$29,950	\$(142,166)	(82.6)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$172,116</b>	<b>\$29,950</b>	<b>\$(142,166)</b>	<b>(82.6)%</b>
<b>Total Revenue</b>	<b>\$4,030,713</b>	<b>\$5,426,606</b>	<b>\$5,087,734</b>	<b>\$(338,872)</b>	<b>(6.2)%</b>
<b>Net Cost</b>	<b>\$15,159,803</b>	<b>\$15,417,090</b>	<b>\$14,562,239</b>	<b>\$(854,851)</b>	<b>(5.5)%</b>
Positions	80.0	80.0	78.0	(2.0)	(2.5)%

## Summary of Changes

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

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

- An increase in negotiated salary and benefits costs.
- An increase in allocated costs from the Department of Personnel Services.
- A decrease in equipment expense due to the removal of one-time purchases.
- An increase in Department overhead costs.
- An increase in water utilities.
- Recommended reductions detailed later in this section.

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

- An updated revenue projection based on a three-year average, and anticipated concert revenues.
- A decrease in donations (Confluence grant award).
- A decrease of transfers from the Restricted Revenue budget (BU 6410000) for eligible expenditures at the American River Parkway.

## Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>RP - Delete \$500,000 Waterways Contract Support</b>					
	(500,000)	—	—	(500,000)	—
Delete \$500,000 Waterway Support funding. These contracted services are utilized in the creeks, waterways and tributaries within the un-incorporated area of Sacramento County and impact the American River Parkway. The work the contractor is doing with this funding reduces the chance that the waterways will clog and prevent their natural flow. The impact will increase the clog and prevent natural flow in the Parkway.					
<b>RP - Delete \$78,959 Probation Maintenance MOU funding</b>					
	(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.					
<b>RP - Reduce 1.0 FTE Park Maintenance Wkr 1</b>					
	(77,019)	—	—	(77,019)	(1.0)
Delete a vacant 1.0 Park Maintenance Worker 1 position in Park Resources Team. This is a reduction in staffing to the maintenance side of the Park Resources Team, whose primary responsibility is the clean up of trash and debris related to encampments and illegal dumping and support to volunteer organizations which organize clean up events within the Regional Parks facilities, mainly the American River Parkway and associated tributaries.					

## Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>RP - Reduce Equipment Rental Budget</b>					
	(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.					
<b>RP - Reduce Extra-Help</b>					
	(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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,350,420	\$1,392,316	\$1,436,186	\$43,870	3.2%
Services & Supplies	\$434,310	\$426,230	\$512,349	\$86,119	20.2%
Intrafund Charges	\$342,521	\$396,353	\$418,965	\$22,612	5.7%
Cost of Goods Sold	\$(5,178)	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,122,073</b>	<b>\$2,214,899</b>	<b>\$2,367,500</b>	<b>\$152,601</b>	<b>6.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,122,073</b>	<b>\$2,214,899</b>	<b>\$2,367,500</b>	<b>\$152,601</b>	<b>6.9%</b>
Charges for Services	\$2,160,209	\$2,239,904	\$2,291,112	\$51,208	2.3%
<b>Revenue</b>	<b>\$2,160,209</b>	<b>\$2,239,904</b>	<b>\$2,291,112</b>	<b>\$51,208</b>	<b>2.3%</b>
Other Interfund Reimbursements	\$—	\$3,000	\$3,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$2,160,209</b>	<b>\$2,242,904</b>	<b>\$2,294,112</b>	<b>\$51,208</b>	<b>2.3%</b>
<b>Net Cost</b>	<b>\$(38,136)</b>	<b>\$(28,005)</b>	<b>\$73,388</b>	<b>\$101,393</b>	<b>(362.1)%</b>
Positions	12.0	12.0	12.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- increases in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- An increase in department overhead costs.

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

- Increases in cost recovery for services provided to customer departments in county-owned facilities.

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$583,354	\$591,412	\$568,628	\$(22,784)	(3.9)%
Services & Supplies	\$241,482	\$278,379	\$296,193	\$17,814	6.4%
Intrafund Charges	\$86,763	\$92,338	\$94,641	\$2,303	2.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$911,599</b>	<b>\$962,129</b>	<b>\$959,462</b>	<b>\$(2,667)</b>	<b>(0.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$911,599</b>	<b>\$962,129</b>	<b>\$959,462</b>	<b>\$(2,667)</b>	<b>(0.3)%</b>
Revenue from Use Of Money & Property	\$10,150	\$95,000	\$95,000	\$—	—%
Charges for Services	\$315,460	\$383,146	\$364,087	\$(19,059)	(5.0)%
Miscellaneous Revenues	\$5,063	\$2,000	\$2,000	\$—	—%
<b>Revenue</b>	<b>\$330,673</b>	<b>\$480,146</b>	<b>\$461,087</b>	<b>\$(19,059)</b>	<b>(4.0)%</b>
Other Interfund Reimbursements	\$21,520	\$146,520	\$18,138	\$(128,382)	(87.6)%
<b>Total Interfund Reimbursements</b>	<b>\$21,520</b>	<b>\$146,520</b>	<b>\$18,138</b>	<b>\$(128,382)</b>	<b>(87.6)%</b>
<b>Total Revenue</b>	<b>\$352,193</b>	<b>\$626,666</b>	<b>\$479,225</b>	<b>\$(147,441)</b>	<b>(23.5)%</b>
<b>Net Cost</b>	<b>\$559,406</b>	<b>\$335,463</b>	<b>\$480,237</b>	<b>\$144,774</b>	<b>43.2%</b>
Positions	4.0	4.0	4.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- An increase in negotiated salary and benefits.
- Increases in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- An increase in Department overhead costs.
- Recommended reductions detailed later in this section.

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

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

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>RP - Reduce Extra-Help</b>					
	(42,426)	—	—	(42,426)	—
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.					

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,434,733	\$1,840,016	\$1,882,050	\$42,034	2.3%
Services & Supplies	\$1,321,789	\$1,059,618	\$1,033,918	\$(25,700)	(2.4)%
Other Charges	\$77,720	\$—	\$—	\$—	—%
Equipment	\$44,447	\$—	\$—	\$—	—%
Intrafund Charges	\$272,224	\$341,804	\$352,100	\$10,296	3.0%
Cost of Goods Sold	\$(20,173)	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,130,740</b>	<b>\$3,241,438</b>	<b>\$3,268,068</b>	<b>\$26,630</b>	<b>0.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,130,740</b>	<b>\$3,241,438</b>	<b>\$3,268,068</b>	<b>\$26,630</b>	<b>0.8%</b>
Revenue from Use Of Money & Property	\$38,499	\$212,089	\$244,680	\$32,591	15.4%
Charges for Services	\$517,534	\$814,504	\$835,607	\$21,103	2.6%
Miscellaneous Revenues	\$145,658	\$165,000	\$165,000	\$—	—%
<b>Revenue</b>	<b>\$701,690</b>	<b>\$1,191,593</b>	<b>\$1,245,287</b>	<b>\$53,694</b>	<b>4.5%</b>
Other Interfund Reimbursements	\$176,726	\$184,045	\$189,373	\$5,328	2.9%
<b>Total Interfund Reimbursements</b>	<b>\$176,726</b>	<b>\$184,045</b>	<b>\$189,373</b>	<b>\$5,328</b>	<b>2.9%</b>
<b>Total Revenue</b>	<b>\$878,416</b>	<b>\$1,375,638</b>	<b>\$1,434,660</b>	<b>\$59,022</b>	<b>4.3%</b>
<b>Net Cost</b>	<b>\$2,252,324</b>	<b>\$1,865,800</b>	<b>\$1,833,408</b>	<b>\$(32,392)</b>	<b>(1.7)%</b>
Positions	11.0	11.0	11.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- A decrease in contracted services.

- An increase in Department overhead costs.

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

- Changes in three-year average revenue projections.
- An increase County staff providing support at the Mather Community District.
- An increase in the Gibson Ranch equestrian boarding services contract.



## 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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Parks-Habitat Restoration Program Fees	\$667,527	\$2,012,215	\$1,769,569	\$(242,646)	(12.1)%
Parks-Rangers Asset Forfeiture	\$—	\$7,619	\$8,164	\$545	7.2%
Parks-Special Revenue	\$—	\$316,448	\$100,644	\$(215,804)	(68.2)%
Parks-Therapeutic Recreation Services	\$—	\$157,560	\$107,644	\$(49,916)	(31.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
<b>Total Financing Uses</b>	<b>\$667,527</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
<b>Revenue</b>	<b>\$1,157,084</b>	<b>\$436,690</b>	<b>\$438,092</b>	<b>\$1,402</b>	<b>0.3%</b>
<b>Total Interfund Reimbursements</b>	<b>\$1,131</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,158,215</b>	<b>\$436,690</b>	<b>\$438,092</b>	<b>\$1,402</b>	<b>0.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,566,465</b>	<b>\$2,057,152</b>	<b>\$1,547,929</b>	<b>\$(509,223)</b>	<b>(24.8)%</b>
<b>Total Financing Sources</b>	<b>\$2,724,680</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
<b>Net Cost</b>	<b>\$(2,057,153)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$667,527	\$510,964	\$342,167	\$(168,797)	(33.0)%
Appropriation for Contingencies	\$—	\$1,982,878	\$1,643,854	\$(339,024)	(17.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
<b>Total Financing Uses</b>	<b>\$667,527</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
Fines, Forfeitures & Penalties	\$—	\$—	\$57	\$57	—%
Revenue from Use Of Money & Property	\$90,344	\$—	\$1,345	\$1,345	—%
Miscellaneous Revenues	\$1,066,740	\$436,690	\$436,690	\$—	—%
<b>Revenue</b>	<b>\$1,157,084</b>	<b>\$436,690</b>	<b>\$438,092</b>	<b>\$1,402</b>	<b>0.3%</b>
Other Interfund Reimbursements	\$1,131	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,131</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,158,215</b>	<b>\$436,690</b>	<b>\$438,092</b>	<b>\$1,402</b>	<b>0.3%</b>
Fund Balance	\$1,566,465	\$2,057,152	\$1,547,929	\$(509,223)	(24.8)%
<b>Total Use of Fund Balance</b>	<b>\$1,566,465</b>	<b>\$2,057,152</b>	<b>\$1,547,929</b>	<b>\$(509,223)</b>	<b>(24.8)%</b>
<b>Total Financing Sources</b>	<b>\$2,724,680</b>	<b>\$2,493,842</b>	<b>\$1,986,021</b>	<b>\$(507,821)</b>	<b>(20.4)%</b>
<b>Net Cost</b>	<b>\$(2,057,153)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## 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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$667,527	\$242,646	\$241,703	\$(943)	(0.4)%
Appropriation for Contingencies	\$—	\$1,769,569	\$1,527,866	\$(241,703)	(13.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$(242,646)</b>	<b>(12.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$(242,646)</b>	<b>(12.1)%</b>
<b>Total Financing Uses</b>	<b>\$667,527</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$(242,646)</b>	<b>(12.1)%</b>
Revenue from Use Of Money & Property	\$68,642	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$1,066,740	\$436,690	\$436,690	\$—	—%
<b>Revenue</b>	<b>\$1,135,382</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,135,382</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$1,107,670	\$1,575,525	\$1,332,879	\$(242,646)	(15.4)%
<b>Total Use of Fund Balance</b>	<b>\$1,107,670</b>	<b>\$1,575,525</b>	<b>\$1,332,879</b>	<b>\$(242,646)</b>	<b>(15.4)%</b>
<b>Total Financing Sources</b>	<b>\$2,243,052</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$(242,646)</b>	<b>(12.1)%</b>
<b>Net Cost</b>	<b>\$(1,575,525)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in budgeted contingency.
- A decrease in program maintenance in the Regional Parks budget (BU 6400000).

## Parks-Rangers Asset Forfeiture

### Program Overview

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

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Appropriation for Contingencies	\$—	\$7,619	\$8,164	\$545	7.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$545</b>	<b>7.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$545</b>	<b>7.2%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$545</b>	<b>7.2%</b>
Fines, Forfeitures & Penalties	\$—	\$—	\$57	\$57	—%
Revenue from Use Of Money & Property	\$343	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$343</b>	<b>\$—</b>	<b>\$57</b>	<b>\$57</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$343</b>	<b>\$—</b>	<b>\$57</b>	<b>\$57</b>	<b>—%</b>
Fund Balance	\$7,277	\$7,619	\$8,107	\$488	6.4%
<b>Total Use of Fund Balance</b>	<b>\$7,277</b>	<b>\$7,619</b>	<b>\$8,107</b>	<b>\$488</b>	<b>6.4%</b>
<b>Total Financing Sources</b>	<b>\$7,620</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$545</b>	<b>7.2%</b>
<b>Net Cost</b>	<b>\$(7,620)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

Appropriations in this program are matched to available funding.

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

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

## 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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$—	\$218,318	\$100,464	\$(117,854)	(54.0)%
Appropriation for Contingencies	\$—	\$98,130	\$180	\$(97,950)	(99.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$(215,804)</b>	<b>(68.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$(215,804)</b>	<b>(68.2)%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$(215,804)</b>	<b>(68.2)%</b>
Revenue from Use Of Money & Property	\$14,214	\$—	\$1,345	\$1,345	—%
<b>Revenue</b>	<b>\$14,214</b>	<b>\$—</b>	<b>\$1,345</b>	<b>\$1,345</b>	<b>—%</b>
Other Interfund Reimbursements	\$1,131	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,131</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$15,345</b>	<b>\$—</b>	<b>\$1,345</b>	<b>\$1,345</b>	<b>—%</b>
Fund Balance	\$301,103	\$316,448	\$99,299	\$(217,149)	(68.6)%
<b>Total Use of Fund Balance</b>	<b>\$301,103</b>	<b>\$316,448</b>	<b>\$99,299</b>	<b>\$(217,149)</b>	<b>(68.6)%</b>
<b>Total Financing Sources</b>	<b>\$316,448</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$(215,804)</b>	<b>(68.2)%</b>
<b>Net Cost</b>	<b>\$(316,448)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in anticipated interest.

## 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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$—	\$50,000	\$—	\$(50,000)	(100.0)%
Appropriation for Contingencies	\$—	\$107,560	\$107,644	\$84	0.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$(49,916)</b>	<b>(31.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$(49,916)</b>	<b>(31.7)%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$(49,916)</b>	<b>(31.7)%</b>
Revenue from Use Of Money & Property	\$7,145	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$7,145</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$7,145</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$150,415	\$157,560	\$107,644	\$(49,916)	(31.7)%
<b>Total Use of Fund Balance</b>	<b>\$150,415</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$(49,916)</b>	<b>(31.7)%</b>
<b>Total Financing Sources</b>	<b>\$157,560</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$(49,916)</b>	<b>(31.7)%</b>
<b>Net Cost</b>	<b>\$(157,560)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in transfers to the Therapeutic Recreation Services program in the Regional Parks budget (BU 6400000).
- An increase in budgeted contingency.

## County Parks CFD 2006-1

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
CFD 2006-1	\$75,000	\$16,500	\$16,500	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$9,957	\$9,254	\$5,175	\$(4,079)	(44.1)%
<b>Total Financing Uses</b>	<b>\$84,957</b>	<b>\$25,754</b>	<b>\$21,675</b>	<b>\$(4,079)</b>	<b>(15.8)%</b>
<b>Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$64,782</b>	<b>\$4,079</b>	<b>\$—</b>	<b>\$(4,079)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$89,036</b>	<b>\$25,754</b>	<b>\$21,675</b>	<b>\$(4,079)</b>	<b>(15.8)%</b>
<b>Net Cost</b>	<b>\$(4,079)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$—	\$1,500	\$1,500	\$—	—%
Interfund Charges	\$75,000	\$15,000	\$15,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$9,957	\$9,254	\$5,175	\$(4,079)	(44.1)%
<b>Total Financing Uses</b>	<b>\$84,957</b>	<b>\$25,754</b>	<b>\$21,675</b>	<b>\$(4,079)</b>	<b>(15.8)%</b>
Revenue from Use Of Money & Property	\$2,920	\$150	\$150	\$—	—%
Charges for Services	\$21,334	\$21,525	\$21,525	\$—	—%
<b>Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$64,782	\$4,079	\$—	\$(4,079)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$64,782</b>	<b>\$4,079</b>	<b>\$—</b>	<b>\$(4,079)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$89,036</b>	<b>\$25,754</b>	<b>\$21,675</b>	<b>\$(4,079)</b>	<b>(15.8)%</b>
<b>Net Cost</b>	<b>\$(4,079)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

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

- CSA No.4D-(Herald) reserve has increased \$5,175.

## CSA No.4B-(Wilton-Cosumnes)

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
CSA No. 4B (Wilton-Cosumnes)	\$21,268	\$25,148	\$21,766	\$(3,382)	(13.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$25,148</b>	<b>\$21,766</b>	<b>\$(3,382)</b>	<b>(13.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$25,148</b>	<b>\$21,766</b>	<b>\$(3,382)</b>	<b>(13.4)%</b>
Provision for Reserves	\$—	\$11,000	\$—	\$(11,000)	(100.0)%
<b>Total Financing Uses</b>	<b>\$21,268</b>	<b>\$36,148</b>	<b>\$21,766</b>	<b>\$(14,382)</b>	<b>(39.8)%</b>
<b>Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$—</b>	<b>\$14,873</b>	<b>\$491</b>	<b>\$(14,382)</b>	<b>(96.7)%</b>
<b>Total Financing Sources</b>	<b>\$36,141</b>	<b>\$36,148</b>	<b>\$21,766</b>	<b>\$(14,382)</b>	<b>(39.8)%</b>
<b>Net Cost</b>	<b>\$(14,873)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$14,748	\$18,628	\$18,628	\$—	—%
Interfund Charges	\$6,520	\$6,520	\$3,138	\$(3,382)	(51.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$25,148</b>	<b>\$21,766</b>	<b>\$(3,382)</b>	<b>(13.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$25,148</b>	<b>\$21,766</b>	<b>\$(3,382)</b>	<b>(13.4)%</b>
Provision for Reserves	\$—	\$11,000	\$—	\$(11,000)	(100.0)%
<b>Total Financing Uses</b>	<b>\$21,268</b>	<b>\$36,148</b>	<b>\$21,766</b>	<b>\$(14,382)</b>	<b>(39.8)%</b>
Taxes	\$4,966	\$4,966	\$4,966	\$—	—%
Revenue from Use Of Money & Property	\$1,338	\$244	\$244	\$—	—%
Intergovernmental Revenues	\$32	\$46	\$46	\$—	—%
Charges for Services	\$29,805	\$16,019	\$16,019	\$—	—%
<b>Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$329	\$—	\$—	\$—	—%
Fund Balance	\$(329)	\$14,873	\$491	\$(14,382)	(96.7)%
<b>Total Use of Fund Balance</b>	<b>\$—</b>	<b>\$14,873</b>	<b>\$491</b>	<b>\$(14,382)</b>	<b>(96.7)%</b>
<b>Total Financing Sources</b>	<b>\$36,141</b>	<b>\$36,148</b>	<b>\$21,766</b>	<b>\$(14,382)</b>	<b>(39.8)%</b>
<b>Net Cost</b>	<b>\$(14,873)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

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

- There are no changes to reserves.

## CSA No.4C-(Delta)

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
CSA No 4C (Delta)	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$47,987</b>	<b>\$40,004</b>	<b>\$(7,983)</b>	<b>(16.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$47,987</b>	<b>\$40,004</b>	<b>\$(7,983)</b>	<b>(16.6)%</b>
Provision for Reserves	\$—	\$8,402	\$8,454	\$52	0.6%
<b>Total Financing Uses</b>	<b>\$28,878</b>	<b>\$56,389</b>	<b>\$48,458</b>	<b>\$(7,931)</b>	<b>(14.1)%</b>
<b>Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$(4,242)</b>	<b>\$12,143</b>	<b>\$4,212</b>	<b>\$(7,931)</b>	<b>(65.3)%</b>
<b>Total Financing Sources</b>	<b>\$41,020</b>	<b>\$56,389</b>	<b>\$48,458</b>	<b>\$(7,931)</b>	<b>(14.1)%</b>
<b>Net Cost</b>	<b>\$(12,143)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$47,987</b>	<b>\$40,004</b>	<b>\$(7,983)</b>	<b>(16.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$47,987</b>	<b>\$40,004</b>	<b>\$(7,983)</b>	<b>(16.6)%</b>
Provision for Reserves	\$—	\$8,402	\$8,454	\$52	0.6%
<b>Total Financing Uses</b>	<b>\$28,878</b>	<b>\$56,389</b>	<b>\$48,458</b>	<b>\$(7,931)</b>	<b>(14.1)%</b>
Taxes	\$32,650	\$24,657	\$24,657	\$—	—%
Revenue from Use Of Money & Property	\$831	\$100	\$100	\$—	—%
Intergovernmental Revenues	\$223	\$289	\$289	\$—	—%
Charges for Services	\$11,558	\$16,000	\$16,000	\$—	—%
Miscellaneous Revenues	\$—	\$3,200	\$3,200	\$—	—%
<b>Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$2,000	\$—	\$—	\$—	—%
Fund Balance	\$(6,242)	\$12,143	\$4,212	\$(7,931)	(65.3)%
<b>Total Use of Fund Balance</b>	<b>\$(4,242)</b>	<b>\$12,143</b>	<b>\$4,212</b>	<b>\$(7,931)</b>	<b>(65.3)%</b>
<b>Total Financing Sources</b>	<b>\$41,020</b>	<b>\$56,389</b>	<b>\$48,458</b>	<b>\$(7,931)</b>	<b>(14.1)%</b>
<b>Net Cost</b>	<b>\$(12,143)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to an anticipated decrease in electricity, refuse disposal services, and work requests.

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

- CSA No.4C-(Delta) reserve has increased \$8,454.

## CSA No.4D-(Herald)

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
CSA No 4D (Herald)	\$7,475	\$9,548	\$8,086	\$(1,462)	(15.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$(1,462)</b>	<b>(15.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$(1,462)</b>	<b>(15.3)%</b>
Provision for Reserves	\$1,954	\$2,008	\$6,641	\$4,633	230.7%
<b>Total Financing Uses</b>	<b>\$9,429</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$3,171</b>	<b>27.4%</b>
<b>Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$577</b>	<b>\$1,465</b>	<b>\$4,636</b>	<b>\$3,171</b>	<b>216.5%</b>
<b>Total Financing Sources</b>	<b>\$10,894</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$3,171</b>	<b>27.4%</b>
<b>Net Cost</b>	<b>\$(1,465)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$3,847	\$6,548	\$5,086	\$(1,462)	(22.3)%
Interfund Charges	\$3,628	\$3,000	\$3,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$(1,462)</b>	<b>(15.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$(1,462)</b>	<b>(15.3)%</b>
Provision for Reserves	\$1,954	\$2,008	\$6,641	\$4,633	230.7%
<b>Total Financing Uses</b>	<b>\$9,429</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$3,171</b>	<b>27.4%</b>
Taxes	\$8,772	\$8,739	\$8,739	\$—	—%
Revenue from Use Of Money & Property	\$147	\$20	\$20	\$—	—%
Intergovernmental Revenues	\$57	\$82	\$82	\$—	—%
Charges for Services	\$1,340	\$1,250	\$1,250	\$—	—%
<b>Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$577	\$1,465	\$4,636	\$3,171	216.5%
<b>Total Use of Fund Balance</b>	<b>\$577</b>	<b>\$1,465</b>	<b>\$4,636</b>	<b>\$3,171</b>	<b>216.5%</b>
<b>Total Financing Sources</b>	<b>\$10,894</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$3,171</b>	<b>27.4%</b>
<b>Net Cost</b>	<b>\$(1,465)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to a decrease in anticipated disposal services, and land improvement supplies.

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

- CSA No.4D-(Herald) reserve has increased \$6,641.

## Del Norte Oaks Park District

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Del Norte Oaks	\$766	\$3,800	\$3,800	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$5,588	\$3,089	\$746	\$(2,343)	(75.8)%
<b>Total Financing Uses</b>	<b>\$6,354</b>	<b>\$6,889</b>	<b>\$4,546</b>	<b>\$(2,343)</b>	<b>(34.0)%</b>
<b>Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,874</b>	<b>\$2,375</b>	<b>\$32</b>	<b>\$(2,343)</b>	<b>(98.7)%</b>
<b>Total Financing Sources</b>	<b>\$8,728</b>	<b>\$6,889</b>	<b>\$4,546</b>	<b>\$(2,343)</b>	<b>(34.0)%</b>
<b>Net Cost</b>	<b>\$(2,375)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Services & Supplies	\$766	\$800	\$800	\$—	—%
Interfund Charges	\$—	\$3,000	\$3,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$5,588	\$3,089	\$746	\$(2,343)	(75.8)%
<b>Total Financing Uses</b>	<b>\$6,354</b>	<b>\$6,889</b>	<b>\$4,546</b>	<b>\$(2,343)</b>	<b>(34.0)%</b>
Taxes	\$6,272	\$4,442	\$4,442	\$—	—%
Revenue from Use Of Money & Property	\$541	\$30	\$30	\$—	—%
Intergovernmental Revenues	\$41	\$42	\$42	\$—	—%
<b>Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$1,874	\$2,375	\$32	\$(2,343)	(98.7)%
<b>Total Use of Fund Balance</b>	<b>\$1,874</b>	<b>\$2,375</b>	<b>\$32</b>	<b>\$(2,343)</b>	<b>(98.7)%</b>
<b>Total Financing Sources</b>	<b>\$8,728</b>	<b>\$6,889</b>	<b>\$4,546</b>	<b>\$(2,343)</b>	<b>(34.0)%</b>
<b>Net Cost</b>	<b>\$(2,375)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

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

- Del Norte Oaks Park District reserve has increased \$746.

## Fish And Game Propagation

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Fish and Game Propagation	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$10,407</b>	<b>\$4,956</b>	<b>\$(5,451)</b>	<b>(52.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$10,407</b>	<b>\$4,956</b>	<b>\$(5,451)</b>	<b>(52.4)%</b>
Provision for Reserves	\$2,271	\$5,085	\$3,831	\$(1,254)	(24.7)%
<b>Total Financing Uses</b>	<b>\$12,287</b>	<b>\$15,492</b>	<b>\$8,787</b>	<b>\$(6,705)</b>	<b>(43.3)%</b>
<b>Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,713</b>	<b>\$173</b>	<b>1.8%</b>
<b>Total Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,713</b>	<b>\$173</b>	<b>1.8%</b>
<b>Total Use of Fund Balance</b>	<b>\$7,545</b>	<b>\$5,952</b>	<b>\$(926)</b>	<b>\$(6,878)</b>	<b>(115.6)%</b>
<b>Total Financing Sources</b>	<b>\$18,239</b>	<b>\$15,492</b>	<b>\$8,787</b>	<b>\$(6,705)</b>	<b>(43.3)%</b>
<b>Net Cost</b>	<b>\$(5,952)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Other Charges	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$10,407</b>	<b>\$4,956</b>	<b>\$(5,451)</b>	<b>(52.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$10,407</b>	<b>\$4,956</b>	<b>\$(5,451)</b>	<b>(52.4)%</b>
Provision for Reserves	\$2,271	\$5,085	\$3,831	\$(1,254)	(24.7)%
<b>Total Financing Uses</b>	<b>\$12,287</b>	<b>\$15,492</b>	<b>\$8,787</b>	<b>\$(6,705)</b>	<b>(43.3)%</b>
Fines, Forfeitures & Penalties	\$10,003	\$9,400	\$9,573	\$173	1.8%
Revenue from Use Of Money & Property	\$691	\$140	\$140	\$—	—%
<b>Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,713</b>	<b>\$173</b>	<b>1.8%</b>
<b>Total Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,713</b>	<b>\$173</b>	<b>1.8%</b>
Fund Balance	\$7,545	\$5,952	\$(926)	\$(6,878)	(115.6)%
<b>Total Use of Fund Balance</b>	<b>\$7,545</b>	<b>\$5,952</b>	<b>\$(926)</b>	<b>\$(6,878)</b>	<b>(115.6)%</b>
<b>Total Financing Sources</b>	<b>\$18,239</b>	<b>\$15,492</b>	<b>\$8,787</b>	<b>\$(6,705)</b>	<b>(43.3)%</b>
<b>Net Cost</b>	<b>\$(5,952)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

The change in total revenue is due to an anticipated increase in fines (three-year average).

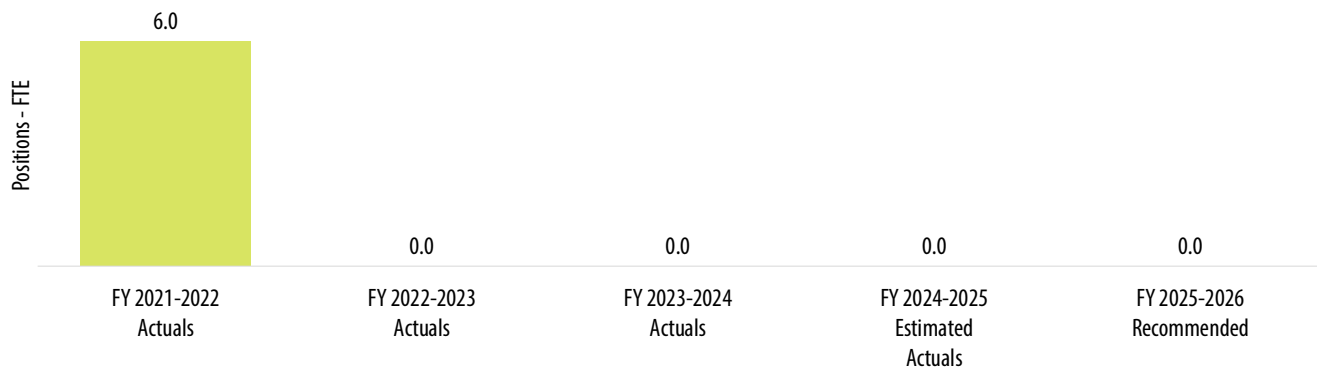
Reserve changes from the prior year Adopted Budget are detailed below:

- Fish and Game Propagation reserve has increased \$3,831.

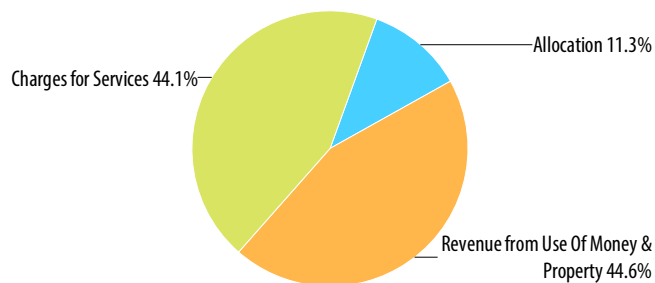
**Golf**  
**Department Structure**  
**Liz Bellas, Director**



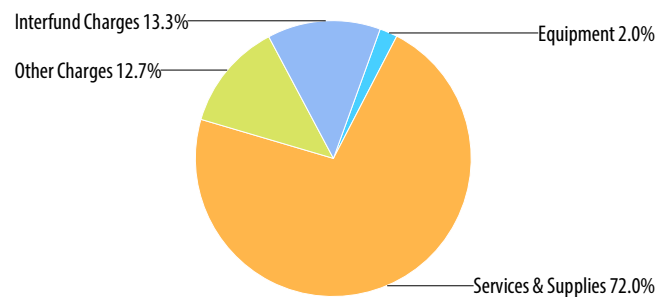
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

## Goals

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

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Golf	\$11,122,720	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$12,769,629</b>	<b>\$13,891,117</b>	<b>\$1,121,488</b>	<b>8.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$12,769,629</b>	<b>\$13,891,117</b>	<b>\$1,121,488</b>	<b>8.8%</b>
Provision for Reserves	\$1,232,364	\$700,686	\$—	\$(700,686)	(100.0)%
<b>Total Financing Uses</b>	<b>\$12,355,084</b>	<b>\$13,470,315</b>	<b>\$13,891,117</b>	<b>\$420,802</b>	<b>3.1%</b>
<b>Revenue</b>	<b>\$11,400,036</b>	<b>\$11,237,129</b>	<b>\$12,316,058</b>	<b>\$1,078,929</b>	<b>9.6%</b>
<b>Total Revenue</b>	<b>\$11,400,036</b>	<b>\$11,237,129</b>	<b>\$12,316,058</b>	<b>\$1,078,929</b>	<b>9.6%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,035,598</b>	<b>\$2,233,186</b>	<b>\$1,575,059</b>	<b>\$(658,127)</b>	<b>(29.5)%</b>
<b>Total Financing Sources</b>	<b>\$13,435,634</b>	<b>\$13,470,315</b>	<b>\$13,891,117</b>	<b>\$420,802</b>	<b>3.1%</b>
<b>Net Cost</b>	<b>\$(1,080,550)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$12,225	\$—	\$—	\$—	—%
Services & Supplies	\$8,493,932	\$9,266,673	\$9,998,275	\$731,602	7.9%
Other Charges	\$1,391,501	\$1,691,850	\$1,761,058	\$69,208	4.1%
Equipment	\$85,910	\$679,439	\$282,000	\$(397,439)	(58.5)%
Interfund Charges	\$1,139,152	\$1,131,667	\$1,849,784	\$718,117	63.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$12,769,629</b>	<b>\$13,891,117</b>	<b>\$1,121,488</b>	<b>8.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$12,769,629</b>	<b>\$13,891,117</b>	<b>\$1,121,488</b>	<b>8.8%</b>
Provision for Reserves	\$1,232,364	\$700,686	\$—	\$(700,686)	(100.0)%
<b>Total Financing Uses</b>	<b>\$12,355,084</b>	<b>\$13,470,315</b>	<b>\$13,891,117</b>	<b>\$420,802</b>	<b>3.1%</b>
Revenue from Use Of Money & Property	\$6,375,645	\$5,979,324	\$6,192,163	\$212,839	3.6%
Charges for Services	\$5,024,391	\$5,257,805	\$6,123,895	\$866,090	16.5%
<b>Revenue</b>	<b>\$11,400,036</b>	<b>\$11,237,129</b>	<b>\$12,316,058</b>	<b>\$1,078,929</b>	<b>9.6%</b>
<b>Total Revenue</b>	<b>\$11,400,036</b>	<b>\$11,237,129</b>	<b>\$12,316,058</b>	<b>\$1,078,929</b>	<b>9.6%</b>
Reserve Release	\$475,239	\$1,152,636	\$1,567,063	\$414,427	36.0%
Fund Balance	\$1,560,359	\$1,080,550	\$7,996	\$(1,072,554)	(99.3)%
<b>Total Use of Fund Balance</b>	<b>\$2,035,598</b>	<b>\$2,233,186</b>	<b>\$1,575,059</b>	<b>\$(658,127)</b>	<b>(29.5)%</b>
<b>Total Financing Sources</b>	<b>\$13,435,634</b>	<b>\$13,470,315</b>	<b>\$13,891,117</b>	<b>\$420,802</b>	<b>3.1%</b>
<b>Net Cost</b>	<b>\$(1,080,550)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase to utilities rates, such as water, refuse collection, electricity and natural gas, partially offset by a decrease in one-time equipment expenditures.
- An increase in contract services relating to the upkeep of the golf courses.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in projections from CourseCo.
- Recommended growth detailed later in this section.

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

- Mather – Restricted Reserve has decreased \$1,567,063.

## Summary of Recommended Growth by Program

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

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>Golf - Golf Construction Transfer Out</b>					
	1,505,000	—	1,505,000	—	—

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.

## Park Construction

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Parks Construction	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
<b>Total Financing Uses</b>	<b>\$5,688,725</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
<b>Revenue</b>	<b>\$839,074</b>	<b>\$13,867,605</b>	<b>\$8,057,910</b>	<b>\$(5,809,695)</b>	<b>(41.9)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$5,269,363</b>	<b>\$1,393,965</b>	<b>\$1,997,064</b>	<b>\$603,099</b>	<b>43.3%</b>
<b>Total Revenue</b>	<b>\$6,108,437</b>	<b>\$15,261,570</b>	<b>\$10,054,974</b>	<b>\$(5,206,596)</b>	<b>(34.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$13,793,474</b>	<b>\$14,213,185</b>	<b>\$6,378,566</b>	<b>\$(7,834,619)</b>	<b>(55.1)%</b>
<b>Total Financing Sources</b>	<b>\$19,901,911</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
<b>Net Cost</b>	<b>\$(14,213,186)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$(16,508)	\$—	\$—	\$—	—%
Improvements	\$5,705,233	\$28,491,023	\$16,433,540	\$(12,057,483)	(42.3)%
Interfund Charges	\$—	\$894,199	\$—	\$(894,199)	(100.0)%
Appropriation for Contingencies	\$—	\$89,533	\$—	\$(89,533)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
<b>Total Financing Uses</b>	<b>\$5,688,725</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
Revenue from Use Of Money & Property	\$572,036	\$413,700	\$222,200	\$(191,500)	(46.3)%
Intergovernmental Revenues	\$267,038	\$13,453,905	\$7,835,710	\$(5,618,195)	(41.8)%
<b>Revenue</b>	<b>\$839,074</b>	<b>\$13,867,605</b>	<b>\$8,057,910</b>	<b>\$(5,809,695)</b>	<b>(41.9)%</b>
Other Interfund Reimbursements	\$5,269,363	\$1,393,965	\$1,997,064	\$603,099	43.3%
<b>Total Interfund Reimbursements</b>	<b>\$5,269,363</b>	<b>\$1,393,965</b>	<b>\$1,997,064</b>	<b>\$603,099</b>	<b>43.3%</b>
<b>Total Revenue</b>	<b>\$6,108,437</b>	<b>\$15,261,570</b>	<b>\$10,054,974</b>	<b>\$(5,206,596)</b>	<b>(34.1)%</b>
Fund Balance	\$13,793,474	\$14,213,185	\$6,378,566	\$(7,834,619)	(55.1)%
<b>Total Use of Fund Balance</b>	<b>\$13,793,474</b>	<b>\$14,213,185</b>	<b>\$6,378,566</b>	<b>\$(7,834,619)</b>	<b>(55.1)%</b>
<b>Total Financing Sources</b>	<b>\$19,901,911</b>	<b>\$29,474,755</b>	<b>\$16,433,540</b>	<b>\$(13,041,215)</b>	<b>(44.2)%</b>
<b>Net Cost</b>	<b>\$(14,213,186)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Decreases associated with the progression of certain Parks Construction projects, including the replacement of a playground at Gibson Ranch, the replacement of a roof at the River Bend restroom (which was destroyed by the winter storms of 2024), and the completion of repairs to the Elkhorn Boat Launch.
- Recommended growth detailed later in this section.

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

- Timelines for anticipated grant revenues.
- Completion of certain Park Construction projects.
- Recommended growth detailed later in this section.

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

- There are no changes to reserves.

## Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Parks Construction	1,505,000	—	1,505,000	—	—

## Recommended Growth Detail for the Program

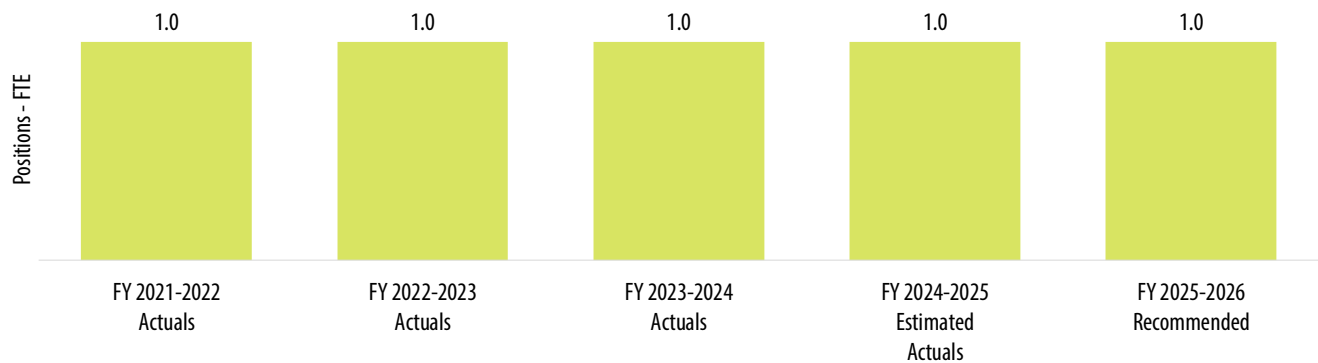
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>RP - Golf Construction Projects Funding Transfer</b>					
	1,505,000	—	1,505,000	—	—

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).

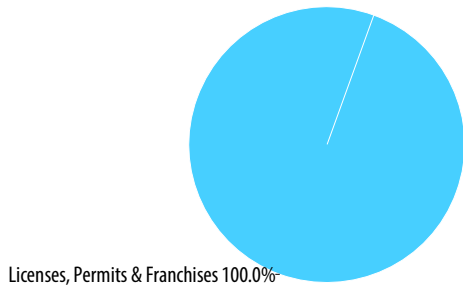
South Sacramento Conservation Agency Admin  
Department Structure  
Kim Hudson, Executive Director



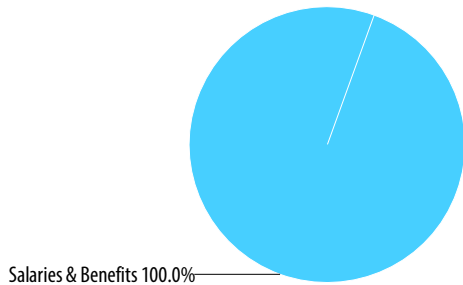
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



## Budget Unit Functions & Responsibilities

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

## Goals

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

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
South Sacramento Conservation Agency Admin	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Financing Uses</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Revenue</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Revenue</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Financing Sources</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	1.0	1.0	1.0	—	—%

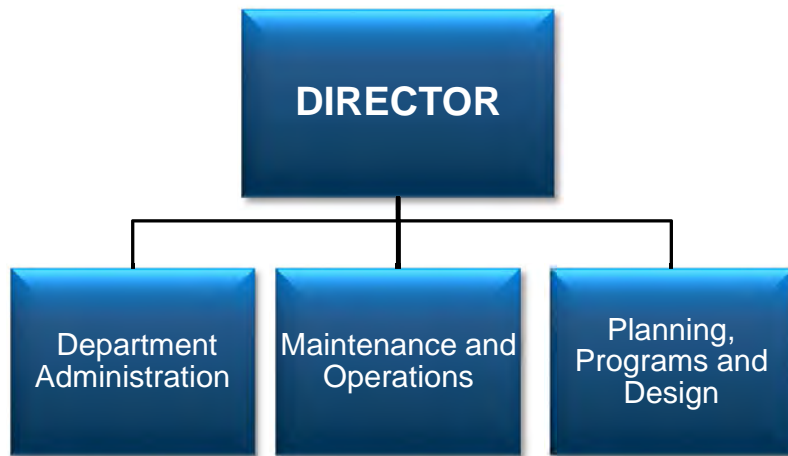
## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Financing Uses</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
Licenses, Permits & Franchises	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
<b>Revenue</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Revenue</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Total Financing Sources</b>	<b>\$247,765</b>	<b>\$257,500</b>	<b>\$260,777</b>	<b>\$3,277</b>	<b>1.3%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	1.0	1.0	1.0	—	—%

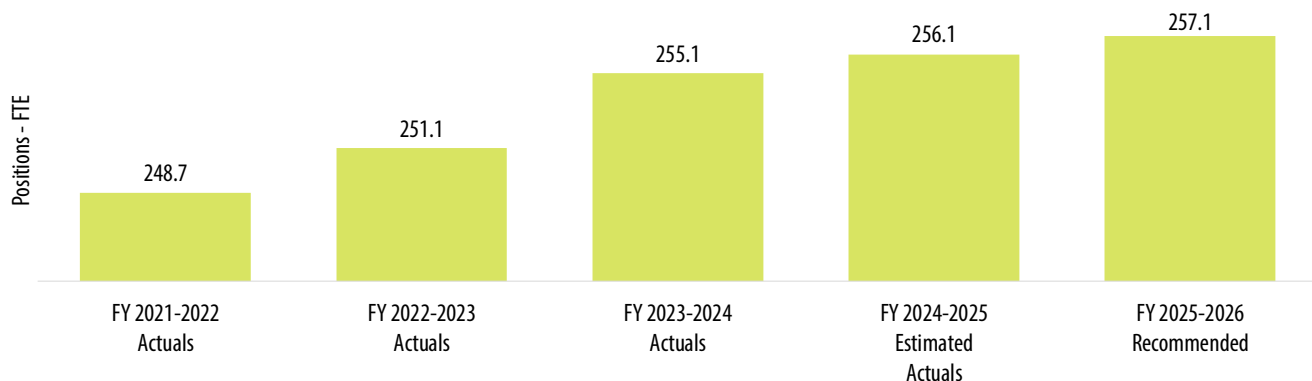
## Summary of Changes

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

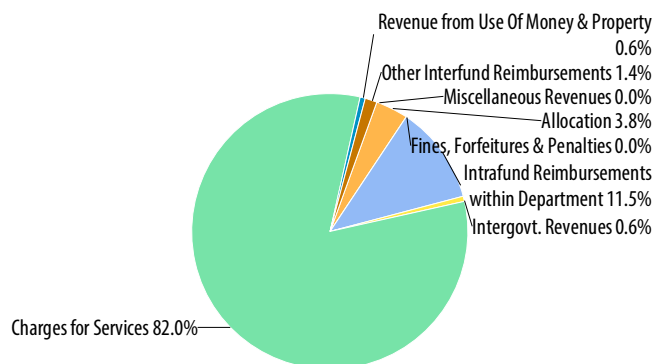
**Department of Transportation**  
**Department Structure**  
Ron Vicari, Director



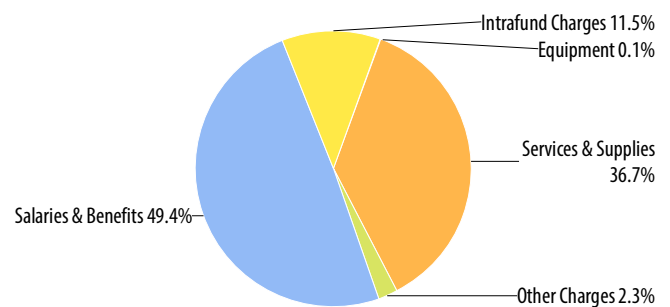
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

## Goals

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

## Accomplishments

- Over \$125 million in capital and overlay designed projects during the 2024 construction season and an additional \$445 million currently in development and design.
- DOT staff designed and awarded \$48 million in paving contracts.
- DOT, in collaboration with the Southeast Corridor Connector JPA and the City of Rancho Cordova, has been awarded a \$25 million grant for Grant Line Road, Phase 1. This project will fund safety enhancements and multimodal transportation options on Grant Line Road within Rancho Cordova and unincorporated Sacramento County.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Department Administration	\$9,389,081	\$10,117,455	\$10,914,891	\$797,436	7.9%
Maintenance and Operations	\$52,426,714	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Planning, Programs and Design	\$12,791,697	\$14,297,099	\$15,144,073	\$846,974	5.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$74,607,492</b>	<b>\$83,117,464</b>	<b>\$89,542,844</b>	<b>\$6,425,380</b>	<b>7.7%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(8,787,262)</b>	<b>\$(9,676,455)</b>	<b>\$(10,327,891)</b>	<b>\$(651,436)</b>	<b>6.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$65,820,230</b>	<b>\$73,441,009</b>	<b>\$79,214,953</b>	<b>\$5,773,944</b>	<b>7.9%</b>
<b>Total Financing Uses</b>	<b>\$65,820,230</b>	<b>\$73,441,009</b>	<b>\$79,214,953</b>	<b>\$5,773,944</b>	<b>7.9%</b>
<b>Revenue</b>	<b>\$66,819,736</b>	<b>\$65,335,465</b>	<b>\$74,551,473</b>	<b>\$9,216,008</b>	<b>14.1%</b>
<b>Total Interfund Reimbursements</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$68,083,216</b>	<b>\$66,598,945</b>	<b>\$75,814,953</b>	<b>\$9,216,008</b>	<b>13.8%</b>
<b>Total Use of Fund Balance</b>	<b>\$4,579,078</b>	<b>\$6,842,064</b>	<b>\$3,400,000</b>	<b>\$(3,442,064)</b>	<b>(50.3)%</b>
<b>Total Financing Sources</b>	<b>\$72,662,294</b>	<b>\$73,441,009</b>	<b>\$79,214,953</b>	<b>\$5,773,944</b>	<b>7.9%</b>
<b>Net Cost</b>	<b>\$(6,842,064)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	255.1	255.1	257.1	2.0	0.8%



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$38,927,942	\$43,425,120	\$44,217,596	\$792,476	1.8%
Services & Supplies	\$26,277,280	\$29,429,861	\$32,893,601	\$3,463,740	11.8%
Other Charges	\$615,008	\$586,028	\$2,055,756	\$1,469,728	250.8%
Equipment	\$—	\$—	\$48,000	\$48,000	—%
Intrafund Charges	\$8,787,262	\$9,676,455	\$10,327,891	\$651,436	6.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$74,607,492</b>	<b>\$83,117,464</b>	<b>\$89,542,844</b>	<b>\$6,425,380</b>	<b>7.7%</b>
Intrafund Reimbursements within Department	\$(8,787,262)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
<b>Total Intrafund Reimbursements</b>	<b>\$(8,787,262)</b>	<b>\$(9,676,455)</b>	<b>\$(10,327,891)</b>	<b>\$(651,436)</b>	<b>6.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$65,820,230</b>	<b>\$73,441,009</b>	<b>\$79,214,953</b>	<b>\$5,773,944</b>	<b>7.9%</b>
<b>Total Financing Uses</b>	<b>\$65,820,230</b>	<b>\$73,441,009</b>	<b>\$79,214,953</b>	<b>\$5,773,944</b>	<b>7.9%</b>
Fines, Forfeitures & Penalties	\$166,461	\$151,500	\$11,500	\$(140,000)	(92.4)%
Revenue from Use Of Money & Property	\$576,340	\$405,000	\$551,000	\$146,000	36.0%
Intergovernmental Revenues	\$575,277	\$521,000	\$521,000	\$—	—%
Charges for Services	\$65,469,445	\$64,257,465	\$73,467,473	\$9,210,008	14.3%
Miscellaneous Revenues	\$24,513	\$500	\$500	\$—	—%
Other Financing Sources	\$7,700	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$66,819,736</b>	<b>\$65,335,465</b>	<b>\$74,551,473</b>	<b>\$9,216,008</b>	<b>14.1%</b>
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$68,083,216</b>	<b>\$66,598,945</b>	<b>\$75,814,953</b>	<b>\$9,216,008</b>	<b>13.8%</b>
Fund Balance	\$4,579,078	\$6,842,064	\$3,400,000	\$(3,442,064)	(50.3)%
<b>Total Use of Fund Balance</b>	<b>\$4,579,078</b>	<b>\$6,842,064</b>	<b>\$3,400,000</b>	<b>\$(3,442,064)</b>	<b>(50.3)%</b>
<b>Total Financing Sources</b>	<b>\$72,662,294</b>	<b>\$73,441,009</b>	<b>\$79,214,953</b>	<b>\$5,773,944</b>	<b>7.9%</b>
<b>Net Cost</b>	<b>\$(6,842,064)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	255.1	255.1	257.1	2.0	0.8%

## Summary of Changes

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

Positions counts have increased by 2.0 FTE from the prior year Adopted budget due to:

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

## Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$4,158,768	\$4,220,712	\$4,369,006	\$148,294	3.5%
Services & Supplies	\$4,965,304	\$5,660,715	\$5,951,129	\$290,414	5.1%
Other Charges	\$265,008	\$236,028	\$594,756	\$358,728	152.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,389,081</b>	<b>\$10,117,455</b>	<b>\$10,914,891</b>	<b>\$797,436</b>	<b>7.9%</b>
Intrafund Reimbursements within Department	\$(8,787,262)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
<b>Total Intrafund Reimbursements</b>	<b>\$(8,787,262)</b>	<b>\$(9,676,455)</b>	<b>\$(10,327,891)</b>	<b>\$(651,436)</b>	<b>6.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$601,819</b>	<b>\$441,000</b>	<b>\$587,000</b>	<b>\$146,000</b>	<b>33.1%</b>
<b>Total Financing Uses</b>	<b>\$601,819</b>	<b>\$441,000</b>	<b>\$587,000</b>	<b>\$146,000</b>	<b>33.1%</b>
Revenue from Use Of Money & Property	\$576,340	\$405,000	\$551,000	\$146,000	36.0%
Intergovernmental Revenues	\$1,323	\$1,000	\$1,000	\$—	—%
Charges for Services	\$24,156	\$35,000	\$35,000	\$—	—%
<b>Revenue</b>	<b>\$601,819</b>	<b>\$441,000</b>	<b>\$587,000</b>	<b>\$146,000</b>	<b>33.1%</b>
<b>Total Revenue</b>	<b>\$601,819</b>	<b>\$441,000</b>	<b>\$587,000</b>	<b>\$146,000</b>	<b>33.1%</b>
<b>Total Financing Sources</b>	<b>\$601,819</b>	<b>\$441,000</b>	<b>\$587,000</b>	<b>\$146,000</b>	<b>33.1%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	24.0	24.0	24.0	—	—%

### Summary of Changes

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

- An increase in negotiated salary and benefits costs, offset by an increase in salary savings.
- An increase in allocated costs for services from other County departments including General Services, Department of Finance, Department of Technology, & Department of Personnel Services.
- An increase in membership dues and membership services, office supplies, ergonomic furniture and IT hardware.
- An increase in intrafund reimbursements for department overhead.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increased interest earnings resulting from higher pooled interest rates.

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

There are no changes to reserves.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DOT - Funding for 0.5 FTE in PSD (Sr. PA)</b>					
	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 Transportations 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$25,672,064	\$28,822,715	\$29,063,347	\$240,632	0.8%
Services & Supplies	\$19,967,216	\$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	\$6,437,434	\$7,005,366	\$7,386,597	\$381,231	5.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$52,426,714</b>	<b>\$58,702,910</b>	<b>\$63,483,880</b>	<b>\$4,780,970</b>	<b>8.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$52,426,714</b>	<b>\$58,702,910</b>	<b>\$63,483,880</b>	<b>\$4,780,970</b>	<b>8.1%</b>
<b>Total Financing Uses</b>	<b>\$52,426,714</b>	<b>\$58,702,910</b>	<b>\$63,483,880</b>	<b>\$4,780,970</b>	<b>8.1%</b>
Fines, Forfeitures & Penalties	\$—	\$1,500	\$1,500	\$—	—%
Intergovernmental Revenues	\$573,954	\$520,000	\$520,000	\$—	—%
Charges for Services	\$52,565,082	\$49,492,648	\$56,498,900	\$7,006,252	14.2%
Miscellaneous Revenues	\$23,027	\$—	\$—	\$—	—%
Other Financing Sources	\$7,700	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$53,169,763</b>	<b>\$50,014,148</b>	<b>\$57,020,400</b>	<b>\$7,006,252</b>	<b>14.0%</b>
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$54,433,243</b>	<b>\$51,277,628</b>	<b>\$58,283,880</b>	<b>\$7,006,252</b>	<b>13.7%</b>
Fund Balance	\$5,418,752	\$7,425,282	\$5,200,000	\$(2,225,282)	(30.0)%
<b>Total Use of Fund Balance</b>	<b>\$5,418,752</b>	<b>\$7,425,282</b>	<b>\$5,200,000</b>	<b>\$(2,225,282)</b>	<b>(30.0)%</b>
<b>Total Financing Sources</b>	<b>\$59,851,995</b>	<b>\$58,702,910</b>	<b>\$63,483,880</b>	<b>\$4,780,970</b>	<b>8.1%</b>
<b>Net Cost</b>	<b>\$(7,425,282)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	183.0	183.0	182.0	(1.0)	(0.5)%

## Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs, which is offset by the transfer of a 1.0 FTE to Planning, Programs, and Design.
- An increase in allocated costs for services from other County departments including General Services, Department of Finance, Department of Technology, & Department of Personnel Services.
- An increase in heavy equipment rental cost.
- Increasing traffic signal equipment stock supply.
- An increase in the use of refuse disposal services.

- An increase in fixed asset cost for the replacement of traffic & streetlight equipment.
- Recommended growth detailed later in this section.

The change in total revenues is due to:

- Increased labor rate recovery for work on capital projects, roadway maintenance, and transportation programs.
- Decreased penalty collections due to accounts receivable billing errors.
- Recommended growth detailed later in this section.

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

There are no changes to reserves.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DOT - Funding for 0.5 FTE in PSD (Sr. PA)</b>					
	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 Transportations 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)					
<b>DOT-Funding for Light Equipment Upgrade for Traffic Signals</b>					
	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.					
<b>DOT-Funding for Roadway Chip Seal Surface Treatment</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$9,097,109	\$10,381,693	\$10,785,243	\$403,550	3.9%
Services & Supplies	\$1,344,760	\$1,244,317	\$1,417,536	\$173,219	13.9%
Intrafund Charges	\$2,349,828	\$2,671,089	\$2,941,294	\$270,205	10.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$12,791,697</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$846,974</b>	<b>5.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$12,791,697</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$846,974</b>	<b>5.9%</b>
<b>Total Financing Uses</b>	<b>\$12,791,697</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$846,974</b>	<b>5.9%</b>
Fines, Forfeitures & Penalties	\$166,461	\$150,000	\$10,000	\$(140,000)	(93.3)%
Charges for Services	\$12,880,207	\$14,729,817	\$16,933,573	\$2,203,756	15.0%
Miscellaneous Revenues	\$1,486	\$500	\$500	\$—	—%
<b>Revenue</b>	<b>\$13,048,154</b>	<b>\$14,880,317</b>	<b>\$16,944,073</b>	<b>\$2,063,756</b>	<b>13.9%</b>
<b>Total Revenue</b>	<b>\$13,048,154</b>	<b>\$14,880,317</b>	<b>\$16,944,073</b>	<b>\$2,063,756</b>	<b>13.9%</b>
Fund Balance	\$(839,674)	\$(583,218)	\$(1,800,000)	\$(1,216,782)	208.6%
<b>Total Use of Fund Balance</b>	<b>\$(839,674)</b>	<b>\$(583,218)</b>	<b>\$(1,800,000)</b>	<b>\$(1,216,782)</b>	<b>208.6%</b>
<b>Total Financing Sources</b>	<b>\$12,208,480</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$846,974</b>	<b>5.9%</b>
<b>Net Cost</b>	<b>\$583,218</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	48.1	48.1	51.1	3.0	6.2%

## Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, and the addition of 1.0 FTE at mid-year budget, as well as a transfer of 1.0 FTE from Maintenance and Operations.
- An increase in allocated costs for services from other County departments including General Services, Department of Finance, Department of Technology, & Department of Personnel Services.
- An increase in department overhead allocations.
- Recommended growth detailed later in this section.

The change in total revenues is due to:

- Increased labor rate recovery for work on capital projects and transportation programs.
- Recommended growth detailed later in this section.

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

There are no changes to reserves.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DOT - Add 1.0 FTE ASO 1 Programs</b>					
	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.					
<b>DOT - Funding for 0.5 FTE in PSD (Sr. PA)</b>					
	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 Transportations 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.

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,361,696	\$3,335,981	\$3,337,991	\$2,010	0.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,335,981</b>	<b>\$3,337,991</b>	<b>\$2,010</b>	<b>0.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,335,981</b>	<b>\$3,337,991</b>	<b>\$2,010</b>	<b>0.1%</b>
Provision for Reserves	\$682,139	\$839,375	\$760,616	\$(78,759)	(9.4)%
<b>Total Financing Uses</b>	<b>\$3,043,835</b>	<b>\$4,175,356</b>	<b>\$4,098,607</b>	<b>\$(76,749)</b>	<b>(1.8)%</b>
<b>Revenue</b>	<b>\$3,229,685</b>	<b>\$3,046,550</b>	<b>\$3,159,550</b>	<b>\$113,000</b>	<b>3.7%</b>
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$50,000</b>	<b>\$—</b>	<b>\$(50,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$3,229,685</b>	<b>\$3,096,550</b>	<b>\$3,159,550</b>	<b>\$63,000</b>	<b>2.0%</b>
<b>Total Use of Fund Balance</b>	<b>\$892,956</b>	<b>\$1,078,806</b>	<b>\$939,057</b>	<b>\$(139,749)</b>	<b>(13.0)%</b>
<b>Total Financing Sources</b>	<b>\$4,122,641</b>	<b>\$4,175,356</b>	<b>\$4,098,607</b>	<b>\$(76,749)</b>	<b>(1.8)%</b>
<b>Net Cost</b>	<b>\$(1,078,806)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$2,262,049	\$3,155,981	\$3,157,991	\$2,010	0.1%
Other Charges	\$99,648	\$180,000	\$180,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,335,981</b>	<b>\$3,337,991</b>	<b>\$2,010</b>	<b>0.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,335,981</b>	<b>\$3,337,991</b>	<b>\$2,010</b>	<b>0.1%</b>
Provision for Reserves	\$682,139	\$839,375	\$760,616	\$(78,759)	(9.4)%
<b>Total Financing Uses</b>	<b>\$3,043,835</b>	<b>\$4,175,356</b>	<b>\$4,098,607</b>	<b>\$(76,749)</b>	<b>(1.8)%</b>
Taxes	\$795,319	\$732,800	\$794,800	\$62,000	8.5%
Revenue from Use Of Money & Property	\$166,240	\$110,000	\$161,000	\$51,000	46.4%
Intergovernmental Revenues	\$6,062	\$5,200	\$5,200	\$—	—%
Charges for Services	\$2,257,466	\$2,193,255	\$2,193,255	\$—	—%
Miscellaneous Revenues	\$4,598	\$5,295	\$5,295	\$—	—%
<b>Revenue</b>	<b>\$3,229,685</b>	<b>\$3,046,550</b>	<b>\$3,159,550</b>	<b>\$113,000</b>	<b>3.7%</b>
Other Interfund Reimbursements	\$—	\$50,000	\$—	\$(50,000)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$50,000</b>	<b>\$—</b>	<b>\$(50,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$3,229,685</b>	<b>\$3,096,550</b>	<b>\$3,159,550</b>	<b>\$63,000</b>	<b>2.0%</b>
Fund Balance	\$892,956	\$1,078,806	\$939,057	\$(139,749)	(13.0)%
<b>Total Use of Fund Balance</b>	<b>\$892,956</b>	<b>\$1,078,806</b>	<b>\$939,057</b>	<b>\$(139,749)</b>	<b>(13.0)%</b>
<b>Total Financing Sources</b>	<b>\$4,122,641</b>	<b>\$4,175,356</b>	<b>\$4,098,607</b>	<b>\$(76,749)</b>	<b>(1.8)%</b>
<b>Net Cost</b>	<b>\$(1,078,806)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in Department of Technology allocated costs.

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

- An estimated increase in property tax revenues.
- Increased interest earnings resulting from pooled interest rates, partially offset by a decrease in the Neighborhood Improvement Initiative.

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

- Working Capital Reserve has increased \$760,616.

## Gold River Station #7 Landscape CFD

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Gold River Station #7 Landscape CFD	\$48,976	\$74,981	\$100,538	\$25,557	34.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$25,557</b>	<b>34.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$25,557</b>	<b>34.1%</b>
Provision for Reserves	\$12,337	\$18,054	\$—	\$(18,054)	(100.0)%
<b>Total Financing Uses</b>	<b>\$61,313</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$7,503</b>	<b>8.1%</b>
<b>Revenue</b>	<b>\$66,357</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$3,550</b>	<b>5.5%</b>
<b>Total Revenue</b>	<b>\$66,357</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$3,550</b>	<b>5.5%</b>
<b>Total Use of Fund Balance</b>	<b>\$22,991</b>	<b>\$28,035</b>	<b>\$31,988</b>	<b>\$3,953</b>	<b>14.1%</b>
<b>Total Financing Sources</b>	<b>\$89,348</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$7,503</b>	<b>8.1%</b>
<b>Net Cost</b>	<b>\$(28,036)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$48,875	\$74,481	\$100,038	\$25,557	34.3%
Other Charges	\$101	\$500	\$500	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$25,557</b>	<b>34.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$25,557</b>	<b>34.1%</b>
Provision for Reserves	\$12,337	\$18,054	\$—	\$(18,054)	(100.0)%
<b>Total Financing Uses</b>	<b>\$61,313</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$7,503</b>	<b>8.1%</b>
Revenue from Use Of Money & Property	\$5,099	\$3,000	\$5,000	\$2,000	66.7%
Charges for Services	\$61,258	\$62,000	\$63,550	\$1,550	2.5%
<b>Revenue</b>	<b>\$66,357</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$3,550</b>	<b>5.5%</b>
<b>Total Revenue</b>	<b>\$66,357</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$3,550</b>	<b>5.5%</b>
Reserve Release	\$—	\$—	\$25,517	\$25,517	—%
Fund Balance	\$22,991	\$28,035	\$6,471	\$(21,564)	(76.9)%
<b>Total Use of Fund Balance</b>	<b>\$22,991</b>	<b>\$28,035</b>	<b>\$31,988</b>	<b>\$3,953</b>	<b>14.1%</b>
<b>Total Financing Sources</b>	<b>\$89,348</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$7,503</b>	<b>8.1%</b>
<b>Net Cost</b>	<b>\$(28,036)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in landscape maintenance service costs.
- An increase in fiscal services labor costs.

The change in total revenue is due to:

- An increase in anticipated interest earnings resulting from pooled interest rates.
- An increase in special assessment rates per Board approval.

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

- Working Capital Reserve has decreased \$25,517.

## Landscape Maintenance District

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Landscape Maintenance District Zone 4	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
<b>Total Financing Uses</b>	<b>\$894,534</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
<b>Revenue</b>	<b>\$550,980</b>	<b>\$571,000</b>	<b>\$572,000</b>	<b>\$1,000</b>	<b>0.2%</b>
<b>Total Interfund Reimbursements</b>	<b>\$(177,234)</b>	<b>\$643,454</b>	<b>\$768,920</b>	<b>\$125,466</b>	<b>19.5%</b>
<b>Total Revenue</b>	<b>\$373,746</b>	<b>\$1,214,454</b>	<b>\$1,340,920</b>	<b>\$126,466</b>	<b>10.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$550,083</b>	<b>\$29,295</b>	<b>\$4,410</b>	<b>\$(24,885)</b>	<b>(84.9)%</b>
<b>Total Financing Sources</b>	<b>\$923,829</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
<b>Net Cost</b>	<b>\$(29,296)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$906,836	\$1,233,749	\$1,335,330	\$101,581	8.2%
Other Charges	\$(12,303)	\$10,000	\$10,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
<b>Total Financing Uses</b>	<b>\$894,534</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
Revenue from Use Of Money & Property	\$28,409	\$21,000	\$22,000	\$1,000	4.8%
Charges for Services	\$522,571	\$550,000	\$550,000	\$—	—%
<b>Revenue</b>	<b>\$550,980</b>	<b>\$571,000</b>	<b>\$572,000</b>	<b>\$1,000</b>	<b>0.2%</b>
Other Interfund Reimbursements	\$(177,234)	\$643,454	\$768,920	\$125,466	19.5%
<b>Total Interfund Reimbursements</b>	<b>\$(177,234)</b>	<b>\$643,454</b>	<b>\$768,920</b>	<b>\$125,466</b>	<b>19.5%</b>
<b>Total Revenue</b>	<b>\$373,746</b>	<b>\$1,214,454</b>	<b>\$1,340,920</b>	<b>\$126,466</b>	<b>10.4%</b>
Fund Balance	\$550,083	\$29,295	\$4,410	\$(24,885)	(84.9)%
<b>Total Use of Fund Balance</b>	<b>\$550,083</b>	<b>\$29,295</b>	<b>\$4,410</b>	<b>\$(24,885)</b>	<b>(84.9)%</b>
<b>Total Financing Sources</b>	<b>\$923,829</b>	<b>\$1,243,749</b>	<b>\$1,345,330</b>	<b>\$101,581</b>	<b>8.2%</b>
<b>Net Cost</b>	<b>\$(29,296)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in landscape maintenance service costs.
- An increase in fiscal services labor costs.

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

- Increased interest earnings resulting from higher pooled interest rates.
- Increased special assessment rates per board approval.

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

- There are no changes to reserves.



## **Roads**

### **Budget Unit Functions & Responsibilities**

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

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

### **Goals**

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

### **Accomplishments**

- Notable capital construction projects that have been completed include: Dillard Road Bridge Scour Critical project, 44th Street Bike-Pedestrian-Lighting Improvements, Alta Mesa Road Bridge Replacement (Badger Creek), I-80 Walerga Park Soundwall, Rio Linda Area Street Lights: Rio Linda Boulevard to M. Street, Walerga Road Soundwall, AC Overlay 2023 Phases D thru F, and Complete Streets Rehabilitation – Multiple Locations.

- Multiple large capital construction projects are currently under construction, while the Department of Transportation successfully secured funding for multiple capital projects identified in the FY 2024-25 Capital Improvement Plan.
- Utilization of HUTA Gas Tax, RMRA Local Street and Roads, and General Fund contributions for construction on multiple large asphalt overlay and capital projects.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Roads	\$109,697,226	\$310,695,344	\$266,247,613	\$(44,447,731)	(14.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$(44,447,731)</b>	<b>(14.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$(44,447,731)</b>	<b>(14.3)%</b>
Provision for Reserves	\$—	\$866,989	\$802,850	\$(64,139)	(7.4)%
<b>Total Financing Uses</b>	<b>\$109,697,226</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$(44,511,870)</b>	<b>(14.3)%</b>
<b>Revenue</b>	<b>\$85,692,679</b>	<b>\$120,812,991</b>	<b>\$104,617,001</b>	<b>\$(16,195,990)</b>	<b>(13.4)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$42,612,976</b>	<b>\$63,048,583</b>	<b>\$37,004,412</b>	<b>\$(26,044,171)</b>	<b>(41.3)%</b>
<b>Total Revenue</b>	<b>\$128,305,656</b>	<b>\$183,861,574</b>	<b>\$141,621,413</b>	<b>\$(42,240,161)</b>	<b>(23.0)%</b>
<b>Total Use of Fund Balance</b>	<b>\$108,618,985</b>	<b>\$127,700,759</b>	<b>\$125,429,050</b>	<b>\$(2,271,709)</b>	<b>(1.8)%</b>
<b>Total Financing Sources</b>	<b>\$236,924,641</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$(44,511,870)</b>	<b>(14.3)%</b>
<b>Net Cost</b>	<b>\$(127,227,415)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$107,967,530	\$294,615,331	\$254,767,693	\$(39,847,638)	(13.5)%
Other Charges	\$436,557	\$12,463,559	\$4,499,000	\$(7,964,559)	(63.9)%
Interfund Charges	\$1,293,140	\$3,616,454	\$6,980,920	\$3,364,466	93.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$(44,447,731)</b>	<b>(14.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$(44,447,731)</b>	<b>(14.3)%</b>
Provision for Reserves	\$—	\$866,989	\$802,850	\$(64,139)	(7.4)%
<b>Total Financing Uses</b>	<b>\$109,697,226</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$(44,511,870)</b>	<b>(14.3)%</b>
Taxes	\$1,398,134	\$775,856	\$1,449,856	\$674,000	86.9%
Licenses, Permits & Franchises	\$1,489,765	\$1,587,000	\$1,587,000	\$—	—%
Revenue from Use Of Money & Property	\$5,467,486	\$3,709,000	\$5,005,000	\$1,296,000	34.9%
Intergovernmental Revenues	\$76,027,414	\$113,551,375	\$94,687,820	\$(18,863,555)	(16.6)%
Charges for Services	\$427,018	\$265,000	\$265,000	\$—	—%
Miscellaneous Revenues	\$882,862	\$924,760	\$1,622,325	\$697,565	75.4%
<b>Revenue</b>	<b>\$85,692,679</b>	<b>\$120,812,991</b>	<b>\$104,617,001</b>	<b>\$(16,195,990)</b>	<b>(13.4)%</b>
Other Interfund Reimbursements	\$42,612,976	\$63,048,583	\$37,004,412	\$(26,044,171)	(41.3)%
<b>Total Interfund Reimbursements</b>	<b>\$42,612,976</b>	<b>\$63,048,583</b>	<b>\$37,004,412</b>	<b>\$(26,044,171)</b>	<b>(41.3)%</b>
<b>Total Revenue</b>	<b>\$128,305,656</b>	<b>\$183,861,574</b>	<b>\$141,621,413</b>	<b>\$(42,240,161)</b>	<b>(23.0)%</b>
Reserve Release	\$236,672	\$—	\$2,850	\$2,850	—%
Fund Balance	\$108,382,313	\$127,700,759	\$125,426,200	\$(2,274,559)	(1.8)%
<b>Total Use of Fund Balance</b>	<b>\$108,618,985</b>	<b>\$127,700,759</b>	<b>\$125,429,050</b>	<b>\$(2,271,709)</b>	<b>(1.8)%</b>
<b>Total Financing Sources</b>	<b>\$236,924,641</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$(44,511,870)</b>	<b>(14.3)%</b>
<b>Net Cost</b>	<b>\$(127,227,415)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Capital projects concluding construction in Fiscal Year 2024-25 for Dillard Road Bridge Scour Critical, 44th Street Bike-Pedestrian-Lighting Improvements, Alta Mesa Road Bridge Replacement (Badger Creek), South Sacramento Affordable Housing Pedestrian Improvements, Walerga Road Sound wall, Complete Streets Rehabilitation – Multiple Locations, and AC Overlay 2023 Phase E and F.
- Capital projects with construction continuing in Fiscal Year 2025-26 include Arden Way Complete Streets Phase 1, Bradshaw Road at Jackson Road Intersection Improvements, Franklin Boulevard Bridge Replacement – Lost Slough, Michigan Bar Road Bridge Replacement, New Hope Road Bridge (Grizzly Slough), AC Overlay 2024 Phases A thru D, and AC Overlay 2025 Phases A and B.

- Increased interfund charges to the Transportation Sales Tax budget for the following capital projects: Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Watt Avenue Complete Street Improvements, and Elkhorn Boulevard Bike and Pedestrian Improvements.

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

- Decreases in Federal reimbursements on capital projects directly related to incurred expenditures.
- Increased interest earnings related to higher pooled interest rates.
- Decreased reimbursements for capital projects from the Transportation Sales Tax (BU 2140000), Sacramento County Development Fee Capital Fund (BU 2910000) and Financing Transfers (BU 5110000) budget units.
- Increases to miscellaneous intergovernmental reimbursements related to AC Overlay 2025 Phases A & B from city jurisdiction, and developers from the Sky king Extension to Phelan Drive.

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

- Working Capital Reserve has increased \$802,850.
- Long Term Liabilities reserves has decreased \$2,850.

BU 2900000 FY 2025-26 Road Programs Statement		
1	Construction	89,479,765
2	Cost of Transfers	6,980,920
3	Grouped Lump-Sum Other	170,589,778
	Total Financing Uses	267,050,463

Project No.	Project Description	Fiscal Year 2025-26 Budget
P000568	A.C. Overlay / Pavement SB1	-
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	3,350,000
P181853	A.C. Overlay Project 2026 - Phase B	3,350,000
P497809	Alta Arden Expressway - Phase 1	289,500
P000571	Arden Way Complete Streets - Phase 1	6,923,996
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	-
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	6,410,384
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	2,172,444
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	378,953
P731939	Sidewalk Replacement Project 2025	520,000
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
	<b>Total Appropriations</b>	<b>89,479,765</b>

## **SCTDF Capital Fund**

### **Budget Unit Functions & Responsibilities**

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

- SCTDF Administration
- SCTDF Districts

### **Goals**

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

### **Accomplishments**

- Funded capital projects that provided improvements to support economic development and revitalization, including Fair Oaks Boulevard Improvements Phase 3, Elverta Road Widening (Watt to Dutch Haven), Waterman Road CCTC Crossing, and Eschinger Road Improvements – Bruceville to Carroll projects.
- Continue administering the Statewide Community Infrastructure (SCIP) and fee deferral programs.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Sacramento County Transportation Development Fee Administration	\$214,625	\$711,298	\$849,254	\$137,956	19.4%
Sacramento County Transportation Development Fee Districts	\$4,628,908	\$28,363,597	\$38,247,546	\$9,883,949	34.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$10,021,905</b>	<b>34.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$10,021,905</b>	<b>34.5%</b>
Provision for Reserves	\$—	\$350,000	\$280,244	\$(69,756)	(19.9)%
<b>Total Financing Uses</b>	<b>\$4,843,534</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$9,952,149</b>	<b>33.8%</b>
<b>Revenue</b>	<b>\$19,978,805</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$2,055,340</b>	<b>13.5%</b>
<b>Total Interfund Reimbursements</b>	<b>\$(1,802,367)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$18,176,438</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$2,055,340</b>	<b>13.5%</b>
<b>Total Use of Fund Balance</b>	<b>\$864,311</b>	<b>\$14,197,217</b>	<b>\$22,094,026</b>	<b>\$7,896,809</b>	<b>55.6%</b>
<b>Total Financing Sources</b>	<b>\$19,040,749</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$9,952,149</b>	<b>33.8%</b>
<b>Net Cost</b>	<b>\$(14,197,215)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$3,195,623	\$8,808,831	\$11,566,911	\$2,758,080	31.3%
Other Charges	\$49,400	\$63,900	\$75,000	\$11,100	17.4%
Interfund Charges	\$1,598,511	\$20,202,164	\$27,454,889	\$7,252,725	35.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$10,021,905</b>	<b>34.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$10,021,905</b>	<b>34.5%</b>
Provision for Reserves	\$—	\$350,000	\$280,244	\$(69,756)	(19.9)%
<b>Total Financing Uses</b>	<b>\$4,843,534</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$9,952,149</b>	<b>33.8%</b>
Licenses, Permits & Franchises	\$16,767,038	\$12,815,000	\$13,892,321	\$1,077,321	8.4%
Revenue from Use Of Money & Property	\$2,827,009	\$1,809,000	\$2,685,000	\$876,000	48.4%
Intergovernmental Revenues	\$3,274	\$128,678	\$121,611	\$(7,067)	(5.5)%
Charges for Services	\$(202,056)	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$583,540	\$475,000	\$584,086	\$109,086	23.0%
<b>Revenue</b>	<b>\$19,978,805</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$2,055,340</b>	<b>13.5%</b>
Other Interfund Reimbursements	\$(1,802,367)	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$(1,802,367)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$18,176,438</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$2,055,340</b>	<b>13.5%</b>
Reserve Release	\$—	\$—	\$9,057,362	\$9,057,362	—%
Fund Balance	\$864,311	\$14,197,217	\$13,036,664	\$(1,160,553)	(8.2)%
<b>Total Use of Fund Balance</b>	<b>\$864,311</b>	<b>\$14,197,217</b>	<b>\$22,094,026</b>	<b>\$7,896,809</b>	<b>55.6%</b>
<b>Total Financing Sources</b>	<b>\$19,040,749</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$9,952,149</b>	<b>33.8%</b>
<b>Net Cost</b>	<b>\$(14,197,215)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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



BU 2910000 FY 2025-26 Road Programs Statement		
1	Construction	2,624,500
2	Cost of Transfers	27,454,889
3	Grouped Lump-Sum Other	9,297,655
	Total Financing Uses	39,377,044

Project No.	Project Description	Fiscal Year 2025-26 Budget
P018111	Eschinger Road Improvements - Bruceville Road to Carroll Road	684,500
P000572	Grant Line Road Improvements	1,800,000
P300157	Waterman Road at CCTC Railroad Crossing Project	140,000
	Total Appropriations	2,624,500

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$214,625	\$711,298	\$849,254	\$137,956	19.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$214,625</b>	<b>\$711,298</b>	<b>\$849,254</b>	<b>\$137,956</b>	<b>19.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$214,625</b>	<b>\$711,298</b>	<b>\$849,254</b>	<b>\$137,956</b>	<b>19.4%</b>
Provision for Reserves	\$—	\$350,000	\$280,244	\$(69,756)	(19.9)%
<b>Total Financing Uses</b>	<b>\$214,625</b>	<b>\$1,061,298</b>	<b>\$1,129,498</b>	<b>\$68,200</b>	<b>6.4%</b>
Revenue from Use Of Money & Property	\$91,127	\$58,000	\$86,000	\$28,000	48.3%
Miscellaneous Revenues	\$576,841	\$475,000	\$584,086	\$109,086	23.0%
<b>Revenue</b>	<b>\$667,968</b>	<b>\$533,000</b>	<b>\$670,086</b>	<b>\$137,086</b>	<b>25.7%</b>
<b>Total Revenue</b>	<b>\$667,968</b>	<b>\$533,000</b>	<b>\$670,086</b>	<b>\$137,086</b>	<b>25.7%</b>
Fund Balance	\$74,955	\$528,298	\$459,412	\$(68,886)	(13.0)%
<b>Total Use of Fund Balance</b>	<b>\$74,955</b>	<b>\$528,298</b>	<b>\$459,412</b>	<b>\$(68,886)</b>	<b>(13.0)%</b>
<b>Total Financing Sources</b>	<b>\$742,923</b>	<b>\$1,061,298</b>	<b>\$1,129,498</b>	<b>\$68,200</b>	<b>6.4%</b>
<b>Net Cost</b>	<b>\$(528,297)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- Increased engineering and consulting costs for the Development Fee Update Study.

The change in total revenues is due to:

- An Increase in anticipated interest earnings.
- Increased SCTDF administrative fees linked to permits where SCTDF impact fees are paid.

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

- Working Capital Reserve has increased \$280,244.

## Sacramento County Transportation Development Fee Districts

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$2,980,997	\$8,097,533	\$10,717,657	\$2,620,124	32.4%
Other Charges	\$49,400	\$63,900	\$75,000	\$11,100	17.4%
Interfund Charges	\$1,598,511	\$20,202,164	\$27,454,889	\$7,252,725	35.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,628,908</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$9,883,949</b>	<b>34.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,628,908</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$9,883,949</b>	<b>34.8%</b>
<b>Total Financing Uses</b>	<b>\$4,628,908</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$9,883,949</b>	<b>34.8%</b>
Licenses, Permits & Franchises	\$16,767,038	\$12,815,000	\$13,892,321	\$1,077,321	8.4%
Revenue from Use Of Money & Property	\$2,735,882	\$1,751,000	\$2,599,000	\$848,000	48.4%
Intergovernmental Revenues	\$3,274	\$128,678	\$121,611	\$(7,067)	(5.5)%
Charges for Services	\$(202,056)	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$6,699	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$19,310,837</b>	<b>\$14,694,678</b>	<b>\$16,612,932</b>	<b>\$1,918,254</b>	<b>13.1%</b>
Other Interfund Reimbursements	\$(1,802,367)	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$(1,802,367)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$17,508,470</b>	<b>\$14,694,678</b>	<b>\$16,612,932</b>	<b>\$1,918,254</b>	<b>13.1%</b>
Reserve Release	\$—	\$—	\$9,057,362	\$9,057,362	—%
Fund Balance	\$789,356	\$13,668,919	\$12,577,252	\$(1,091,667)	(8.0)%
<b>Total Use of Fund Balance</b>	<b>\$789,356</b>	<b>\$13,668,919</b>	<b>\$21,634,614</b>	<b>\$7,965,695</b>	<b>58.3%</b>
<b>Total Financing Sources</b>	<b>\$18,297,826</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$9,883,949</b>	<b>34.8%</b>
<b>Net Cost</b>	<b>\$(13,668,918)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- Increased costs for Eschinger Road Improvements from Bruceville to Carroll capital project.

- Net increased transfers to the Road Fund (BU 2900000) and Transportation Sales Tax (BU 2140000) budget units for capital projects: Elverta Road Widening, Bradshaw Road at Jackson Road Intersection, Hazel Avenue at US 50 Interchange, and South Watt Avenue Improvements from Florin Road to State Route 16.

The change in total revenues is due to:

- An increase in anticipated interest earnings.
- An increase in anticipated roadway development revenues, and an increase in the Folsom fees collected in the Sphere of Influence.

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

- Working Capital Reserve has decreased \$9,057,362.

## Rural Transit Program

### Budget Unit Functions & Responsibilities

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

- East County Transit Area
- Galt Transit Area

### Accomplishments

- Expanded Highway 99 Express route operations offering Saturday services starting in April 2024.
- Increased annual ridership across both programs from Fiscal Year 2022-23 to Fiscal Year 2023-24.

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
East County Transit Area	\$123,273	\$183,763	\$183,625	\$(138)	(0.1)%
Galt Transit Area	\$2,734,143	\$2,939,393	\$3,132,531	\$193,138	6.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,857,416</b>	<b>\$3,123,156</b>	<b>\$3,316,156</b>	<b>\$193,000</b>	<b>6.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,857,416</b>	<b>\$3,123,156</b>	<b>\$3,316,156</b>	<b>\$193,000</b>	<b>6.2%</b>
<b>Revenue</b>	<b>\$3,313,565</b>	<b>\$2,807,502</b>	<b>\$3,185,419</b>	<b>\$377,917</b>	<b>13.5%</b>
<b>Total Revenue</b>	<b>\$3,313,565</b>	<b>\$2,807,502</b>	<b>\$3,185,419</b>	<b>\$377,917</b>	<b>13.5%</b>
<b>Net Cost</b>	<b>\$(456,149)</b>	<b>\$315,654</b>	<b>\$130,737</b>	<b>\$(184,917)</b>	<b>(58.6)%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$324,311	\$637,983	\$583,819	\$(54,164)	(8.5)%
Other Charges	\$2,109,615	\$2,330,173	\$2,222,337	\$(107,836)	(4.6)%
Equipment	\$423,490	\$155,000	\$510,000	\$355,000	229.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,857,416</b>	<b>\$3,123,156</b>	<b>\$3,316,156</b>	<b>\$193,000</b>	<b>6.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,857,416</b>	<b>\$3,123,156</b>	<b>\$3,316,156</b>	<b>\$193,000</b>	<b>6.2%</b>
Taxes	\$1,249,317	\$912,109	\$1,365,632	\$453,523	49.7%
Revenue from Use Of Money & Property	\$101,313	\$49,000	\$85,000	\$36,000	73.5%
Intergovernmental Revenues	\$1,860,331	\$1,716,314	\$1,600,225	\$(116,089)	(6.8)%
Charges for Services	\$101,814	\$112,079	\$116,562	\$4,483	4.0%
Miscellaneous Revenues	\$790	\$—	\$—	\$—	—%
Other Financing Sources	\$—	\$18,000	\$18,000	\$—	—%
<b>Revenue</b>	<b>\$3,313,565</b>	<b>\$2,807,502</b>	<b>\$3,185,419</b>	<b>\$377,917</b>	<b>13.5%</b>
<b>Total Revenue</b>	<b>\$3,313,565</b>	<b>\$2,807,502</b>	<b>\$3,185,419</b>	<b>\$377,917</b>	<b>13.5%</b>
<b>Net Cost</b>	<b>\$(456,149)</b>	<b>\$315,654</b>	<b>\$130,737</b>	<b>\$(184,917)</b>	<b>(58.6)%</b>

## Summary of Changes

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

## East County Transit Area

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$26,679	\$45,763	\$45,625	\$(138)	(0.3)%
Other Charges	\$96,594	\$138,000	\$138,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$123,273</b>	<b>\$183,763</b>	<b>\$183,625</b>	<b>\$(138)</b>	<b>(0.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$123,273</b>	<b>\$183,763</b>	<b>\$183,625</b>	<b>\$(138)</b>	<b>(0.1)%</b>
Taxes	\$161,594	\$179,763	\$173,625	\$(6,138)	(3.4)%
Revenue from Use Of Money & Property	\$10,507	\$4,000	\$10,000	\$6,000	150.0%
<b>Revenue</b>	<b>\$172,101</b>	<b>\$183,763</b>	<b>\$183,625</b>	<b>\$(138)</b>	<b>(0.1)%</b>
<b>Total Revenue</b>	<b>\$172,101</b>	<b>\$183,763</b>	<b>\$183,625</b>	<b>\$(138)</b>	<b>(0.1)%</b>
<b>Net Cost</b>	<b>\$(48,828)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in accounting services from the Department of Finance (DOF), which is offset by a decrease in contract writing and invoice services from the Department of General Services (DGS).

The change in total revenue is due to:

- An increase in anticipated interest earnings, which is offset by a decrease in claimable expenses from the Transportation Development Act (TDA).

Net cost reflects no change in retained earnings.

## Galt Transit Area

### Program Overview

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

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$297,632	\$592,220	\$538,194	\$(54,026)	(9.1)%
Other Charges	\$2,013,021	\$2,192,173	\$2,084,337	\$(107,836)	(4.9)%
Equipment	\$423,490	\$155,000	\$510,000	\$355,000	229.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,734,143</b>	<b>\$2,939,393</b>	<b>\$3,132,531</b>	<b>\$193,138</b>	<b>6.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,734,143</b>	<b>\$2,939,393</b>	<b>\$3,132,531</b>	<b>\$193,138</b>	<b>6.6%</b>
Taxes	\$1,087,723	\$732,346	\$1,192,007	\$459,661	62.8%
Revenue from Use Of Money & Property	\$90,806	\$45,000	\$75,000	\$30,000	66.7%
Intergovernmental Revenues	\$1,860,331	\$1,716,314	\$1,600,225	\$(116,089)	(6.8)%
Charges for Services	\$101,814	\$112,079	\$116,562	\$4,483	4.0%
Miscellaneous Revenues	\$790	\$—	\$—	\$—	—%
Other Financing Sources	\$—	\$18,000	\$18,000	\$—	—%
<b>Revenue</b>	<b>\$3,141,464</b>	<b>\$2,623,739</b>	<b>\$3,001,794</b>	<b>\$378,055</b>	<b>14.4%</b>
<b>Total Revenue</b>	<b>\$3,141,464</b>	<b>\$2,623,739</b>	<b>\$3,001,794</b>	<b>\$378,055</b>	<b>14.4%</b>
<b>Net Cost</b>	<b>\$(407,321)</b>	<b>\$315,654</b>	<b>\$130,737</b>	<b>\$(184,917)</b>	<b>(58.6)%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in audit and compliance services.
- An increase in equipment (three buses), and supply costs, such as connect card installations, vehicle kits, map holders, and other ancillary supplies, which is offset by a decrease in depreciation expenses, and transportation staff time required to manage the program.

The change in total revenue is due to:



- Increased claimable expenses from the Transportation Development Act (TDA).
- Increased interest income resulting from higher interest rates, which is offset by a decrease in claimable costs from the City of Galt.

Net cost reflects a decrease in retained earnings.

## Sacramento County LM CFD 2004-2

### Budget Unit Functions & Responsibilities

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

### Goals

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Sacramento County Landscape Maintenance CFD No. 2004-2	\$359,858	\$510,298	\$550,410	\$40,112	7.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$40,112</b>	<b>7.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$40,112</b>	<b>7.9%</b>
Provision for Reserves	\$51,028	\$107,617	\$—	\$(107,617)	(100.0)%
<b>Total Financing Uses</b>	<b>\$410,886</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$(67,505)</b>	<b>(10.9)%</b>
<b>Revenue</b>	<b>\$427,070</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$23,792</b>	<b>5.4%</b>
<b>Total Revenue</b>	<b>\$427,070</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$23,792</b>	<b>5.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$158,061</b>	<b>\$174,245</b>	<b>\$82,948</b>	<b>\$(91,297)</b>	<b>(52.4)%</b>
<b>Total Financing Sources</b>	<b>\$585,131</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$(67,505)</b>	<b>(10.9)%</b>
<b>Net Cost</b>	<b>\$(174,245)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$340,519	\$487,298	\$526,910	\$39,612	8.1%
Other Charges	\$2,593	\$3,000	\$3,000	\$—	—%
Interfund Charges	\$16,746	\$20,000	\$20,500	\$500	2.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$40,112</b>	<b>7.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$40,112</b>	<b>7.9%</b>
Provision for Reserves	\$51,028	\$107,617	\$—	\$(107,617)	(100.0)%
<b>Total Financing Uses</b>	<b>\$410,886</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$(67,505)</b>	<b>(10.9)%</b>
Revenue from Use Of Money & Property	\$17,308	\$12,000	\$15,000	\$3,000	25.0%
Charges for Services	\$409,762	\$431,670	\$452,462	\$20,792	4.8%
<b>Revenue</b>	<b>\$427,070</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$23,792</b>	<b>5.4%</b>
<b>Total Revenue</b>	<b>\$427,070</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$23,792</b>	<b>5.4%</b>
Reserve Release	\$—	\$—	\$77,461	\$77,461	—%
Fund Balance	\$158,061	\$174,245	\$5,487	\$(168,758)	(96.9)%
<b>Total Use of Fund Balance</b>	<b>\$158,061</b>	<b>\$174,245</b>	<b>\$82,948</b>	<b>\$(91,297)</b>	<b>(52.4)%</b>
<b>Total Financing Sources</b>	<b>\$585,131</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$(67,505)</b>	<b>(10.9)%</b>
<b>Net Cost</b>	<b>\$(174,245)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Increased contract landscape maintenance costs.
- Increased electricity and water utility costs.

The change in total revenue is due to:

- Increased special assessment rates.
- Increased interest earnings resulting from higher pooled interest rates.

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

- Working Capital Reserve has decreased \$77,461.

## **Transportation-Sales Tax**

### **Budget Unit Functions & Responsibilities**

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

### **Goals**

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

### **Accomplishments**

- Continued efforts to improve existing roadways with the following projects: South Watt Avenue Improvements Florin Road to State Route 16, Watt Avenue Complete Street Improvement – Roseville to Orange Grove, and Elverta Road – Watt Avenue to Dutch Haven projects.
- Construction to improve pedestrian and bicycle facilities started in the following projects: Bell Avenue Safe Routes to School, Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Sacramento Sidewalk Gap Closure, and North Watt Avenue Pedestrian Improvements projects.
- Continued efforts to improve traffic control and safety through the continuous projects/programs: Countywide Sidewalk Improvements, Neighborhood Traffic Program, Intersection Improvements, and Safe Routes to School Program. Projects include the Retro-Reflective Signal Backplate Installation, School Flashing Beacons Installation, South Sacramento Safe Route to School, Fair Oaks Boulevard at Kenneth Traffic Signal, and Wyda Way Sidewalk Infill

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Transportation Sales Tax	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
<b>Total Financing Uses</b>	<b>\$39,442,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
<b>Revenue</b>	<b>\$38,929,174</b>	<b>\$84,522,255</b>	<b>\$104,296,023</b>	<b>\$19,773,768</b>	<b>23.4%</b>
<b>Total Interfund Reimbursements</b>	<b>\$648,835</b>	<b>\$11,590,081</b>	<b>\$25,544,076</b>	<b>\$13,953,995</b>	<b>120.4%</b>
<b>Total Revenue</b>	<b>\$39,578,009</b>	<b>\$96,112,336</b>	<b>\$129,840,099</b>	<b>\$33,727,763</b>	<b>35.1%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,106,110</b>	<b>\$2,242,000</b>	<b>\$2,431,775</b>	<b>\$189,775</b>	<b>8.5%</b>
<b>Total Financing Sources</b>	<b>\$41,684,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
<b>Net Cost</b>	<b>\$(2,242,000)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$12,402,428	\$67,992,566	\$102,073,275	\$34,080,709	50.1%
Other Charges	\$1,995,001	\$2,623,270	\$2,317,000	\$(306,270)	(11.7)%
Interfund Charges	\$25,044,691	\$27,738,500	\$27,881,599	\$143,099	0.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
<b>Total Financing Uses</b>	<b>\$39,442,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
Taxes	\$34,623,046	\$43,857,723	\$56,230,483	\$12,372,760	28.2%
Revenue from Use Of Money & Property	\$500,096	\$256,000	\$294,000	\$38,000	14.8%
Intergovernmental Revenues	\$3,805,540	\$40,408,532	\$47,771,540	\$7,363,008	18.2%
Miscellaneous Revenues	\$492	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$38,929,174</b>	<b>\$84,522,255</b>	<b>\$104,296,023</b>	<b>\$19,773,768</b>	<b>23.4%</b>
Other Interfund Reimbursements	\$648,835	\$11,590,081	\$25,544,076	\$13,953,995	120.4%
<b>Total Interfund Reimbursements</b>	<b>\$648,835</b>	<b>\$11,590,081</b>	<b>\$25,544,076</b>	<b>\$13,953,995</b>	<b>120.4%</b>
<b>Total Revenue</b>	<b>\$39,578,009</b>	<b>\$96,112,336</b>	<b>\$129,840,099</b>	<b>\$33,727,763</b>	<b>35.1%</b>
Fund Balance	\$2,106,110	\$2,242,000	\$2,431,775	\$189,775	8.5%
<b>Total Use of Fund Balance</b>	<b>\$2,106,110</b>	<b>\$2,242,000</b>	<b>\$2,431,775</b>	<b>\$189,775</b>	<b>8.5%</b>
<b>Total Financing Sources</b>	<b>\$41,684,119</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$33,917,538</b>	<b>34.5%</b>
<b>Net Cost</b>	<b>\$(2,242,000)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Projects that will conclude construction in Fiscal Year 2024-2025: Sidewalk Infill Arden-Arcade and Carmichael, South Sacramento Safe Route to School and Watt Avenue Sidewalk Gap Closure.
- Projects with construction continuing into Fiscal Year 2025-2026: South Watt Avenue Improvements – Florin Road to State Route 16, Watt Avenue Complete Street Improvement, Elverta Road – Watt Avenue to Dutch Haven, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, and Florin Road Bicycle and Pedestrian Improvement – Franklin to Power Inn projects.
- Increased interfund charges to the Road Fund budget (BU 2900000) for capital projects Arden Complete Streets Phase 1 and Phase 2.

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

- Increased interfund transfers from the Road Fund (BU 2900000) and Sacramento County Transportation Development Fee Capital Fund (BU 2910000) budget units for the following capital construction projects: Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Madison Avenue – Fair Oaks to

Hazel, South Watt Avenue Improvements Florin Road to State Route 16, Watt Avenue Complete Street Improvement, and Elverta Road – Watt Avenue to Dutch Haven projects.

- Increased intergovernmental, State aid and Federal revenues directly related to claimable expenditures.
- Increased Measure A Sales Tax revenues directly related to claimable expenditures.

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

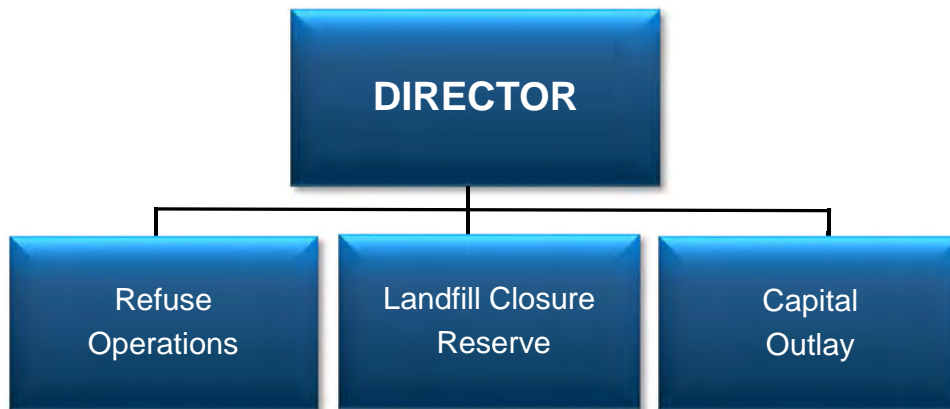
- There are no changes to reserves.

BU 2140000 FY 2025-26 Road Programs Statement		
1	Construction	99,262,542
2	Cost of Transfers	27,881,599
3	Grouped Lump-Sum Other	5,127,733
	Total Financing Uses	132,271,874

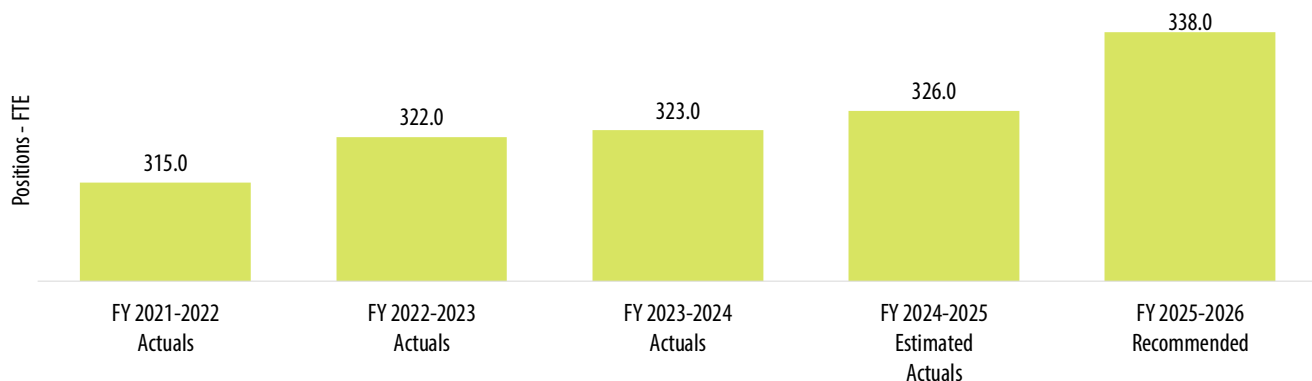
Project No.	Project Description	Fiscal Year 2025-26 Budget
P000059	Active Transportation Plan Implementation – Various Location	85,000
P982008	Bell Street Safe Routes to School (SRTS)	2,426,166
P263766	Complete Pedestrian Trips	1,488,600
P997046	Countdown Pedestrian Head Installation Project	194,300
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	8,286,850
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	1,208,450
P000094	Neighborhood Traffic Management Program	500,000
P957315	North Watt Avenue Area Pedestrian Improvements	351,500
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
P951006	South Sacramento County Safe Routes to School (SRTS) Project	308,609
P738803	South Sacramento Sidewalk Gap Closure Project	908,872
P000103	South Watt Avenue Improvements – Florin Road to Jackson Road (SR16)	49,754,916
P753482	Stockton Boulevard Complete Streets Project	736,291
P000107	Watt Avenue Complete Streets	12,785,868
P483733	Wyda Way Sidewalk Infill	217,000
	<b>Total Appropriations</b>	<b>99,262,542</b>



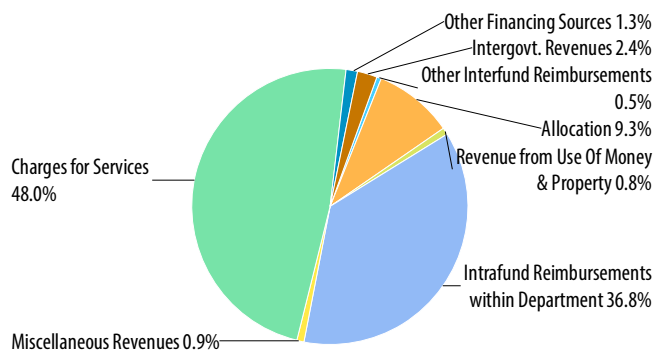
**Solid Waste Enterprise**  
**Department Structure**  
**Keith Goodrich, P.E., Director**



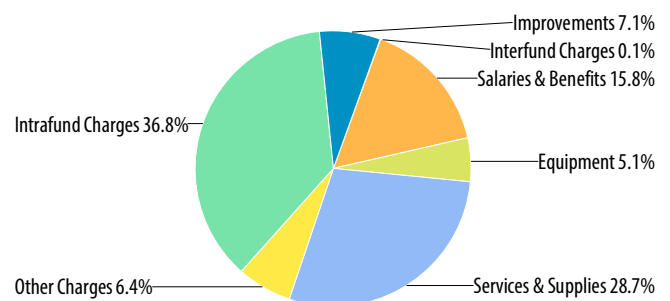
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

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

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

## Goals

- Complete the new Commercial Waste Transfer Building at NARS to add 50,000 square feet of additional tipping space and begin site operational improvements to update circulation, organic transfer upgrades, safety, and customer experience.
- Continue to develop and implement department wide culture initiative strategies that prioritize, and support identified recommendations to focus on key areas that emphasize core values such as inclusivity, communication, proactive leadership, and continuous improvement.
- Install and implement in-cab technologies into Collection equipment that will provide video retention, service verification, routing support, and other necessary routing data. In addition, train employees and develop processes with 311 and CUBS to support implementation of in-cab data system.

## Accomplishments

- The NARS site continued construction on the largest project in department history as part of the Master Plan for the site while continuing to remain fully open for business to commercial and residential customers in the reduced footprint. In addition, completed construction and began filling operations in Module 4 at Kiefer Landfill, significantly increasing available site disposal capacity.
- Implemented the SMITH defensive driving training system with over half of the department's staff, focusing on over the road operators. This training is scientifically based and proven to reduce collisions and incidents on the roadway.
- Completed procurement and entered into contract for in-cab technologies for Collections equipment.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Administration and Support	\$26,943,015	\$37,752,679	\$37,884,305	\$131,626	0.3%
Capital Outlay Fund	\$47,148,976	\$83,275,992	\$57,819,046	\$(25,456,946)	(30.6)%
Collections	\$91,354,121	\$106,606,289	\$114,164,659	\$7,558,370	7.1%
Kiefer Landfill	\$42,484,728	\$32,815,783	\$34,055,519	\$1,239,736	3.8%
North Area Recovery Station (NARS)	\$55,321,677	\$61,540,666	\$69,545,686	\$8,005,020	13.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$263,252,517</b>	<b>\$321,991,409</b>	<b>\$313,469,215</b>	<b>\$(8,522,194)</b>	<b>(2.6)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(92,283,001)</b>	<b>\$(105,231,107)</b>	<b>\$(115,455,067)</b>	<b>\$(10,223,960)</b>	<b>9.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$170,969,516</b>	<b>\$216,760,302</b>	<b>\$198,014,148</b>	<b>\$(18,746,154)</b>	<b>(8.6)%</b>
<b>Revenue</b>	<b>\$148,479,671</b>	<b>\$186,156,743</b>	<b>\$167,269,869</b>	<b>\$(18,886,874)</b>	<b>(10.1)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$864,306</b>	<b>\$1,735,725</b>	<b>\$1,644,395</b>	<b>\$(91,330)</b>	<b>(5.3)%</b>
<b>Total Revenue</b>	<b>\$149,343,977</b>	<b>\$187,892,468</b>	<b>\$168,914,264</b>	<b>\$(18,978,204)</b>	<b>(10.1)%</b>
<b>Net Cost</b>	<b>\$21,625,539</b>	<b>\$28,867,834</b>	<b>\$29,099,884</b>	<b>\$232,050</b>	<b>0.8%</b>
Positions	323.0	326.0	338.0	12.0	3.7%

## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$44,482,247	\$47,678,092	\$49,421,189	\$1,743,097	3.7%
Services & Supplies	\$78,133,473	\$86,945,189	\$89,835,814	\$2,890,625	3.3%
Other Charges	\$14,903,467	\$17,961,324	\$20,146,559	\$2,185,235	12.2%
Improvements	\$29,904,333	\$38,548,816	\$22,347,438	\$(16,201,378)	(42.0)%
Equipment	\$3,295,997	\$25,376,881	\$16,013,148	\$(9,363,733)	(36.9)%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$92,283,001	\$105,231,107	\$115,455,067	\$10,223,960	9.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$263,252,517</b>	<b>\$321,991,409</b>	<b>\$313,469,215</b>	<b>\$(8,522,194)</b>	<b>(2.6)%</b>
Other Intrafund Reimbursements	\$(71,193,635)	\$(30,565,000)	\$—	\$30,565,000	(100.0)%
Intrafund Reimbursements within Department	\$(21,089,366)	\$(74,666,107)	\$(115,455,067)	\$(40,788,960)	54.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(92,283,001)</b>	<b>\$(105,231,107)</b>	<b>\$(115,455,067)</b>	<b>\$(10,223,960)</b>	<b>9.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$170,969,516</b>	<b>\$216,760,302</b>	<b>\$198,014,148</b>	<b>\$(18,746,154)</b>	<b>(8.6)%</b>
Revenue from Use Of Money & Property	\$3,959,652	\$634,132	\$2,590,704	\$1,956,572	308.5%
Intergovernmental Revenues	\$669,412	\$6,141,992	\$7,368,979	\$1,226,987	20.0%
Charges for Services	\$139,139,667	\$139,171,389	\$150,593,920	\$11,422,531	8.2%
Miscellaneous Revenues	\$4,674,261	\$5,541,608	\$2,666,266	\$(2,875,342)	(51.9)%
Other Financing Sources	\$36,679	\$34,667,622	\$4,050,000	\$(30,617,622)	(88.3)%
<b>Revenue</b>	<b>\$148,479,671</b>	<b>\$186,156,743</b>	<b>\$167,269,869</b>	<b>\$(18,886,874)</b>	<b>(10.1)%</b>
Other Interfund Reimbursements	\$864,306	\$1,735,725	\$1,644,395	\$(91,330)	(5.3)%
<b>Total Interfund Reimbursements</b>	<b>\$864,306</b>	<b>\$1,735,725</b>	<b>\$1,644,395</b>	<b>\$(91,330)</b>	<b>(5.3)%</b>
<b>Total Revenue</b>	<b>\$149,343,977</b>	<b>\$187,892,468</b>	<b>\$168,914,264</b>	<b>\$(18,978,204)</b>	<b>(10.1)%</b>
<b>Net Cost</b>	<b>\$21,625,539</b>	<b>\$28,867,834</b>	<b>\$29,099,884</b>	<b>\$232,050</b>	<b>0.8%</b>
Positions	323.0	326.0	338.0	12.0	3.7%

## Summary of Changes

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

Position counts have increased by 12.0 FTE from the prior year Adopted Budget due to:

- 12.0 FTE recommended growth requests.

## Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
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

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$11,977,843	\$15,207,173	\$15,825,317	\$618,144	4.1%
Services & Supplies	\$13,734,520	\$18,441,710	\$18,342,017	\$(99,693)	(0.5)%
Other Charges	\$7,721	\$3,500	\$247,130	\$243,630	6,960.9%
Intrafund Charges	\$1,222,931	\$4,100,296	\$3,469,841	\$(630,455)	(15.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$26,943,015</b>	<b>\$37,752,679</b>	<b>\$37,884,305</b>	<b>\$131,626</b>	<b>0.3%</b>
Other Intrafund Reimbursements	\$(2,001,408)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(21,073,759)	\$(36,392,051)	\$(35,059,833)	\$1,332,218	(3.7)%
<b>Total Intrafund Reimbursements</b>	<b>\$(23,075,167)</b>	<b>\$(36,392,051)</b>	<b>\$(35,059,833)</b>	<b>\$1,332,218</b>	<b>(3.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,867,848</b>	<b>\$1,360,628</b>	<b>\$2,824,472</b>	<b>\$1,463,844</b>	<b>107.6%</b>
Revenue from Use Of Money & Property	\$2,084,368	\$260,976	\$620,840	\$359,864	137.9%
Intergovernmental Revenues	\$177,016	\$162,640	\$94,820	\$(67,820)	(41.7)%
Charges for Services	\$1,302,551	\$545,654	\$1,106,777	\$561,123	102.8%
Miscellaneous Revenues	\$303,913	\$307,358	\$258,384	\$(48,974)	(15.9)%
<b>Revenue</b>	<b>\$3,867,848</b>	<b>\$1,276,628</b>	<b>\$2,080,821</b>	<b>\$804,193</b>	<b>63.0%</b>
Other Interfund Reimbursements	\$—	\$84,000	\$84,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$3,867,848</b>	<b>\$1,360,628</b>	<b>\$2,164,821</b>	<b>\$804,193</b>	<b>59.1%</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$659,651</b>	<b>\$659,651</b>	<b>—%</b>
Positions	75.0	76.0	77.0	1.0	1.3%

## Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in services and supplies from reduced engineering contracts and use of a special waste contractor.
- Increases in other charges due to the Countywide Cost Allocation Plan.
- Decreases in intrafund charges and intrafund reimbursements due to reduced support division expenses and an increased budget for interest income.
- Recommended growth detailed later in this section.

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

- Increases in revenue from use of money and property due to an anticipated increase in interest income.

- Decreases in intergovernmental revenue from a reduced oil recycling grant.
- Increases in charges for services due to increased services charged to the commercial program.
- Decreases in miscellaneous revenue due to reduced hazardous waste revenue.

Net Cost reflects a decrease in working capital.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>WMR - Add 1.0 FTE Admin Svcs Officer 1 - Safety</b>					
	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.					
<b>WMR - Add 1.0 FTE Asst Waste Management Specialist Lv 2 - HHW</b>					
	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.					
<b>WMR - Add 1.0 FTE Waste Management Program Assoc - Commercial Program</b>					
	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.					
<b>WMR - Add 2.0 FTE Scale Attendant 1 - Scales</b>					
	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.					
<b>WMR - Add Funding for DGS Fleet Maintenance</b>					
	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).					

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>WMR - Add funding to add 0.5 FTE Sr Personnel Analyst with DPS</b>					
	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).					
<b>WMR – Add funding to upgrade existing 1.0 FTE ITSSS – Business Analyst to an ITA - Business Analyst</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$4,056,471	\$5,420,971	\$5,579,136	\$158,165	2.9%
Other Charges	\$9,892,174	\$13,929,324	\$13,879,324	\$(50,000)	(0.4)%
Improvements	\$29,904,333	\$38,548,816	\$22,347,438	\$(16,201,378)	(42.0)%
Equipment	\$3,295,997	\$25,376,881	\$16,013,148	\$(9,363,733)	(36.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$47,148,976</b>	<b>\$83,275,992</b>	<b>\$57,819,046</b>	<b>\$(25,456,946)</b>	<b>(30.6)%</b>
Other Intrafund Reimbursements	\$(36,591,593)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$—	\$(31,849,045)	\$(34,087,201)	\$(2,238,156)	7.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(36,591,593)</b>	<b>\$(31,849,045)</b>	<b>\$(34,087,201)</b>	<b>\$(2,238,156)</b>	<b>7.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,557,382</b>	<b>\$51,426,947</b>	<b>\$23,731,845</b>	<b>\$(27,695,102)</b>	<b>(53.9)%</b>
Revenue from Use Of Money & Property	\$622,521	\$—	\$622,521	\$622,521	—%
Intergovernmental Revenues	\$86,980	\$3,000,000	\$5,300,000	\$2,300,000	76.7%
Other Financing Sources	\$36,679	\$34,667,622	\$4,050,000	\$(30,617,622)	(88.3)%
<b>Revenue</b>	<b>\$746,180</b>	<b>\$37,667,622</b>	<b>\$9,972,521</b>	<b>\$(27,695,101)</b>	<b>(73.5)%</b>
<b>Total Revenue</b>	<b>\$746,180</b>	<b>\$37,667,622</b>	<b>\$9,972,521</b>	<b>\$(27,695,101)</b>	<b>(73.5)%</b>
<b>Net Cost</b>	<b>\$9,811,202</b>	<b>\$13,759,325</b>	<b>\$13,759,324</b>	<b>\$(1)</b>	<b>—%</b>

### Summary of Changes

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

- Increases in services and supplies from loan maintenance costs.
- Decreases in other charges due to reduced light vehicle purchases.
- Decreases in improvement costs due to the completion of the NARS organics building project.
- Decreases in equipment due to a decrease in equipment purchases.



- Decreases in intrafund reimbursement associated with net decrease in capital contribution to other programs.

The change in total revenue is due to:

- Increases in revenue from use of money and property due to an anticipated increase in interest income.
- Increases in intergovernmental revenue from one-time US Environmental Protection Agency federal grant.
- Decreases in other financing sources from fewer reimbursement proceeds for the North Area Recovery Station improvement construction.

Net Cost reflects a decrease in working capital.

## **Collections**

### **Program Overview**

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

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

## Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$19,887,896	\$19,526,892	\$20,595,218	\$1,068,326	5.5%
Services & Supplies	\$30,274,363	\$29,687,266	\$29,377,913	\$(309,353)	(1.0)%
Other Charges	\$4,816,497	\$3,933,825	\$5,922,946	\$1,989,121	50.6%
Intrafund Charges	\$36,375,366	\$53,458,306	\$58,268,582	\$4,810,276	9.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$91,354,121</b>	<b>\$106,606,289</b>	<b>\$114,164,659</b>	<b>\$7,558,370</b>	<b>7.1%</b>
Other Intrafund Reimbursements	\$(2,958,330)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(6,454)	\$(6,425,011)	\$(5,875,033)	\$549,978	(8.6)%
<b>Total Intrafund Reimbursements</b>	<b>\$(2,964,785)</b>	<b>\$(6,425,011)</b>	<b>\$(5,875,033)</b>	<b>\$549,978</b>	<b>(8.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$88,389,336</b>	<b>\$100,181,278</b>	<b>\$108,289,626</b>	<b>\$8,108,348</b>	<b>8.1%</b>
Intergovernmental Revenues	\$405,416	\$2,332,729	\$374,159	\$(1,958,570)	(84.0)%
Charges for Services	\$86,293,536	\$89,372,604	\$93,779,716	\$4,407,112	4.9%
Miscellaneous Revenues	\$49,747	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$86,748,699</b>	<b>\$91,705,333</b>	<b>\$94,153,875</b>	<b>\$2,448,542</b>	<b>2.7%</b>
Other Interfund Reimbursements	\$614,306	\$1,401,725	\$1,310,395	\$(91,330)	(6.5)%
<b>Total Interfund Reimbursements</b>	<b>\$614,306</b>	<b>\$1,401,725</b>	<b>\$1,310,395</b>	<b>\$(91,330)</b>	<b>(6.5)%</b>
<b>Total Revenue</b>	<b>\$87,363,005</b>	<b>\$93,107,058</b>	<b>\$95,464,270</b>	<b>\$2,357,212</b>	<b>2.5%</b>
<b>Net Cost</b>	<b>\$1,026,331</b>	<b>\$7,074,220</b>	<b>\$12,825,356</b>	<b>\$5,751,136</b>	<b>81.3%</b>
Positions	156.0	157.0	164.0	7.0	4.5%

## Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in services and supplies due to reduced fuel, refuse collections and disposal service costs.
- Increase in other charges from increased bad debt expenses.
- Increases in intrafund charges associated with increases in the share of capital contributions and disposal charges.
- Decreases in intrafund reimbursement associated with a decrease in Cart Yard reimbursements resulting from decreased capital contribution charges.
- Recommended growth detailed later in this section.

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

- Decreases in intergovernmental revenues from SB 1383 Local Assistance grant funding and sunset of a one-time Carl Moyer Infrastructure grant received in FY 2024-25.
- Increases in charges for services from forecasted growth of residential refuse collections.
- Decreases in interfund reimbursement from the Commercial Program for handling the illegal dumping at commercial areas and Solid Waste Lifeline Rate Assistance Program reimbursement.

Net Cost reflects a decrease in working capital.

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>WMR - Add 1.0 FTE Collection Equipment Operator 2 - North Collections</b>					
	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.					
<b>WMR - Add 2.0 FTE Collection Equipment Operator 2 - South Collections</b>					
	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.					
<b>WMR - Add Funding for DGS Fleet Maintenance</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$6,046,865	\$6,416,221	\$6,335,945	\$(80,276)	(1.3)%
Services & Supplies	\$13,455,262	\$14,945,134	\$15,961,355	\$1,016,221	6.8%
Other Charges	\$122,036	\$45,000	\$45,000	\$—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$22,610,566	\$11,159,428	\$11,463,219	\$303,791	2.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$42,484,728</b>	<b>\$32,815,783</b>	<b>\$34,055,519</b>	<b>\$1,239,736</b>	<b>3.8%</b>
Other Intrafund Reimbursements	\$(17,212,644)	\$(16,065,000)	\$—	\$16,065,000	(100.0)%
Intrafund Reimbursements within Department	\$(6,415)	\$—	\$(19,433,000)	\$(19,433,000)	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(17,219,058)</b>	<b>\$(16,065,000)</b>	<b>\$(19,433,000)</b>	<b>\$(3,368,000)</b>	<b>21.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,265,670</b>	<b>\$16,750,783</b>	<b>\$14,622,519</b>	<b>\$(2,128,264)</b>	<b>(12.7)%</b>
Revenue from Use Of Money & Property	\$1,166,002	\$269,745	\$1,260,385	\$990,640	367.3%
Intergovernmental Revenues	\$—	\$501,676	\$1,600,000	\$1,098,324	218.9%
Charges for Services	\$25,943,420	\$25,720,966	\$27,731,962	\$2,010,996	7.8%
Miscellaneous Revenues	\$4,310,568	\$5,223,250	\$2,388,882	\$(2,834,368)	(54.3)%
<b>Revenue</b>	<b>\$31,419,990</b>	<b>\$31,715,637</b>	<b>\$32,981,229</b>	<b>\$1,265,592</b>	<b>4.0%</b>
Other Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$31,669,990</b>	<b>\$31,965,637</b>	<b>\$33,231,229</b>	<b>\$1,265,592</b>	<b>4.0%</b>
<b>Net Cost</b>	<b>\$(6,404,320)</b>	<b>\$(15,214,854)</b>	<b>\$(18,608,710)</b>	<b>\$(3,393,856)</b>	<b>22.3%</b>
Positions	44.0	45.0	47.0	2.0	4.4%

## Summary of Changes

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

- Decreases in negotiated salary and benefits costs as adjusted per the Personnel Cost Forecast and reduced extra help and overtime budgets.
- Increases in services and supplies due to increases in leased equipment costs and added Sacramento Metro Air Quality Management District fees.
- Increases in intrafund charges associated with an increased share of capital contribution.
- Increases in intrafund reimbursements from increased disposal charges reimbursed by the Collections Program. Disposal charges are based on tonnage delivered to the Kiefer Landfill.
- Recommended growth detailed later in this section.

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

- Increases in revenue from use of money and property from properly recording lease revenue previously recorded as miscellaneous.
- Increases in intergovernmental revenue from one-time Federal Emergency Management Agency aid for a landfill liner.
- Increases in charges for services from a forecasted increase in refuse disposal revenue.
- Decreases in miscellaneous revenues from reduced electricity sales, removed one-time proceeds received in FY 2024-25 from the new electricity generation facility contract and properly recording lease revenue.

Net Cost reflects an increase in working capital.

### Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>WMR - Add 1.0 FTE Sr Engineering Technician - Kiefer Landfill Gas Program</b>					
	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.					
<b>WMR - Add 1.0 FTE Waste Management Program Mgr 2 - Kiefer Landfill Gas Program</b>					
	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.					
<b>WMR - Add Funding for DGS Fleet Maintenance</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$6,569,643	\$6,527,806	\$6,664,709	\$136,903	2.1%
Services & Supplies	\$16,612,857	\$18,450,108	\$20,575,393	\$2,125,285	11.5%
Other Charges	\$65,039	\$49,675	\$52,159	\$2,484	5.0%
Intrafund Charges	\$32,074,139	\$36,513,077	\$42,253,425	\$5,740,348	15.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$55,321,677</b>	<b>\$61,540,666</b>	<b>\$69,545,686</b>	<b>\$8,005,020</b>	<b>13.0%</b>
Other Intrafund Reimbursements	\$(12,429,660)	\$(14,500,000)	\$—	\$14,500,000	(100.0)%
Intrafund Reimbursements within Department	\$(2,738)	\$—	\$(21,000,000)	\$(21,000,000)	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(12,432,398)</b>	<b>\$(14,500,000)</b>	<b>\$(21,000,000)</b>	<b>\$(6,500,000)</b>	<b>44.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$42,889,280</b>	<b>\$47,040,666</b>	<b>\$48,545,686</b>	<b>\$1,505,020</b>	<b>3.2%</b>
Revenue from Use Of Money & Property	\$86,761	\$103,411	\$86,958	\$(16,453)	(15.9)%
Intergovernmental Revenues	\$—	\$144,947	\$—	\$(144,947)	(100.0)%
Charges for Services	\$25,600,160	\$23,532,165	\$27,975,465	\$4,443,300	18.9%
Miscellaneous Revenues	\$10,034	\$11,000	\$19,000	\$8,000	72.7%
<b>Revenue</b>	<b>\$25,696,954</b>	<b>\$23,791,523</b>	<b>\$28,081,423</b>	<b>\$4,289,900</b>	<b>18.0%</b>
<b>Total Revenue</b>	<b>\$25,696,954</b>	<b>\$23,791,523</b>	<b>\$28,081,423</b>	<b>\$4,289,900</b>	<b>18.0%</b>
<b>Net Cost</b>	<b>\$17,192,325</b>	<b>\$23,249,143</b>	<b>\$20,464,263</b>	<b>\$(2,784,880)</b>	<b>(12.0)%</b>
Positions	48.0	48.0	50.0	2.0	4.2%

### Summary of Changes

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

- Decreases in negotiated salary and benefits costs as adjusted per the Personnel Cost Forecast and reduced extra help and overtime budgets.
- Increases in services and supplies due to increases in organic processing costs.



- Increases in intrafund charges associated with an increase share of capital contribution.
- Increases in intrafund reimbursements from increased disposal charges reimbursed by the Collections Program. Disposal charges are based on tonnage delivered to NARS.
- Recommended growth detailed later in this section.

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

- Decreases in intergovernmental revenues from the sunset of a one-time Carl Moyer Infrastructure grant received in FY 2024-25.
- Increases in charges for services from a forecasted increase in refuse disposal revenue.

Net Cost reflects a decrease in working capital.

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>WMR - Add 1.0 FTE Maintenance Wkr - NARS</b>					
	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.					
<b>WMR - Add 1.0 FTE Transfer Equipment Operator 1 - NARS</b>					
	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.					
<b>WMR - Add Funding for DGS Fleet Maintenance</b>					
	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.

### **Goals**

- Develop a comprehensive Schools Education and Outreach Program, including waste infrastructure compliance information, toolkits for schools to implement waste programs, and catered technical assistance including site visits and education presentations.
- Enhance the Construction and Demolition Debris Recycling Program by improving processes, implementing new waste tracking systems to streamline processes, track data, and document mitigation efforts.
- Launch the new Business Toolkit Program designed to equip micro and small businesses with the necessary resources, information, and technical assistance to implement waste diversion programs to comply with SB 1383.

### **Accomplishments**

- Worked in tandem with Department of General Services and the County Sustainability Office to implement waste compliance for all owned and leased County facilities including hosting an educational webinar and providing ongoing technical assistance.
- Enhanced the Development Review Program through comprehensive protocols and a growing partnership between Planning and Environmental Review to address waste requirement needs for commercial, residential, and multifamily projects including creating procedures, reviewing and amending zoning code, and regularly attending planning review meetings.
- Developed requirements and enforcement strategies for waste compliance at special events, food truck events and/or festivals in partnership with the Environmental Management Department as well as Sacramento County Regional Parks to understand departmental roles in County event planning, use permits, and business licensing.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Commercial Program	\$4,533,575	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$(1,758,519)</b>	<b>(29.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$(1,758,519)</b>	<b>(29.4)%</b>
Provision for Reserves	\$6,939,895	\$2,480,318	\$2,012,350	\$(467,968)	(18.9)%
<b>Total Financing Uses</b>	<b>\$11,473,470</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$(2,226,487)</b>	<b>(26.3)%</b>
<b>Revenue</b>	<b>\$6,370,562</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$(352,463)</b>	<b>(6.0)%</b>
<b>Total Revenue</b>	<b>\$6,370,562</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$(352,463)</b>	<b>(6.0)%</b>
<b>Total Use of Fund Balance</b>	<b>\$7,736,211</b>	<b>\$2,633,303</b>	<b>\$759,279</b>	<b>\$(1,874,024)</b>	<b>(71.2)%</b>
<b>Total Financing Sources</b>	<b>\$14,106,773</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$(2,226,487)</b>	<b>(26.3)%</b>
<b>Net Cost</b>	<b>\$(2,633,304)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$3,393,135	\$3,801,980	\$2,827,534	\$(974,446)	(25.6)%
Interfund Charges	\$1,140,440	\$2,178,468	\$1,394,395	\$(784,073)	(36.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$(1,758,519)</b>	<b>(29.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$(1,758,519)</b>	<b>(29.4)%</b>
Provision for Reserves	\$6,939,895	\$2,480,318	\$2,012,350	\$(467,968)	(18.9)%
<b>Total Financing Uses</b>	<b>\$11,473,470</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$(2,226,487)</b>	<b>(26.3)%</b>
Licenses, Permits & Franchises	\$4,757,292	\$4,764,768	\$4,800,000	\$35,232	0.7%
Fines, Forfeitures & Penalties	\$187,116	\$101,000	\$190,000	\$89,000	88.1%
Revenue from Use Of Money & Property	\$391,999	\$—	\$185,000	\$185,000	—%
Miscellaneous Revenues	\$1,034,155	\$961,695	\$300,000	\$(661,695)	(68.8)%
<b>Revenue</b>	<b>\$6,370,562</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$(352,463)</b>	<b>(6.0)%</b>
<b>Total Revenue</b>	<b>\$6,370,562</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$(352,463)</b>	<b>(6.0)%</b>
Fund Balance	\$7,736,211	\$2,633,303	\$759,279	\$(1,874,024)	(71.2)%
<b>Total Use of Fund Balance</b>	<b>\$7,736,211</b>	<b>\$2,633,303</b>	<b>\$759,279</b>	<b>\$(1,874,024)</b>	<b>(71.2)%</b>
<b>Total Financing Sources</b>	<b>\$14,106,773</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$(2,226,487)</b>	<b>(26.3)%</b>
<b>Net Cost</b>	<b>\$(2,633,304)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

- Decreases in services and supplies due to reduced staffing needs from Construction Management and Inspection Department and discontinued administration of a contract for homeless encampment clean-up services funded by the Department of Homeless Services and Housing (DHS). The contract is now directly administered by DHS.
- Decrease in interfund charges from removing the funding allocation of the Edible Food Recovery Program due to sufficient funds existing to sustain the program.

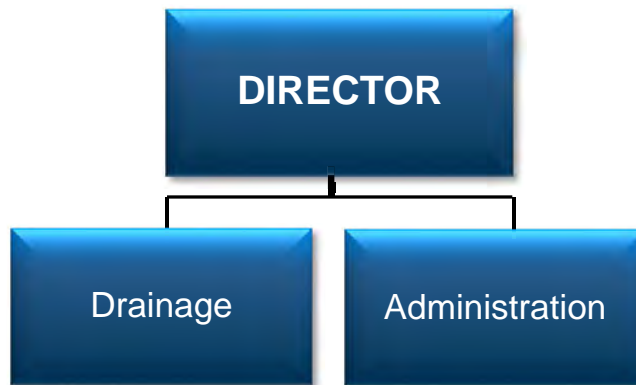
The change in total revenue, including interfund reimbursements, is due to:

- Increase in fines, forfeitures and penalties based on forecasted FY 2024-25 actuals.
- Increase in revenue from use of money and property including interest income, which was not in the prior year Adopted Budget.
- Decrease in miscellaneous revenues due to discontinued administration of a contract for homeless encampment clean-up services funded by the DHS. Contract is now directly administered by DHS.
- Increase in license, permits, and franchises revenue based on forecasted increase in franchise fee revenue.

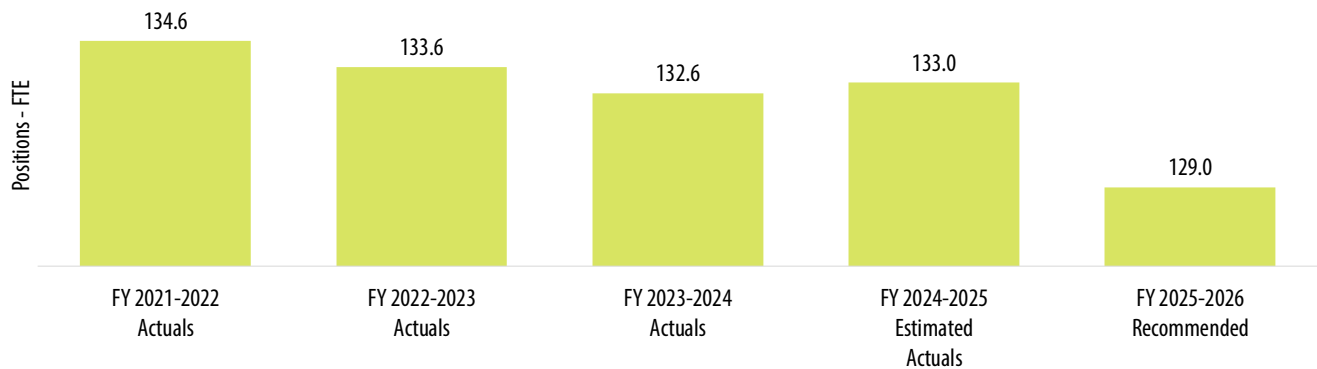
Reserve changes from the prior year Adopted Budget are detailed below:

- Solid Waste Commercial Program has increased \$2,012,350.

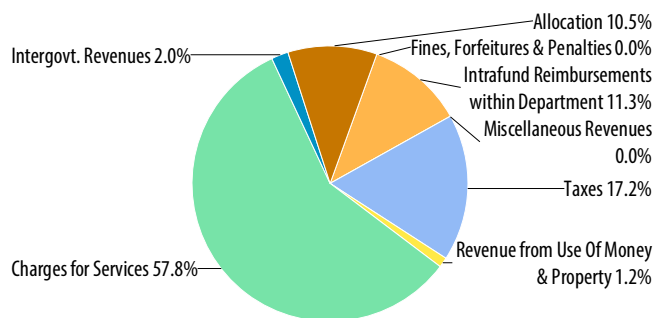
**Water Resources**  
**Department Structure**  
**Matt Satow, Director**



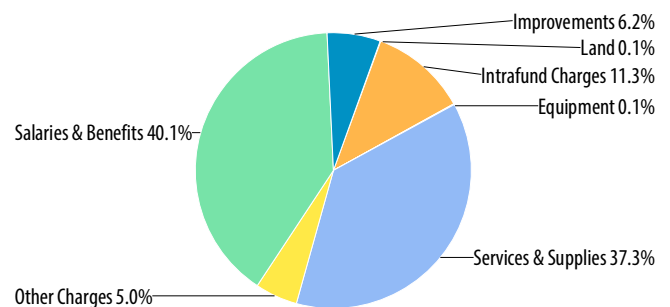
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## 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

## Goals

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

## Accomplishments

- DWR is currently managing two active Federal Emergency Management Agency (FEMA) grants for home elevations – one Hazard Mitigation Grant and one Pre-Disaster Mitigation Grant. One home elevation project was completed this fiscal year. Six home elevation projects are in process and are expected to be completed in FY 2025-2026. Elevating homes in the floodplain can significantly reduce the risk of flood damage and flood-related casualties. Reducing the risk of flooding can lead to lower flood insurance costs, less need for emergency services, and help for flood victims who have been displaced.
- Completed the D33 El Paraiso Storm Drain Pump Station Rehabilitation project, the D49 Metro Air Park Storm Drain Pump Station Phase 2 project, and numerous Job Order Contract storm drain rehabilitation projects. In addition, SWU completed a project on Hackberry Lane which included the replacement of three deteriorated culverts and re-establishing a paved walking trail across the top of the culverts creating a safe pedestrian crossing for residents who use the route to walk to and from a nearby school.
- In fiscal year 2024-2025, the Finance and Administration section completed a water rate study and successfully revised the water rates for the next five years.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Stormwater Utility - Unincorporated Area	\$33,925,634	\$40,997,677	\$36,458,816	\$(4,538,861)	(11.1)%
Water Resources Administration	\$20,875,409	\$12,147,300	\$12,986,862	\$839,562	6.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$54,801,043</b>	<b>\$53,144,977</b>	<b>\$49,445,678</b>	<b>\$(3,699,299)</b>	<b>(7.0)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(14,885,459)</b>	<b>\$(5,066,400)</b>	<b>\$(5,604,700)</b>	<b>\$(538,300)</b>	<b>10.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,915,584</b>	<b>\$48,078,577</b>	<b>\$43,840,978</b>	<b>\$(4,237,599)</b>	<b>(8.8)%</b>
Provision for Reserves	\$13,360	\$3,989,009	\$—	\$(3,989,009)	(100.0)%
<b>Total Financing Uses</b>	<b>\$39,928,944</b>	<b>\$52,067,586</b>	<b>\$43,840,978</b>	<b>\$(8,226,608)</b>	<b>(15.8)%</b>
<b>Revenue</b>	<b>\$38,053,603</b>	<b>\$41,162,373</b>	<b>\$38,664,982</b>	<b>\$(2,497,391)</b>	<b>(6.1)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$300,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$38,353,603</b>	<b>\$41,162,373</b>	<b>\$38,664,982</b>	<b>\$(2,497,391)</b>	<b>(6.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$12,480,552</b>	<b>\$10,905,213</b>	<b>\$5,175,996</b>	<b>\$(5,729,217)</b>	<b>(52.5)%</b>
<b>Total Financing Sources</b>	<b>\$50,834,155</b>	<b>\$52,067,586</b>	<b>\$43,840,978</b>	<b>\$(8,226,608)</b>	<b>(15.8)%</b>
<b>Net Cost</b>	<b>\$(10,905,211)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	132.6	133.0	129.0	(4.0)	(3.0)%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$17,837,368	\$19,493,402	\$19,805,705	\$312,303	1.6%
Services & Supplies	\$15,295,167	\$18,028,874	\$18,439,618	\$410,744	2.3%
Other Charges	\$1,155,411	\$2,457,761	\$2,460,455	\$2,694	0.1%
Land	\$995,942	\$50,000	\$25,000	\$(25,000)	(50.0)%
Improvements	\$4,302,209	\$7,918,540	\$3,080,200	\$(4,838,340)	(61.1)%
Equipment	\$29,487	\$130,000	\$30,000	\$(100,000)	(76.9)%
Interfund Charges	\$300,000	\$—	\$—	\$—	—%
Intrafund Charges	\$14,885,459	\$5,066,400	\$5,604,700	\$538,300	10.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$54,801,043</b>	<b>\$53,144,977</b>	<b>\$49,445,678</b>	<b>\$(3,699,299)</b>	<b>(7.0)%</b>
Other Intrafund Reimbursements	\$(10,426,181)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,459,278)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(14,885,459)</b>	<b>\$(5,066,400)</b>	<b>\$(5,604,700)</b>	<b>\$(538,300)</b>	<b>10.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,915,584</b>	<b>\$48,078,577</b>	<b>\$43,840,978</b>	<b>\$(4,237,599)</b>	<b>(8.8)%</b>
Provision for Reserves	\$13,360	\$3,989,009	\$—	\$(3,989,009)	(100.0)%
<b>Total Financing Uses</b>	<b>\$39,928,944</b>	<b>\$52,067,586</b>	<b>\$43,840,978</b>	<b>\$(8,226,608)</b>	<b>(15.8)%</b>
Taxes	\$8,693,107	\$8,321,700	\$8,503,580	\$181,880	2.2%
Fines, Forfeitures & Penalties	\$1,853	\$2,000	\$1,900	\$(100)	(5.0)%
Revenue from Use Of Money & Property	\$788,046	\$289,000	\$595,600	\$306,600	106.1%
Intergovernmental Revenues	\$1,650,397	\$1,909,548	\$996,975	\$(912,573)	(47.8)%
Charges for Services	\$26,895,419	\$30,615,925	\$28,561,427	\$(2,054,498)	(6.7)%
Miscellaneous Revenues	\$24,781	\$24,200	\$5,500	\$(18,700)	(77.3)%
<b>Revenue</b>	<b>\$38,053,603</b>	<b>\$41,162,373</b>	<b>\$38,664,982</b>	<b>\$(2,497,391)</b>	<b>(6.1)%</b>
Other Interfund Reimbursements	\$300,000	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$300,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$38,353,603</b>	<b>\$41,162,373</b>	<b>\$38,664,982</b>	<b>\$(2,497,391)</b>	<b>(6.1)%</b>
Reserve Release	\$3,156,806	\$—	\$3,458,722	\$3,458,722	—%
Fund Balance	\$9,323,746	\$10,905,213	\$1,717,274	\$(9,187,939)	(84.3)%
<b>Total Use of Fund Balance</b>	<b>\$12,480,552</b>	<b>\$10,905,213</b>	<b>\$5,175,996</b>	<b>\$(5,729,217)</b>	<b>(52.5)%</b>
<b>Total Financing Sources</b>	<b>\$50,834,155</b>	<b>\$52,067,586</b>	<b>\$43,840,978</b>	<b>\$(8,226,608)</b>	<b>(15.8)%</b>
<b>Net Cost</b>	<b>\$(10,905,211)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	132.6	133.0	129.0	(4.0)	(3.0)%



## Summary of Changes

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

Position counts have decreased by 4.0 FTE from the prior year Adopted Budget due to:

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

## Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$13,837,427	\$15,187,529	\$15,331,878	\$144,349	1.0%
Services & Supplies	\$8,913,320	\$10,187,508	\$10,263,738	\$76,230	0.7%
Other Charges	\$1,087,972	\$2,457,700	\$2,123,300	\$(334,400)	(13.6)%
Land	\$995,942	\$50,000	\$25,000	\$(25,000)	(50.0)%
Improvements	\$4,302,209	\$7,918,540	\$3,080,200	\$(4,838,340)	(61.1)%
Equipment	\$29,487	\$130,000	\$30,000	\$(100,000)	(76.9)%
Interfund Charges	\$300,000	\$—	\$—	\$—	—%
Intrafund Charges	\$4,459,278	\$5,066,400	\$5,604,700	\$538,300	10.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$33,925,634</b>	<b>\$40,997,677</b>	<b>\$36,458,816</b>	<b>\$(4,538,861)</b>	<b>(11.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$33,925,634</b>	<b>\$40,997,677</b>	<b>\$36,458,816</b>	<b>\$(4,538,861)</b>	<b>(11.1)%</b>
Provision for Reserves	\$—	\$3,956,614	\$—	\$(3,956,614)	(100.0)%
<b>Total Financing Uses</b>	<b>\$33,925,634</b>	<b>\$44,954,291</b>	<b>\$36,458,816</b>	<b>\$(8,495,475)</b>	<b>(18.9)%</b>
Taxes	\$8,693,107	\$8,321,700	\$8,503,580	\$181,880	2.2%
Fines, Forfeitures & Penalties	\$1,853	\$2,000	\$1,900	\$(100)	(5.0)%
Revenue from Use Of Money & Property	\$774,372	\$289,000	\$595,600	\$306,600	106.1%
Intergovernmental Revenues	\$1,647,788	\$1,909,548	\$996,975	\$(912,573)	(47.8)%
Charges for Services	\$20,905,469	\$23,550,025	\$21,179,265	\$(2,370,760)	(10.1)%
Miscellaneous Revenues	\$8,670	\$9,200	\$5,500	\$(3,700)	(40.2)%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$32,031,259</b>	<b>\$34,081,473</b>	<b>\$31,282,820</b>	<b>\$(2,798,653)</b>	<b>(8.2)%</b>
Other Interfund Reimbursements	\$300,000	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$300,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$32,331,259</b>	<b>\$34,081,473</b>	<b>\$31,282,820</b>	<b>\$(2,798,653)</b>	<b>(8.2)%</b>
Reserve Release	\$3,156,806	\$—	\$3,458,722	\$3,458,722	—%
Fund Balance	\$9,310,386	\$10,872,818	\$1,717,274	\$(9,155,544)	(84.2)%
<b>Total Use of Fund Balance</b>	<b>\$12,467,192</b>	<b>\$10,872,818</b>	<b>\$5,175,996</b>	<b>\$(5,696,822)</b>	<b>(52.4)%</b>
<b>Total Financing Sources</b>	<b>\$44,798,451</b>	<b>\$44,954,291</b>	<b>\$36,458,816</b>	<b>\$(8,495,475)</b>	<b>(18.9)%</b>
<b>Net Cost</b>	<b>\$(10,872,817)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	106.6	107.0	102.0	(5.0)	(4.7)%

## Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A decrease in safety training services and supplies due to consolidating all safety expenses to the Finance and Administration Safety Team within Water Resources (BU 3220001).
- Increases in electricity and waste disposal services due to monthly rate increases.
- Increases in miscellaneous supplies and services, primarily from land improvement maintenance supplies and expendable tools, due to the rising cost of materials and services.
- Decreases in anticipated costs from various public outreach services with the City of Sacramento as part of the Sacramento Stormwater Quality Partnership Program (SSQP).
- Decreases in anticipated costs from Geographic Information System obliques and aerial photos for Light Detection and Ranging mapping.
- Decreases in anticipated labor required by Stormwater Utility (SWU) staff and other County departments.
- Increases from heavy and light equipment rental charges, and Department of General Services - Fleet Services' labor, fuel, and maintenance costs.
- Decreases in anticipated costs primarily due to the Federal Emergency Management Agency (FEMA) home elevation project delays, and homeowners' and homeowner associations' reluctance to participate in the program.
- Decreases in anticipated costs of Capital Improvement Plan (CIP) projects, primarily due to project delays and expected project completion to the D33 El Paraiso Storm Drain Pump Station Rehab Project and the D49 Metro Air Park Station Phase 2 Improvements Project.
- An increase in administrative intrafund charges.
- Recommended growth detailed later in this section.

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

- An increase in anticipated Secured Property Tax revenue.
- An increase in interest income due to a higher cash balance.
- Decreases due to the FEMA home elevation project delays, and homeowners' and homeowner associations' reluctance to participate in the program.
- Decreases in anticipated revenues from utility service charges.
- A decrease in receiving community facilities bond funding for the CIP project - D49 Metro Air Park Station Phase 2 Improvements.
- Increases in service revenues due to higher labor charges in Zone 11, Zone 13, and the Department of Waste Management and Recycling.
- Decreases in service revenues due to lower labor charges in Building Inspection and Permits Division, various SWU fund centers, and SSQP participating agencies.
- Recommended growth detailed later in this section.

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

- Stormwater Utility – Unincorporated Area has decreased \$3,458,722.

## Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DWR - Add 1.0 Class 213 Vehicle - Stormwater Utility</b>					
	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.					
<b>DWR - Add 1.0 Class 233 Vehicle Stormwater Utility</b>					
	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.					
<b>DWR - Add 1.0 Class 570 Vehicle Stormwater Utility</b>					
	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.					
<b>DWR - Reallocate 1.0 FTE Senior Engineering Technician to Senior Civil Engineer - Stormwater Utility</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,999,941	\$4,305,873	\$4,473,827	\$167,954	3.9%
Services & Supplies	\$6,381,847	\$7,841,366	\$8,175,880	\$334,514	4.3%
Other Charges	\$67,439	\$61	\$337,155	\$337,094	552,613.1%
Intrafund Charges	\$10,426,181	\$—	\$—	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$20,875,409</b>	<b>\$12,147,300</b>	<b>\$12,986,862</b>	<b>\$839,562</b>	<b>6.9%</b>
Other Intrafund Reimbursements	\$(10,426,181)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,459,278)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(14,885,459)</b>	<b>\$(5,066,400)</b>	<b>\$(5,604,700)</b>	<b>\$(538,300)</b>	<b>10.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,989,950</b>	<b>\$7,080,900</b>	<b>\$7,382,162</b>	<b>\$301,262</b>	<b>4.3%</b>
Provision for Reserves	\$13,360	\$32,395	\$—	\$(32,395)	(100.0)%
<b>Total Financing Uses</b>	<b>\$6,003,310</b>	<b>\$7,113,295</b>	<b>\$7,382,162</b>	<b>\$268,867</b>	<b>3.8%</b>
Revenue from Use Of Money & Property	\$13,674	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$2,609	\$—	\$—	\$—	—%
Charges for Services	\$5,989,950	\$7,065,900	\$7,382,162	\$316,262	4.5%
Miscellaneous Revenues	\$16,111	\$15,000	\$—	\$(15,000)	(100.0)%
<b>Revenue</b>	<b>\$6,022,344</b>	<b>\$7,080,900</b>	<b>\$7,382,162</b>	<b>\$301,262</b>	<b>4.3%</b>
<b>Total Revenue</b>	<b>\$6,022,344</b>	<b>\$7,080,900</b>	<b>\$7,382,162</b>	<b>\$301,262</b>	<b>4.3%</b>
Fund Balance	\$13,360	\$32,395	\$—	\$(32,395)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$13,360</b>	<b>\$32,395</b>	<b>\$—</b>	<b>\$(32,395)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$6,035,704</b>	<b>\$7,113,295</b>	<b>\$7,382,162</b>	<b>\$268,867</b>	<b>3.8%</b>
<b>Net Cost</b>	<b>\$(32,394)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	26.0	26.0	27.0	1.0	3.8%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs.

- Increases in costs for county-wide allocations.
- Increases in safety and training costs due to the Safety Unit consolidation in Fund 322F, Water Resources (BU 3220001).
- Decreases in allocated costs for support services, primarily resulting from a decrease in Liability Insurance costs.
- Recommended growth detailed later in this section.

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

- Increases in administrative reimbursable costs.
- A decrease in Statewide Community Infrastructure Program revenue for program administration costs.
- Recommended growth detailed later in this section.

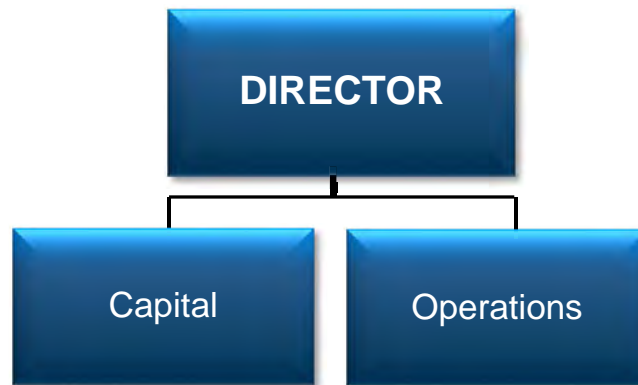
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

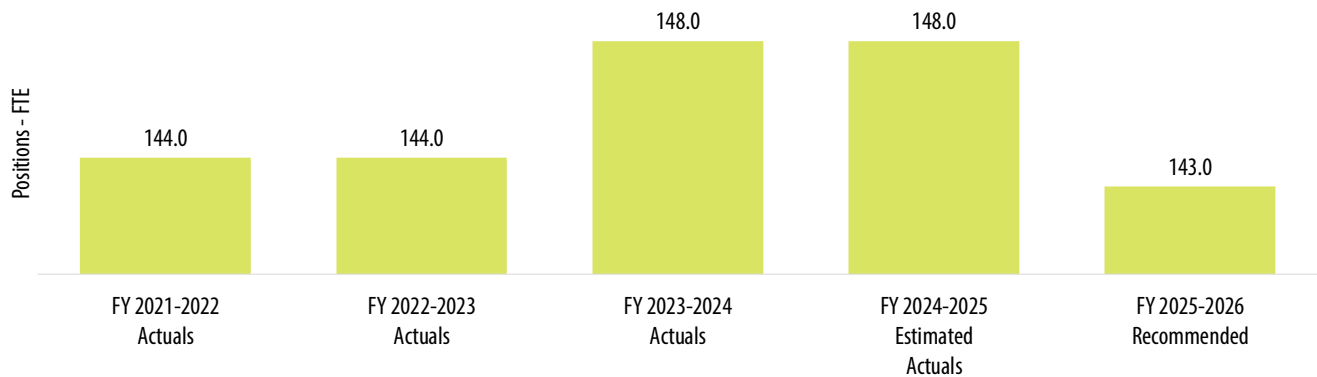
## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DWR - Add 1.0 Embedded Sr. Public Information Officer - Finance and Admin</b>					
	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.					
<b>DWR - Add 1.0 FTE Safety Technician - Safety</b>					
	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.					
<b>DWR - Funding for Travel and Training Services - Finance and Admin</b>					
	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.					

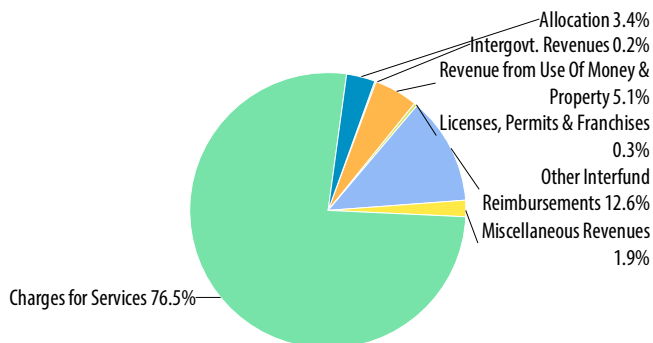
**Water Agency Enterprise**  
**Department Structure**  
**Matt Satow, Director**



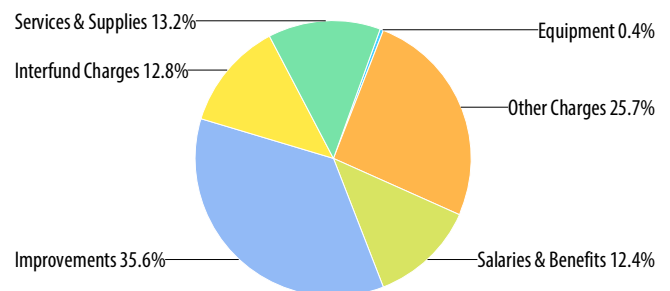
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**





## Budget Unit Functions & Responsibilities

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

The Water Agency Enterprise includes the following programs:

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

## Goals

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

## Accomplishments

- The Sacramento County Water Agency (SCWA) has completed multiple Water Supply improvement projects. These include the Phase 3 Arden Service Area Pipe and Meter Installation Project and Poppy Ridge Water Treatment Plant Phase 2. SCWA also began construction on Mather Housing Water Treatment Plant's retrofit and seismic improvements, a multi-year Arden Service Area Pipe and Meter installation project 1B, and a multi-year Arden Service Area Pipe and Meter installation project 4-5-6.
- SCWA has completed multiple maintenance and operations projects. These include the Las Cruces Well Improvement Project, which installed a new drainage, new mainline water connection, and new driveway, and the rehabilitation of the Firehouse Water Well, including new pump and submersible motor, hydro-pneumatic tank, and relocating a Sensus meter reading tower. SCWA also coordinated samples to develop new rehabilitation techniques.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Zone 40 Capital Development	\$44,337,156	\$114,346,124	\$63,538,557	\$(50,807,567)	(44.4)%
Zone 41 Maintenance and Operations	\$96,016,755	\$127,768,685	\$87,877,300	\$(39,891,385)	(31.2)%
Zone 50 Capital Development	\$84,701	\$3,047,600	\$6,814,950	\$3,767,350	123.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$245,162,409</b>	<b>\$158,230,807</b>	<b>\$(86,931,602)</b>	<b>(35.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$245,162,409</b>	<b>\$158,230,807</b>	<b>\$(86,931,602)</b>	<b>(35.5)%</b>
<b>Revenue</b>	<b>\$142,250,050</b>	<b>\$114,463,800</b>	<b>\$132,925,421</b>	<b>\$18,461,621</b>	<b>16.1%</b>
<b>Total Interfund Reimbursements</b>	<b>\$46,087</b>	<b>\$40,000,000</b>	<b>\$20,000,000</b>	<b>\$(20,000,000)</b>	<b>(50.0)%</b>
<b>Total Revenue</b>	<b>\$142,296,137</b>	<b>\$154,463,800</b>	<b>\$152,925,421</b>	<b>\$(1,538,379)</b>	<b>(1.0)%</b>
<b>Net Cost</b>	<b>\$(1,857,524)</b>	<b>\$90,698,609</b>	<b>\$5,305,386</b>	<b>\$(85,393,223)</b>	<b>(94.2)%</b>
Positions	148.0	148.0	143.0	(5.0)	(3.4)%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$18,044,350	\$19,327,307	\$19,664,423	\$337,116	1.7%
Services & Supplies	\$20,335,682	\$23,626,806	\$20,818,931	\$(2,807,875)	(11.9)%
Other Charges	\$37,547,644	\$43,801,055	\$40,722,711	\$(3,078,344)	(7.0)%
Land	\$468,722	\$1,582,000	\$—	\$(1,582,000)	(100.0)%
Improvements	\$63,615,586	\$116,042,741	\$56,251,424	\$(59,791,317)	(51.5)%
Equipment	\$426,627	\$782,500	\$580,000	\$(202,500)	(25.9)%
Interfund Charges	\$—	\$40,000,000	\$20,193,318	\$(19,806,682)	(49.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$245,162,409</b>	<b>\$158,230,807</b>	<b>\$(86,931,602)</b>	<b>(35.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$245,162,409</b>	<b>\$158,230,807</b>	<b>\$(86,931,602)</b>	<b>(35.5)%</b>
Licenses, Permits & Franchises	\$1,040,994	\$400,000	\$508,728	\$108,728	27.2%
Fines, Forfeitures & Penalties	\$65,174	\$25,000	\$—	\$(25,000)	(100.0)%
Revenue from Use Of Money & Property	\$11,460,440	\$7,707,300	\$8,092,200	\$384,900	5.0%
Intergovernmental Revenues	\$260,555	\$—	\$250,000	\$250,000	—%
Charges for Services	\$126,859,430	\$103,267,000	\$121,072,493	\$17,805,493	17.2%
Miscellaneous Revenues	\$2,561,132	\$3,064,500	\$3,002,000	\$(62,500)	(2.0)%
Other Financing Sources	\$2,325	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$142,250,050</b>	<b>\$114,463,800</b>	<b>\$132,925,421</b>	<b>\$18,461,621</b>	<b>16.1%</b>
Other Interfund Reimbursements	\$46,087	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
<b>Total Interfund Reimbursements</b>	<b>\$46,087</b>	<b>\$40,000,000</b>	<b>\$20,000,000</b>	<b>\$(20,000,000)</b>	<b>(50.0)%</b>
<b>Total Revenue</b>	<b>\$142,296,137</b>	<b>\$154,463,800</b>	<b>\$152,925,421</b>	<b>\$(1,538,379)</b>	<b>(1.0)%</b>
<b>Net Cost</b>	<b>\$(1,857,524)</b>	<b>\$90,698,609</b>	<b>\$5,305,386</b>	<b>\$(85,393,223)</b>	<b>(94.2)%</b>
Positions	148.0	148.0	143.0	(5.0)	(3.4)%

## Summary of Changes

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

Position counts have decreased by 5.0 FTE from the prior year Adopted Budget due to:

- 5.0 FTE recommended net Base decrease.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,650,108	\$1,809,789	\$1,853,181	\$43,392	2.4%
Services & Supplies	\$945,230	\$885,256	\$998,460	\$113,204	12.8%
Other Charges	\$24,064,583	\$25,888,155	\$23,287,570	\$(2,600,585)	(10.0)%
Land	\$468,722	\$1,582,000	\$—	\$(1,582,000)	(100.0)%
Improvements	\$17,208,514	\$44,160,924	\$17,186,028	\$(26,974,896)	(61.1)%
Equipment	\$—	\$20,000	\$20,000	\$—	—%
Interfund Charges	\$—	\$40,000,000	\$20,193,318	\$(19,806,682)	(49.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$44,337,156</b>	<b>\$114,346,124</b>	<b>\$63,538,557</b>	<b>\$(50,807,567)</b>	<b>(44.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$44,337,156</b>	<b>\$114,346,124</b>	<b>\$63,538,557</b>	<b>\$(50,807,567)</b>	<b>(44.4)%</b>
Fines, Forfeitures & Penalties	\$65,174	\$25,000	\$—	\$(25,000)	(100.0)%
Revenue from Use Of Money & Property	\$7,779,907	\$4,483,300	\$7,613,500	\$3,130,200	69.8%
Intergovernmental Revenues	\$(71,992)	\$—	\$—	\$—	—%
Charges for Services	\$89,519,232	\$59,092,600	\$65,641,035	\$6,548,435	11.1%
Miscellaneous Revenues	\$1,532,545	\$1,720,000	\$1,700,000	\$(20,000)	(1.2)%
<b>Revenue</b>	<b>\$98,824,866</b>	<b>\$65,320,900</b>	<b>\$74,954,535</b>	<b>\$9,633,635</b>	<b>14.7%</b>
Other Interfund Reimbursements	\$46,087	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$46,087</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$98,870,953</b>	<b>\$65,320,900</b>	<b>\$74,954,535</b>	<b>\$9,633,635</b>	<b>14.7%</b>
<b>Net Cost</b>	<b>\$(54,533,797)</b>	<b>\$49,025,224</b>	<b>\$(11,415,978)</b>	<b>\$(60,441,202)</b>	<b>(123.3)%</b>
Positions	28.0	28.0	27.0	(1.0)	(3.6)%

### Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in interest expense to lower interest payments for the 2007B and 2019 Bonds.

- An increase in other investment services due to increased arbitrage liability for the 2007B and 2019 Bonds.
- Decreases in Department of General Services (DGS) printing, and DGS mailing and postage due to completing rate change notifications.
- Decreases in land acquisition and improvement Capital Improvement Plan (CIP) project costs due to project delays.
- Increases in depreciation expense resulting from completed CIP projects.
- An increase in Water Resources Administration reimbursable costs due to consolidating safety expenses to the Finance and Administration Safety Team within Water Resources (BU 3220001).
- A decrease in interfund loans from Zone 40 to Zone 41 for CIP costs.
- Recommended growth detailed later in this section.

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

- An increase in interest revenue due to a higher cash balance.
- An increase in special capital development revenue due to additional customer accounts.
- An increase in development fee revenue based on historical actuals.
- Recommended growth detailed later in this section.

Net Cost reflects an increase in working capital.

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCWA - Add 2.0 Extra Help Positions - Zone 40 Capital Development</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$16,394,242	\$17,517,518	\$17,811,242	\$293,724	1.7%
Services & Supplies	\$19,382,960	\$22,715,850	\$19,794,471	\$(2,921,379)	(12.9)%
Other Charges	\$13,461,228	\$17,891,000	\$17,413,241	\$(477,759)	(2.7)%
Improvements	\$46,351,698	\$68,881,817	\$32,298,346	\$(36,583,471)	(53.1)%
Equipment	\$426,627	\$762,500	\$560,000	\$(202,500)	(26.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$96,016,755</b>	<b>\$127,768,685</b>	<b>\$87,877,300</b>	<b>\$(39,891,385)</b>	<b>(31.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$96,016,755</b>	<b>\$127,768,685</b>	<b>\$87,877,300</b>	<b>\$(39,891,385)</b>	<b>(31.2)%</b>
Licenses, Permits & Franchises	\$1,040,994	\$400,000	\$508,728	\$108,728	27.2%
Revenue from Use Of Money & Property	\$3,677,275	\$3,210,000	\$459,200	\$(2,750,800)	(85.7)%
Intergovernmental Revenues	\$332,548	\$—	\$250,000	\$250,000	—%
Charges for Services	\$37,214,347	\$40,860,800	\$48,860,869	\$8,000,069	19.6%
Miscellaneous Revenues	\$1,028,587	\$1,344,500	\$1,302,000	\$(42,500)	(3.2)%
Other Financing Sources	\$2,325	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$43,296,075</b>	<b>\$45,815,300</b>	<b>\$51,380,797</b>	<b>\$5,565,497</b>	<b>12.1%</b>
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$40,000,000</b>	<b>\$20,000,000</b>	<b>\$(20,000,000)</b>	<b>(50.0)%</b>
<b>Total Revenue</b>	<b>\$43,296,075</b>	<b>\$85,815,300</b>	<b>\$71,380,797</b>	<b>\$(14,434,503)</b>	<b>(16.8)%</b>
<b>Net Cost</b>	<b>\$52,720,680</b>	<b>\$41,953,385</b>	<b>\$16,496,503</b>	<b>\$(25,456,882)</b>	<b>(60.7)%</b>
Positions	120.0	120.0	116.0	(4.0)	(3.3)%

## Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A decrease in arbitrage liability related to the 2022A bonds due to investing in State and Local Government Securities.
- An increase in interest expense due to an anticipated 2025 bond issuance.
- Decreases in engineering services due to various completed projects and tasks.
- Decreases in DGS printing, and DGS mailing and postage due to completing water rate change notifications.
- Increases in vehicle costs due to higher DGS light vehicle rental charges, and increased DGS-Fleet Services labor costs.
- An increase in service fees due to increased Freeport Regional Water Authority operation costs.
- An increase in Water Resources Administration reimbursable costs due to consolidating safety expenses to the Finance and Administration Safety Team within Water Resources (BU 3220001).
- Decreases in anticipated capital costs due to delays and completion of various CIP projects.
- A decrease in interfund loans from Zone 40 to Zone 41 for CIP costs.
- Recommended growth detailed later in this section.

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

- A decrease in interest income due to a lower cash balance.
- An increase in water service charges due to a water rate increase.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in working capital.

## Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCWA - Add Overtime - Zone 41 Maintenance and Operations</b>					
	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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$7,493	\$25,700	\$26,000	\$300	1.2%
Other Charges	\$21,834	\$21,900	\$21,900	\$—	—%
Improvements	\$55,375	\$3,000,000	\$6,767,050	\$3,767,050	125.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$84,701</b>	<b>\$3,047,600</b>	<b>\$6,814,950</b>	<b>\$3,767,350</b>	<b>123.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$84,701</b>	<b>\$3,047,600</b>	<b>\$6,814,950</b>	<b>\$3,767,350</b>	<b>123.6%</b>
Revenue from Use Of Money & Property	\$3,258	\$14,000	\$19,500	\$5,500	39.3%
Charges for Services	\$125,850	\$3,313,600	\$6,570,589	\$3,256,989	98.3%
<b>Revenue</b>	<b>\$129,108</b>	<b>\$3,327,600</b>	<b>\$6,590,089</b>	<b>\$3,262,489</b>	<b>98.0%</b>
<b>Total Revenue</b>	<b>\$129,108</b>	<b>\$3,327,600</b>	<b>\$6,590,089</b>	<b>\$3,262,489</b>	<b>98.0%</b>
<b>Net Cost</b>	<b>\$(44,407)</b>	<b>\$(280,000)</b>	<b>\$224,861</b>	<b>\$504,861</b>	<b>(180.3)%</b>

### Summary of Changes

The change in total appropriations is due to:

- Increases in anticipated capital costs for various CIP projects.

The change in total revenue is due to:

- An increase in development fee revenue due to anticipated new development in the Metro Air Park (MAP) area.
- An increase in reimbursements from MAP community facilities district for costs associated with the MAP tank and booster station CIP project.
- An increase in water service charges due to increased build out compared to prior years.

Net Cost reflects a decrease in working capital.

## **Water Agency Zone 11 - Drainage Infrastructure**

### **Budget Unit Functions & Responsibilities**

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

- Beach Stone Lakes Flood Mitigation
- Zone 11 Drainage Development

### **Goals**

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

### **Accomplishments**

- Completed the Elder Creek Phase 3/5 & Gerber Creek Phase 1A/2 of the North Vineyard Station Open Space Preserve Trail and Landscaping project.
- Approved the Upper West Side Master Drainage Study, updated to the North Vineyard Station Drainage Masterplan, and reviewed numerous subdivision maps and improvement plan level drainage studies.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Beach Stone Lakes Flood Mitigation	\$40,692	\$103,600	\$78,100	\$(25,500)	(24.6)%
Zone 11 Drainage Development	\$6,716,651	\$30,155,000	\$23,932,700	\$(6,222,300)	(20.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$30,258,600</b>	<b>\$24,010,800</b>	<b>\$(6,247,800)</b>	<b>(20.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$30,258,600</b>	<b>\$24,010,800</b>	<b>\$(6,247,800)</b>	<b>(20.6)%</b>
Provision for Reserves	\$2,362,693	\$6,940,703	\$3,217,799	\$(3,722,904)	(53.6)%
<b>Total Financing Uses</b>	<b>\$9,120,036</b>	<b>\$37,199,303</b>	<b>\$27,228,599</b>	<b>\$(9,970,704)</b>	<b>(26.8)%</b>
<b>Revenue</b>	<b>\$11,193,495</b>	<b>\$16,406,400</b>	<b>\$16,989,300</b>	<b>\$582,900</b>	<b>3.6%</b>
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,025,000</b>	<b>\$2,000,000</b>	<b>\$(2,025,000)</b>	<b>(50.3)%</b>
<b>Total Revenue</b>	<b>\$11,193,495</b>	<b>\$20,431,400</b>	<b>\$18,989,300</b>	<b>\$(1,442,100)</b>	<b>(7.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$13,033,193</b>	<b>\$16,767,903</b>	<b>\$8,239,299</b>	<b>\$(8,528,604)</b>	<b>(50.9)%</b>
<b>Total Financing Sources</b>	<b>\$24,226,688</b>	<b>\$37,199,303</b>	<b>\$27,228,599</b>	<b>\$(9,970,704)</b>	<b>(26.8)%</b>
<b>Net Cost</b>	<b>\$(15,106,651)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$2,415,474	\$3,321,200	\$2,966,000	\$(355,200)	(10.7)%
Other Charges	\$3,112,366	\$13,043,600	\$13,341,500	\$297,900	2.3%
Land	\$22,032	\$753,100	\$753,100	\$—	—%
Improvements	\$1,207,472	\$9,115,700	\$4,950,200	\$(4,165,500)	(45.7)%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$30,258,600</b>	<b>\$24,010,800</b>	<b>\$(6,247,800)</b>	<b>(20.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$30,258,600</b>	<b>\$24,010,800</b>	<b>\$(6,247,800)</b>	<b>(20.6)%</b>
Provision for Reserves	\$2,362,693	\$6,940,703	\$3,217,799	\$(3,722,904)	(53.6)%
<b>Total Financing Uses</b>	<b>\$9,120,036</b>	<b>\$37,199,303</b>	<b>\$27,228,599</b>	<b>\$(9,970,704)</b>	<b>(26.8)%</b>
Licenses, Permits & Franchises	\$6,670,016	\$5,915,800	\$6,243,200	\$327,400	5.5%
Revenue from Use Of Money & Property	\$2,186,128	\$711,600	\$1,633,400	\$921,800	129.5%
Intergovernmental Revenues	\$39,119	\$100,000	\$—	\$(100,000)	(100.0)%
Charges for Services	\$2,298,231	\$9,679,000	\$9,112,700	\$(566,300)	(5.9)%
<b>Revenue</b>	<b>\$11,193,495</b>	<b>\$16,406,400</b>	<b>\$16,989,300</b>	<b>\$582,900</b>	<b>3.6%</b>
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,025,000</b>	<b>\$2,000,000</b>	<b>\$(2,025,000)</b>	<b>(50.3)%</b>
<b>Total Revenue</b>	<b>\$11,193,495</b>	<b>\$20,431,400</b>	<b>\$18,989,300</b>	<b>\$(1,442,100)</b>	<b>(7.1)%</b>
Reserve Release	\$3,147,278	\$1,661,251	\$2,269,584	\$608,333	36.6%
Fund Balance	\$9,885,915	\$15,106,652	\$5,969,715	\$(9,136,937)	(60.5)%
<b>Total Use of Fund Balance</b>	<b>\$13,033,193</b>	<b>\$16,767,903</b>	<b>\$8,239,299</b>	<b>\$(8,528,604)</b>	<b>(50.9)%</b>
<b>Total Financing Sources</b>	<b>\$24,226,688</b>	<b>\$37,199,303</b>	<b>\$27,228,599</b>	<b>\$(9,970,704)</b>	<b>(26.8)%</b>
<b>Net Cost</b>	<b>\$(15,106,651)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## Beach Stone Lakes Flood Mitigation

### Program Overview

**Beach Stone Lakes Flood Mitigation:** On July 21, 1999, the Board approved 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$40,692	\$103,600	\$78,100	\$(25,500)	(24.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$40,692</b>	<b>\$103,600</b>	<b>\$78,100</b>	<b>\$(25,500)</b>	<b>(24.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$40,692</b>	<b>\$103,600</b>	<b>\$78,100</b>	<b>\$(25,500)</b>	<b>(24.6)%</b>
Provision for Reserves	\$55,581	\$110,749	\$734,400	\$623,651	563.1%
<b>Total Financing Uses</b>	<b>\$96,273</b>	<b>\$214,349</b>	<b>\$812,500</b>	<b>\$598,151</b>	<b>279.1%</b>
Revenue from Use Of Money & Property	\$88,422	\$27,500	\$65,100	\$37,600	136.7%
Intergovernmental Revenues	\$39,119	\$100,000	\$—	\$(100,000)	(100.0)%
<b>Revenue</b>	<b>\$127,541</b>	<b>\$127,500</b>	<b>\$65,100</b>	<b>\$(62,400)</b>	<b>(48.9)%</b>
<b>Total Revenue</b>	<b>\$127,541</b>	<b>\$127,500</b>	<b>\$65,100</b>	<b>\$(62,400)</b>	<b>(48.9)%</b>
Fund Balance	\$55,581	\$86,849	\$747,400	\$660,551	760.6%
<b>Total Use of Fund Balance</b>	<b>\$55,581</b>	<b>\$86,849</b>	<b>\$747,400</b>	<b>\$660,551</b>	<b>760.6%</b>
<b>Total Financing Sources</b>	<b>\$183,122</b>	<b>\$214,349</b>	<b>\$812,500</b>	<b>\$598,151</b>	<b>279.1%</b>
<b>Net Cost</b>	<b>\$(86,849)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in flood insurance premiums costs for designated structures in the Beach Stone Lakes (BSL) area.

The change in total revenue is due to:

- An increase in interest income due to a higher cash balance.

- A decrease in miscellaneous intergovernmental revenue to reimburse flood insurance premiums from Sacramento Area Flood Control Agency (SAFCA) due to a transfer of all remaining reserves from SAFCA to the BSL Fund 314A to cover all future insurance premiums and flood mitigation efforts.

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

- Beach Stone Lakes Flood Mitigation has increased \$734,400.

## 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 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$2,374,782	\$3,217,600	\$2,887,900	\$(329,700)	(10.2)%
Other Charges	\$3,112,366	\$13,043,600	\$13,341,500	\$297,900	2.3%
Land	\$22,032	\$753,100	\$753,100	\$—	—%
Improvements	\$1,207,472	\$9,115,700	\$4,950,200	\$(4,165,500)	(45.7)%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,716,651</b>	<b>\$30,155,000</b>	<b>\$23,932,700</b>	<b>\$(6,222,300)</b>	<b>(20.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,716,651</b>	<b>\$30,155,000</b>	<b>\$23,932,700</b>	<b>\$(6,222,300)</b>	<b>(20.6)%</b>
Provision for Reserves	\$2,307,112	\$6,829,954	\$2,483,399	\$(4,346,555)	(63.6)%
<b>Total Financing Uses</b>	<b>\$9,023,763</b>	<b>\$36,984,954</b>	<b>\$26,416,099</b>	<b>\$(10,568,855)</b>	<b>(28.6)%</b>
Licenses, Permits & Franchises	\$6,670,016	\$5,915,800	\$6,243,200	\$327,400	5.5%
Revenue from Use Of Money & Property	\$2,097,706	\$684,100	\$1,568,300	\$884,200	129.3%
Charges for Services	\$2,298,231	\$9,679,000	\$9,112,700	\$(566,300)	(5.9)%
<b>Revenue</b>	<b>\$11,065,953</b>	<b>\$16,278,900</b>	<b>\$16,924,200</b>	<b>\$645,300</b>	<b>4.0%</b>
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,025,000</b>	<b>\$2,000,000</b>	<b>\$(2,025,000)</b>	<b>(50.3)%</b>
<b>Total Revenue</b>	<b>\$11,065,953</b>	<b>\$20,303,900</b>	<b>\$18,924,200</b>	<b>\$(1,379,700)</b>	<b>(6.8)%</b>
Reserve Release	\$3,147,278	\$1,661,251	\$2,269,584	\$608,333	36.6%
Fund Balance	\$9,830,334	\$15,019,803	\$5,222,315	\$(9,797,488)	(65.2)%
<b>Total Use of Fund Balance</b>	<b>\$12,977,612</b>	<b>\$16,681,054</b>	<b>\$7,491,899</b>	<b>\$(9,189,155)</b>	<b>(55.1)%</b>
<b>Total Financing Sources</b>	<b>\$24,043,565</b>	<b>\$36,984,954</b>	<b>\$26,416,099</b>	<b>\$(10,568,855)</b>	<b>(28.6)%</b>
<b>Net Cost</b>	<b>\$(15,019,802)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- Decreases in anticipated costs for on-call contracted services related to drainage studies, hydrology, hydraulic, and modeling services to development projects.
- Decreases in anticipated labor required by Stormwater Utility staff and other County departments.

- Decreases in anticipated costs to the Federal Emergency Management Agency (FEMA) home elevation grants due to project delays and homeowners' reluctance to participate in the program.
- Decreases in anticipated credits against drainage fees.
- Increases in anticipated interest expenses from reimbursement payments.
- Increases in anticipated reimbursement payments.
- Decreases in anticipated costs of Capital Improvement Projects (CIP), primarily due to less expected costs related to the Elder and Gerber Creek Landscape and Irrigation project in Zones 11N & 11W.
- A decrease in interfund reimbursements due to a lower interfund loan transfer required from Zone 11A to Zones 11N and 11W for the Elder Gerber Creek Landscape/Irrigation Project.

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

- Increases in development fee revenue, reflecting current market trends and an enhanced pace of development.
- An increase in interest income due to a higher cash balance.
- Decreases in anticipated development fee credit revenue, resulting from the nature of the construction development market, which is unpredictable.
- A decrease in interfund reimbursements due to a lower interfund loan transfer required from Zone 11A to Zones 11N and 11W for the Elder Gerber Creek Landscape/Irrigation Project.

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

- Zone 11A has decreased \$1,801,400.
- Zone 11B has decreased \$468,184.
- Zone 11C has increased \$369,600.
- Zone 11W has increased \$200,899.
- Zone 11N has increased \$1,317,600.
- Zone 11X has increased \$595,300.



## **Water Agency Zone 13**

### **Budget Unit Functions & Responsibilities**

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

### **Goals**

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

### **Accomplishments**

- In Fiscal Year 2024-25, the Water Forum continued the process of updating the 2001 Water Forum Agreement. The original agreement was signed in 2001 and has been the basis for water supply policy and the protection of the Lower American River. Water policy and regulations have changed dramatically since then, and in 2020, the Water Forum began the process to update the terms of the 2001 agreement through the Water Forum 2 process. Water Forum staff have convened a series of meeting with stakeholders to discuss topics such as climate change, groundwater management, water conservation, habitat projects and forest management which will be used to feed into an updated agreement. This update is a multi-year consensus-based approach and is anticipated to be completed in Fiscal Year 2025-26. Zone 13 has been a significant funder of the Water Forum since 2001, and a new funding formula will significantly decrease the Zone 13 contribution upon completion of the Water Forum 2 Agreement.
- Zone 13 funding is being used to analyze flooding issues in the Cosumnes River watershed. Water Resources staff are working with stakeholders in the Cosumnes River area to identify solutions to historical flooding, with a focus on multi-benefit projects that can achieve not only flood control benefits but also groundwater recharge and habitat benefits as well. Water Resources staff are working with a consultant team to build on previous state efforts and pursue grant funding to continue this work.
- Water Resources was awarded a \$375,000 Hazard Mitigation Grant for use towards the multi-jurisdictional Local Hazard Mitigation Plan (LHMP) Update. A LHMP provides a framework to lessen disaster impacts by promoting whole-community involvement, assessing risks, and developing strategies to mitigate the effects of natural hazards, thereby reducing risks to people, economies, and natural environments.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Zone 13 Water and Drainage Studies	\$2,368,178	\$2,756,263	\$2,634,728	\$(121,535)	(4.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$2,756,263</b>	<b>\$2,634,728</b>	<b>\$(121,535)</b>	<b>(4.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$2,756,263</b>	<b>\$2,634,728</b>	<b>\$(121,535)</b>	<b>(4.4)%</b>
Provision for Reserves	\$—	\$1,289,137	\$460,224	\$(828,913)	(64.3)%
<b>Total Financing Uses</b>	<b>\$2,368,178</b>	<b>\$4,045,400</b>	<b>\$3,094,952</b>	<b>\$(950,448)</b>	<b>(23.5)%</b>
<b>Revenue</b>	<b>\$2,511,119</b>	<b>\$2,339,500</b>	<b>\$2,701,637</b>	<b>\$362,137</b>	<b>15.5%</b>
<b>Total Interfund Reimbursements</b>	<b>\$354,865</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$(100,000)</b>	<b>(33.3)%</b>
<b>Total Revenue</b>	<b>\$2,865,984</b>	<b>\$2,639,500</b>	<b>\$2,901,637</b>	<b>\$262,137</b>	<b>9.9%</b>
<b>Total Use of Fund Balance</b>	<b>\$908,094</b>	<b>\$1,405,900</b>	<b>\$193,315</b>	<b>\$(1,212,585)</b>	<b>(86.2)%</b>
<b>Total Financing Sources</b>	<b>\$3,774,078</b>	<b>\$4,045,400</b>	<b>\$3,094,952</b>	<b>\$(950,448)</b>	<b>(23.5)%</b>
<b>Net Cost</b>	<b>\$(1,405,900)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$1,311,468	\$1,898,720	\$1,762,245	\$(136,475)	(7.2)%
Other Charges	\$1,056,710	\$857,543	\$872,483	\$14,940	1.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$2,756,263</b>	<b>\$2,634,728</b>	<b>\$(121,535)</b>	<b>(4.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$2,756,263</b>	<b>\$2,634,728</b>	<b>\$(121,535)</b>	<b>(4.4)%</b>
Provision for Reserves	\$—	\$1,289,137	\$460,224	\$(828,913)	(64.3)%
<b>Total Financing Uses</b>	<b>\$2,368,178</b>	<b>\$4,045,400</b>	<b>\$3,094,952</b>	<b>\$(950,448)</b>	<b>(23.5)%</b>
Revenue from Use Of Money & Property	\$45,011	\$12,000	\$15,000	\$3,000	25.0%
Intergovernmental Revenues	\$229,833	\$75,000	\$296,250	\$221,250	295.0%
Charges for Services	\$2,236,275	\$2,252,500	\$2,390,387	\$137,887	6.1%
<b>Revenue</b>	<b>\$2,511,119</b>	<b>\$2,339,500</b>	<b>\$2,701,637</b>	<b>\$362,137</b>	<b>15.5%</b>
Other Interfund Reimbursements	\$354,865	\$300,000	\$200,000	\$(100,000)	(33.3)%
<b>Total Interfund Reimbursements</b>	<b>\$354,865</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$(100,000)</b>	<b>(33.3)%</b>
<b>Total Revenue</b>	<b>\$2,865,984</b>	<b>\$2,639,500</b>	<b>\$2,901,637</b>	<b>\$262,137</b>	<b>9.9%</b>
Reserve Release	\$784,236	\$—	\$—	\$—	—%
Fund Balance	\$123,858	\$1,405,900	\$193,315	\$(1,212,585)	(86.2)%
<b>Total Use of Fund Balance</b>	<b>\$908,094</b>	<b>\$1,405,900</b>	<b>\$193,315</b>	<b>\$(1,212,585)</b>	<b>(86.2)%</b>
<b>Total Financing Sources</b>	<b>\$3,774,078</b>	<b>\$4,045,400</b>	<b>\$3,094,952</b>	<b>\$(950,448)</b>	<b>(23.5)%</b>
<b>Net Cost</b>	<b>\$(1,405,900)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Decreases in contract costs due to cancellation of the McCormack Williams Track Legge Degrade Project and less than anticipated contract usage for the Cosumnes Watershed Study.
- Decreases in legal costs due to the General Fund absorbing 75% of the cost for Delta Conveyance Project legal counsel services.
- Increases in Federal Emergency Management Agency (FEMA) Local Hazard Mitigation Plan (LHMP) contract costs.
- Increases in Sacramento Central Groundwater Authority's annual Groundwater Sustainability Plan allocation.

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

- Increases in projected interest income due to higher cash balance.
- Increases in FEMA LHMP Grant revenues.

- Increases in anticipated Direct Levy #443 revenues.
- Decreases in General Fund contribution for flood mitigation efforts in the south County.

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

- Zone 13 has increased \$460,224