

# Community Services

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## Animal Care-Restricted Revenues

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Restricted - Community Spay & Neuter	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Gross Expenditures/Appropriations	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Total Expenditures/Appropriations	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Total Financing Uses	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Revenue	\$730,871	\$191,000	\$206,500	\$206,500	\$—	—%
Total Revenue	\$730,871	\$191,000	\$206,500	\$206,500	\$—	—%
Total Use of Fund Balance	\$267,590	\$267,590	\$—	\$539,871	\$539,871	—%
Total Financing Sources	\$998,461	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Net Cost	\$(539,871)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	\$458,590	\$458,590	\$206,500	\$206,500	\$—	—%
Appropriation for Contingencies	\$—	\$—	\$—	\$539,871	\$539,871	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$458,590</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$746,371</b>	<b>\$539,871</b>	<b>261.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$458,590</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$746,371</b>	<b>\$539,871</b>	<b>261.4%</b>
<b>Total Financing Uses</b>	<b>\$458,590</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$746,371</b>	<b>\$539,871</b>	<b>261.4%</b>
Licenses, Permits & Franchises	\$20,703	\$—	\$15,500	\$15,500	\$—	—%
Revenue from Use Of Money & Property	\$11,437	\$1,000	\$1,000	\$1,000	\$—	—%
Charges for Services	\$—	\$190,000	\$190,000	\$190,000	\$—	—%
Miscellaneous Revenues	\$698,731	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$730,871</b>	<b>\$191,000</b>	<b>\$206,500</b>	<b>\$206,500</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$730,871</b>	<b>\$191,000</b>	<b>\$206,500</b>	<b>\$206,500</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$267,590	\$267,590	\$—	\$539,871	\$539,871	—%
<b>Total Use of Fund Balance</b>	<b>\$267,590</b>	<b>\$267,590</b>	<b>\$—</b>	<b>\$539,871</b>	<b>\$539,871</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$998,461</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$746,371</b>	<b>\$539,871</b>	<b>261.4%</b>
<b>Net Cost</b>	<b>\$(539,871)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## Community Development

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
DCD-Code Enforcement	\$11,114,849	\$11,943,485	\$12,240,004	\$12,240,004	\$—	—%
DCD-Planning and Environmental Review	\$14,431,998	\$16,041,464	\$17,265,210	\$17,438,905	\$173,695	1.0%
Development Services	\$460,532	\$934,017	\$816,871	\$816,871	\$—	—%
Office of the Director and Administration	\$2,363,591	\$2,700,998	\$2,761,108	\$2,761,108	\$—	—%
Gross Expenditures/Appropriations	\$28,370,970	\$31,619,964	\$33,083,193	\$33,256,888	\$173,695	0.5%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(1,388,402)	\$—	—%
Total Expenditures/Appropriations	\$27,167,709	\$30,261,182	\$31,694,791	\$31,868,486	\$173,695	0.5%
Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Total Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Net Cost	\$11,538,320	\$13,120,765	\$12,322,220	\$12,495,915	\$173,695	1.4%
Positions	138.8	138.8	139.8	139.8	—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$18,881,128	\$20,993,715	\$21,392,425	\$21,392,425	\$—	—%
Services & Supplies	\$7,079,065	\$8,018,137	\$9,007,796	\$9,198,040	\$190,244	2.1%
Other Charges	\$(5,503)	\$110,000	\$71,000	\$71,000	\$—	—%
Equipment	\$—	\$8,500	\$—	\$—	\$—	—%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$1,932,799	\$2,006,132	\$2,128,492	\$2,111,943	\$(16,549)	(0.8)%
Gross Expenditures/Appropriations	\$28,370,970	\$31,619,964	\$33,083,193	\$33,256,888	\$173,695	0.5%
Other Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(1,388,402)	\$—	—%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(1,388,402)	\$—	—%
Total Expenditures/Appropriations	\$27,167,709	\$30,261,182	\$31,694,791	\$31,868,486	\$173,695	0.5%
Licenses, Permits & Franchises	\$1,697,954	\$1,582,700	\$1,587,700	\$1,587,700	\$—	—%
Fines, Forfeitures & Penalties	\$269,792	\$800,000	\$800,000	\$800,000	\$—	—%
Intergovernmental Revenues	\$559,197	\$500,000	\$2,291,870	\$2,291,870	\$—	—%
Charges for Services	\$11,192,754	\$12,485,972	\$12,921,256	\$12,921,256	\$—	—%
Miscellaneous Revenues	\$1,909,692	\$1,771,745	\$1,771,745	\$1,771,745	\$—	—%
Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Total Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Net Cost	\$11,538,320	\$13,120,765	\$12,322,220	\$12,495,915	\$173,695	1.4%
Positions	138.8	138.8	139.8	139.8	—	—%

## Summary of Changes

Description of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget is included in the program sections of this Budget Unit.

## DCD-Planning and Environmental Review

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$9,411,685	\$10,613,218	\$10,925,251	\$10,925,251	\$—	—%
Services & Supplies	\$3,967,322	\$4,315,310	\$5,171,807	\$5,362,051	\$190,244	3.7%
Other Charges	\$21,387	\$100,000	\$61,000	\$61,000	\$—	—%
Equipment	\$—	\$8,500	\$—	\$—	\$—	—%
Intrafund Charges	\$1,017,772	\$1,004,436	\$1,107,152	\$1,090,603	\$(16,549)	(1.5)%
Cost of Goods Sold	\$13,832	\$—	\$—	\$—	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$14,431,998</b>	<b>\$16,041,464</b>	<b>\$17,265,210</b>	<b>\$17,438,905</b>	<b>\$173,695</b>	<b>1.0%</b>
Other Intrafund Reimbursements	\$(617,070)	\$(685,951)	\$(713,389)	\$(713,389)	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(617,070)</b>	<b>\$(685,951)</b>	<b>\$(713,389)</b>	<b>\$(713,389)</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$13,814,928</b>	<b>\$15,355,513</b>	<b>\$16,551,821</b>	<b>\$16,725,516</b>	<b>\$173,695</b>	<b>1.0%</b>
Licenses, Permits & Franchises	\$179,785	\$115,000	\$120,000	\$120,000	\$—	—%
Intergovernmental Revenues	\$559,197	\$500,000	\$2,291,870	\$2,291,870	\$—	—%
Charges for Services	\$7,946,969	\$8,689,012	\$9,027,387	\$9,027,387	\$—	—%
Miscellaneous Revenues	\$673,427	\$536,883	\$536,883	\$536,883	\$—	—%
<b>Revenue</b>	<b>\$9,359,379</b>	<b>\$9,840,895</b>	<b>\$11,976,140</b>	<b>\$11,976,140</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$9,359,379</b>	<b>\$9,840,895</b>	<b>\$11,976,140</b>	<b>\$11,976,140</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$4,455,549</b>	<b>\$5,514,618</b>	<b>\$4,575,681</b>	<b>\$4,749,376</b>	<b>\$173,695</b>	<b>3.8%</b>
Positions	66.8	66.8	68.8	68.8	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Rebudgeting of one-time funds related to the Climate Action Plan and Fee Study.
- A decrease in employment services due to error correction for the transfer of allocated cost package charges to appropriately charge the correct program.

## Development and Code Services

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
DCS - Administrative Services	\$(28,199)	\$—	\$—	\$—	\$—	—%
DCS - Building Permits & Inspection	\$22,696,247	\$25,292,567	\$24,458,534	\$24,099,058	\$(359,476)	(1.5)%
DCS - Construction Management and Inspection Division	\$34,149,292	\$35,384,282	\$36,859,802	\$37,647,655	\$787,853	2.1%
DCS - County Engineering	\$15,895,340	\$17,036,222	\$20,775,248	\$20,467,905	\$(307,343)	(1.5)%
Gross Expenditures/Appropriations	\$72,712,681	\$77,713,071	\$82,093,584	\$82,214,618	\$121,034	0.1%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,778,012)	\$(2,819,372)	\$(2,762,230)	\$57,142	(2.0)%
Total Expenditures/Appropriations	\$70,234,072	\$74,935,059	\$79,274,212	\$79,452,388	\$178,176	0.2%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$628,221	\$—	—%
Total Financing Uses	\$70,857,237	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Revenue	\$68,267,383	\$72,587,995	\$72,553,336	\$74,535,920	\$1,982,584	2.7%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$73,431,697	\$72,752,309	\$72,717,650	\$74,700,234	\$1,982,584	2.7%
Total Use of Fund Balance	\$2,805,915	\$2,805,915	\$7,184,783	\$5,380,375	\$(1,804,408)	(25.1)%
Total Financing Sources	\$76,237,612	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Net Cost	\$(5,380,375)	\$—	\$—	\$—	\$—	—%
Positions	271.0	271.0	277.0	277.0	—	—%



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$42,871,154	\$45,733,745	\$47,243,178	\$47,243,178	\$—	—%
Services & Supplies	\$27,313,916	\$27,074,482	\$29,667,714	\$29,845,890	\$178,176	0.6%
Other Charges	\$(94,754)	\$1,771,681	\$1,874,369	\$1,874,369	\$—	—%
Equipment	\$143,755	\$355,151	\$488,951	\$488,951	\$—	—%
Intrafund Charges	\$2,478,609	\$2,778,012	\$2,819,372	\$2,762,230	\$(57,142)	(2.0)%
Gross Expenditures/Appropriations	\$72,712,681	\$77,713,071	\$82,093,584	\$82,214,618	\$121,034	0.1%
Intrafund Reimbursements within Department	\$(2,478,609)	\$(2,778,012)	\$(2,819,372)	\$(2,762,230)	\$57,142	(2.0)%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,778,012)	\$(2,819,372)	\$(2,762,230)	\$57,142	(2.0)%
Total Expenditures/Appropriations	\$70,234,072	\$74,935,059	\$79,274,212	\$79,452,388	\$178,176	0.2%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$628,221	\$—	—%
Total Financing Uses	\$70,857,237	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$142,856	\$52,640	\$72,520	\$72,520	\$—	—%
Revenue from Use Of Money & Property	\$(123,313)	\$—	\$(25,274)	\$(25,274)	\$—	—%
Charges for Services	\$67,820,682	\$72,072,978	\$72,043,713	\$74,026,297	\$1,982,584	2.8%
Miscellaneous Revenues	\$418,219	\$376,377	\$376,377	\$376,377	\$—	—%
Revenue	\$68,267,383	\$72,587,995	\$72,553,336	\$74,535,920	\$1,982,584	2.7%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$73,431,697	\$72,752,309	\$72,717,650	\$74,700,234	\$1,982,584	2.7%
Reserve Release	\$1,089,588	\$1,089,588	\$2,301,170	\$—	\$(2,301,170)	(100.0)%
Fund Balance	\$1,716,327	\$1,716,327	\$4,883,613	\$5,380,375	\$496,762	10.2%
Total Use of Fund Balance	\$2,805,915	\$2,805,915	\$7,184,783	\$5,380,375	\$(1,804,408)	(25.1)%
Total Financing Sources	\$76,237,612	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Net Cost	\$(5,380,375)	\$—	\$—	\$—	\$—	—%
Positions	271.0	271.0	277.0	277.0	—	—%

## Summary of Changes

Description of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget is included in the program sections of this Budget Unit.

## DCS - Building Permits & Inspection

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$15,354,871	\$16,232,196	\$16,201,360	\$16,201,360	\$—	—%
Services & Supplies	\$6,604,245	\$8,075,180	\$7,105,291	\$6,745,815	\$(359,476)	(5.1)%
Other Charges	\$120,002	\$188,041	\$240,752	\$240,752	\$—	—%
Intrafund Charges	\$617,129	\$797,150	\$911,131	\$911,131	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$22,696,247</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$24,099,058</b>	<b>\$(359,476)</b>	<b>(1.5)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$22,696,247</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$24,099,058</b>	<b>\$(359,476)</b>	<b>(1.5)%</b>
<b>Total Financing Uses</b>	<b>\$22,696,247</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$24,099,058</b>	<b>\$(359,476)</b>	<b>(1.5)%</b>
Revenue from Use Of Money & Property	\$4,758	\$—	\$—	\$—	\$—	—%
Charges for Services	\$22,984,046	\$24,597,051	\$23,103,661	\$23,085,316	\$(18,345)	(0.1)%
Miscellaneous Revenues	\$25,669	\$41,200	\$41,200	\$41,200	\$—	—%
<b>Revenue</b>	<b>\$23,014,473</b>	<b>\$24,638,251</b>	<b>\$23,144,861</b>	<b>\$23,126,516</b>	<b>\$(18,345)</b>	<b>(0.1)%</b>
<b>Total Revenue</b>	<b>\$23,014,473</b>	<b>\$24,638,251</b>	<b>\$23,144,861</b>	<b>\$23,126,516</b>	<b>\$(18,345)</b>	<b>(0.1)%</b>
Fund Balance	\$654,316	\$654,316	\$1,313,673	\$972,542	\$(341,131)	(26.0)%
<b>Total Use of Fund Balance</b>	<b>\$654,316</b>	<b>\$654,316</b>	<b>\$1,313,673</b>	<b>\$972,542</b>	<b>\$(341,131)</b>	<b>(26.0)%</b>
<b>Total Financing Sources</b>	<b>\$23,668,789</b>	<b>\$25,292,567</b>	<b>\$24,458,534</b>	<b>\$24,099,058</b>	<b>\$(359,476)</b>	<b>(1.5)%</b>
<b>Net Cost</b>	<b>\$(972,542)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	102.0	102.0	102.0	102.0	—	—%

### Summary of Changes

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

- Decreases in other professional services resulting from a lower available prior year fund balance.

The change in total revenue, including interfund reimbursements, is due to labor rate adjustments resulting from changes in year-end available fund balance. Divisions in this budget unit are fully cost recovered by customer billings; therefore, labor rates are set, monitored, and adjusted to ensure full cost recovery.

## DCS - Construction Management and Inspection Division

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$20,157,899	\$21,172,721	\$22,435,553	\$22,435,553	\$—	—%
Services & Supplies	\$12,764,761	\$10,951,313	\$10,959,122	\$11,804,117	\$844,995	7.7%
Other Charges	\$(230,496)	\$1,502,159	\$1,545,804	\$1,545,804	\$—	—%
Equipment	\$77,737	\$288,951	\$488,951	\$488,951	\$—	—%
Intrafund Charges	\$1,379,391	\$1,469,138	\$1,430,372	\$1,373,230	\$(57,142)	(4.0)%
<b>Gross Expenditures/ Appropriations</b>	<b>\$34,149,292</b>	<b>\$35,384,282</b>	<b>\$36,859,802</b>	<b>\$37,647,655</b>	<b>\$787,853</b>	<b>2.1%</b>
Intrafund Reimbursements within Department	\$(1,415,498)	\$(1,515,245)	\$(1,468,206)	\$(1,411,064)	\$57,142	(3.9)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,415,498)</b>	<b>\$(1,515,245)</b>	<b>\$(1,468,206)</b>	<b>\$(1,411,064)</b>	<b>\$57,142</b>	<b>(3.9)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$32,733,794</b>	<b>\$33,869,037</b>	<b>\$35,391,596</b>	<b>\$36,236,591</b>	<b>\$844,995</b>	<b>2.4%</b>
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$628,221	\$—	—%
<b>Total Financing Uses</b>	<b>\$33,356,959</b>	<b>\$34,492,202</b>	<b>\$36,019,817</b>	<b>\$36,864,812</b>	<b>\$844,995</b>	<b>2.3%</b>
Fines, Forfeitures & Penalties	\$—	\$14,840	\$9,893	\$9,893	\$—	—%
Charges for Services	\$33,579,516	\$32,945,660	\$34,081,000	\$35,081,000	\$1,000,000	2.9%
Miscellaneous Revenues	\$19,662	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$33,599,177</b>	<b>\$32,960,500</b>	<b>\$34,090,893</b>	<b>\$35,090,893</b>	<b>\$1,000,000</b>	<b>2.9%</b>
<b>Total Revenue</b>	<b>\$33,599,177</b>	<b>\$32,960,500</b>	<b>\$34,090,893</b>	<b>\$35,090,893</b>	<b>\$1,000,000</b>	<b>2.9%</b>
Reserve Release	\$1,089,588	\$1,089,588	\$2,301,170	\$—	\$(2,301,170)	(100.0)%
Fund Balance	\$442,114	\$442,114	\$(372,246)	\$1,773,919	\$2,146,165	(576.5)%
<b>Total Use of Fund Balance</b>	<b>\$1,531,702</b>	<b>\$1,531,702</b>	<b>\$1,928,924</b>	<b>\$1,773,919</b>	<b>\$(155,005)</b>	<b>(8.0)%</b>
<b>Total Financing Sources</b>	<b>\$35,130,879</b>	<b>\$34,492,202</b>	<b>\$36,019,817</b>	<b>\$36,864,812</b>	<b>\$844,995</b>	<b>2.3%</b>
<b>Net Cost</b>	<b>\$(1,773,920)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	123.0	123.0	129.0	129.0	—	—%

### Summary of Changes

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

- Increases in construction services consultant cost resulting from year-end available fund balance.
- An error correction for the transfer of charges from Planning and Environmental Review to Development & Code Services (DCS) – Administrative Services.

The change in total revenue is due to labor rate adjustments resulting from changes in prior year available fund balance. Divisions in this budget unit are fully cost recovered by customer billings; therefore, labor rates are set, monitored, and adjusted to ensure full cost recovery.

Reserve changes from the Approved Recommended Budget are detailed below:

- Restricted – CMID Inspection – has increased \$2,301,170.
- Restricted – CMID Materials Lab – There are no changes.

## DCS - County Engineering

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$7,358,385	\$8,328,828	\$8,606,265	\$8,606,265	\$—	—%
Services & Supplies	\$7,973,109	\$8,047,989	\$11,603,301	\$11,295,958	\$(307,343)	(2.6)%
Other Charges	\$15,740	\$81,481	\$87,813	\$87,813	\$—	—%
Equipment	\$66,017	\$66,200	\$—	\$—	\$—	—%
Intrafund Charges	\$482,089	\$511,724	\$477,869	\$477,869	\$—	—%
Gross Expenditures/ Appropriations	\$15,895,340	\$17,036,222	\$20,775,248	\$20,467,905	\$(307,343)	(1.5)%
Intrafund Reimbursements within Department	\$(1,063,111)	\$(1,262,767)	\$(1,351,166)	\$(1,351,166)	\$—	—%
Total Intrafund Reimbursements	\$(1,063,111)	\$(1,262,767)	\$(1,351,166)	\$(1,351,166)	\$—	—%
Total Expenditures/ Appropriations	\$14,832,229	\$15,773,455	\$19,424,082	\$19,116,739	\$(307,343)	(1.6)%
Total Financing Uses	\$14,832,229	\$15,773,455	\$19,424,082	\$19,116,739	\$(307,343)	(1.6)%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$142,856	\$37,800	\$62,627	\$62,627	\$—	—%
Revenue from Use Of Money & Property	\$(128,071)	\$—	\$(25,274)	\$(25,274)	\$—	—%
Charges for Services	\$11,257,121	\$14,530,267	\$14,859,052	\$15,859,981	\$1,000,929	6.7%
Miscellaneous Revenues	\$372,888	\$335,177	\$335,177	\$335,177	\$—	—%
Revenue	\$11,653,733	\$14,989,244	\$15,317,582	\$16,318,511	\$1,000,929	6.5%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$16,818,047	\$15,153,558	\$15,481,896	\$16,482,825	\$1,000,929	6.5%
Fund Balance	\$619,897	\$619,897	\$3,942,186	\$2,633,914	\$(1,308,272)	(33.2)%
Total Use of Fund Balance	\$619,897	\$619,897	\$3,942,186	\$2,633,914	\$(1,308,272)	(33.2)%
Total Financing Sources	\$17,437,944	\$15,773,455	\$19,424,082	\$19,116,739	\$(307,343)	(1.6)%
Net Cost	\$(2,605,715)	\$—	\$—	\$—	\$—	—%
Positions	46.0	46.0	46.0	46.0	—	—%

### Summary of Changes

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

- Increase in other operating services to support the 3-Year Pilot Impact Fee Offset Program for Affordable Housing resulting from year-end available fund balance.
- Increase in Public Works Services costs in the Surveys Division, resulting from year-end available fund balance, as it holds the Superior Customer accounts that collects fees, which are then paid to CMID and Surveys Division
- Decreases in other professional services resulting from year-end available fund balance.

The change in total revenue, including interfund reimbursements, is due to labor rate adjustments resulting from changes in prior year available fund balance. Divisions in this budget unit are fully cost recovered by customer billings; therefore, labor rates are set, monitored, and adjusted to ensure full cost recovery.

## Building Inspection

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Building Inspection	\$22,980,195	\$24,364,396	\$25,572,072	\$25,410,700	\$(161,372)	(0.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$22,980,195</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$25,410,700</b>	<b>\$(161,372)</b>	<b>(0.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$22,980,195</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$25,410,700</b>	<b>\$(161,372)</b>	<b>(0.6)%</b>
Provision for Reserves	\$1,565,666	\$1,565,666	\$45,872	\$—	\$(45,872)	(100.0)%
<b>Total Financing Uses</b>	<b>\$24,545,861</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$25,410,700</b>	<b>\$(207,244)</b>	<b>(0.8)%</b>
<b>Revenue</b>	<b>\$22,558,852</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$24,526,200</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$22,558,852</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$24,526,200</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,871,509</b>	<b>\$2,871,509</b>	<b>\$1,091,744</b>	<b>\$884,500</b>	<b>\$(207,244)</b>	<b>(19.0)%</b>
<b>Total Financing Sources</b>	<b>\$25,430,361</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$25,410,700</b>	<b>\$(207,244)</b>	<b>(0.8)%</b>
<b>Net Cost</b>	<b>\$(884,500)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	—	—	—	—	—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$22,992,606	\$23,931,396	\$25,147,072	\$24,985,700	\$(161,372)	(0.6)%
Other Charges	\$(12,411)	\$433,000	\$425,000	\$425,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$22,980,195</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$25,410,700</b>	<b>\$(161,372)</b>	<b>(0.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$22,980,195</b>	<b>\$24,364,396</b>	<b>\$25,572,072</b>	<b>\$25,410,700</b>	<b>\$(161,372)</b>	<b>(0.6)%</b>
Provision for Reserves	\$1,565,666	\$1,565,666	\$45,872	\$—	\$(45,872)	(100.0)%
<b>Total Financing Uses</b>	<b>\$24,545,861</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$25,410,700</b>	<b>\$(207,244)</b>	<b>(0.8)%</b>
Licenses, Permits & Franchises	\$21,927,121	\$22,471,552	\$23,649,199	\$23,649,199	\$—	—%
Fines, Forfeitures & Penalties	\$95	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$419,296	\$30,000	\$330,000	\$330,000	\$—	—%
Intergovernmental Revenues	\$51,410	\$50,000	\$50,000	\$50,000	\$—	—%
Charges for Services	\$149,986	\$498,501	\$488,501	\$488,501	\$—	—%
Miscellaneous Revenues	\$10,944	\$8,500	\$8,500	\$8,500	\$—	—%
<b>Revenue</b>	<b>\$22,558,852</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$24,526,200</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$22,558,852</b>	<b>\$23,058,553</b>	<b>\$24,526,200</b>	<b>\$24,526,200</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$2,871,509	\$2,871,509	\$1,091,744	\$884,500	\$(207,244)	(19.0)%
<b>Total Use of Fund Balance</b>	<b>\$2,871,509</b>	<b>\$2,871,509</b>	<b>\$1,091,744</b>	<b>\$884,500</b>	<b>\$(207,244)</b>	<b>(19.0)%</b>
<b>Total Financing Sources</b>	<b>\$25,430,361</b>	<b>\$25,930,062</b>	<b>\$25,617,944</b>	<b>\$25,410,700</b>	<b>\$(207,244)</b>	<b>(0.8)%</b>
<b>Net Cost</b>	<b>\$(884,500)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	—	—	—	—	—	—%

## Summary of Changes

The change in total appropriations is due to the decrease in transfer for expenditures in 021F (budget unit 2151000) resulting from year-end available fund balance.

Reserve changes from the Approved Recommended Budget are provided below:

- Restricted - Future Services has decreased \$45,872.



## Affordability Fee

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Affordability Fee	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,186,630</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,186,630</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
<b>Total Financing Uses</b>	<b>\$6,186,630</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
<b>Revenue</b>	<b>\$5,225,341</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$5,911,699</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,225,341</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$5,911,699</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,418,210</b>	<b>\$2,418,210</b>	<b>\$382,851</b>	<b>\$1,456,921</b>	<b>\$1,074,070</b>	<b>280.5%</b>
<b>Total Financing Sources</b>	<b>\$7,643,551</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
<b>Net Cost</b>	<b>\$(1,456,921)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,186,630</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,186,630</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
<b>Total Financing Uses</b>	<b>\$6,186,630</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
Licenses, Permits & Franchises	\$5,141,049	\$5,562,000	\$5,911,699	\$5,911,699	\$—	—%
Revenue from Use Of Money & Property	\$84,292	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$5,225,341</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$5,911,699</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,225,341</b>	<b>\$5,562,000</b>	<b>\$5,911,699</b>	<b>\$5,911,699</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$2,418,210	\$2,418,210	\$382,851	\$1,456,921	\$1,074,070	280.5%
<b>Total Use of Fund Balance</b>	<b>\$2,418,210</b>	<b>\$2,418,210</b>	<b>\$382,851</b>	<b>\$1,456,921</b>	<b>\$1,074,070</b>	<b>280.5%</b>
<b>Total Financing Sources</b>	<b>\$7,643,551</b>	<b>\$7,980,210</b>	<b>\$6,294,550</b>	<b>\$7,368,620</b>	<b>\$1,074,070</b>	<b>17.1%</b>
<b>Net Cost</b>	<b>\$(1,456,921)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to an increase in transfers to the Sacramento Housing and Redevelopment Agency resulting from an increase in available year-end fund balance.

## Connector Joint Powers Authority

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Capital Southeast Connector JPA	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Gross Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Uses	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Sources	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Net Cost	\$—	\$(150,000)	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	3.0	—	—%

### Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Gross Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Uses	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Taxes	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Sources	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Net Cost	\$—	\$(150,000)	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	3.0	—	—%

### Summary of Changes

The change in total appropriations and revenue is due to a correction of the Joint Powers Authority (JPA) adopting additional employee benefits, which is offset by an increase in revenue.

## Carmichael Recreation And Park District

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Capital Project Fund Series 2025B	\$—	\$—	\$12,200,000	\$12,200,000	\$—	—%
Capital Project Series 2023 A-1&2	\$1,614,607	\$9,442,166	\$8,291,223	\$7,774,122	\$(517,101)	(6.2)%
Carmichael Recreation and Park District	\$5,946,621	\$7,324,337	\$6,754,431	\$6,578,886	\$(175,545)	(2.6)%
Debt Service Fund Series 2025B	\$—	\$—	\$611,222	\$611,222	\$—	—%
Debt Service Series 2023 A-1	\$268,000	\$345,492	\$268,000	\$202,533	\$(65,467)	(24.4)%
Debt Service Series 2023 A-2	\$925,563	\$1,823,524	\$1,549,976	\$1,115,417	\$(434,559)	(28.0)%
Gross Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Total Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$8,809,791	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Total Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Total Use of Fund Balance	\$11,005,582	\$11,005,582	\$22,222,733	\$21,013,564	\$(1,209,169)	(5.4)%
Total Financing Sources	\$17,145,923	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Net Cost	\$(8,336,132)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,291,132	\$3,510,770	\$3,255,747	\$3,255,747	\$—	—%
Services & Supplies	\$2,261,882	\$2,374,206	\$2,372,654	\$2,372,654	\$—	—%
Other Charges	\$1,193,563	\$925,563	\$1,674,785	\$1,609,318	\$(65,467)	(3.9)%
Improvements	\$1,907,976	\$10,276,527	\$21,007,253	\$20,314,607	\$(692,646)	(3.3)%
Equipment	\$100,238	\$105,000	\$110,000	\$110,000	\$—	—%
Appropriation for Contingencies	\$—	\$1,743,453	\$1,254,413	\$819,854	\$(434,559)	(34.6)%
Gross Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Total Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$8,809,791	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Taxes	\$3,165,716	\$3,789,380	\$4,044,880	\$4,044,880	\$—	—%
Revenue from Use Of Money & Property	\$1,500,218	\$2,110,522	\$2,084,459	\$2,100,956	\$16,497	0.8%
Intergovernmental Revenues	\$583,662	\$1,072,871	\$502,280	\$502,280	\$—	—%
Charges for Services	\$710,891	\$689,500	\$715,000	\$715,000	\$—	—%
Miscellaneous Revenues	\$179,854	\$322,664	\$160,500	\$160,500	\$—	—%
Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Total Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Fund Balance	\$11,005,582	\$11,005,582	\$22,222,733	\$21,013,564	\$(1,209,169)	(5.4)%
Total Use of Fund Balance	\$11,005,582	\$11,005,582	\$22,222,733	\$21,013,564	\$(1,209,169)	(5.4)%
Total Financing Sources	\$17,145,923	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Net Cost	\$(8,336,132)	\$—	\$—	\$—	\$—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this budget unit.

## Capital Project Series 2023 A-1&2

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Improvements	\$1,614,607	\$9,442,166	\$8,181,223	\$7,664,122	\$(517,101)	(6.3)%
Equipment	\$—	\$—	\$110,000	\$110,000	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$1,614,607</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$7,774,122</b>	<b>\$(517,101)</b>	<b>(6.2)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$1,614,607</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$7,774,122</b>	<b>\$(517,101)</b>	<b>(6.2)%</b>
<b>Total Financing Uses</b>	<b>\$1,614,607</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$7,774,122</b>	<b>\$(517,101)</b>	<b>(6.2)%</b>
Revenue from Use Of Money & Property	\$(33,057)	\$410,236	\$373,359	\$389,856	\$16,497	4.4%
<b>Revenue</b>	<b>\$(33,057)</b>	<b>\$410,236</b>	<b>\$373,359</b>	<b>\$389,856</b>	<b>\$16,497</b>	<b>4.4%</b>
<b>Total Revenue</b>	<b>\$(33,057)</b>	<b>\$410,236</b>	<b>\$373,359</b>	<b>\$389,856</b>	<b>\$16,497</b>	<b>4.4%</b>
Fund Balance	\$9,031,930	\$9,031,930	\$7,917,864	\$7,384,266	\$(533,598)	(6.7)%
<b>Total Use of Fund Balance</b>	<b>\$9,031,930</b>	<b>\$9,031,930</b>	<b>\$7,917,864</b>	<b>\$7,384,266</b>	<b>\$(533,598)</b>	<b>(6.7)%</b>
<b>Total Financing Sources</b>	<b>\$8,998,873</b>	<b>\$9,442,166</b>	<b>\$8,291,223</b>	<b>\$7,774,122</b>	<b>\$(517,101)</b>	<b>(6.2)%</b>
<b>Net Cost</b>	<b>\$(7,384,266)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to a decrease in project costs related to the Capital Project Series 2023 A-1 and 2 debt issuances.

The change in total revenue is due to a revised projection of anticipated interest earnings.

## Carmichael Recreation and Park District

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$3,291,132	\$3,510,770	\$3,255,747	\$3,255,747	\$—	—%
Services & Supplies	\$2,261,882	\$2,374,206	\$2,372,654	\$2,372,654	\$—	—%
Improvements	\$293,369	\$834,361	\$626,030	\$450,485	\$(175,545)	(28.0)%
Equipment	\$100,238	\$105,000	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$500,000	\$500,000	\$500,000	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$5,946,621</b>	<b>\$7,324,337</b>	<b>\$6,754,431</b>	<b>\$6,578,886</b>	<b>\$(175,545)</b>	<b>(2.6)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$5,946,621</b>	<b>\$7,324,337</b>	<b>\$6,754,431</b>	<b>\$6,578,886</b>	<b>\$(175,545)</b>	<b>(2.6)%</b>
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$55,000	\$—	—%
<b>Total Financing Uses</b>	<b>\$6,001,621</b>	<b>\$7,379,337</b>	<b>\$6,809,431</b>	<b>\$6,633,886</b>	<b>\$(175,545)</b>	<b>(2.6)%</b>
Taxes	\$2,770,492	\$2,777,354	\$2,841,845	\$2,841,845	\$—	—%
Revenue from Use Of Money & Property	\$1,640,335	\$1,679,486	\$1,696,100	\$1,696,100	\$—	—%
Intergovernmental Revenues	\$580,680	\$1,064,254	\$493,730	\$493,730	\$—	—%
Charges for Services	\$710,891	\$689,500	\$715,000	\$715,000	\$—	—%
Miscellaneous Revenues	\$179,854	\$322,664	\$160,500	\$160,500	\$—	—%
<b>Revenue</b>	<b>\$5,882,252</b>	<b>\$6,533,258</b>	<b>\$5,907,175</b>	<b>\$5,907,175</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,882,252</b>	<b>\$6,533,258</b>	<b>\$5,907,175</b>	<b>\$5,907,175</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$846,079	\$846,079	\$902,256	\$726,711	\$(175,545)	(19.5)%
<b>Total Use of Fund Balance</b>	<b>\$846,079</b>	<b>\$846,079</b>	<b>\$902,256</b>	<b>\$726,711</b>	<b>\$(175,545)</b>	<b>(19.5)%</b>
<b>Total Financing Sources</b>	<b>\$6,728,331</b>	<b>\$7,379,337</b>	<b>\$6,809,431</b>	<b>\$6,633,886</b>	<b>\$(175,545)</b>	<b>(2.6)%</b>
<b>Net Cost</b>	<b>\$(726,711)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

There are no changes to reserves.

## Debt Service Series 2023 A-1

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	\$268,000	\$—	\$268,000	\$202,533	\$(65,467)	(24.4)%
Appropriation for Contingencies	\$—	\$345,492	\$—	\$—	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$268,000</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$202,533</b>	<b>\$(65,467)</b>	<b>(24.4)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$268,000</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$202,533</b>	<b>\$(65,467)</b>	<b>(24.4)%</b>
<b>Total Financing Uses</b>	<b>\$268,000</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$202,533</b>	<b>\$(65,467)</b>	<b>(24.4)%</b>
Taxes	\$54,918	\$63,630	\$256,360	\$256,360	\$—	—%
Revenue from Use Of Money & Property	\$(115,257)	\$7,800	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$428	\$527	\$550	\$550	\$—	—%
<b>Revenue</b>	<b>\$(59,911)</b>	<b>\$71,957</b>	<b>\$256,910</b>	<b>\$256,910</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$(59,911)</b>	<b>\$71,957</b>	<b>\$256,910</b>	<b>\$256,910</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$273,535	\$273,535	\$11,090	\$(54,377)	\$(65,467)	(590.3)%
<b>Total Use of Fund Balance</b>	<b>\$273,535</b>	<b>\$273,535</b>	<b>\$11,090</b>	<b>\$(54,377)</b>	<b>\$(65,467)</b>	<b>(590.3)%</b>
<b>Total Financing Sources</b>	<b>\$213,624</b>	<b>\$345,492</b>	<b>\$268,000</b>	<b>\$202,533</b>	<b>\$(65,467)</b>	<b>(24.4)%</b>
<b>Net Cost</b>	<b>\$54,376</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to a decrease in bond payments as a result of changes in fund balance.



## Debt Service Series 2023 A-2

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	\$925,563	\$925,563	\$925,563	\$925,563	\$—	—%
Appropriation for Contingencies	\$—	\$897,961	\$624,413	\$189,854	\$(434,559)	(69.6)%
<b>Gross Expenditures/ Appropriations</b>	<b>\$925,563</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$1,115,417</b>	<b>\$(434,559)</b>	<b>(28.0)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$925,563</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$1,115,417</b>	<b>\$(434,559)</b>	<b>(28.0)%</b>
<b>Total Financing Uses</b>	<b>\$925,563</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$1,115,417</b>	<b>\$(434,559)</b>	<b>(28.0)%</b>
Taxes	\$340,306	\$948,396	\$812,884	\$812,884	\$—	—%
Revenue from Use Of Money & Property	\$8,197	\$13,000	\$15,000	\$15,000	\$—	—%
Intergovernmental Revenues	\$2,554	\$8,090	\$8,000	\$8,000	\$—	—%
<b>Revenue</b>	<b>\$351,057</b>	<b>\$969,486</b>	<b>\$835,884</b>	<b>\$835,884</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$351,057</b>	<b>\$969,486</b>	<b>\$835,884</b>	<b>\$835,884</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$854,038	\$854,038	\$714,092	\$279,533	\$(434,559)	(60.9)%
<b>Total Use of Fund Balance</b>	<b>\$854,038</b>	<b>\$854,038</b>	<b>\$714,092</b>	<b>\$279,533</b>	<b>\$(434,559)</b>	<b>(60.9)%</b>
<b>Total Financing Sources</b>	<b>\$1,205,095</b>	<b>\$1,823,524</b>	<b>\$1,549,976</b>	<b>\$1,115,417</b>	<b>\$(434,559)</b>	<b>(28.0)%</b>
<b>Net Cost</b>	<b>\$(279,532)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

## Mission Oaks Recreation And Park District

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Mission Oaks Recreation and Park District	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Gross Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Total Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Provision for Reserves	\$34,875	\$34,875	\$1,183	\$216,481	\$215,298	18,199.3%
Total Financing Uses	\$5,145,253	\$7,772,239	\$7,491,900	\$8,224,028	\$732,128	9.8%
Revenue	\$5,423,665	\$6,154,133	\$6,261,408	\$6,327,510	\$66,102	1.1%
Total Revenue	\$5,423,665	\$6,154,133	\$6,261,408	\$6,327,510	\$66,102	1.1%
Total Use of Fund Balance	\$1,618,106	\$1,618,106	\$1,230,492	\$1,896,518	\$666,026	54.1%
Total Financing Sources	\$7,041,771	\$7,772,239	\$7,491,900	\$8,224,028	\$732,128	9.8%
Net Cost	\$(1,896,518)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$3,088,336	\$3,469,787	\$3,591,476	\$3,506,075	\$(85,401)	(2.4)%
Services & Supplies	\$1,737,379	\$2,093,368	\$2,085,012	\$2,151,389	\$66,377	3.2%
Other Charges	\$1,701	\$2,455	\$2,455	\$2,455	\$—	—%
Improvements	\$282,962	\$2,021,754	\$1,661,774	\$2,197,628	\$535,854	32.2%
Appropriation for Contingencies	\$—	\$150,000	\$150,000	\$150,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,110,378</b>	<b>\$7,737,364</b>	<b>\$7,490,717</b>	<b>\$8,007,547</b>	<b>\$516,830</b>	<b>6.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,110,378</b>	<b>\$7,737,364</b>	<b>\$7,490,717</b>	<b>\$8,007,547</b>	<b>\$516,830</b>	<b>6.9%</b>
Provision for Reserves	\$34,875	\$34,875	\$1,183	\$216,481	\$215,298	18,199.3%
<b>Total Financing Uses</b>	<b>\$5,145,253</b>	<b>\$7,772,239</b>	<b>\$7,491,900</b>	<b>\$8,224,028</b>	<b>\$732,128</b>	<b>9.8%</b>
Taxes	\$3,878,558	\$3,807,679	\$3,966,159	\$3,971,022	\$4,863	0.1%
Fines, Forfeitures & Penalties	\$—	\$1,205	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$382,836	\$157,420	\$157,420	\$263,978	\$106,558	67.7%
Intergovernmental Revenues	\$63,349	\$59,329	\$59,329	\$55,310	\$(4,019)	(6.8)%
Charges for Services	\$1,067,071	\$2,002,000	\$2,002,000	\$2,009,500	\$7,500	0.4%
Miscellaneous Revenues	\$31,852	\$126,500	\$76,500	\$27,700	\$(48,800)	(63.8)%
<b>Revenue</b>	<b>\$5,423,665</b>	<b>\$6,154,133</b>	<b>\$6,261,408</b>	<b>\$6,327,510</b>	<b>\$66,102</b>	<b>1.1%</b>
<b>Total Revenue</b>	<b>\$5,423,665</b>	<b>\$6,154,133</b>	<b>\$6,261,408</b>	<b>\$6,327,510</b>	<b>\$66,102</b>	<b>1.1%</b>
Fund Balance	\$1,618,106	\$1,618,106	\$1,230,492	\$1,896,518	\$666,026	54.1%
<b>Total Use of Fund Balance</b>	<b>\$1,618,106</b>	<b>\$1,618,106</b>	<b>\$1,230,492</b>	<b>\$1,896,518</b>	<b>\$666,026</b>	<b>54.1%</b>
<b>Total Financing Sources</b>	<b>\$7,041,771</b>	<b>\$7,772,239</b>	<b>\$7,491,900</b>	<b>\$8,224,028</b>	<b>\$732,128</b>	<b>9.8%</b>
<b>Net Cost</b>	<b>\$(1,896,518)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to an increase in plumbing services, maintenance services, and a re-budget of Fiscal Year 2024-2025 projects, such as the Empowerment park project and Maddox Park shade structure, which is offset by a decrease in extra help.

The change in total revenues is due to an anticipated increase in property tax, an increase for charges for services, and an anticipated increase in interest, which is offset by a decrease in a revised projection from the State homeowner revenue exemption, and a decrease in one-time insurance revenues from Fiscal Year 2024-25.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mission Oaks Recreation and Park District reserve has increased \$215,298.

## Mission Oaks Maint/Improvement Dist

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Mission Oaks Maintenance Assessment District	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Gross Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Total Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Provision for Reserves	\$43,509	\$43,509	\$77,552	\$57,628	\$(19,924)	(25.7)%
Total Financing Uses	\$876,251	\$1,567,283	\$1,379,091	\$1,855,708	\$476,617	34.6%
Revenue	\$1,127,021	\$1,083,334	\$1,108,989	\$1,120,989	\$12,000	1.1%
Total Revenue	\$1,127,021	\$1,083,334	\$1,108,989	\$1,120,989	\$12,000	1.1%
Total Use of Fund Balance	\$483,949	\$483,949	\$270,102	\$734,719	\$464,617	172.0%
Total Financing Sources	\$1,610,970	\$1,567,283	\$1,379,091	\$1,855,708	\$476,617	34.6%
Net Cost	\$(734,719)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$502,475	\$549,376	\$566,075	\$570,080	\$4,005	0.7%
Improvements	\$330,266	\$974,398	\$735,464	\$1,093,000	\$357,536	48.6%
Equipment	\$—	\$—	\$—	\$135,000	\$135,000	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$832,742</b>	<b>\$1,523,774</b>	<b>\$1,301,539</b>	<b>\$1,798,080</b>	<b>\$496,541</b>	<b>38.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$832,742</b>	<b>\$1,523,774</b>	<b>\$1,301,539</b>	<b>\$1,798,080</b>	<b>\$496,541</b>	<b>38.2%</b>
Provision for Reserves	\$43,509	\$43,509	\$77,552	\$57,628	\$(19,924)	(25.7)%
<b>Total Financing Uses</b>	<b>\$876,251</b>	<b>\$1,567,283</b>	<b>\$1,379,091</b>	<b>\$1,855,708</b>	<b>\$476,617</b>	<b>34.6%</b>
Revenue from Use Of Money & Property	\$32,336	\$12,500	\$12,500	\$24,500	\$12,000	96.0%
Miscellaneous Revenues	\$1,091,635	\$1,070,834	\$1,096,489	\$1,096,489	\$—	—%
Other Financing Sources	\$3,050	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,127,021</b>	<b>\$1,083,334</b>	<b>\$1,108,989</b>	<b>\$1,120,989</b>	<b>\$12,000</b>	<b>1.1%</b>
<b>Total Revenue</b>	<b>\$1,127,021</b>	<b>\$1,083,334</b>	<b>\$1,108,989</b>	<b>\$1,120,989</b>	<b>\$12,000</b>	<b>1.1%</b>
Fund Balance	\$483,949	\$483,949	\$270,102	\$734,719	\$464,617	172.0%
<b>Total Use of Fund Balance</b>	<b>\$483,949</b>	<b>\$483,949</b>	<b>\$270,102</b>	<b>\$734,719</b>	<b>\$464,617</b>	<b>172.0%</b>
<b>Total Financing Sources</b>	<b>\$1,610,970</b>	<b>\$1,567,283</b>	<b>\$1,379,091</b>	<b>\$1,855,708</b>	<b>\$476,617</b>	<b>34.6%</b>
<b>Net Cost</b>	<b>\$(734,719)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to an increase in projects, which include (but not limited to):

- Playground replacement at Swanston Park.
- Pickeball shade structure at Eastern Oak Park.
- Playground shade structure at Oak Meadow Park.

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Mission Oaks Improvement District reserve has decreased \$19,924.

## Sunrise Recreation And Park District

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Sunrise Recreation and Park District	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$12,086,738</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$12,086,738</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
<b>Total Financing Uses</b>	<b>\$12,086,738</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
<b>Revenue</b>	<b>\$12,768,206</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$14,525,147</b>	<b>\$(143,569)</b>	<b>(1.0)%</b>
<b>Total Revenue</b>	<b>\$12,768,206</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$14,525,147</b>	<b>\$(143,569)</b>	<b>(1.0)%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,728,616</b>	<b>\$2,728,616</b>	<b>\$1,443,648</b>	<b>\$3,410,084</b>	<b>\$1,966,436</b>	<b>136.2%</b>
<b>Total Financing Sources</b>	<b>\$15,496,822</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
<b>Net Cost</b>	<b>\$(3,410,084)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$8,376,561	\$8,989,471	\$9,663,200	\$10,386,351	\$723,151	7.5%
Services & Supplies	\$3,181,921	\$3,477,199	\$3,999,812	\$4,065,010	\$65,198	1.6%
Other Charges	\$53,662	\$70,596	\$60,020	\$63,020	\$3,000	5.0%
Improvements	\$357,224	\$2,405,644	\$1,839,332	\$2,750,850	\$911,518	49.6%
Equipment	\$117,369	\$155,000	\$—	\$120,000	\$120,000	—%
Appropriation for Contingencies	\$—	\$550,000	\$550,000	\$550,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$12,086,738</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$12,086,738</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
<b>Total Financing Uses</b>	<b>\$12,086,738</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
Taxes	\$6,816,598	\$6,851,129	\$7,056,664	\$7,056,663	\$(1)	—%
Fines, Forfeitures & Penalties	\$325	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$955,276	\$812,499	\$1,107,123	\$1,060,779	\$(46,344)	(4.2)%
Intergovernmental Revenues	\$2,130,996	\$1,356,352	\$1,944,260	\$2,226,650	\$282,390	14.5%
Charges for Services	\$2,634,257	\$2,305,002	\$2,929,244	\$2,452,618	\$(476,626)	(16.3)%
Miscellaneous Revenues	\$230,754	\$1,591,812	\$1,628,925	\$1,725,937	\$97,012	6.0%
Other Financing Sources	\$—	\$2,500	\$2,500	\$2,500	\$—	—%
<b>Revenue</b>	<b>\$12,768,206</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$14,525,147</b>	<b>\$(143,569)</b>	<b>(1.0)%</b>
<b>Total Revenue</b>	<b>\$12,768,206</b>	<b>\$12,919,294</b>	<b>\$14,668,716</b>	<b>\$14,525,147</b>	<b>\$(143,569)</b>	<b>(1.0)%</b>
Fund Balance	\$2,728,616	\$2,728,616	\$1,443,648	\$3,410,084	\$1,966,436	136.2%
<b>Total Use of Fund Balance</b>	<b>\$2,728,616</b>	<b>\$2,728,616</b>	<b>\$1,443,648</b>	<b>\$3,410,084</b>	<b>\$1,966,436</b>	<b>136.2%</b>
<b>Total Financing Sources</b>	<b>\$15,496,822</b>	<b>\$15,647,910</b>	<b>\$16,112,364</b>	<b>\$17,935,231</b>	<b>\$1,822,867</b>	<b>11.3%</b>
<b>Net Cost</b>	<b>\$(3,410,084)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in Salary and Benefit costs.
- An increase in recreational services and supplies for daycare needs.
- An increase in mechanical system maintenance for the current HVAC system.
- An increase in professional services for contracted work for the district.
- An increase in costs for capital improvement projects.

The change in total revenue is due to:

- A decrease in revised anticipated interest earnings.
- A decrease in recreation service charges due to revised projections.
- An increase in the Extended Learning Opportunities Program (ELOP) revenues.
- An increase in building rental revenue due to revised projections.

There are no changes to reserves.



## Antelope Assessment

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Antelope Assessment	\$775,377	\$890,471	\$908,193	\$1,086,553	\$178,360	19.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$775,377</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$775,377</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
Provision for Reserves	\$43,101	\$43,101	\$—	\$—	\$—	—%
<b>Total Financing Uses</b>	<b>\$818,478</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
<b>Revenue</b>	<b>\$846,116</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$856,145</b>	<b>\$24,975</b>	<b>3.0%</b>
<b>Total Revenue</b>	<b>\$846,116</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$856,145</b>	<b>\$24,975</b>	<b>3.0%</b>
<b>Total Use of Fund Balance</b>	<b>\$102,402</b>	<b>\$102,402</b>	<b>\$77,023</b>	<b>\$230,408</b>	<b>\$153,385</b>	<b>199.1%</b>
<b>Total Financing Sources</b>	<b>\$948,518</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
<b>Net Cost</b>	<b>\$(130,040)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$38,359	\$38,359	\$38,359	\$38,359	\$—	—%
Services & Supplies	\$321,992	\$360,062	\$380,000	\$440,000	\$60,000	15.8%
Other Charges	\$415,026	\$415,027	\$415,027	\$415,026	\$(1)	(0.0)%
Improvements	\$—	\$—	\$—	\$193,168	\$193,168	—%
Appropriation for Contingencies	\$—	\$77,023	\$74,807	\$—	\$(74,807)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$775,377</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$775,377</b>	<b>\$890,471</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
Provision for Reserves	\$43,101	\$43,101	\$—	\$—	\$—	—%
<b>Total Financing Uses</b>	<b>\$818,478</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
Revenue from Use Of Money & Property	\$31,696	\$15,000	\$15,000	\$15,000	\$—	—%
Charges for Services	\$814,420	\$816,170	\$816,170	\$841,145	\$24,975	3.1%
<b>Revenue</b>	<b>\$846,116</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$856,145</b>	<b>\$24,975</b>	<b>3.0%</b>
<b>Total Revenue</b>	<b>\$846,116</b>	<b>\$831,170</b>	<b>\$831,170</b>	<b>\$856,145</b>	<b>\$24,975</b>	<b>3.0%</b>
Reserve Release	\$—	\$—	\$—	\$100,368	\$100,368	—%
Fund Balance	\$102,402	\$102,402	\$77,023	\$130,040	\$53,017	68.8%
<b>Total Use of Fund Balance</b>	<b>\$102,402</b>	<b>\$102,402</b>	<b>\$77,023</b>	<b>\$230,408</b>	<b>\$153,385</b>	<b>199.1%</b>
<b>Total Financing Sources</b>	<b>\$948,518</b>	<b>\$933,572</b>	<b>\$908,193</b>	<b>\$1,086,553</b>	<b>\$178,360</b>	<b>19.6%</b>
<b>Net Cost</b>	<b>\$(130,040)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Increases in land improvement maintenance supplies due to the need for updated irrigation controllers in Antelope area parks.
- Increases for the Pokelma Park Playground Renovation project, resulting in a decrease in contingency.

The change in total revenue is due to:

- Anticipated increases in service revenue.

Reserve changes from the Approved Recommended Budget are detailed below:

- Antelope Assessment reserve has decreased \$100,368

## Citrus Heights Assessment Districts

### Budget Unit – Budget by Program

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

### Budget Unit – Budget by Object

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

### Summary of Changes

The change in total appropriations is due to:

- Anticipated increases in salaries and benefits due to staffing costs anticipated for a full year of ownership of Mitchell Village Park.

- An increase in services and supplies due to goat grazing and various additional operating costs for Stock Ranch.

The change in total revenue is due to:

- An anticipated increase in revenue for services

There are no changes to reserves.

## Foothill Park

### Budget Unit – Budget by Program

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

### Budget Unit – Budget by Object

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

## Summary of Changes

The change in total appropriations is due to:

- An increase for the Foothill Community Park Splash Pad & Picnic area/improvements project.

The change in total revenue is due to:

- An increase in utilization of Park Impact fees.

There are no changes to reserves.

## Economic Development

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Administration	\$3,639,897	\$4,843,058	\$4,904,432	\$4,915,055	\$10,623	0.2%
Business Environmental Resource Center (BERC)	\$727,754	\$852,539	\$782,034	\$801,642	\$19,608	2.5%
General Economic Development	\$4,889,115	\$10,835,555	\$7,014,717	\$7,817,292	\$802,575	11.4%
Mather	\$867,224	\$6,793,926	\$7,545,537	\$7,882,888	\$337,351	4.5%
McClellan	\$35,574,265	\$60,891,764	\$33,670,921	\$34,365,537	\$694,616	2.1%
Gross Expenditures/Appropriations	\$45,698,256	\$84,216,842	\$53,917,641	\$55,782,414	\$1,864,773	3.5%
Total Intrafund Reimbursements	\$(6,275,930)	\$(7,191,886)	\$(7,698,211)	\$(7,615,772)	\$82,439	(1.1)%
Total Expenditures/Appropriations	\$39,422,327	\$77,024,956	\$46,219,430	\$48,166,642	\$1,947,212	4.2%
Provision for Reserves	\$21,887,808	\$21,887,808	\$—	\$455,863	\$455,863	—%
Total Financing Uses	\$61,310,135	\$98,912,764	\$46,219,430	\$48,622,505	\$2,403,075	5.2%
Revenue	\$24,318,454	\$31,084,325	\$14,513,147	\$15,016,746	\$503,599	3.5%
Total Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,415,382	\$15,851,410	\$436,028	2.8%
Total Revenue	\$39,479,691	\$59,327,971	\$29,928,529	\$30,868,156	\$939,627	3.1%
Total Use of Fund Balance	\$39,584,793	\$39,584,793	\$16,290,901	\$17,754,349	\$1,463,448	9.0%
Total Financing Sources	\$79,064,484	\$98,912,764	\$46,219,430	\$48,622,505	\$2,403,075	5.2%
Net Cost	\$(17,754,349)	\$—	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	16.0	—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$2,736,199	\$3,478,987	\$3,538,192	\$3,538,192	\$—	—%
Services & Supplies	\$21,323,599	\$40,425,353	\$24,201,439	\$25,956,152	\$1,754,713	7.3%
Other Charges	\$536,374	\$5,241,970	\$3,329,417	\$3,446,481	\$117,064	3.5%
Interfund Charges	\$14,826,156	\$27,878,646	\$15,150,382	\$15,225,817	\$75,435	0.5%
Intrafund Charges	\$6,275,930	\$7,191,886	\$7,698,211	\$7,615,772	\$(82,439)	(1.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$45,698,256</b>	<b>\$84,216,842</b>	<b>\$53,917,641</b>	<b>\$55,782,414</b>	<b>\$1,864,773</b>	<b>3.5%</b>
Other Intrafund Reimbursements	\$(6,257,351)	\$(7,161,886)	\$(7,683,211)	\$(7,577,676)	\$105,535	(1.4)%
Intrafund Reimbursements within Department	\$(18,578)	\$(30,000)	\$(15,000)	\$(38,096)	\$(23,096)	154.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(6,275,930)</b>	<b>\$(7,191,886)</b>	<b>\$(7,698,211)</b>	<b>\$(7,615,772)</b>	<b>\$82,439</b>	<b>(1.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,422,327</b>	<b>\$77,024,956</b>	<b>\$46,219,430</b>	<b>\$48,166,642</b>	<b>\$1,947,212</b>	<b>4.2%</b>
Provision for Reserves	\$21,887,808	\$21,887,808	\$—	\$455,863	\$455,863	—%
<b>Total Financing Uses</b>	<b>\$61,310,135</b>	<b>\$98,912,764</b>	<b>\$46,219,430</b>	<b>\$48,622,505</b>	<b>\$2,403,075</b>	<b>5.2%</b>
Licenses, Permits & Franchises	\$266,533	\$146,609	\$266,016	\$266,016	\$—	—%
Revenue from Use Of Money & Property	\$1,803,146	\$1,540,701	\$1,597,801	\$1,607,801	\$10,000	0.6%
Intergovernmental Revenues	\$16,640,711	\$24,261,234	\$8,268,487	\$8,701,219	\$432,732	5.2%
Charges for Services	\$2,659,591	\$3,173,236	\$2,418,298	\$2,479,165	\$60,867	2.5%
Miscellaneous Revenues	\$2,920,632	\$1,941,545	\$1,941,545	\$1,941,545	\$—	—%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$21,000	\$—	—%
<b>Revenue</b>	<b>\$24,318,454</b>	<b>\$31,084,325</b>	<b>\$14,513,147</b>	<b>\$15,016,746</b>	<b>\$503,599</b>	<b>3.5%</b>
Other Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,415,382	\$15,851,410	\$436,028	2.8%
<b>Total Interfund Reimbursements</b>	<b>\$15,161,238</b>	<b>\$28,243,646</b>	<b>\$15,415,382</b>	<b>\$15,851,410</b>	<b>\$436,028</b>	<b>2.8%</b>
<b>Total Revenue</b>	<b>\$39,479,691</b>	<b>\$59,327,971</b>	<b>\$29,928,529</b>	<b>\$30,868,156</b>	<b>\$939,627</b>	<b>3.1%</b>
Fund Balance	\$39,584,793	\$39,584,793	\$16,290,901	\$17,754,349	\$1,463,448	9.0%
<b>Total Use of Fund Balance</b>	<b>\$39,584,793</b>	<b>\$39,584,793</b>	<b>\$16,290,901</b>	<b>\$17,754,349</b>	<b>\$1,463,448</b>	<b>9.0%</b>
<b>Total Financing Sources</b>	<b>\$79,064,484</b>	<b>\$98,912,764</b>	<b>\$46,219,430</b>	<b>\$48,622,505</b>	<b>\$2,403,075</b>	<b>5.2%</b>
<b>Net Cost</b>	<b>\$(17,754,349)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	16.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.



## Administration

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$2,736,021	\$3,478,987	\$3,538,192	\$3,538,192	\$—	—%
Services & Supplies	\$416,659	\$456,854	\$463,910	\$485,586	\$21,676	4.7%
Other Charges	\$49,528	\$49,528	\$42,330	\$42,330	\$—	—%
Intrafund Charges	\$437,689	\$857,689	\$860,000	\$848,947	\$(11,053)	(1.3)%
<b>Gross Expenditures/ Appropriations</b>	<b>\$3,639,897</b>	<b>\$4,843,058</b>	<b>\$4,904,432</b>	<b>\$4,915,055</b>	<b>\$10,623</b>	<b>0.2%</b>
Other Intrafund Reimbursements	\$(3,326,314)	\$(3,367,488)	\$(3,531,544)	\$(3,551,152)	\$(19,608)	0.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(3,326,314)</b>	<b>\$(3,367,488)</b>	<b>\$(3,531,544)</b>	<b>\$(3,551,152)</b>	<b>\$(19,608)</b>	<b>0.6%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$313,583</b>	<b>\$1,475,570</b>	<b>\$1,372,888</b>	<b>\$1,363,903</b>	<b>\$(8,985)</b>	<b>(0.7)%</b>
Provision for Reserves	\$250,000	\$250,000	\$—	\$250,000	\$250,000	—%
<b>Total Financing Uses</b>	<b>\$563,583</b>	<b>\$1,725,570</b>	<b>\$1,372,888</b>	<b>\$1,613,903</b>	<b>\$241,015</b>	<b>17.6%</b>
Revenue from Use Of Money & Property	\$428,945	\$435,000	\$455,000	\$455,000	\$—	—%
Charges for Services	\$2,971	\$15,000	\$15,000	\$15,000	\$—	—%
<b>Revenue</b>	<b>\$431,916</b>	<b>\$450,000</b>	<b>\$470,000</b>	<b>\$470,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$431,916</b>	<b>\$450,000</b>	<b>\$470,000</b>	<b>\$470,000</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$1,275,570	\$1,275,570	\$902,888	\$1,143,903	\$241,015	26.7%
<b>Total Use of Fund Balance</b>	<b>\$1,275,570</b>	<b>\$1,275,570</b>	<b>\$902,888</b>	<b>\$1,143,903</b>	<b>\$241,015</b>	<b>26.7%</b>
<b>Total Financing Sources</b>	<b>\$1,707,486</b>	<b>\$1,725,570</b>	<b>\$1,372,888</b>	<b>\$1,613,903</b>	<b>\$241,015</b>	<b>17.6%</b>
<b>Net Cost</b>	<b>\$(1,143,903)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	16.0	—	—%

### Summary of Changes

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

- A decrease in Fiscal Year (FY) 2024-25 Quarter 4 interest received in the Administration program, which will decrease the transferred amount in FY 2025-26 to the programs that generated the interest.
- An increase in reimbursements from the Business Environmental Resource Center (BERC) program related to staffing support for BERC projects.
- An increase for other operating expenses, due to increased fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- Administration Reserve has increased \$250,000.

## Business Environmental Resource Center (BERC)

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$177	\$—	\$—	\$—	\$—	—%
Services & Supplies	\$31,378	\$66,045	\$66,479	\$66,479	\$—	—%
Intrafund Charges	\$696,199	\$786,494	\$715,555	\$735,163	\$19,608	2.7%
<b>Gross Expenditures/ Appropriations</b>	<b>\$727,754</b>	<b>\$852,539</b>	<b>\$782,034</b>	<b>\$801,642</b>	<b>\$19,608</b>	<b>2.5%</b>
Other Intrafund Reimbursements	\$(13,910)	\$(17,000)	\$(12,000)	\$(12,000)	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(13,910)</b>	<b>\$(17,000)</b>	<b>\$(12,000)</b>	<b>\$(12,000)</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$713,844</b>	<b>\$835,539</b>	<b>\$770,034</b>	<b>\$789,642</b>	<b>\$19,608</b>	<b>2.5%</b>
<b>Total Financing Uses</b>	<b>\$713,844</b>	<b>\$835,539</b>	<b>\$770,034</b>	<b>\$789,642</b>	<b>\$19,608</b>	<b>2.5%</b>
Licenses, Permits & Franchises	\$83,465	\$68,040	\$68,040	\$68,040	\$—	—%
Revenue from Use Of Money & Property	\$13,180	\$5,000	\$5,000	\$5,000	\$—	—%
Intergovernmental Revenues	\$5,170	\$70,000	\$30,000	\$30,000	\$—	—%
Miscellaneous Revenues	\$606,133	\$621,545	\$621,545	\$621,545	\$—	—%
<b>Revenue</b>	<b>\$707,948</b>	<b>\$764,585</b>	<b>\$724,585</b>	<b>\$724,585</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$707,948</b>	<b>\$764,585</b>	<b>\$724,585</b>	<b>\$724,585</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$70,954	\$70,954	\$45,449	\$65,057	\$19,608	43.1%
<b>Total Use of Fund Balance</b>	<b>\$70,954</b>	<b>\$70,954</b>	<b>\$45,449</b>	<b>\$65,057</b>	<b>\$19,608</b>	<b>43.1%</b>
<b>Total Financing Sources</b>	<b>\$778,902</b>	<b>\$835,539</b>	<b>\$770,034</b>	<b>\$789,642</b>	<b>\$19,608</b>	<b>2.5%</b>
<b>Net Cost</b>	<b>\$(65,058)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in staffing support for BERC projects related to increase in fund balance.

There are no changes to reserves.

## General Economic Development

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,224,830	\$3,583,604	\$1,535,051	\$2,220,562	\$685,511	44.7%
Other Charges	\$466,500	\$5,172,226	\$3,285,177	\$3,402,241	\$117,064	3.6%
Interfund Charges	\$125,000	\$125,000	\$—	\$—	\$—	—%
Intrafund Charges	\$2,072,785	\$1,954,725	\$2,194,489	\$2,194,489	\$—	—%
Gross Expenditures/ Appropriations	\$4,889,115	\$10,835,555	\$7,014,717	\$7,817,292	\$802,575	11.4%
Other Intrafund Reimbursements	\$(1,817,479)	\$(1,781,740)	\$(2,041,105)	\$(1,927,015)	\$114,090	(5.6)%
Total Intrafund Reimbursements	\$(1,817,479)	\$(1,781,740)	\$(2,041,105)	\$(1,927,015)	\$114,090	(5.6)%
Total Expenditures/ Appropriations	\$3,071,637	\$9,053,815	\$4,973,612	\$5,890,277	\$916,665	18.4%
Total Financing Uses	\$3,071,637	\$9,053,815	\$4,973,612	\$5,890,277	\$916,665	18.4%
Intergovernmental Revenues	\$2,568,884	\$7,918,234	\$4,201,203	\$4,633,935	\$432,732	10.3%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$21,000	\$—	—%
Revenue	\$2,596,724	\$7,939,234	\$4,222,203	\$4,654,935	\$432,732	10.2%
Other Interfund Reimbursements	\$460,082	\$490,000	\$265,000	\$625,593	\$360,593	136.1%
Total Interfund Reimbursements	\$460,082	\$490,000	\$265,000	\$625,593	\$360,593	136.1%
Total Revenue	\$3,056,805	\$8,429,234	\$4,487,203	\$5,280,528	\$793,325	17.7%
Fund Balance	\$624,581	\$624,581	\$486,409	\$609,749	\$123,340	25.4%
Total Use of Fund Balance	\$624,581	\$624,581	\$486,409	\$609,749	\$123,340	25.4%
Total Financing Sources	\$3,681,386	\$9,053,815	\$4,973,612	\$5,890,277	\$916,665	18.4%
Net Cost	\$(609,750)	\$—	\$—	\$—	\$—	—%

### Summary of Changes

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

- An increase for re-budgeting of the Olde Florintown Park Sidewalk Repair Project Improvements managed by the Southgate Recreation and Park District.
- An increase for re-budgeting of ARPA projects.
- An increase for re-budgeting of Targeted Economic Development projects.
- A decrease in intrafund reimbursements from the McClellan Program.

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

- An increase for re-budgeting of ARPA projects.
- An increase in reimbursement for administrative costs of the ARPA projects.

## Mather

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$498,658	\$4,008,157	\$4,564,216	\$4,901,567	\$337,351	7.4%
Other Charges	\$17,473	\$17,324	\$1,800	\$1,800	\$—	—%
Interfund Charges	\$835	\$2,399,176	\$2,636,021	\$2,636,021	\$—	—%
Intrafund Charges	\$350,259	\$369,269	\$343,500	\$343,500	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$867,224</b>	<b>\$6,793,926</b>	<b>\$7,545,537</b>	<b>\$7,882,888</b>	<b>\$337,351</b>	<b>4.5%</b>
Other Intrafund Reimbursements	\$(597,278)	\$(985,439)	\$(1,031,974)	\$(1,031,974)	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(597,278)</b>	<b>\$(985,439)</b>	<b>\$(1,031,974)</b>	<b>\$(1,031,974)</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$269,946</b>	<b>\$5,808,487</b>	<b>\$6,513,563</b>	<b>\$6,850,914</b>	<b>\$337,351</b>	<b>5.2%</b>
Provision for Reserves	\$14,437,808	\$14,437,808	\$—	\$205,863	\$205,863	—%
<b>Total Financing Uses</b>	<b>\$14,707,754</b>	<b>\$20,246,295</b>	<b>\$6,513,563</b>	<b>\$7,056,777</b>	<b>\$543,214</b>	<b>8.3%</b>
Licenses, Permits & Franchises	\$183,069	\$78,569	\$197,976	\$197,976	\$—	—%
Revenue from Use Of Money & Property	\$919,145	\$706,500	\$763,000	\$763,000	\$—	—%
Charges for Services	\$1,826	\$2,100	\$2,100	\$2,100	\$—	—%
Miscellaneous Revenues	\$610	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,104,649</b>	<b>\$787,169</b>	<b>\$963,076</b>	<b>\$963,076</b>	<b>\$—</b>	<b>—%</b>
Other Interfund Reimbursements	\$835	\$2,399,176	\$2,636,021	\$2,636,021	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$835</b>	<b>\$2,399,176</b>	<b>\$2,636,021</b>	<b>\$2,636,021</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,105,484</b>	<b>\$3,186,345</b>	<b>\$3,599,097</b>	<b>\$3,599,097</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$17,059,950	\$17,059,950	\$2,914,466	\$3,457,680	\$543,214	18.6%
<b>Total Use of Fund Balance</b>	<b>\$17,059,950</b>	<b>\$17,059,950</b>	<b>\$2,914,466</b>	<b>\$3,457,680</b>	<b>\$543,214</b>	<b>18.6%</b>
<b>Total Financing Sources</b>	<b>\$18,165,434</b>	<b>\$20,246,295</b>	<b>\$6,513,563</b>	<b>\$7,056,777</b>	<b>\$543,214</b>	<b>8.3%</b>
<b>Net Cost</b>	<b>\$(3,457,680)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to the rebudgeting of improvements benefitting the Mather Community Campus utilizing Department of Veteran Affairs' parking funding managed by the Office of Economic Development.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mather Contingency reserve has increased \$99,715.
- Mather Contingency 2008 TE reserve has increased \$4,107.
- Mather Contingency 2008 TX reserve has increased \$102,041.

## McClellan

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$18,152,074	\$32,310,693	\$17,571,783	\$18,281,958	\$710,175	4.0%
Other Charges	\$2,873	\$2,892	\$110	\$110	\$—	—%
Interfund Charges	\$14,700,321	\$25,354,470	\$12,514,361	\$12,589,796	\$75,435	0.6%
Intrafund Charges	\$2,718,998	\$3,223,709	\$3,584,667	\$3,493,673	\$(90,994)	(2.5)%
Gross Expenditures/ Appropriations	\$35,574,265	\$60,891,764	\$33,670,921	\$34,365,537	\$694,616	2.1%
Other Intrafund Reimbursements	\$(502,370)	\$(1,010,219)	\$(1,066,588)	\$(1,055,535)	\$11,053	(1.0)%
Intrafund Reimbursements within Department	\$(18,578)	\$(30,000)	\$(15,000)	\$(38,096)	\$(23,096)	154.0%
Total Intrafund Reimbursements	\$(520,948)	\$(1,040,219)	\$(1,081,588)	\$(1,093,631)	\$(12,043)	1.1%
Total Expenditures/ Appropriations	\$35,053,317	\$59,851,545	\$32,589,333	\$33,271,906	\$682,573	2.1%
Provision for Reserves	\$7,200,000	\$7,200,000	\$—	\$—	\$—	—%
Total Financing Uses	\$42,253,317	\$67,051,545	\$32,589,333	\$33,271,906	\$682,573	2.1%
Revenue from Use Of Money & Property	\$441,876	\$394,201	\$374,801	\$384,801	\$10,000	2.7%
Intergovernmental Revenues	\$14,066,657	\$16,273,000	\$4,037,284	\$4,037,284	\$—	—%
Charges for Services	\$2,654,794	\$3,156,136	\$2,401,198	\$2,462,065	\$60,867	2.5%
Miscellaneous Revenues	\$2,313,890	\$1,320,000	\$1,320,000	\$1,320,000	\$—	—%
Revenue	\$19,477,217	\$21,143,337	\$8,133,283	\$8,204,150	\$70,867	0.9%
Other Interfund Reimbursements	\$14,700,321	\$25,354,470	\$12,514,361	\$12,589,796	\$75,435	0.6%
Total Interfund Reimbursements	\$14,700,321	\$25,354,470	\$12,514,361	\$12,589,796	\$75,435	0.6%
Total Revenue	\$34,177,538	\$46,497,807	\$20,647,644	\$20,793,946	\$146,302	0.7%
Fund Balance	\$20,553,738	\$20,553,738	\$11,941,689	\$12,477,960	\$536,271	4.5%
Total Use of Fund Balance	\$20,553,738	\$20,553,738	\$11,941,689	\$12,477,960	\$536,271	4.5%
Total Financing Sources	\$54,731,276	\$67,051,545	\$32,589,333	\$33,271,906	\$682,573	2.1%
Net Cost	\$(12,477,959)	\$—	\$—	\$—	\$—	—%

### Summary of Changes

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



- A net decrease due to timing of the environmental clean-up of McClellan properties funded under Environmental Services Cooperative Agreements (ESCAs).
- An increase related to ESCA services performed in Fiscal Year (FY) 2024-25 which will be reflected as an intrafund reimbursement in FY 2025-26.
- Increases for re-budgeting and interest related to the ESCAs Cost Overage Funds.
- Increases due to timing of economic development projects.
- A decrease due to timing of Qualified Investment projects.
- An increase for payment to Sacramento Metropolitan Fire District for structural fire protection services.
- An increase due to timing of Western Area Power Authority projects.
- A decrease in a transfer to the General Economic Development Program.
- Increases for McClellan Bond Proceeds project expenditures, available due to an increase in FY 2024-25 Quarter 4 interest.

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

- Decreases due to timing of the environmental clean-up of McClellan properties funded under Environmental Services Cooperative Agreements.
- Increases for interfund reimbursements related to re-budgeting the ESCAs Cost Overage Funds.
- Increases for anticipated interest related to the ESCAs Cost Overage Funds.
- Increases in interfund reimbursements related to McClellan Bond Proceeds, available due to an increase in FY 2024-25 Quarter 4 interest.

There are no changes to reserves.

## Natomas Fire District

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Natomas Fire District	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Gross Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Financing Uses	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Total Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Total Use of Fund Balance	\$680,755	\$680,755	\$13,570	\$142,507	\$128,937	950.2%
Total Financing Sources	\$5,397,971	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Net Cost	\$(142,506)	\$—	\$—	\$—	\$—	—%

### Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Gross Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Financing Uses	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Taxes	\$4,599,276	\$4,504,100	\$4,826,100	\$4,826,100	\$—	—%
Revenue from Use Of Money & Property	\$89,307	\$50,000	\$20,000	\$20,000	\$—	—%
Intergovernmental Revenues	\$28,634	\$30,000	\$30,000	\$30,000	\$—	—%
Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Total Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Fund Balance	\$680,755	\$680,755	\$13,570	\$142,507	\$128,937	950.2%
Total Use of Fund Balance	\$680,755	\$680,755	\$13,570	\$142,507	\$128,937	950.2%
Total Financing Sources	\$5,397,971	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Net Cost	\$(142,506)	\$—	\$—	\$—	\$—	—%

### Summary of Changes

The change in total appropriations is due to an increase in prior year fund balance resulting from an increase in interest income and property tax collections, together with a slight decrease in assessment/collection service costs, which results in an increase in expenditure appropriation to accommodate the transfer of revenue to the City of Sacramento for fire protection services provided by the Sacramento Fire Department.

## Parks-Restricted Revenues

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	%
Appropriations by Program						
Parks-Habitat Restoration Program Fees	\$242,632	\$2,012,215	\$1,769,569	\$1,894,184	\$124,615	7.0%
Parks-Rangers Asset Forfeiture	\$—	\$7,619	\$8,164	\$8,487	\$323	4.0%
Parks-Special Revenue	\$218,318	\$316,448	\$100,644	\$108,860	\$8,216	8.2%
Parks-Therapeutic Recreation Services	\$50,000	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Gross Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Financing Uses	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Total Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Total Use of Fund Balance	\$2,057,152	\$2,057,152	\$1,547,929	\$1,686,564	\$138,635	9.0%
Total Financing Sources	\$2,197,514	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Net Cost	\$(1,686,564)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$510,950	\$510,964	\$342,167	\$342,167	\$—	—%
Appropriation for Contingencies	\$—	\$1,982,878	\$1,643,854	\$1,782,489	\$138,635	8.4%
Gross Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Financing Uses	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Fines, Forfeitures & Penalties	\$484	\$—	\$57	\$57	\$—	—%
Revenue from Use Of Money & Property	\$79,597	\$—	\$1,345	\$1,345	\$—	—%
Miscellaneous Revenues	\$60,281	\$436,690	\$436,690	\$436,690	\$—	—%
Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Total Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Fund Balance	\$2,057,152	\$2,057,152	\$1,547,929	\$1,686,564	\$138,635	9.0%
Total Use of Fund Balance	\$2,057,152	\$2,057,152	\$1,547,929	\$1,686,564	\$138,635	9.0%
Total Financing Sources	\$2,197,514	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Net Cost	\$(1,686,564)	\$—	\$—	\$—	\$—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Parks-Habitat Restoration Program Fees

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	\$242,632	\$242,646	\$241,703	\$241,703	\$—	—%
Appropriation for Contingencies	\$—	\$1,769,569	\$1,527,866	\$1,652,481	\$124,615	8.2%
<b>Gross Expenditures/ Appropriations</b>	<b>\$242,632</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$1,894,184</b>	<b>\$124,615</b>	<b>7.0%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$242,632</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$1,894,184</b>	<b>\$124,615</b>	<b>7.0%</b>
<b>Total Financing Uses</b>	<b>\$242,632</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$1,894,184</b>	<b>\$124,615</b>	<b>7.0%</b>
Revenue from Use Of Money & Property	\$64,320	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$60,281	\$436,690	\$436,690	\$436,690	\$—	—%
<b>Revenue</b>	<b>\$124,601</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$124,601</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$1,575,525	\$1,575,525	\$1,332,879	\$1,457,494	\$124,615	9.3%
<b>Total Use of Fund Balance</b>	<b>\$1,575,525</b>	<b>\$1,575,525</b>	<b>\$1,332,879</b>	<b>\$1,457,494</b>	<b>\$124,615</b>	<b>9.3%</b>
<b>Total Financing Sources</b>	<b>\$1,700,126</b>	<b>\$2,012,215</b>	<b>\$1,769,569</b>	<b>\$1,894,184</b>	<b>\$124,615</b>	<b>7.0%</b>
<b>Net Cost</b>	<b>\$(1,457,494)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

## Parks-Rangers Asset Forfeiture

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Appropriation for Contingencies	\$—	\$7,619	\$8,164	\$8,487	\$323	4.0%
<b>Gross Expenditures/ Appropriations</b>	<b>\$—</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$8,487</b>	<b>\$323</b>	<b>4.0%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$—</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$8,487</b>	<b>\$323</b>	<b>4.0%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$8,487</b>	<b>\$323</b>	<b>4.0%</b>
Fines, Forfeitures & Penalties	\$484	\$—	\$57	\$57	\$—	—%
Revenue from Use Of Money & Property	\$327	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$811</b>	<b>\$—</b>	<b>\$57</b>	<b>\$57</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$811</b>	<b>\$—</b>	<b>\$57</b>	<b>\$57</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$7,619	\$7,619	\$8,107	\$8,430	\$323	4.0%
<b>Total Use of Fund Balance</b>	<b>\$7,619</b>	<b>\$7,619</b>	<b>\$8,107</b>	<b>\$8,430</b>	<b>\$323</b>	<b>4.0%</b>
<b>Total Financing Sources</b>	<b>\$8,430</b>	<b>\$7,619</b>	<b>\$8,164</b>	<b>\$8,487</b>	<b>\$323</b>	<b>4.0%</b>
<b>Net Cost</b>	<b>\$(8,430)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

## Parks-Special Revenue

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	\$218,318	\$218,318	\$100,464	\$100,464	\$—	—%
Appropriation for Contingencies	\$—	\$98,130	\$180	\$8,396	\$8,216	4,564.4%
<b>Gross Expenditures/ Appropriations</b>	<b>\$218,318</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$108,860</b>	<b>\$8,216</b>	<b>8.2%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$218,318</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$108,860</b>	<b>\$8,216</b>	<b>8.2%</b>
<b>Total Financing Uses</b>	<b>\$218,318</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$108,860</b>	<b>\$8,216</b>	<b>8.2%</b>
Revenue from Use Of Money & Property	\$9,386	\$—	\$1,345	\$1,345	\$—	—%
<b>Revenue</b>	<b>\$9,386</b>	<b>\$—</b>	<b>\$1,345</b>	<b>\$1,345</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$9,386</b>	<b>\$—</b>	<b>\$1,345</b>	<b>\$1,345</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$316,448	\$316,448	\$99,299	\$107,515	\$8,216	8.3%
<b>Total Use of Fund Balance</b>	<b>\$316,448</b>	<b>\$316,448</b>	<b>\$99,299</b>	<b>\$107,515</b>	<b>\$8,216</b>	<b>8.3%</b>
<b>Total Financing Sources</b>	<b>\$325,834</b>	<b>\$316,448</b>	<b>\$100,644</b>	<b>\$108,860</b>	<b>\$8,216</b>	<b>8.2%</b>
<b>Net Cost</b>	<b>\$(107,516)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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



## Parks-Therapeutic Recreation Services

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	\$50,000	\$50,000	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$107,560	\$107,644	\$113,125	\$5,481	5.1%
<b>Gross Expenditures/ Appropriations</b>	<b>\$50,000</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$113,125</b>	<b>\$5,481</b>	<b>5.1%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$50,000</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$113,125</b>	<b>\$5,481</b>	<b>5.1%</b>
<b>Total Financing Uses</b>	<b>\$50,000</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$113,125</b>	<b>\$5,481</b>	<b>5.1%</b>
Revenue from Use Of Money & Property	\$5,565	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$5,565</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,565</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$157,560	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
<b>Total Use of Fund Balance</b>	<b>\$157,560</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$113,125</b>	<b>\$5,481</b>	<b>5.1%</b>
<b>Total Financing Sources</b>	<b>\$163,125</b>	<b>\$157,560</b>	<b>\$107,644</b>	<b>\$113,125</b>	<b>\$5,481</b>	<b>5.1%</b>
<b>Net Cost</b>	<b>\$(113,125)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

## County Parks CFD 2006-1

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
CFD 2006-1	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Gross Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Total Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Provision for Reserves	\$9,254	\$9,254	\$5,175	\$9,097	\$3,922	75.8%
Total Financing Uses	\$24,254	\$25,754	\$21,675	\$25,597	\$3,922	18.1%
Revenue	\$24,097	\$21,675	\$21,675	\$21,675	\$—	—%
Total Revenue	\$24,097	\$21,675	\$21,675	\$21,675	\$—	—%
Total Use of Fund Balance	\$4,079	\$4,079	\$—	\$3,922	\$3,922	—%
Total Financing Sources	\$28,176	\$25,754	\$21,675	\$25,597	\$3,922	18.1%
Net Cost	\$(3,922)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	\$—	\$1,500	\$1,500	\$1,500	\$—	—%
Interfund Charges	\$15,000	\$15,000	\$15,000	\$15,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$15,000</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$15,000</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$9,254	\$9,254	\$5,175	\$9,097	\$3,922	75.8%
<b>Total Financing Uses</b>	<b>\$24,254</b>	<b>\$25,754</b>	<b>\$21,675</b>	<b>\$25,597</b>	<b>\$3,922</b>	<b>18.1%</b>
Revenue from Use Of Money & Property	\$2,237	\$150	\$150	\$150	\$—	—%
Charges for Services	\$21,860	\$21,525	\$21,525	\$21,525	\$—	—%
<b>Revenue</b>	<b>\$24,097</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$24,097</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$4,079	\$4,079	\$—	\$3,922	\$3,922	—%
<b>Total Use of Fund Balance</b>	<b>\$4,079</b>	<b>\$4,079</b>	<b>\$—</b>	<b>\$3,922</b>	<b>\$3,922</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$28,176</b>	<b>\$25,754</b>	<b>\$21,675</b>	<b>\$25,597</b>	<b>\$3,922</b>	<b>18.1%</b>
<b>Net Cost</b>	<b>\$(3,922)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget. Reserve changes from the Approved Recommended Budget are detailed below:

- County Parks CFD 2006-1 reserve has increased \$3,922.

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

### Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
CSA No. 4B (Wilton-Cosumnes)	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Gross Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Total Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Provision for Reserves	\$11,000	\$11,000	\$—	\$17,299	\$17,299	—%
Total Financing Uses	\$32,532	\$36,148	\$21,766	\$39,065	\$17,299	79.5%
Revenue	\$35,450	\$21,275	\$21,275	\$21,275	\$—	—%
Total Revenue	\$35,450	\$21,275	\$21,275	\$21,275	\$—	—%
Total Use of Fund Balance	\$14,873	\$14,873	\$491	\$17,790	\$17,299	3,523.2%
Total Financing Sources	\$50,323	\$36,148	\$21,766	\$39,065	\$17,299	79.5%
Net Cost	\$(17,790)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$15,012	\$18,628	\$18,628	\$18,628	\$—	—%
Interfund Charges	\$6,520	\$6,520	\$3,138	\$3,138	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,532</b>	<b>\$25,148</b>	<b>\$21,766</b>	<b>\$21,766</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$21,532</b>	<b>\$25,148</b>	<b>\$21,766</b>	<b>\$21,766</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$11,000	\$11,000	\$—	\$17,299	\$17,299	—%
<b>Total Financing Uses</b>	<b>\$32,532</b>	<b>\$36,148</b>	<b>\$21,766</b>	<b>\$39,065</b>	<b>\$17,299</b>	<b>79.5%</b>
Taxes	\$4,952	\$4,966	\$4,966	\$4,966	\$—	—%
Revenue from Use Of Money & Property	\$1,784	\$244	\$244	\$244	\$—	—%
Intergovernmental Revenues	\$530	\$46	\$46	\$46	\$—	—%
Charges for Services	\$28,183	\$16,019	\$16,019	\$16,019	\$—	—%
<b>Revenue</b>	<b>\$35,450</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$35,450</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$14,873	\$14,873	\$491	\$17,790	\$17,299	3,523.2%
<b>Total Use of Fund Balance</b>	<b>\$14,873</b>	<b>\$14,873</b>	<b>\$491</b>	<b>\$17,790</b>	<b>\$17,299</b>	<b>3,523.2%</b>
<b>Total Financing Sources</b>	<b>\$50,323</b>	<b>\$36,148</b>	<b>\$21,766</b>	<b>\$39,065</b>	<b>\$17,299</b>	<b>79.5%</b>
<b>Net Cost</b>	<b>\$(17,790)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- CSA No.4B-(Wilton-Cosumnes) reserve has increased \$17,299.

## CSA No.4C-(Delta)

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
CSA No 4C (Delta)	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Gross Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Total Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Provision for Reserves	\$8,402	\$8,402	\$8,454	\$4,454	\$(4,000)	(47.3)%
Total Financing Uses	\$54,775	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Total Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Total Use of Fund Balance	\$12,143	\$12,143	\$4,212	\$8,365	\$4,153	98.6%
Total Financing Sources	\$63,140	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Net Cost	\$(8,366)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Gross Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Total Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Provision for Reserves	\$8,402	\$8,402	\$8,454	\$4,454	\$(4,000)	(47.3)%
Total Financing Uses	\$54,775	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Taxes	\$33,308	\$24,657	\$24,657	\$24,657	\$—	—%
Revenue from Use Of Money & Property	\$1,197	\$100	\$100	\$100	\$—	—%
Intergovernmental Revenues	\$203	\$289	\$289	\$289	\$—	—%
Charges for Services	\$16,290	\$16,000	\$16,000	\$16,000	\$—	—%
Miscellaneous Revenues	\$—	\$3,200	\$3,200	\$3,200	\$—	—%
Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Total Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Fund Balance	\$12,143	\$12,143	\$4,212	\$8,365	\$4,153	98.6%
Total Use of Fund Balance	\$12,143	\$12,143	\$4,212	\$8,365	\$4,153	98.6%
Total Financing Sources	\$63,140	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Net Cost	\$(8,366)	\$—	\$—	\$—	\$—	—%

## Summary of Changes

The change in total appropriations is due to an increased cost associated with maintaining the existing well located at the Jean Harvie property.

Reserve changes from the Approved Recommended Budget are provided below:

- CSA No.4C-(Delta) reserve has decreased by \$4,000.

## CSA No.4D-(Herald)

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
CSA No 4D (Herald)	\$6,741	\$9,548	\$8,086	\$8,086	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,741</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$8,086</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,741</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$8,086</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$7,495	\$2,008	\$6,641	\$4,937	\$(1,704)	(25.7)%
<b>Total Financing Uses</b>	<b>\$14,236</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$13,023</b>	<b>\$(1,704)</b>	<b>(11.6)%</b>
<b>Revenue</b>	<b>\$10,216</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,216</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$6,952</b>	<b>\$1,465</b>	<b>\$4,636</b>	<b>\$2,932</b>	<b>\$(1,704)</b>	<b>(36.8)%</b>
<b>Total Financing Sources</b>	<b>\$17,168</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$13,023</b>	<b>\$(1,704)</b>	<b>(11.6)%</b>
<b>Net Cost</b>	<b>\$(2,932)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$3,741	\$6,548	\$5,086	\$5,086	\$—	—%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$3,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,741</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$8,086</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,741</b>	<b>\$9,548</b>	<b>\$8,086</b>	<b>\$8,086</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$7,495	\$2,008	\$6,641	\$4,937	\$(1,704)	(25.7)%
<b>Total Financing Uses</b>	<b>\$14,236</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$13,023</b>	<b>\$(1,704)</b>	<b>(11.6)%</b>
Taxes	\$8,749	\$8,739	\$8,739	\$8,739	\$—	—%
Revenue from Use Of Money & Property	\$234	\$20	\$20	\$20	\$—	—%
Intergovernmental Revenues	\$54	\$82	\$82	\$82	\$—	—%
Charges for Services	\$1,180	\$1,250	\$1,250	\$1,250	\$—	—%
<b>Revenue</b>	<b>\$10,216</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,216</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$5,487	\$—	\$—	\$—	\$—	—%
Fund Balance	\$1,465	\$1,465	\$4,636	\$2,932	\$(1,704)	(36.8)%
<b>Total Use of Fund Balance</b>	<b>\$6,952</b>	<b>\$1,465</b>	<b>\$4,636</b>	<b>\$2,932</b>	<b>\$(1,704)</b>	<b>(36.8)%</b>
<b>Total Financing Sources</b>	<b>\$17,168</b>	<b>\$11,556</b>	<b>\$14,727</b>	<b>\$13,023</b>	<b>\$(1,704)</b>	<b>(11.6)%</b>
<b>Net Cost</b>	<b>\$(2,932)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- CSA No.4D-(Herald) reserve has decreased \$1,704.

## Del Norte Oaks Park District

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Del Norte Oaks	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Gross Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Total Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Provision for Reserves	\$3,089	\$3,089	\$746	\$3,546	\$2,800	375.3%
Total Financing Uses	\$6,889	\$6,889	\$4,546	\$7,346	\$2,800	61.6%
Revenue	\$7,346	\$4,514	\$4,514	\$4,514	\$—	—%
Total Revenue	\$7,346	\$4,514	\$4,514	\$4,514	\$—	—%
Total Use of Fund Balance	\$2,375	\$2,375	\$32	\$2,832	\$2,800	8,750.0%
Total Financing Sources	\$9,721	\$6,889	\$4,546	\$7,346	\$2,800	61.6%
Net Cost	\$(2,832)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$800	\$800	\$800	\$800	\$—	—%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$3,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$3,089	\$3,089	\$746	\$3,546	\$2,800	375.3%
<b>Total Financing Uses</b>	<b>\$6,889</b>	<b>\$6,889</b>	<b>\$4,546</b>	<b>\$7,346</b>	<b>\$2,800</b>	<b>61.6%</b>
Taxes	\$6,634	\$4,442	\$4,442	\$4,442	\$—	—%
Revenue from Use Of Money & Property	\$671	\$30	\$30	\$30	\$—	—%
Intergovernmental Revenues	\$41	\$42	\$42	\$42	\$—	—%
<b>Revenue</b>	<b>\$7,346</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$7,346</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$2,375	\$2,375	\$32	\$2,832	\$2,800	8,750.0%
<b>Total Use of Fund Balance</b>	<b>\$2,375</b>	<b>\$2,375</b>	<b>\$32</b>	<b>\$2,832</b>	<b>\$2,800</b>	<b>8,750.0%</b>
<b>Total Financing Sources</b>	<b>\$9,721</b>	<b>\$6,889</b>	<b>\$4,546</b>	<b>\$7,346</b>	<b>\$2,800</b>	<b>61.6%</b>
<b>Net Cost</b>	<b>\$(2,832)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Del Norte Oaks Park District reserve has increased \$2,800.

## Fish And Game Propagation

### Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Fish and Game Propagation	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Gross Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Total Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Provision for Reserves	\$5,085	\$5,085	\$3,831	\$7,438	\$3,607	94.2%
Total Financing Uses	\$13,088	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Total Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Total Use of Fund Balance	\$5,952	\$5,952	\$(926)	\$2,681	\$3,607	(389.5)%
Total Financing Sources	\$15,769	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Net Cost	\$(2,681)	\$—	\$—	\$—	\$—	—%

### Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Gross Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Total Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Provision for Reserves	\$5,085	\$5,085	\$3,831	\$7,438	\$3,607	94.2%
Total Financing Uses	\$13,088	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Fines, Forfeitures & Penalties	\$9,038	\$9,400	\$9,573	\$9,573	\$—	—%
Revenue from Use Of Money & Property	\$779	\$140	\$140	\$140	\$—	—%
Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Total Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Fund Balance	\$5,952	\$5,952	\$(926)	\$2,681	\$3,607	(389.5)%
Total Use of Fund Balance	\$5,952	\$5,952	\$(926)	\$2,681	\$3,607	(389.5)%
Total Financing Sources	\$15,769	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Net Cost	\$(2,681)	\$—	\$—	\$—	\$—	—%

### Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Fish and Game Propagation has increased \$3,607.

## Golf

### Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Golf	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Gross Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Total Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Provision for Reserves	\$700,686	\$700,686	\$—	\$—	\$—	—%
Total Financing Uses	\$13,291,633	\$13,470,315	\$13,891,117	\$13,891,117	\$—	—%
Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$12,316,058	\$—	—%
Total Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$12,316,058	\$—	—%
Total Use of Fund Balance	\$2,233,186	\$2,233,186	\$1,575,059	\$1,575,059	\$—	—%
Total Financing Sources	\$14,432,195	\$13,470,315	\$13,891,117	\$13,891,117	\$—	—%
Net Cost	\$(1,140,561)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$9,630,393	\$9,266,673	\$9,998,275	\$9,998,275	\$—	—%
Other Charges	\$1,572,693	\$1,691,850	\$1,761,058	\$1,761,058	\$—	—%
Equipment	\$256,195	\$679,439	\$282,000	\$282,000	\$—	—%
Interfund Charges	\$1,131,666	\$1,131,667	\$1,849,784	\$1,849,784	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$12,590,947</b>	<b>\$12,769,629</b>	<b>\$13,891,117</b>	<b>\$13,891,117</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$12,590,947</b>	<b>\$12,769,629</b>	<b>\$13,891,117</b>	<b>\$13,891,117</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$700,686	\$700,686	\$—	\$—	\$—	—%
<b>Total Financing Uses</b>	<b>\$13,291,633</b>	<b>\$13,470,315</b>	<b>\$13,891,117</b>	<b>\$13,891,117</b>	<b>\$—</b>	<b>—%</b>
Revenue from Use Of Money & Property	\$6,504,921	\$5,979,324	\$6,192,163	\$6,192,163	\$—	—%
Charges for Services	\$5,688,188	\$5,257,805	\$6,123,895	\$6,123,895	\$—	—%
Other Financing Sources	\$5,900	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$12,199,009</b>	<b>\$11,237,129</b>	<b>\$12,316,058</b>	<b>\$12,316,058</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$12,199,009</b>	<b>\$11,237,129</b>	<b>\$12,316,058</b>	<b>\$12,316,058</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$1,152,636	\$1,152,636	\$1,567,063	\$434,498	\$(1,132,565)	(72.3)%
Fund Balance	\$1,080,550	\$1,080,550	\$7,996	\$1,140,561	\$1,132,565	14,164.1%
<b>Total Use of Fund Balance</b>	<b>\$2,233,186</b>	<b>\$2,233,186</b>	<b>\$1,575,059</b>	<b>\$1,575,059</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$14,432,195</b>	<b>\$13,470,315</b>	<b>\$13,891,117</b>	<b>\$13,891,117</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(1,140,561)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Golf Reserve has increased \$1,132,565.

## Park Construction

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Parks Construction	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,063,954</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,063,954</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
<b>Total Financing Uses</b>	<b>\$7,063,954</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
<b>Revenue</b>	<b>\$4,712,639</b>	<b>\$13,867,605</b>	<b>\$8,057,910</b>	<b>\$8,057,910</b>	<b>\$—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$1,393,965</b>	<b>\$1,393,965</b>	<b>\$3,997,064</b>	<b>\$3,997,064</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,106,604</b>	<b>\$15,261,570</b>	<b>\$12,054,974</b>	<b>\$12,054,974</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$14,213,185</b>	<b>\$14,213,185</b>	<b>\$6,378,566</b>	<b>\$13,255,835</b>	<b>\$6,877,269</b>	<b>107.8%</b>
<b>Total Financing Sources</b>	<b>\$20,319,789</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
<b>Net Cost</b>	<b>\$(13,255,835)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Improvements	\$6,169,755	\$28,491,023	\$18,433,540	\$18,433,540	\$—	—%
Interfund Charges	\$894,199	\$894,199	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$89,533	\$—	\$6,877,269	\$6,877,269	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,063,954</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,063,954</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
<b>Total Financing Uses</b>	<b>\$7,063,954</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
Revenue from Use Of Money & Property	\$645,212	\$413,700	\$222,200	\$222,200	\$—	—%
Intergovernmental Revenues	\$4,067,427	\$13,453,905	\$7,835,710	\$7,835,710	\$—	—%
<b>Revenue</b>	<b>\$4,712,639</b>	<b>\$13,867,605</b>	<b>\$8,057,910</b>	<b>\$8,057,910</b>	<b>\$—</b>	<b>—%</b>
Other Interfund Reimbursements	\$1,393,965	\$1,393,965	\$3,997,064	\$3,997,064	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,393,965</b>	<b>\$1,393,965</b>	<b>\$3,997,064</b>	<b>\$3,997,064</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,106,604</b>	<b>\$15,261,570</b>	<b>\$12,054,974</b>	<b>\$12,054,974</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$14,213,185	\$14,213,185	\$6,378,566	\$13,255,835	\$6,877,269	107.8%
<b>Total Use of Fund Balance</b>	<b>\$14,213,185</b>	<b>\$14,213,185</b>	<b>\$6,378,566</b>	<b>\$13,255,835</b>	<b>\$6,877,269</b>	<b>107.8%</b>
<b>Total Financing Sources</b>	<b>\$20,319,789</b>	<b>\$29,474,755</b>	<b>\$18,433,540</b>	<b>\$25,310,809</b>	<b>\$6,877,269</b>	<b>37.3%</b>
<b>Net Cost</b>	<b>\$(13,255,835)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## Department of Transportation

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Department Administration	\$9,991,415	\$10,117,455	\$10,914,891	\$10,914,891	\$—	—%
Maintenance and Operations	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Planning, Programs and Design	\$14,151,764	\$14,297,099	\$15,144,073	\$15,144,073	\$—	—%
Gross Expenditures/Appropriations	\$78,200,416	\$83,117,464	\$89,542,844	\$89,542,844	\$—	—%
Total Intrafund Reimbursements	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(10,327,891)	\$—	—%
Total Expenditures/Appropriations	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Total Financing Uses	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Revenue	\$66,155,150	\$65,335,465	\$74,551,473	\$72,510,692	\$(2,040,781)	(2.7)%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$67,418,630	\$66,598,945	\$75,814,953	\$73,774,172	\$(2,040,781)	(2.7)%
Total Use of Fund Balance	\$6,842,064	\$6,842,064	\$3,400,000	\$5,440,781	\$2,040,781	60.0%
Total Financing Sources	\$74,260,694	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Net Cost	\$(5,440,781)	\$—	\$—	\$—	\$—	—%
Positions	256.1	255.1	257.1	257.1	—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$41,466,374	\$43,425,120	\$44,217,596	\$44,217,596	\$—	—%
Services & Supplies	\$26,765,373	\$29,429,861	\$32,893,601	\$32,893,601	\$—	—%
Other Charges	\$577,077	\$586,028	\$2,055,756	\$2,055,756	\$—	—%
Equipment	\$11,088	\$—	\$48,000	\$48,000	\$—	—%
Intrafund Charges	\$9,380,503	\$9,676,455	\$10,327,891	\$10,327,891	\$—	—%
Gross Expenditures/Appropriations	\$78,200,416	\$83,117,464	\$89,542,844	\$89,542,844	\$—	—%
Intrafund Reimbursements within Department	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(10,327,891)	\$—	—%
Total Intrafund Reimbursements	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(10,327,891)	\$—	—%
Total Expenditures/Appropriations	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Total Financing Uses	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$151,500	\$11,500	\$11,500	\$—	—%
Revenue from Use Of Money & Property	\$599,752	\$405,000	\$551,000	\$551,000	\$—	—%
Intergovernmental Revenues	\$559,303	\$521,000	\$521,000	\$521,000	\$—	—%
Charges for Services	\$64,981,650	\$64,257,465	\$73,467,473	\$71,426,692	\$(2,040,781)	(2.8)%
Miscellaneous Revenues	\$8,208	\$500	\$500	\$500	\$—	—%
Other Financing Sources	\$6,236	\$—	\$—	\$—	\$—	—%
Revenue	\$66,155,150	\$65,335,465	\$74,551,473	\$72,510,692	\$(2,040,781)	(2.7)%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$67,418,630	\$66,598,945	\$75,814,953	\$73,774,172	\$(2,040,781)	(2.7)%
Fund Balance	\$6,842,064	\$6,842,064	\$3,400,000	\$5,440,781	\$2,040,781	60.0%
Total Use of Fund Balance	\$6,842,064	\$6,842,064	\$3,400,000	\$5,440,781	\$2,040,781	60.0%
Total Financing Sources	\$74,260,694	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Net Cost	\$(5,440,781)	\$—	\$—	\$—	\$—	—%
Positions	256.1	255.1	257.1	257.1	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Maintenance and Operations

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$26,940,508	\$28,822,715	\$29,063,347	\$29,063,347	\$—	—%
Services & Supplies	\$20,043,983	\$22,524,829	\$25,524,936	\$25,524,936	\$—	—%
Other Charges	\$350,000	\$350,000	\$1,461,000	\$1,461,000	\$—	—%
Equipment	\$—	\$—	\$48,000	\$48,000	\$—	—%
Intrafund Charges	\$6,722,746	\$7,005,366	\$7,386,597	\$7,386,597	\$—	—%
Gross Expenditures/ Appropriations	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Total Expenditures/ Appropriations	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Total Financing Uses	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$1,500	\$1,500	\$1,500	\$—	—%
Intergovernmental Revenues	\$558,018	\$520,000	\$520,000	\$520,000	\$—	—%
Charges for Services	\$52,579,922	\$49,492,648	\$56,498,900	\$53,917,196	\$(2,581,704)	(4.6)%
Miscellaneous Revenues	\$7,504	\$—	\$—	\$—	\$—	—%
Other Financing Sources	\$4,735	\$—	\$—	\$—	\$—	—%
Revenue	\$53,150,179	\$50,014,148	\$57,020,400	\$54,438,696	\$(2,581,704)	(4.5)%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$54,413,659	\$51,277,628	\$58,283,880	\$55,702,176	\$(2,581,704)	(4.4)%
Fund Balance	\$7,425,282	\$7,425,282	\$5,200,000	\$7,781,704	\$2,581,704	49.6%
Total Use of Fund Balance	\$7,425,282	\$7,425,282	\$5,200,000	\$7,781,704	\$2,581,704	49.6%
Total Financing Sources	\$61,838,941	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Net Cost	\$(7,781,704)	\$—	\$—	\$—	\$—	—%
Positions	182.0	183.0	182.0	182.0	—	—%

### Summary of Changes

The change in total revenue is due to a decrease in charges to the Road Fund (BU 2900000) resulting from a higher available year-end fund balance.

There are no changes to reserves.

## Planning, Programs and Design

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$10,273,576	\$10,381,693	\$10,785,243	\$10,785,243	\$—	—%
Services & Supplies	\$1,220,430	\$1,244,317	\$1,417,536	\$1,417,536	\$—	—%
Intrafund Charges	\$2,657,757	\$2,671,089	\$2,941,294	\$2,941,294	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$14,151,764</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$15,144,073</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$14,151,764</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$15,144,073</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$14,151,764</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$15,144,073</b>	<b>\$—</b>	<b>—%</b>
Fines, Forfeitures & Penalties	\$—	\$150,000	\$10,000	\$10,000	\$—	—%
Charges for Services	\$12,391,884	\$14,729,817	\$16,933,573	\$17,474,496	\$540,923	3.2%
Miscellaneous Revenues	\$674	\$500	\$500	\$500	\$—	—%
Other Financing Sources	\$1,501	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$12,394,059</b>	<b>\$14,880,317</b>	<b>\$16,944,073</b>	<b>\$17,484,996</b>	<b>\$540,923</b>	<b>3.2%</b>
<b>Total Revenue</b>	<b>\$12,394,059</b>	<b>\$14,880,317</b>	<b>\$16,944,073</b>	<b>\$17,484,996</b>	<b>\$540,923</b>	<b>3.2%</b>
Fund Balance	\$(583,218)	\$(583,218)	\$(1,800,000)	\$(2,340,923)	\$(540,923)	30.1%
<b>Total Use of Fund Balance</b>	<b>\$(583,218)</b>	<b>\$(583,218)</b>	<b>\$(1,800,000)</b>	<b>\$(2,340,923)</b>	<b>\$(540,923)</b>	<b>30.1%</b>
<b>Total Financing Sources</b>	<b>\$11,810,841</b>	<b>\$14,297,099</b>	<b>\$15,144,073</b>	<b>\$15,144,073</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$2,340,923</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	50.1	48.1	51.1	51.1	—	—%

### Summary of Changes

The change in total revenue is due to an increase in charges to the Road Fund (BU 2900000) resulting from a lower available year-end fund balance.

There are no changes to reserves.

## CSA No. 1

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Gross Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Total Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Provision for Reserves	\$839,375	\$839,375	\$760,616	\$1,280,648	\$520,032	68.4%
Total Financing Uses	\$3,304,027	\$4,175,356	\$4,098,607	\$4,618,639	\$520,032	12.7%
Revenue	\$3,394,310	\$3,046,550	\$3,159,550	\$3,159,550	\$—	—%
Total Interfund Reimbursements	\$290,000	\$50,000	\$—	\$—	\$—	—%
Total Revenue	\$3,684,310	\$3,096,550	\$3,159,550	\$3,159,550	\$—	—%
Total Use of Fund Balance	\$1,078,806	\$1,078,806	\$939,057	\$1,459,089	\$520,032	55.4%
Total Financing Sources	\$4,763,116	\$4,175,356	\$4,098,607	\$4,618,639	\$520,032	12.7%
Net Cost	\$(1,459,089)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,360,929	\$3,155,981	\$3,157,991	\$3,157,991	\$—	—%
Other Charges	\$103,723	\$180,000	\$180,000	\$180,000	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,464,652</b>	<b>\$3,335,981</b>	<b>\$3,337,991</b>	<b>\$3,337,991</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,464,652</b>	<b>\$3,335,981</b>	<b>\$3,337,991</b>	<b>\$3,337,991</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$839,375	\$839,375	\$760,616	\$1,280,648	\$520,032	68.4%
<b>Total Financing Uses</b>	<b>\$3,304,027</b>	<b>\$4,175,356</b>	<b>\$4,098,607</b>	<b>\$4,618,639</b>	<b>\$520,032</b>	<b>12.7%</b>
Taxes	\$855,607	\$732,800	\$794,800	\$794,800	\$—	—%
Revenue from Use Of Money & Property	\$193,701	\$110,000	\$161,000	\$161,000	\$—	—%
Intergovernmental Revenues	\$6,284	\$5,200	\$5,200	\$5,200	\$—	—%
Charges for Services	\$2,315,367	\$2,193,255	\$2,193,255	\$2,193,255	\$—	—%
Miscellaneous Revenues	\$23,352	\$5,295	\$5,295	\$5,295	\$—	—%
<b>Revenue</b>	<b>\$3,394,310</b>	<b>\$3,046,550</b>	<b>\$3,159,550</b>	<b>\$3,159,550</b>	<b>\$—</b>	<b>—%</b>
Other Interfund Reimbursements	\$290,000	\$50,000	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$290,000</b>	<b>\$50,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$3,684,310</b>	<b>\$3,096,550</b>	<b>\$3,159,550</b>	<b>\$3,159,550</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$1,078,806	\$1,078,806	\$939,057	\$1,459,089	\$520,032	55.4%
<b>Total Use of Fund Balance</b>	<b>\$1,078,806</b>	<b>\$1,078,806</b>	<b>\$939,057</b>	<b>\$1,459,089</b>	<b>\$520,032</b>	<b>55.4%</b>
<b>Total Financing Sources</b>	<b>\$4,763,116</b>	<b>\$4,175,356</b>	<b>\$4,098,607</b>	<b>\$4,618,639</b>	<b>\$520,032</b>	<b>12.7%</b>
<b>Net Cost</b>	<b>\$(1,459,089)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The Revised Recommended Budget reflects no net change from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Working Capital Reserve has increased \$520,032.

## Gold River Station #7 Landscape CFD

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Gold River Station #7 Landscape CFD	\$51,177	\$74,981	\$100,538	\$100,538	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$51,177</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$51,177</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$18,054	\$18,054	\$—	\$—	\$—	—%
<b>Total Financing Uses</b>	<b>\$69,231</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$67,817</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$68,550</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$67,817</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$68,550</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$28,035</b>	<b>\$28,035</b>	<b>\$31,988</b>	<b>\$31,988</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$95,852</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(26,621)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$51,067	\$74,481	\$100,038	\$100,038	\$—	—%
Other Charges	\$110	\$500	\$500	\$500	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$51,177</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$51,177</b>	<b>\$74,981</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$18,054	\$18,054	\$—	\$—	\$—	—%
<b>Total Financing Uses</b>	<b>\$69,231</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
Revenue from Use Of Money & Property	\$5,495	\$3,000	\$5,000	\$5,000	\$—	—%
Charges for Services	\$62,322	\$62,000	\$63,550	\$63,550	\$—	—%
<b>Revenue</b>	<b>\$67,817</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$68,550</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$67,817</b>	<b>\$65,000</b>	<b>\$68,550</b>	<b>\$68,550</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$—	\$—	\$25,517	\$5,367	\$(20,150)	(79.0)%
Fund Balance	\$28,035	\$28,035	\$6,471	\$26,621	\$20,150	311.4%
<b>Total Use of Fund Balance</b>	<b>\$28,035</b>	<b>\$28,035</b>	<b>\$31,988</b>	<b>\$31,988</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$95,852</b>	<b>\$93,035</b>	<b>\$100,538</b>	<b>\$100,538</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(26,621)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The Revised Recommended Budget reflects no net change from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Working capital reserve has increased \$20,150.

## Landscape Maintenance District

### Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Landscape Maintenance District Zone 4	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Gross Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Financing Uses	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Revenue	\$557,921	\$571,000	\$572,000	\$572,000	\$—	—%
Total Interfund Reimbursements	\$693,454	\$643,454	\$768,920	\$730,001	\$(38,919)	(5.1)%
Total Revenue	\$1,251,375	\$1,214,454	\$1,340,920	\$1,302,001	\$(38,919)	(2.9)%
Total Use of Fund Balance	\$29,295	\$29,295	\$4,410	\$43,329	\$38,919	882.5%
Total Financing Sources	\$1,280,670	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Net Cost	\$(43,329)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,230,195	\$1,233,749	\$1,335,330	\$1,335,330	\$—	—%
Other Charges	\$7,146	\$10,000	\$10,000	\$10,000	\$—	—%
Gross Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Financing Uses	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Revenue from Use Of Money & Property	\$30,219	\$21,000	\$22,000	\$22,000	\$—	—%
Charges for Services	\$527,702	\$550,000	\$550,000	\$550,000	\$—	—%
Revenue	\$557,921	\$571,000	\$572,000	\$572,000	\$—	—%
Other Interfund Reimbursements	\$693,454	\$643,454	\$768,920	\$730,001	\$(38,919)	(5.1)%
Total Interfund Reimbursements	\$693,454	\$643,454	\$768,920	\$730,001	\$(38,919)	(5.1)%
Total Revenue	\$1,251,375	\$1,214,454	\$1,340,920	\$1,302,001	\$(38,919)	(2.9)%
Fund Balance	\$29,295	\$29,295	\$4,410	\$43,329	\$38,919	882.5%
Total Use of Fund Balance	\$29,295	\$29,295	\$4,410	\$43,329	\$38,919	882.5%
Total Financing Sources	\$1,280,670	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Net Cost	\$(43,329)	\$—	\$—	\$—	\$—	—%

## Summary of Changes

The change in interfund reimbursements is due to a higher ending available fund balance resulting in a lower contribution from the Road Fund (BU 2900000).

There are no changes to reserves.

## Roads

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Roads	\$128,905,097	\$310,695,344	\$266,247,613	\$315,872,814	\$49,625,201	18.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$128,905,097</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$315,872,814</b>	<b>\$49,625,201</b>	<b>18.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$128,905,097</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$315,872,814</b>	<b>\$49,625,201</b>	<b>18.6%</b>
Provision for Reserves	\$866,989	\$866,989	\$802,850	\$802,850	\$—	—%
<b>Total Financing Uses</b>	<b>\$129,772,086</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$316,675,664</b>	<b>\$49,625,201</b>	<b>18.6%</b>
<b>Revenue</b>	<b>\$113,795,164</b>	<b>\$120,812,991</b>	<b>\$104,617,001</b>	<b>\$110,073,364</b>	<b>\$5,456,363</b>	<b>5.2%</b>
<b>Total Interfund Reimbursements</b>	<b>\$49,819,701</b>	<b>\$63,048,583</b>	<b>\$37,004,412</b>	<b>\$45,055,912</b>	<b>\$8,051,500</b>	<b>21.8%</b>
<b>Total Revenue</b>	<b>\$163,614,865</b>	<b>\$183,861,574</b>	<b>\$141,621,413</b>	<b>\$155,129,276</b>	<b>\$13,507,863</b>	<b>9.5%</b>
<b>Total Use of Fund Balance</b>	<b>\$127,700,759</b>	<b>\$127,700,759</b>	<b>\$125,429,050</b>	<b>\$161,546,388</b>	<b>\$36,117,338</b>	<b>28.8%</b>
<b>Total Financing Sources</b>	<b>\$291,315,624</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$316,675,664</b>	<b>\$49,625,201</b>	<b>18.6%</b>
<b>Net Cost</b>	<b>\$(161,543,538)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$125,909,098	\$294,615,331	\$254,767,693	\$298,972,813	\$44,205,120	17.4%
Other Charges	\$346,485	\$12,463,559	\$4,499,000	\$12,071,000	\$7,572,000	168.3%
Interfund Charges	\$2,649,514	\$3,616,454	\$6,980,920	\$4,829,001	\$(2,151,919)	(30.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$128,905,097</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$315,872,814</b>	<b>\$49,625,201</b>	<b>18.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$128,905,097</b>	<b>\$310,695,344</b>	<b>\$266,247,613</b>	<b>\$315,872,814</b>	<b>\$49,625,201</b>	<b>18.6%</b>
Provision for Reserves	\$866,989	\$866,989	\$802,850	\$802,850	\$—	—%
<b>Total Financing Uses</b>	<b>\$129,772,086</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$316,675,664</b>	<b>\$49,625,201</b>	<b>18.6%</b>
Taxes	\$1,426,836	\$775,856	\$1,449,856	\$1,449,856	\$—	—%
Licenses, Permits & Franchises	\$1,802,780	\$1,587,000	\$1,587,000	\$1,587,000	\$—	—%
Revenue from Use Of Money & Property	\$5,817,284	\$3,709,000	\$5,005,000	\$5,005,000	\$—	—%
Intergovernmental Revenues	\$102,903,215	\$113,551,375	\$94,687,820	\$100,144,183	\$5,456,363	5.8%
Charges for Services	\$302,929	\$265,000	\$265,000	\$265,000	\$—	—%
Miscellaneous Revenues	\$1,542,119	\$924,760	\$1,622,325	\$1,622,325	\$—	—%
<b>Revenue</b>	<b>\$113,795,164</b>	<b>\$120,812,991</b>	<b>\$104,617,001</b>	<b>\$110,073,364</b>	<b>\$5,456,363</b>	<b>5.2%</b>
Other Interfund Reimbursements	\$49,819,701	\$63,048,583	\$37,004,412	\$45,055,912	\$8,051,500	21.8%
<b>Total Interfund Reimbursements</b>	<b>\$49,819,701</b>	<b>\$63,048,583</b>	<b>\$37,004,412</b>	<b>\$45,055,912</b>	<b>\$8,051,500</b>	<b>21.8%</b>
<b>Total Revenue</b>	<b>\$163,614,865</b>	<b>\$183,861,574</b>	<b>\$141,621,413</b>	<b>\$155,129,276</b>	<b>\$13,507,863</b>	<b>9.5%</b>
Reserve Release	\$—	\$—	\$2,850	\$2,850	\$—	—%
Fund Balance	\$127,700,759	\$127,700,759	\$125,426,200	\$161,543,538	\$36,117,338	28.8%
<b>Total Use of Fund Balance</b>	<b>\$127,700,759</b>	<b>\$127,700,759</b>	<b>\$125,429,050</b>	<b>\$161,546,388</b>	<b>\$36,117,338</b>	<b>28.8%</b>
<b>Total Financing Sources</b>	<b>\$291,315,624</b>	<b>\$311,562,333</b>	<b>\$267,050,463</b>	<b>\$316,675,664</b>	<b>\$49,625,201</b>	<b>18.6%</b>
<b>Net Cost</b>	<b>\$(161,543,538)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations, including interfund charges, is due to:

- Shift in project schedules for Clay Station Road – Hadselville Creek Water Division, Harvest Water Utilities, Sidewalk Replacement 2025, Winter Storm Repairs, Arden Way Complete Streets Phase 1, Auburn Boulevard Bridge Replacement at Arcade Creek, Hazel Avenue at State Route 50 Interchange, Michigan Bar Road Bridge Replacement, AC Overlay 2024 Phase A/C/D, AC Overlay 2025 Phase A & B, AC Overlay 2026 Phase A/C/D, Department of Water Resource Cooperative Paving, Greenback Lane & Fair Oaks Boulevard, and project contingency.
- Reduced funding transfers to the Transportation Sales Tax budget (BU 2140000) directly related to Fair Oaks Boulevard Bike and Pedestrian Phase 2 project.

- Decreased funding transfers to the Landscape Maintenance District (BU 3300000) resulting from a higher year-end fund balance.

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

- Shifts in claiming Federal, State and local revenues related to Arden Way Complete Streets Phase 1, Hazel Avenue at State Route 50 Interchange, and Michigan Bar Road Bridge Replacement projects.
- An increase in interfund transfers from the Transportation Sales Tax (BU 2140000) and Sacramento County Transportation Development Fee (BU 2910000) budget units for Arden Way Complete Streets Phase 1 and Hazel Avenue at State Route 50 Interchange projects.

There are no changes to reserves.

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

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

## SCTDF Capital Fund

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Sacramento County Transportation Development Fee Administration	\$261,918	\$711,298	\$849,254	\$1,430,876	\$581,622	68.5%
Sacramento County Transportation Development Fee Districts	\$(170,533)	\$28,363,597	\$38,247,546	\$48,137,582	\$9,890,036	25.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$91,385</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$49,568,458</b>	<b>\$10,471,658</b>	<b>26.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$91,385</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$49,568,458</b>	<b>\$10,471,658</b>	<b>26.8%</b>
Provision for Reserves	\$350,000	\$350,000	\$280,244	\$—	\$(280,244)	(100.0)%
<b>Total Financing Uses</b>	<b>\$441,385</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$49,568,458</b>	<b>\$10,191,414</b>	<b>25.9%</b>
<b>Revenue</b>	<b>\$17,854,609</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$17,958,018</b>	<b>\$675,000</b>	<b>3.9%</b>
<b>Total Revenue</b>	<b>\$17,854,609</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$17,958,018</b>	<b>\$675,000</b>	<b>3.9%</b>
<b>Total Use of Fund Balance</b>	<b>\$14,197,217</b>	<b>\$14,197,217</b>	<b>\$22,094,026</b>	<b>\$31,610,440</b>	<b>\$9,516,414</b>	<b>43.1%</b>
<b>Total Financing Sources</b>	<b>\$32,051,826</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$49,568,458</b>	<b>\$10,191,414</b>	<b>25.9%</b>
<b>Net Cost</b>	<b>\$(31,610,440)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$(3,295,807)	\$8,808,831	\$11,566,911	\$20,336,458	\$8,769,547	75.8%
Other Charges	\$53,000	\$63,900	\$75,000	\$75,000	\$—	—%
Interfund Charges	\$3,334,193	\$20,202,164	\$27,454,889	\$29,157,000	\$1,702,111	6.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$91,385</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$49,568,458</b>	<b>\$10,471,658</b>	<b>26.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$91,385</b>	<b>\$29,074,895</b>	<b>\$39,096,800</b>	<b>\$49,568,458</b>	<b>\$10,471,658</b>	<b>26.8%</b>
Provision for Reserves	\$350,000	\$350,000	\$280,244	\$—	\$(280,244)	(100.0)%
<b>Total Financing Uses</b>	<b>\$441,385</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$49,568,458</b>	<b>\$10,191,414</b>	<b>25.9%</b>
Licenses, Permits & Franchises	\$13,758,206	\$12,815,000	\$13,892,321	\$13,892,321	\$—	—%
Revenue from Use Of Money & Property	\$3,205,749	\$1,809,000	\$2,685,000	\$2,685,000	\$—	—%
Intergovernmental Revenues	\$151,087	\$128,678	\$121,611	\$796,611	\$675,000	555.0%
Miscellaneous Revenues	\$739,566	\$475,000	\$584,086	\$584,086	\$—	—%
<b>Revenue</b>	<b>\$17,854,609</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$17,958,018</b>	<b>\$675,000</b>	<b>3.9%</b>
<b>Total Revenue</b>	<b>\$17,854,609</b>	<b>\$15,227,678</b>	<b>\$17,283,018</b>	<b>\$17,958,018</b>	<b>\$675,000</b>	<b>3.9%</b>
Reserve Release	\$—	\$—	\$9,057,362	\$—	\$(9,057,362)	(100.0)%
Fund Balance	\$14,197,217	\$14,197,217	\$13,036,664	\$31,610,440	\$18,573,776	142.5%
<b>Total Use of Fund Balance</b>	<b>\$14,197,217</b>	<b>\$14,197,217</b>	<b>\$22,094,026</b>	<b>\$31,610,440</b>	<b>\$9,516,414</b>	<b>43.1%</b>
<b>Total Financing Sources</b>	<b>\$32,051,826</b>	<b>\$29,424,895</b>	<b>\$39,377,044</b>	<b>\$49,568,458</b>	<b>\$10,191,414</b>	<b>25.9%</b>
<b>Net Cost</b>	<b>\$(31,610,440)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

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

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

## Sacramento County Transportation Development Fee Administration

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$261,918	\$711,298	\$849,254	\$1,430,876	\$581,622	68.5%
<b>Gross Expenditures/ Appropriations</b>	<b>\$261,918</b>	<b>\$711,298</b>	<b>\$849,254</b>	<b>\$1,430,876</b>	<b>\$581,622</b>	<b>68.5%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$261,918</b>	<b>\$711,298</b>	<b>\$849,254</b>	<b>\$1,430,876</b>	<b>\$581,622</b>	<b>68.5%</b>
Provision for Reserves	\$350,000	\$350,000	\$280,244	\$—	\$(280,244)	(100.0)%
<b>Total Financing Uses</b>	<b>\$611,918</b>	<b>\$1,061,298</b>	<b>\$1,129,498</b>	<b>\$1,430,876</b>	<b>\$301,378</b>	<b>26.7%</b>
Revenue from Use Of Money & Property	\$104,844	\$58,000	\$86,000	\$86,000	\$—	—%
Miscellaneous Revenues	\$739,566	\$475,000	\$584,086	\$584,086	\$—	—%
<b>Revenue</b>	<b>\$844,410</b>	<b>\$533,000</b>	<b>\$670,086</b>	<b>\$670,086</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$844,410</b>	<b>\$533,000</b>	<b>\$670,086</b>	<b>\$670,086</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$528,298	\$528,298	\$459,412	\$760,790	\$301,378	65.6%
<b>Total Use of Fund Balance</b>	<b>\$528,298</b>	<b>\$528,298</b>	<b>\$459,412</b>	<b>\$760,790</b>	<b>\$301,378</b>	<b>65.6%</b>
<b>Total Financing Sources</b>	<b>\$1,372,708</b>	<b>\$1,061,298</b>	<b>\$1,129,498</b>	<b>\$1,430,876</b>	<b>\$301,378</b>	<b>26.7%</b>
<b>Net Cost</b>	<b>\$(760,790)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in project contingency resulting from a higher available year-end fund balance.

There are no changes to reserves.

## Sacramento County Transportation Development Fee Districts

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$(3,557,725)	\$8,097,533	\$10,717,657	\$18,905,582	\$8,187,925	76.4%
Other Charges	\$53,000	\$63,900	\$75,000	\$75,000	\$—	—%
Interfund Charges	\$3,334,193	\$20,202,164	\$27,454,889	\$29,157,000	\$1,702,111	6.2%
<b>Gross Expenditures/ Appropriations</b>	<b>\$(170,533)</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$48,137,582</b>	<b>\$9,890,036</b>	<b>25.9%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$(170,533)</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$48,137,582</b>	<b>\$9,890,036</b>	<b>25.9%</b>
<b>Total Financing Uses</b>	<b>\$(170,533)</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$48,137,582</b>	<b>\$9,890,036</b>	<b>25.9%</b>
Licenses, Permits & Franchises	\$13,758,206	\$12,815,000	\$13,892,321	\$13,892,321	\$—	—%
Revenue from Use Of Money & Property	\$3,100,905	\$1,751,000	\$2,599,000	\$2,599,000	\$—	—%
Intergovernmental Revenues	\$151,087	\$128,678	\$121,611	\$796,611	\$675,000	555.0%
<b>Revenue</b>	<b>\$17,010,198</b>	<b>\$14,694,678</b>	<b>\$16,612,932</b>	<b>\$17,287,932</b>	<b>\$675,000</b>	<b>4.1%</b>
<b>Total Revenue</b>	<b>\$17,010,198</b>	<b>\$14,694,678</b>	<b>\$16,612,932</b>	<b>\$17,287,932</b>	<b>\$675,000</b>	<b>4.1%</b>
Reserve Release	\$—	\$—	\$9,057,362	\$—	\$(9,057,362)	(100.0)%
Fund Balance	\$13,668,919	\$13,668,919	\$12,577,252	\$30,849,650	\$18,272,398	145.3%
<b>Total Use of Fund Balance</b>	<b>\$13,668,919</b>	<b>\$13,668,919</b>	<b>\$21,634,614</b>	<b>\$30,849,650</b>	<b>\$9,215,036</b>	<b>42.6%</b>
<b>Total Financing Sources</b>	<b>\$30,679,117</b>	<b>\$28,363,597</b>	<b>\$38,247,546</b>	<b>\$48,137,582</b>	<b>\$9,890,036</b>	<b>25.9%</b>
<b>Net Cost</b>	<b>\$(30,849,650)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations, including interfund charges, is due to:

- An increase in interfund charges from the Road Fund (BU 2900000) for Hazel Avenue at State Route 50 Interchange.
- A decrease in interfund charges from the Transportation Sales Tax Fund (BU 2140000) for Madison Avenue at Fair Oaks to Hazel and South Watt Avenue Improvements – Florin Road to State Route 16.
- An increase in Calvin Road Widening - Power Inn to Elk Grove Florin and South Watt - Keifer to Jackson.
- An increase in project contingency resulting from a higher available year-end fund balance.

The change in total revenues is due to increased miscellaneous intergovernmental revenues related to new capital improvement projects: Calvin Road Widening Power Inn to Elk Grove Florin and South Watt Keifer to Jackson.

There are no changes to reserves.

## Sacramento County LM CFD 2004-2

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Sacramento County Landscape Maintenance CFD No. 2004-2	\$420,570	\$510,298	\$550,410	\$550,410	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$420,570</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$550,410</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$420,570</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$550,410</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$107,617	\$107,617	\$—	\$76,917	\$76,917	—%
<b>Total Financing Uses</b>	<b>\$528,187</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$627,327</b>	<b>\$76,917</b>	<b>14.0%</b>
<b>Revenue</b>	<b>\$472,865</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$508,403</b>	<b>\$40,941</b>	<b>8.8%</b>
<b>Total Revenue</b>	<b>\$472,865</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$508,403</b>	<b>\$40,941</b>	<b>8.8%</b>
<b>Total Use of Fund Balance</b>	<b>\$174,245</b>	<b>\$174,245</b>	<b>\$82,948</b>	<b>\$118,924</b>	<b>\$35,976</b>	<b>43.4%</b>
<b>Total Financing Sources</b>	<b>\$647,110</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$627,327</b>	<b>\$76,917</b>	<b>14.0%</b>
<b>Net Cost</b>	<b>\$(118,924)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$401,611	\$487,298	\$526,910	\$526,910	\$—	—%
Other Charges	\$1,599	\$3,000	\$3,000	\$3,000	\$—	—%
Interfund Charges	\$17,360	\$20,000	\$20,500	\$20,500	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$420,570</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$550,410</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$420,570</b>	<b>\$510,298</b>	<b>\$550,410</b>	<b>\$550,410</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$107,617	\$107,617	\$—	\$76,917	\$76,917	—%
<b>Total Financing Uses</b>	<b>\$528,187</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$627,327</b>	<b>\$76,917</b>	<b>14.0%</b>
Revenue from Use Of Money & Property	\$17,774	\$12,000	\$15,000	\$15,000	\$—	—%
Charges for Services	\$455,091	\$431,670	\$452,462	\$493,403	\$40,941	9.0%
<b>Revenue</b>	<b>\$472,865</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$508,403</b>	<b>\$40,941</b>	<b>8.8%</b>
<b>Total Revenue</b>	<b>\$472,865</b>	<b>\$443,670</b>	<b>\$467,462</b>	<b>\$508,403</b>	<b>\$40,941</b>	<b>8.8%</b>
Reserve Release	\$—	\$—	\$77,461	\$—	\$(77,461)	(100.0)%
Fund Balance	\$174,245	\$174,245	\$5,487	\$118,924	\$113,437	2,067.4%
<b>Total Use of Fund Balance</b>	<b>\$174,245</b>	<b>\$174,245</b>	<b>\$82,948</b>	<b>\$118,924</b>	<b>\$35,976</b>	<b>43.4%</b>
<b>Total Financing Sources</b>	<b>\$647,110</b>	<b>\$617,915</b>	<b>\$550,410</b>	<b>\$627,327</b>	<b>\$76,917</b>	<b>14.0%</b>
<b>Net Cost</b>	<b>\$(118,924)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total revenue is due to increased special assessment rates.

Reserve changes from the Approved Recommended Budget are provided below:

- Working capital reserve has increased \$76,917.

## Transportation-Sales Tax

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Transportation Sales Tax	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$51,353,976</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$51,353,976</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
<b>Total Financing Uses</b>	<b>\$51,353,976</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
<b>Revenue</b>	<b>\$55,233,261</b>	<b>\$84,522,255</b>	<b>\$104,296,023</b>	<b>\$109,410,162</b>	<b>\$5,114,139</b>	<b>4.9%</b>
<b>Total Interfund Reimbursements</b>	<b>\$2,921,323</b>	<b>\$11,590,081</b>	<b>\$25,544,076</b>	<b>\$19,428,000</b>	<b>\$(6,116,076)</b>	<b>(23.9)%</b>
<b>Total Revenue</b>	<b>\$58,154,584</b>	<b>\$96,112,336</b>	<b>\$129,840,099</b>	<b>\$128,838,162</b>	<b>\$(1,001,937)</b>	<b>(0.8)%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,242,000</b>	<b>\$2,242,000</b>	<b>\$2,431,775</b>	<b>\$9,042,608</b>	<b>\$6,610,833</b>	<b>271.9%</b>
<b>Total Financing Sources</b>	<b>\$60,396,584</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
<b>Net Cost</b>	<b>\$(9,042,608)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$26,933,894	\$67,992,566	\$102,073,275	\$105,608,108	\$3,534,833	3.5%
Other Charges	\$454,311	\$2,623,270	\$2,317,000	\$2,044,750	\$(272,250)	(11.8)%
Interfund Charges	\$23,965,771	\$27,738,500	\$27,881,599	\$30,227,912	\$2,346,313	8.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$51,353,976</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$51,353,976</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
<b>Total Financing Uses</b>	<b>\$51,353,976</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
Taxes	\$39,690,633	\$43,857,723	\$56,230,483	\$56,638,749	\$408,266	0.7%
Revenue from Use Of Money & Property	\$401,120	\$256,000	\$294,000	\$294,000	\$—	—%
Intergovernmental Revenues	\$14,683,160	\$40,408,532	\$47,771,540	\$52,477,413	\$4,705,873	9.9%
Miscellaneous Revenues	\$458,348	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$55,233,261</b>	<b>\$84,522,255</b>	<b>\$104,296,023</b>	<b>\$109,410,162</b>	<b>\$5,114,139</b>	<b>4.9%</b>
Other Interfund Reimbursements	\$2,921,323	\$11,590,081	\$25,544,076	\$19,428,000	\$(6,116,076)	(23.9)%
<b>Total Interfund Reimbursements</b>	<b>\$2,921,323</b>	<b>\$11,590,081</b>	<b>\$25,544,076</b>	<b>\$19,428,000</b>	<b>\$(6,116,076)</b>	<b>(23.9)%</b>
<b>Total Revenue</b>	<b>\$58,154,584</b>	<b>\$96,112,336</b>	<b>\$129,840,099</b>	<b>\$128,838,162</b>	<b>\$(1,001,937)</b>	<b>(0.8)%</b>
Fund Balance	\$2,242,000	\$2,242,000	\$2,431,775	\$9,042,608	\$6,610,833	271.9%
<b>Total Use of Fund Balance</b>	<b>\$2,242,000</b>	<b>\$2,242,000</b>	<b>\$2,431,775</b>	<b>\$9,042,608</b>	<b>\$6,610,833</b>	<b>271.9%</b>
<b>Total Financing Sources</b>	<b>\$60,396,584</b>	<b>\$98,354,336</b>	<b>\$132,271,874</b>	<b>\$137,880,770</b>	<b>\$5,608,896</b>	<b>4.2%</b>
<b>Net Cost</b>	<b>\$(9,042,608)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations, including interfund charges, is due to:

- Shift in project schedules for 65th Street at 53rd Avenue Traffic Signal, Bell Street Safe Routes to School, Florin Road Bicycle & Pedestrian Improvements, South Sacramento Sidewalk Gap Closure, Fair Oaks Boulevard Bicycle & Pedestrian Mobility Phase 2, Madison Avenue – Fair Oaks to Hazel, North Watt Avenue Pedestrian Improvements, South Watt Avenue Improvements – Florin Road to State Route 16, and project contingency.
- Additional funding to the Road Fund budget (BU 2900000) directly related to the shift in project timelines for Hazel Avenue at State Route 50 Interchange and Arden Way Complete Streets Phase 1.

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

- Shifts in claiming Federal, State and local revenues related to 65th Street at 53rd Avenue Traffic Signal, Bell Street Safe Routes to School, Florin Road Bicycle & Pedestrian Improvements, South Sacramento Sidewalk Gap Closure, Fair Oaks Boulevard Bicycle & Pedestrian Mobility Phase 2, Madison Avenue – Fair Oaks to

Hazel, North Watt Avenue Pedestrian Improvements, South Watt Avenue Improvements – Florin Road to State Route 16 projects.

- A decrease in interfund reimbursements from the Road Fund (BU 2900000) and the Sacramento County Transportation Development Fee budget (BU 2910000) related to shift in project timelines for Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Fair Oaks Boulevard Bicycle & Pedestrian Mobility Phase 2, Madison Avenue – Fair Oaks to Hazel, and South Watt Avenue Improvements Florin Road to State Route 16.

There are no changes to reserves.

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

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

## Solid Waste Enterprise

### Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Administration and Support	\$33,678,332	\$37,752,679	\$37,884,305	\$38,269,485	\$385,180	1.0%
Capital Outlay Fund	\$49,460,972	\$83,275,992	\$57,819,046	\$57,819,046	\$—	—%
Collections	\$101,410,684	\$106,606,289	\$114,164,659	\$114,635,908	\$471,249	0.4%
Kiefer Landfill	\$28,369,149	\$32,815,783	\$34,055,519	\$34,174,306	\$118,787	0.3%
North Area Recovery Station (NARS)	\$54,425,335	\$61,540,666	\$69,545,686	\$69,678,886	\$133,200	0.2%
Gross Expenditures/Appropriations	\$267,344,472	\$321,991,409	\$313,469,215	\$314,577,631	\$1,108,416	0.4%
Total Intrafund Reimbursements	\$(87,319,987)	\$(105,231,107)	\$(115,455,067)	\$(116,563,483)	\$(1,108,416)	1.0%
Total Expenditures/Appropriations	\$180,024,485	\$216,760,302	\$198,014,148	\$198,014,148	\$—	—%
Revenue	\$173,042,291	\$186,156,743	\$167,269,869	\$166,469,869	\$(800,000)	(0.5)%
Total Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$1,644,395	\$—	—%
Total Revenue	\$174,615,347	\$187,892,468	\$168,914,264	\$168,114,264	\$(800,000)	(0.5)%
Net Cost	\$5,409,138	\$28,867,834	\$29,099,884	\$29,899,884	\$800,000	2.7%
Positions	326.0	326.0	338.0	338.0	—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$47,658,078	\$47,678,092	\$49,421,189	\$49,421,189	\$—	—%
Services & Supplies	\$81,001,083	\$86,945,189	\$89,835,814	\$89,835,814	\$—	—%
Other Charges	\$15,754,669	\$17,961,324	\$20,146,559	\$20,146,559	\$—	—%
Improvements	\$21,685,560	\$38,548,816	\$22,347,438	\$22,347,438	\$—	—%
Equipment	\$13,675,034	\$25,376,881	\$16,013,148	\$16,013,148	\$—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$87,320,047	\$105,231,107	\$115,455,067	\$116,563,483	\$1,108,416	1.0%
Gross Expenditures/Appropriations	\$267,344,472	\$321,991,409	\$313,469,215	\$314,577,631	\$1,108,416	0.4%
Other Intrafund Reimbursements	\$(54,443,505)	\$(30,565,000)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(32,876,482)	\$(74,666,107)	\$(115,455,067)	\$(116,563,483)	\$(1,108,416)	1.0%
Total Intrafund Reimbursements	\$(87,319,987)	\$(105,231,107)	\$(115,455,067)	\$(116,563,483)	\$(1,108,416)	1.0%
Total Expenditures/Appropriations	\$180,024,485	\$216,760,302	\$198,014,148	\$198,014,148	\$—	—%
Revenue from Use Of Money & Property	\$4,969,170	\$634,132	\$2,590,704	\$2,590,704	\$—	—%
Intergovernmental Revenues	\$3,949,544	\$6,141,992	\$7,368,979	\$6,568,979	\$(800,000)	(10.9)%
Charges for Services	\$144,974,834	\$139,171,389	\$150,593,920	\$150,593,920	\$—	—%
Miscellaneous Revenues	\$4,466,819	\$5,541,608	\$2,666,266	\$2,666,266	\$—	—%
Other Financing Sources	\$14,681,923	\$34,667,622	\$4,050,000	\$4,050,000	\$—	—%
Revenue	\$173,042,291	\$186,156,743	\$167,269,869	\$166,469,869	\$(800,000)	(0.5)%
Other Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$1,644,395	\$—	—%
Total Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$1,644,395	\$—	—%
Total Revenue	\$174,615,347	\$187,892,468	\$168,914,264	\$168,114,264	\$(800,000)	(0.5)%
Net Cost	\$5,409,138	\$28,867,834	\$29,099,884	\$29,899,884	\$800,000	2.7%
Positions	326.0	326.0	338.0	338.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

**Structural Projects - \$31,245,031**

**\$9,245,320 - Kiefer Landfill, Liner and Ancillary Features.** This project includes the planning, design, construction, construction management, inspections, reporting, and oversight associated with construction of prepared excavation, landfill liner, and leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure to be constructed for a second phase of Module M4 over multiple fiscal years and initial work on Module 5.

**\$6,212,200 - Kiefer Landfill, Final Cover.** This project includes the planning, design, construction, construction management, inspections, and reporting associated with construction of partial final closure components such as final cover, drainage improvements, landfill gas modifications, vegetation, and erosion control.

**\$3,833,882 - Kiefer Landfill, Wastewater Handling System Improvements.** This project provides for the construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all of the leachate produced at the landfill as well as the sewer system from the Engineering and Administration buildings. This project provides for implementation of a long-term wastewater and leachate-handling solution as has been determined by an alternatives evaluation study completed previously by a consultant.

**\$3,685,650 - North Area Recovery Station, Site Master Plan.** The project provides for new entrance facilities, scales expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement and land acquisition, select paving projects, demolition, and storm water improvements. This project represents the final immediate phase of major design and construction improvements as part of a comprehensive Master Plan defined in Summer 2019.

**\$2,671,009 - Kiefer Landfill - Gas and Leachate Management Systems Improvements.** This project includes expansion of the Kiefer Landfill gas collection system in Module 3 (M3) and installation of additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for scheduled replacement of various flare station, energy plant, equipment items, and the leachate circulation system.

**\$1,130,000 - Facility Improvements - Electric Vehicle Charging Stations.** This project consists of the installation of a heavy vehicle charging station at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR owned facilities. The completion of the project will allow the department to apply for a AQMD grant.

**\$973,055 - Facility Improvements - Capital Renewal Forecast.** This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings, including those to address needed ADA capital project upgrades. The project is based on a 2014-16 facility condition assessment that included buildings at six DWMR facilities.

**\$942,250 - Kiefer Landfill - Asphalt Pavement Rehabilitation.** This project is for rehabilitation of asphalt roads at the Kiefer Landfill. The project will resurface the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.

**\$392,900 – Kiefer Landfill – Phase 2 Shoulder Improvements Project.** This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. This project also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with storm water drainage and safety.

**\$294,000 – North Area Recovery Station - Shed Improvements.** This project includes a rehabilitation and revitalization of the existing tipping shed facility at the North Area Recovery Station, including construction of new storm water drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping and structural steel repair. This project was formerly included in the NARS Master Plan Project.

**\$275,000 – Information Technology - Site Cameras and Server Upgrades.** This project adds to the current surveillance cameras installed at the Waste Management and Recycling sites. This project upgrades current network servers. The camera upgrades will provide for better coverage thus increasing the security awareness of the operations and provide increased safety to the department's staff. The upgrades to the servers will address network connectivity issues and provide for increased storage capacity for video files, and other network issues.

**\$252,200 – Kiefer Landfill - Groundwater Monitoring and Remediation.** This project includes construction of additional monitoring wells to provide groundwater contaminant plume definition and/or to provide for detection of impacts from a new treated groundwater infiltration basin. This project further includes the design and construction of a replacement extraction well that is no longer functional. Due to migrating groundwater contamination, the new well will be larger than the old well, and may be relocated based on consultant studies. Additionally, the project will rehabilitate plant towers and three old wells that are off-line due to pumps being out-of-service and needing replacement.

**\$234,000 – Kiefer Landfill - Entrance Improvements.** This project includes full integration of an automated outbound scale at the scale house to increase capacity with requisite construction and equipment purchases. The project also involves the installation of educational and informational exhibits at the visitor center area.

**\$211,500– South Collections - Slow Fill Expansion.** This continuing project will provide additional slots to the department's CNG slow fill refueling station. This additional capacity serves CNG fueled equipment transferred from the North Collections site to South Collections as well as additional trucks needed to comply with SB 1383 regulations.

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

**\$164,920 - North Area Recovery Station - Paving Rehabilitation.** This project is for rehabilitation of asphalt surfaces at the North Area Recovery Station. The project will resurface the green waste, recycling, service, and customer areas. Additional pavement management activities, including slurry seal and crack seal, added and integrated into a comprehensive program moving forward.

**\$147,600 - Kiefer Landfill - Tree Mitigation Irrigation System.** This project consists of providing an irrigation system for tree plantings along the south side of Kiefer Boulevard as



a mitigation to the tree canopy removed during the North Area Recovery Station master plan improvements project. This project will be performed cooperatively with the Sacramento Tree Foundation.

**\$144,300- Kiefer Landfill - Site Infrastructure Improvements.** Portions of the existing site infrastructure system need modification or extension to meet the needs of the facility. The existing water requires extension and reconfiguration, the transportation system needs the additions of some pullouts, signage and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts and channels.

**\$124,500- South Area Transfer Station - Site Improvement.** This project includes site improvements to the South Area Transfer Station including structure repairs of the top load area, gate repairs, and storm water compliance features to allow transfer at the site during North Area Recovery Station Master Plan Improvements construction and permit compliance.

**\$120,245 – Facility Improvements - ADA Mitigation.** As part of a comprehensive plan to mitigate all ADA Deficiencies at all DWMR Facilities, this project includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.

**\$25,500– Kiefer Landfill - GPS Upgrades.** This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. This project allows for the replacement of fully depreciated equipment in current use.

#### **Equipment Projects – \$7,499,077**

**\$4,008,177 – Collections - Automated Collection Truck 3-axle ASL.** This project is for the purchase of nine fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. This purchase will replace fully depreciated vehicles in current use.

**\$913,078 – Collections - Automated Collection Truck 2-axle ASL.** This project is for the purchase of two fully automated side-loading collection trucks. These will be a 2-axle truck, powered by diesel fuel with right hand drive. These vehicles will be used primarily for dead-end street routes and as a backup vehicle. This unit will replace fully depreciated units in current use.

**\$780,000 – North Area Recovery Station – Tractors.** This project is for the purchase of three transfer tractors. These transfer tractors will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

**\$463,764 – North Area Recovery Station – Trailers.** This project is for the purchase of four transfer trailers. These transfer trailers will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

**\$401,628 – North Area Recovery Station – Excavator.** This project is for the purchase of one Excavator. This excavator will be used primarily at the North Area Recovery Station for loading transfer trailers with waste material, and training for future use in the green waste / organics building.



**\$363,672 – Can Yard - Flatbed / Box Replacement.** This project is for the purchase of two cart delivery trucks. These vehicles will be used to deliver and pick up garbage, recycling and green waste carts to curbside customers. This purchase will replace two fully depreciated vehicles in current use.

**\$296,846 – ABNCU – Knuckleboom.** This project is for the purchase of one knuckle-boom collection truck. This will be a two-axle truck, powered by compressed natural gas fuel. This vehicle will be used for Appointment Based Neighborhood Clean Up (ABNCU) routes, and to pick up illegally dumped rubbish piles as well as homeless encampments in unincorporated Sacramento County. This purchase is a growth project due to illegal dumping and encampment abatement.

**\$271,912 – Kiefer Landfill - Fuel Truck Replacement.** This project is for purchase of one heavy-duty fuel truck for Kiefer Landfill operations. This purchase will replace a fully depreciated unit in current use.

## Administration and Support

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$14,906,477	\$15,207,173	\$15,825,317	\$15,825,317	\$—	—%
Services & Supplies	\$15,544,662	\$18,441,710	\$18,342,017	\$18,342,017	\$—	—%
Other Charges	\$21,137	\$3,500	\$247,130	\$247,130	\$—	—%
Improvements	\$712	\$—	\$—	\$—	\$—	—%
Intrafund Charges	\$3,225,151	\$4,100,296	\$3,469,841	\$3,855,021	\$385,180	11.1%
Cost of Goods Sold	\$(19,806)	\$—	\$—	\$—	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$33,678,332</b>	<b>\$37,752,679</b>	<b>\$37,884,305</b>	<b>\$38,269,485</b>	<b>\$385,180</b>	<b>1.0%</b>
Other Intrafund Reimbursements	\$(1,848,093)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(28,013,487)	\$(36,392,051)	\$(35,059,833)	\$(36,104,663)	\$(1,044,830)	3.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(29,861,580)</b>	<b>\$(36,392,051)</b>	<b>\$(35,059,833)</b>	<b>\$(36,104,663)</b>	<b>\$(1,044,830)</b>	<b>3.0%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$3,816,752</b>	<b>\$1,360,628</b>	<b>\$2,824,472</b>	<b>\$2,164,822</b>	<b>\$(659,650)</b>	<b>(23.4)%</b>
Revenue from Use Of Money & Property	\$1,868,875	\$260,976	\$620,840	\$620,840	\$—	—%
Intergovernmental Revenues	\$121,502	\$162,640	\$94,820	\$94,820	\$—	—%
Charges for Services	\$1,479,659	\$545,654	\$1,106,777	\$1,106,777	\$—	—%
Miscellaneous Revenues	\$282,522	\$307,358	\$258,384	\$258,384	\$—	—%
<b>Revenue</b>	<b>\$3,752,558</b>	<b>\$1,276,628</b>	<b>\$2,080,821</b>	<b>\$2,080,821</b>	<b>\$—</b>	<b>—%</b>
Other Interfund Reimbursements	\$84,000	\$84,000	\$84,000	\$84,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$3,836,558</b>	<b>\$1,360,628</b>	<b>\$2,164,821</b>	<b>\$2,164,821</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(19,806)</b>	<b>\$—</b>	<b>\$659,651</b>	<b>\$1</b>	<b>\$(659,650)</b>	<b>(100.0)%</b>
Positions	72.0	76.0	77.0	77.0	—	—%

### Summary of Changes

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

- The implementation of a new fund center to capture all information technology support activities funded by reducing services and supplies expenses from the financial and business services fund center, both within the same program, which results in no net change.

- Increase in intrafund charges from a net of allocating information technology costs to other fund centers within the program and reducing overhead charges from financial and business services.
- Increase in intrafund reimbursements from incorporating growth approved in June then distributing to operating programs.

Net Cost reflects a decrease in working capital.

## Collections

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$19,837,111	\$19,526,892	\$20,595,218	\$20,595,218	\$—	—%
Services & Supplies	\$31,336,316	\$29,687,266	\$29,377,913	\$29,377,913	\$—	—%
Other Charges	\$5,415,645	\$3,933,825	\$5,922,946	\$5,922,946	\$—	—%
Intrafund Charges	\$44,809,374	\$53,458,306	\$58,268,582	\$58,739,831	\$471,249	0.8%
Cost of Goods Sold	\$12,238	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$101,410,684	\$106,606,289	\$114,164,659	\$114,635,908	\$471,249	0.4%
Other Intrafund Reimbursements	\$(52,449)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,862,995)	\$(6,425,011)	\$(5,875,033)	\$(5,938,619)	\$(63,586)	1.1%
Total Intrafund Reimbursements	\$(4,915,444)	\$(6,425,011)	\$(5,875,033)	\$(5,938,619)	\$(63,586)	1.1%
Total Expenditures/ Appropriations	\$96,495,240	\$100,181,278	\$108,289,626	\$108,697,289	\$407,663	0.4%
Intergovernmental Revenues	\$902,863	\$2,332,729	\$374,159	\$374,159	\$—	—%
Charges for Services	\$90,648,696	\$89,372,604	\$93,779,716	\$93,779,716	\$—	—%
Miscellaneous Revenues	\$1,355,396	\$—	\$—	\$—	\$—	—%
Revenue	\$92,906,955	\$91,705,333	\$94,153,875	\$94,153,875	\$—	—%
Other Interfund Reimbursements	\$1,239,055	\$1,401,725	\$1,310,395	\$1,310,395	\$—	—%
Total Interfund Reimbursements	\$1,239,055	\$1,401,725	\$1,310,395	\$1,310,395	\$—	—%
Total Revenue	\$94,146,010	\$93,107,058	\$95,464,270	\$95,464,270	\$—	—%
Net Cost	\$2,349,230	\$7,074,220	\$12,825,356	\$13,233,019	\$407,663	3.2%
Positions	161.0	157.0	164.0	164.0	—	—%

### Summary of Changes

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

- Increase in intrafund charges from distributing cost associated with incorporating growth approved in June.

Net Cost reflects a decrease in working capital.

## Kiefer Landfill

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,186,279	\$6,416,221	\$6,335,945	\$6,335,945	\$—	—%
Services & Supplies	\$13,348,131	\$14,945,134	\$15,961,355	\$15,961,355	\$—	—%
Other Charges	\$77,721	\$45,000	\$45,000	\$45,000	\$—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$8,506,711	\$11,159,428	\$11,463,219	\$11,582,006	\$118,787	1.0%
Cost of Goods Sold	\$307	\$—	\$—	\$—	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$28,369,149</b>	<b>\$32,815,783</b>	<b>\$34,055,519</b>	<b>\$34,174,306</b>	<b>\$118,787</b>	<b>0.3%</b>
Other Intrafund Reimbursements	\$(19,356,286)	\$(16,065,000)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$—	\$—	\$(19,433,000)	\$(19,433,000)	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(19,356,286)</b>	<b>\$(16,065,000)</b>	<b>\$(19,433,000)</b>	<b>\$(19,433,000)</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$9,012,863</b>	<b>\$16,750,783</b>	<b>\$14,622,519</b>	<b>\$14,741,306</b>	<b>\$118,787</b>	<b>0.8%</b>
Revenue from Use Of Money & Property	\$1,139,495	\$269,745	\$1,260,385	\$1,260,385	\$—	—%
Intergovernmental Revenues	\$101,803	\$501,676	\$1,600,000	\$800,000	\$(800,000)	(50.0)%
Charges for Services	\$25,907,077	\$25,720,966	\$27,731,962	\$27,731,962	\$—	—%
Miscellaneous Revenues	\$2,269,347	\$5,223,250	\$2,388,882	\$2,388,882	\$—	—%
<b>Revenue</b>	<b>\$29,417,721</b>	<b>\$31,715,637</b>	<b>\$32,981,229</b>	<b>\$32,181,229</b>	<b>\$(800,000)</b>	<b>(2.4)%</b>
Other Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$29,667,721</b>	<b>\$31,965,637</b>	<b>\$33,231,229</b>	<b>\$32,431,229</b>	<b>\$(800,000)</b>	<b>(2.4)%</b>
<b>Net Cost</b>	<b>\$(20,654,858)</b>	<b>\$(15,214,854)</b>	<b>\$(18,608,710)</b>	<b>\$(17,689,923)</b>	<b>\$918,787</b>	<b>(4.9)%</b>
Positions	45.0	45.0	47.0	47.0	—	—%

### Summary of Changes

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

- Increase in intrafund charges from distributing cost associated with incorporating growth approved in June.

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

- Decrease in intergovernmental revenue from one-time Federal Emergency Management Agency aid for landfill liner.

Net Cost reflects an increase in working capital.

## North Area Recovery Station (NARS)

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,728,211	\$6,527,806	\$6,664,709	\$6,664,709	\$—	—%
Services & Supplies	\$16,856,385	\$18,450,108	\$20,575,393	\$20,575,393	\$—	—%
Other Charges	\$54,502	\$49,675	\$52,159	\$52,159	\$—	—%
Improvements	\$163	\$—	\$—	\$—	\$—	—%
Intrafund Charges	\$30,778,812	\$36,513,077	\$42,253,425	\$42,386,625	\$133,200	0.3%
Cost of Goods Sold	\$7,262	\$—	\$—	\$—	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$54,425,335</b>	<b>\$61,540,666</b>	<b>\$69,545,686</b>	<b>\$69,678,886</b>	<b>\$133,200</b>	<b>0.2%</b>
Other Intrafund Reimbursements	\$(13,384,171)	\$(14,500,000)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$—	\$—	\$(21,000,000)	\$(21,000,000)	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(13,384,171)</b>	<b>\$(14,500,000)</b>	<b>\$(21,000,000)</b>	<b>\$(21,000,000)</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$41,041,164</b>	<b>\$47,040,666</b>	<b>\$48,545,686</b>	<b>\$48,678,886</b>	<b>\$133,200</b>	<b>0.3%</b>
Revenue from Use Of Money & Property	\$91,866	\$103,411	\$86,958	\$86,958	\$—	—%
Intergovernmental Revenues	\$123,377	\$144,947	\$—	\$—	\$—	—%
Charges for Services	\$26,939,402	\$23,532,165	\$27,975,465	\$27,975,465	\$—	—%
Miscellaneous Revenues	\$191,714	\$11,000	\$19,000	\$19,000	\$—	—%
<b>Revenue</b>	<b>\$27,346,358</b>	<b>\$23,791,523</b>	<b>\$28,081,423</b>	<b>\$28,081,423</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$27,346,358</b>	<b>\$23,791,523</b>	<b>\$28,081,423</b>	<b>\$28,081,423</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$13,694,806</b>	<b>\$23,249,143</b>	<b>\$20,464,263</b>	<b>\$20,597,463</b>	<b>\$133,200</b>	<b>0.7%</b>
Positions	48.0	48.0	50.0	50.0	—	—%

### Summary of Changes

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

- Increase in intrafund charges from distributing cost associated with incorporating growth approved in June.

Net Cost reflects a decrease in working capital.

## Solid Waste Commercial Program

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Commercial Program	\$4,807,902	\$5,980,448	\$4,221,929	\$4,221,929	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,807,902</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$4,221,929</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,807,902</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$4,221,929</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$2,480,318	\$2,480,318	\$2,012,350	\$2,753,792	\$741,442	36.8%
<b>Total Financing Uses</b>	<b>\$7,288,220</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$6,975,721</b>	<b>\$741,442</b>	<b>11.9%</b>
<b>Revenue</b>	<b>\$6,112,222</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$5,475,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,112,222</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$5,475,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,633,303</b>	<b>\$2,633,303</b>	<b>\$759,279</b>	<b>\$1,500,721</b>	<b>\$741,442</b>	<b>97.7%</b>
<b>Total Financing Sources</b>	<b>\$8,745,525</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$6,975,721</b>	<b>\$741,442</b>	<b>11.9%</b>
<b>Net Cost</b>	<b>\$(1,457,305)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,792,103	\$3,801,980	\$2,827,534	\$2,827,534	\$—	—%
Interfund Charges	\$2,015,798	\$2,178,468	\$1,394,395	\$1,394,395	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,807,902</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$4,221,929</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,807,902</b>	<b>\$5,980,448</b>	<b>\$4,221,929</b>	<b>\$4,221,929</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$2,480,318	\$2,480,318	\$2,012,350	\$2,753,792	\$741,442	36.8%
<b>Total Financing Uses</b>	<b>\$7,288,220</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$6,975,721</b>	<b>\$741,442</b>	<b>11.9%</b>
Licenses, Permits & Franchises	\$5,180,560	\$4,764,768	\$4,800,000	\$4,800,000	\$—	—%
Fines, Forfeitures & Penalties	\$220,700	\$101,000	\$190,000	\$190,000	\$—	—%
Revenue from Use Of Money & Property	\$410,412	\$—	\$185,000	\$185,000	\$—	—%
Miscellaneous Revenues	\$300,549	\$961,695	\$300,000	\$300,000	\$—	—%
<b>Revenue</b>	<b>\$6,112,222</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$5,475,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,112,222</b>	<b>\$5,827,463</b>	<b>\$5,475,000</b>	<b>\$5,475,000</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$2,633,303	\$2,633,303	\$759,279	\$1,500,721	\$741,442	97.7%
<b>Total Use of Fund Balance</b>	<b>\$2,633,303</b>	<b>\$2,633,303</b>	<b>\$759,279</b>	<b>\$1,500,721</b>	<b>\$741,442</b>	<b>97.7%</b>
<b>Total Financing Sources</b>	<b>\$8,745,525</b>	<b>\$8,460,766</b>	<b>\$6,234,279</b>	<b>\$6,975,721</b>	<b>\$741,442</b>	<b>11.9%</b>
<b>Net Cost</b>	<b>\$(1,457,305)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

Reserve changes from the Approved Recommended Budget are provided below:

- Solid Waste Commercial Program has increased \$741,442.

## Water Resources

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Stormwater Utility - Unincorporated Area	\$36,214,598	\$40,997,677	\$36,458,816	\$37,863,816	\$1,405,000	3.9%
Water Resources Administration	\$23,307,060	\$12,147,300	\$12,986,862	\$12,986,862	\$—	—%
Gross Expenditures/Appropriations	\$59,521,658	\$53,144,977	\$49,445,678	\$50,850,678	\$1,405,000	2.8%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Expenditures/Appropriations	\$43,013,744	\$48,078,577	\$43,840,978	\$45,245,978	\$1,405,000	3.2%
Provision for Reserves	\$3,989,009	\$3,989,009	\$—	\$42,741	\$42,741	—%
Total Financing Uses	\$47,002,753	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Total Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Total Use of Fund Balance	\$10,905,213	\$10,905,213	\$5,175,996	\$6,579,637	\$1,403,641	27.1%
Total Financing Sources	\$51,884,849	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Net Cost	\$(4,882,096)	\$—	\$—	\$—	\$—	—%
Positions	133.0	133.0	129.0	129.0	—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$18,881,233	\$19,493,402	\$19,805,705	\$19,805,705	\$—	—%
Services & Supplies	\$15,991,704	\$18,028,874	\$18,439,618	\$18,608,718	\$169,100	0.9%
Other Charges	\$1,330,986	\$2,457,761	\$2,460,455	\$2,786,455	\$326,000	13.2%
Land	\$18,190	\$50,000	\$25,000	\$25,000	\$—	—%
Improvements	\$6,778,419	\$7,918,540	\$3,080,200	\$3,990,100	\$909,900	29.5%
Equipment	\$13,212	\$130,000	\$30,000	\$30,000	\$—	—%
Intrafund Charges	\$16,507,914	\$5,066,400	\$5,604,700	\$5,604,700	\$—	—%
Gross Expenditures/Appropriations	\$59,521,658	\$53,144,977	\$49,445,678	\$50,850,678	\$1,405,000	2.8%
Other Intrafund Reimbursements	\$(11,635,944)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Expenditures/Appropriations	\$43,013,744	\$48,078,577	\$43,840,978	\$45,245,978	\$1,405,000	3.2%
Provision for Reserves	\$3,989,009	\$3,989,009	\$—	\$42,741	\$42,741	—%
Total Financing Uses	\$47,002,753	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Taxes	\$9,066,780	\$8,321,700	\$8,503,580	\$8,503,580	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$2,000	\$1,900	\$1,900	\$—	—%
Revenue from Use Of Money & Property	\$676,814	\$289,000	\$595,600	\$595,600	\$—	—%
Intergovernmental Revenues	\$448,244	\$1,909,548	\$996,975	\$996,975	\$—	—%
Charges for Services	\$30,710,858	\$30,615,925	\$28,561,427	\$28,605,527	\$44,100	0.2%
Miscellaneous Revenues	\$47,240	\$24,200	\$5,500	\$5,500	\$—	—%
Other Financing Sources	\$29,700	\$—	\$—	\$—	\$—	—%
Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Total Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Reserve Release	\$—	\$—	\$3,458,722	\$1,697,541	\$(1,761,181)	(50.9)%
Fund Balance	\$10,905,213	\$10,905,213	\$1,717,274	\$4,882,096	\$3,164,822	184.3%
Total Use of Fund Balance	\$10,905,213	\$10,905,213	\$5,175,996	\$6,579,637	\$1,403,641	27.1%
Total Financing Sources	\$51,884,849	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Net Cost	\$(4,882,096)	\$—	\$—	\$—	\$—	—%
Positions	133.0	133.0	129.0	129.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Stormwater Utility - Unincorporated Area

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$14,612,777	\$15,187,529	\$15,331,878	\$15,331,878	\$—	—%
Services & Supplies	\$8,589,044	\$10,187,508	\$10,263,738	\$10,432,838	\$169,100	1.6%
Other Charges	\$1,330,986	\$2,457,700	\$2,123,300	\$2,449,300	\$326,000	15.4%
Land	\$18,190	\$50,000	\$25,000	\$25,000	\$—	—%
Improvements	\$6,778,419	\$7,918,540	\$3,080,200	\$3,990,100	\$909,900	29.5%
Equipment	\$13,212	\$130,000	\$30,000	\$30,000	\$—	—%
Intrafund Charges	\$4,871,970	\$5,066,400	\$5,604,700	\$5,604,700	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$36,214,598</b>	<b>\$40,997,677</b>	<b>\$36,458,816</b>	<b>\$37,863,816</b>	<b>\$1,405,000</b>	<b>3.9%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$36,214,598</b>	<b>\$40,997,677</b>	<b>\$36,458,816</b>	<b>\$37,863,816</b>	<b>\$1,405,000</b>	<b>3.9%</b>
Provision for Reserves	\$3,956,614	\$3,956,614	\$—	\$—	\$—	—%
<b>Total Financing Uses</b>	<b>\$40,171,212</b>	<b>\$44,954,291</b>	<b>\$36,458,816</b>	<b>\$37,863,816</b>	<b>\$1,405,000</b>	<b>3.9%</b>
Taxes	\$9,066,780	\$8,321,700	\$8,503,580	\$8,503,580	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$2,000	\$1,900	\$1,900	\$—	—%
Revenue from Use Of Money & Property	\$622,500	\$289,000	\$595,600	\$595,600	\$—	—%
Intergovernmental Revenues	\$444,945	\$1,909,548	\$996,975	\$996,975	\$—	—%
Charges for Services	\$23,926,583	\$23,550,025	\$21,179,265	\$21,223,365	\$44,100	0.2%
Miscellaneous Revenues	\$47,240	\$9,200	\$5,500	\$5,500	\$—	—%
Other Financing Sources	\$29,700	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$34,137,749</b>	<b>\$34,081,473</b>	<b>\$31,282,820</b>	<b>\$31,326,920</b>	<b>\$44,100</b>	<b>0.1%</b>
<b>Total Revenue</b>	<b>\$34,137,749</b>	<b>\$34,081,473</b>	<b>\$31,282,820</b>	<b>\$31,326,920</b>	<b>\$44,100</b>	<b>0.1%</b>
Reserve Release	\$—	\$—	\$3,458,722	\$1,697,541	\$(1,761,181)	(50.9)%
Fund Balance	\$10,872,818	\$10,872,818	\$1,717,274	\$4,839,355	\$3,122,081	181.8%
<b>Total Use of Fund Balance</b>	<b>\$10,872,818</b>	<b>\$10,872,818</b>	<b>\$5,175,996</b>	<b>\$6,536,896</b>	<b>\$1,360,900</b>	<b>26.3%</b>
<b>Total Financing Sources</b>	<b>\$45,010,567</b>	<b>\$44,954,291</b>	<b>\$36,458,816</b>	<b>\$37,863,816</b>	<b>\$1,405,000</b>	<b>3.9%</b>
<b>Net Cost</b>	<b>\$(4,839,355)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	107.0	107.0	102.0	102.0	—	—%

## Summary of Changes

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

- Re-budgeting of a consulting contract due to delays in a new Stormwater Utility (SWU) fee study.
- Re-budget for the Lower Beach Stone Lake Berm Project due to delays in the prior fiscal year.
- An increase in reimbursements to the Department of Transportation for completed manholes adjusted to grade on asphalt concrete overlay projects.
- Re-budgeting of various capital projects primarily due to delays in the prior fiscal year.

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

- A shift in Secured Property Taxes revenue from Fund Center 2367000 - SWU Drainage Maintenance & Operations to Fund Center 2361000 -SWU Non-Specified Revenue/Cost, resulting in a \$0 net change.
- An increase in reimbursements for the D49 Metro Air Park Station Phase 2 Improvements Project due to higher eligible construction costs.

Reserve changes from the Approved Recommended Budget are detailed below:

- Stormwater Utility - Unincorporated Area reserve has increased \$1,761,181.

## Water Resources Administration

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$4,268,455	\$4,305,873	\$4,473,827	\$4,473,827	\$—	—%
Services & Supplies	\$7,402,660	\$7,841,366	\$8,175,880	\$8,175,880	\$—	—%
Other Charges	\$—	\$61	\$337,155	\$337,155	\$—	—%
Intrafund Charges	\$11,635,944	\$—	\$—	\$—	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$23,307,060</b>	<b>\$12,147,300</b>	<b>\$12,986,862</b>	<b>\$12,986,862</b>	<b>\$—</b>	<b>—%</b>
Other Intrafund Reimbursements	\$(11,635,944)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(16,507,914)</b>	<b>\$(5,066,400)</b>	<b>\$(5,604,700)</b>	<b>\$(5,604,700)</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$6,799,146</b>	<b>\$7,080,900</b>	<b>\$7,382,162</b>	<b>\$7,382,162</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$32,395	\$32,395	\$—	\$42,741	\$42,741	—%
<b>Total Financing Uses</b>	<b>\$6,831,541</b>	<b>\$7,113,295</b>	<b>\$7,382,162</b>	<b>\$7,424,903</b>	<b>\$42,741</b>	<b>0.6%</b>
Revenue from Use Of Money & Property	\$54,314	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$3,299	\$—	\$—	\$—	\$—	—%
Charges for Services	\$6,784,275	\$7,065,900	\$7,382,162	\$7,382,162	\$—	—%
Miscellaneous Revenues	\$—	\$15,000	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$6,841,887</b>	<b>\$7,080,900</b>	<b>\$7,382,162</b>	<b>\$7,382,162</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,841,887</b>	<b>\$7,080,900</b>	<b>\$7,382,162</b>	<b>\$7,382,162</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$32,395	\$32,395	\$—	\$42,741	\$42,741	—%
<b>Total Use of Fund Balance</b>	<b>\$32,395</b>	<b>\$32,395</b>	<b>\$—</b>	<b>\$42,741</b>	<b>\$42,741</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$6,874,282</b>	<b>\$7,113,295</b>	<b>\$7,382,162</b>	<b>\$7,424,903</b>	<b>\$42,741</b>	<b>0.6%</b>
<b>Net Cost</b>	<b>\$(42,742)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	26.0	26.0	27.0	27.0	—	—%

### Summary of Changes

Reserve changes from the Approved Recommended Budget are detailed below:

- Water Resources Administration reserve has increased \$42,741.

## Water Agency Enterprise

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Zone 40 Capital Development	\$39,032,135	\$114,346,124	\$63,538,557	\$83,582,097	\$20,043,540	31.5%
Zone 41 Maintenance and Operations	\$104,850,245	\$127,768,685	\$87,877,300	\$101,639,800	\$13,762,500	15.7%
Zone 50 Capital Development	\$408,264	\$3,047,600	\$6,814,950	\$8,223,607	\$1,408,657	20.7%
Gross Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$158,230,807	\$193,445,504	\$35,214,697	22.3%
Total Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$158,230,807	\$193,445,504	\$35,214,697	22.3%
Revenue	\$139,892,098	\$114,463,800	\$132,925,421	\$130,797,321	\$(2,128,100)	(1.6)%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
Total Revenue	\$139,892,098	\$154,463,800	\$152,925,421	\$150,797,321	\$(2,128,100)	(1.4)%
Net Cost	\$4,398,546	\$90,698,609	\$5,305,386	\$42,648,183	\$37,342,797	703.9%
Positions	148.0	148.0	143.0	143.0	—	—%



## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$19,125,442	\$19,327,307	\$19,664,423	\$19,664,423	\$—	—%
Services & Supplies	\$19,399,664	\$23,626,806	\$20,818,931	\$22,055,431	\$1,236,500	5.9%
Other Charges	\$39,934,983	\$43,801,055	\$40,722,711	\$41,892,711	\$1,170,000	2.9%
Land	\$6,976	\$1,582,000	\$—	\$500,000	\$500,000	—%
Improvements	\$64,938,236	\$116,042,741	\$56,251,424	\$88,559,621	\$32,308,197	57.4%
Equipment	\$784,681	\$782,500	\$580,000	\$580,000	\$—	—%
Interfund Charges	\$100,662	\$40,000,000	\$20,193,318	\$20,193,318	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$144,290,644</b>	<b>\$245,162,409</b>	<b>\$158,230,807</b>	<b>\$193,445,504</b>	<b>\$35,214,697</b>	<b>22.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$144,290,644</b>	<b>\$245,162,409</b>	<b>\$158,230,807</b>	<b>\$193,445,504</b>	<b>\$35,214,697</b>	<b>22.3%</b>
Licenses, Permits & Franchises	\$951,656	\$400,000	\$508,728	\$508,728	\$—	—%
Fines, Forfeitures & Penalties	\$33,099	\$25,000	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$11,830,626	\$7,707,300	\$8,092,200	\$8,092,200	\$—	—%
Intergovernmental Revenues	\$19,154	\$—	\$250,000	\$250,000	\$—	—%
Charges for Services	\$123,406,376	\$103,267,000	\$121,072,493	\$118,944,393	\$(2,128,100)	(1.8)%
Miscellaneous Revenues	\$3,645,687	\$3,064,500	\$3,002,000	\$3,002,000	\$—	—%
Other Financing Sources	\$5,501	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$139,892,098</b>	<b>\$114,463,800</b>	<b>\$132,925,421</b>	<b>\$130,797,321</b>	<b>\$(2,128,100)</b>	<b>(1.6)%</b>
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$40,000,000</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$139,892,098</b>	<b>\$154,463,800</b>	<b>\$152,925,421</b>	<b>\$150,797,321</b>	<b>\$(2,128,100)</b>	<b>(1.4)%</b>
<b>Net Cost</b>	<b>\$4,398,546</b>	<b>\$90,698,609</b>	<b>\$5,305,386</b>	<b>\$42,648,183</b>	<b>\$37,342,797</b>	<b>703.9%</b>
Positions	148.0	148.0	143.0	143.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Zone 40 Capital Development

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$1,659,059	\$1,809,789	\$1,853,181	\$1,853,181	\$—	—%
Services & Supplies	\$408,292	\$885,256	\$998,460	\$998,460	\$—	—%
Other Charges	\$23,410,600	\$25,888,155	\$23,287,570	\$23,357,570	\$70,000	0.3%
Land	\$6,976	\$1,582,000	\$—	\$500,000	\$500,000	—%
Improvements	\$13,446,546	\$44,160,924	\$17,186,028	\$36,659,568	\$19,473,540	113.3%
Equipment	\$—	\$20,000	\$20,000	\$20,000	\$—	—%
Interfund Charges	\$100,662	\$40,000,000	\$20,193,318	\$20,193,318	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$39,032,135</b>	<b>\$114,346,124</b>	<b>\$63,538,557</b>	<b>\$83,582,097</b>	<b>\$20,043,540</b>	<b>31.5%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$39,032,135</b>	<b>\$114,346,124</b>	<b>\$63,538,557</b>	<b>\$83,582,097</b>	<b>\$20,043,540</b>	<b>31.5%</b>
Fines, Forfeitures & Penalties	\$33,099	\$25,000	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$9,364,000	\$4,483,300	\$7,613,500	\$7,613,500	\$—	—%
Intergovernmental Revenues	\$2,639	\$—	\$—	\$—	\$—	—%
Charges for Services	\$81,486,928	\$59,092,600	\$65,641,035	\$65,863,935	\$222,900	0.3%
Miscellaneous Revenues	\$2,239,900	\$1,720,000	\$1,700,000	\$1,700,000	\$—	—%
<b>Revenue</b>	<b>\$93,126,565</b>	<b>\$65,320,900</b>	<b>\$74,954,535</b>	<b>\$75,177,435</b>	<b>\$222,900</b>	<b>0.3%</b>
<b>Total Revenue</b>	<b>\$93,126,565</b>	<b>\$65,320,900</b>	<b>\$74,954,535</b>	<b>\$75,177,435</b>	<b>\$222,900</b>	<b>0.3%</b>
<b>Net Cost</b>	<b>\$(54,094,430)</b>	<b>\$49,025,224</b>	<b>\$(11,415,978)</b>	<b>\$8,404,662</b>	<b>\$19,820,640</b>	<b>(173.6)%</b>
Positions	28.0	28.0	27.0	27.0	—	—%

### Summary of Changes

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

- An increase in contributions toward the Water Forum Successor Effort and Habitat Management Element approved on May 20, 2025.
- Re-budgeting of various capital projects primarily due to delays in the prior fiscal year.

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

- Re-budgeting of developer credit revenues primarily due to delays in capital projects from the prior fiscal year.

Net Cost reflects a decrease in working capital for the budget year.

## Zone 41 Maintenance and Operations

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$17,466,383	\$17,517,518	\$17,811,242	\$17,811,242	\$—	—%
Services & Supplies	\$18,977,448	\$22,715,850	\$19,794,471	\$20,941,971	\$1,147,500	5.8%
Other Charges	\$16,502,549	\$17,891,000	\$17,413,241	\$18,513,241	\$1,100,000	6.3%
Improvements	\$51,119,183	\$68,881,817	\$32,298,346	\$43,813,346	\$11,515,000	35.7%
Equipment	\$784,681	\$762,500	\$560,000	\$560,000	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$104,850,245</b>	<b>\$127,768,685</b>	<b>\$87,877,300</b>	<b>\$101,639,800</b>	<b>\$13,762,500</b>	<b>15.7%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$104,850,245</b>	<b>\$127,768,685</b>	<b>\$87,877,300</b>	<b>\$101,639,800</b>	<b>\$13,762,500</b>	<b>15.7%</b>
Licenses, Permits & Franchises	\$951,656	\$400,000	\$508,728	\$508,728	\$—	—%
Revenue from Use Of Money & Property	\$2,460,036	\$3,210,000	\$459,200	\$459,200	\$—	—%
Intergovernmental Revenues	\$16,515	\$—	\$250,000	\$250,000	\$—	—%
Charges for Services	\$41,443,725	\$40,860,800	\$48,860,869	\$44,860,869	\$(4,000,000)	(8.2)%
Miscellaneous Revenues	\$1,405,788	\$1,344,500	\$1,302,000	\$1,302,000	\$—	—%
Other Financing Sources	\$5,501	\$—	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$46,283,220</b>	<b>\$45,815,300</b>	<b>\$51,380,797</b>	<b>\$47,380,797</b>	<b>\$(4,000,000)</b>	<b>(7.8)%</b>
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$40,000,000</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$46,283,220</b>	<b>\$85,815,300</b>	<b>\$71,380,797</b>	<b>\$67,380,797</b>	<b>\$(4,000,000)</b>	<b>(5.6)%</b>
<b>Net Cost</b>	<b>\$58,567,025</b>	<b>\$41,953,385</b>	<b>\$16,496,503</b>	<b>\$34,259,003</b>	<b>\$17,762,500</b>	<b>107.7%</b>
Positions	120.0	120.0	116.0	116.0	—	—%

### Summary of Changes

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

- Re-budgeting appropriations of the agreement with the City of Sacramento to support water supply reliability.
- Re-budgeting appropriations of contracted engineering services.
- An increase in interest expense due to the Water Infrastructure Finance and Innovation Act loan.
- Re-budgeting of various capital projects primarily due to delays in the prior fiscal year.

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

- A decrease in water service charges revenues after an analysis of the prior year's actuals.

Net Cost reflects a decrease in working capital for the budget year.

## Zone 50 Capital Development

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$13,923	\$25,700	\$26,000	\$115,000	\$89,000	342.3%
Other Charges	\$21,834	\$21,900	\$21,900	\$21,900	\$—	—%
Improvements	\$372,507	\$3,000,000	\$6,767,050	\$8,086,707	\$1,319,657	19.5%
<b>Gross Expenditures/ Appropriations</b>	<b>\$408,264</b>	<b>\$3,047,600</b>	<b>\$6,814,950</b>	<b>\$8,223,607</b>	<b>\$1,408,657</b>	<b>20.7%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$408,264</b>	<b>\$3,047,600</b>	<b>\$6,814,950</b>	<b>\$8,223,607</b>	<b>\$1,408,657</b>	<b>20.7%</b>
Revenue from Use Of Money & Property	\$6,590	\$14,000	\$19,500	\$19,500	\$—	—%
Charges for Services	\$475,723	\$3,313,600	\$6,570,589	\$8,219,589	\$1,649,000	25.1%
<b>Revenue</b>	<b>\$482,313</b>	<b>\$3,327,600</b>	<b>\$6,590,089</b>	<b>\$8,239,089</b>	<b>\$1,649,000</b>	<b>25.0%</b>
<b>Total Revenue</b>	<b>\$482,313</b>	<b>\$3,327,600</b>	<b>\$6,590,089</b>	<b>\$8,239,089</b>	<b>\$1,649,000</b>	<b>25.0%</b>
<b>Net Cost</b>	<b>\$(74,049)</b>	<b>\$(280,000)</b>	<b>\$224,861</b>	<b>\$(15,482)</b>	<b>\$(240,343)</b>	<b>(106.9)%</b>

### Summary of Changes

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

- Re-budgeting appropriations for a Metro Air Park (MAP) Fee Study.
- Re-budgeting appropriations for the MAP Pump and Booster Station Phase 2 project due to delays.
- A decrease in appropriations for the MAP Wheeling Capacity Capital Facilities capital project.

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

- Re-budgeting of the MAP Pump and Booster Station Phase 2 CIP project reimbursements due to project delays.

Net Cost reflects an increase in working capital for the budget year.

## Water Agency Zone 11 - Drainage Infrastructure

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Beach Stone Lakes Flood Mitigation	\$31,465	\$103,600	\$78,100	\$78,100	\$—	—%
Zone 11 Drainage Development	\$10,870,575	\$30,155,000	\$23,932,700	\$24,819,700	\$887,000	3.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,902,041</b>	<b>\$30,258,600</b>	<b>\$24,010,800</b>	<b>\$24,897,800</b>	<b>\$887,000</b>	<b>3.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,902,041</b>	<b>\$30,258,600</b>	<b>\$24,010,800</b>	<b>\$24,897,800</b>	<b>\$887,000</b>	<b>3.7%</b>
Provision for Reserves	\$6,940,703	\$6,940,703	\$3,217,799	\$4,602,658	\$1,384,859	43.0%
<b>Total Financing Uses</b>	<b>\$17,842,744</b>	<b>\$37,199,303</b>	<b>\$27,228,599</b>	<b>\$29,500,458</b>	<b>\$2,271,859</b>	<b>8.3%</b>
<b>Revenue</b>	<b>\$12,499,520</b>	<b>\$16,406,400</b>	<b>\$16,989,300</b>	<b>\$15,316,900</b>	<b>\$(1,672,400)</b>	<b>(9.8)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,025,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$12,499,520</b>	<b>\$20,431,400</b>	<b>\$18,989,300</b>	<b>\$17,316,900</b>	<b>\$(1,672,400)</b>	<b>(8.8)%</b>
<b>Total Use of Fund Balance</b>	<b>\$16,767,903</b>	<b>\$16,767,903</b>	<b>\$8,239,299</b>	<b>\$12,183,558</b>	<b>\$3,944,259</b>	<b>47.9%</b>
<b>Total Financing Sources</b>	<b>\$29,267,423</b>	<b>\$37,199,303</b>	<b>\$27,228,599</b>	<b>\$29,500,458</b>	<b>\$2,271,859</b>	<b>8.3%</b>
<b>Net Cost</b>	<b>\$(11,424,680)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,168,293	\$3,321,200	\$2,966,000	\$3,300,800	\$334,800	11.3%
Other Charges	\$4,661,962	\$13,043,600	\$13,341,500	\$13,128,300	\$(213,200)	(1.6)%
Land	\$5,416	\$753,100	\$753,100	\$753,100	\$—	—%
Improvements	\$4,066,369	\$9,115,700	\$4,950,200	\$5,715,600	\$765,400	15.5%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Gross Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,010,800	\$24,897,800	\$887,000	3.7%
Total Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,010,800	\$24,897,800	\$887,000	3.7%
Provision for Reserves	\$6,940,703	\$6,940,703	\$3,217,799	\$4,602,658	\$1,384,859	43.0%
Total Financing Uses	\$17,842,744	\$37,199,303	\$27,228,599	\$29,500,458	\$2,271,859	8.3%
Licenses, Permits & Franchises	\$5,911,255	\$5,915,800	\$6,243,200	\$6,243,200	\$—	—%
Revenue from Use Of Money & Property	\$2,139,447	\$711,600	\$1,633,400	\$1,633,400	\$—	—%
Intergovernmental Revenues	\$757,848	\$100,000	\$—	\$—	\$—	—%
Charges for Services	\$3,690,970	\$9,679,000	\$9,112,700	\$7,440,300	\$(1,672,400)	(18.4)%
Revenue	\$12,499,520	\$16,406,400	\$16,989,300	\$15,316,900	\$(1,672,400)	(9.8)%
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Total Revenue	\$12,499,520	\$20,431,400	\$18,989,300	\$17,316,900	\$(1,672,400)	(8.8)%
Reserve Release	\$1,661,251	\$1,661,251	\$2,269,584	\$758,878	\$(1,510,706)	(66.6)%
Fund Balance	\$15,106,652	\$15,106,652	\$5,969,715	\$11,424,680	\$5,454,965	91.4%
Total Use of Fund Balance	\$16,767,903	\$16,767,903	\$8,239,299	\$12,183,558	\$3,944,259	47.9%
Total Financing Sources	\$29,267,423	\$37,199,303	\$27,228,599	\$29,500,458	\$2,271,859	8.3%
Net Cost	\$(11,424,680)	\$—	\$—	\$—	\$—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.



## Beach Stone Lakes Flood Mitigation

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$31,465	\$103,600	\$78,100	\$78,100	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$31,465</b>	<b>\$103,600</b>	<b>\$78,100</b>	<b>\$78,100</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$31,465</b>	<b>\$103,600</b>	<b>\$78,100</b>	<b>\$78,100</b>	<b>\$—</b>	<b>—%</b>
Provision for Reserves	\$110,749	\$110,749	\$734,400	\$774,683	\$40,283	5.5%
<b>Total Financing Uses</b>	<b>\$142,214</b>	<b>\$214,349</b>	<b>\$812,500</b>	<b>\$852,783</b>	<b>\$40,283</b>	<b>5.0%</b>
Revenue from Use Of Money & Property	\$85,200	\$27,500	\$65,100	\$65,100	\$—	—%
Intergovernmental Revenues	\$757,848	\$100,000	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$843,048</b>	<b>\$127,500</b>	<b>\$65,100</b>	<b>\$65,100</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$843,048</b>	<b>\$127,500</b>	<b>\$65,100</b>	<b>\$65,100</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$86,849	\$86,849	\$747,400	\$787,683	\$40,283	5.4%
<b>Total Use of Fund Balance</b>	<b>\$86,849</b>	<b>\$86,849</b>	<b>\$747,400</b>	<b>\$787,683</b>	<b>\$40,283</b>	<b>5.4%</b>
<b>Total Financing Sources</b>	<b>\$929,897</b>	<b>\$214,349</b>	<b>\$812,500</b>	<b>\$852,783</b>	<b>\$40,283</b>	<b>5.0%</b>
<b>Net Cost</b>	<b>\$(787,683)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

Reserve changes from the Approved Recommended Budget are detailed below:

- Beach Stone Lakes Flood Mitigation reserve has increased \$40,283.

## Zone 11 Drainage Development

### Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,136,827	\$3,217,600	\$2,887,900	\$3,222,700	\$334,800	11.6%
Other Charges	\$4,661,962	\$13,043,600	\$13,341,500	\$13,128,300	\$(213,200)	(1.6)%
Land	\$5,416	\$753,100	\$753,100	\$753,100	\$—	—%
Improvements	\$4,066,369	\$9,115,700	\$4,950,200	\$5,715,600	\$765,400	15.5%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$10,870,575</b>	<b>\$30,155,000</b>	<b>\$23,932,700</b>	<b>\$24,819,700</b>	<b>\$887,000</b>	<b>3.7%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$10,870,575</b>	<b>\$30,155,000</b>	<b>\$23,932,700</b>	<b>\$24,819,700</b>	<b>\$887,000</b>	<b>3.7%</b>
Provision for Reserves	\$6,829,954	\$6,829,954	\$2,483,399	\$3,827,975	\$1,344,576	54.1%
<b>Total Financing Uses</b>	<b>\$17,700,529</b>	<b>\$36,984,954</b>	<b>\$26,416,099</b>	<b>\$28,647,675</b>	<b>\$2,231,576</b>	<b>8.4%</b>
Licenses, Permits & Franchises	\$5,911,255	\$5,915,800	\$6,243,200	\$6,243,200	\$—	—%
Revenue from Use Of Money & Property	\$2,054,247	\$684,100	\$1,568,300	\$1,568,300	\$—	—%
Charges for Services	\$3,690,970	\$9,679,000	\$9,112,700	\$7,440,300	\$(1,672,400)	(18.4)%
<b>Revenue</b>	<b>\$11,656,472</b>	<b>\$16,278,900</b>	<b>\$16,924,200</b>	<b>\$15,251,800</b>	<b>\$(1,672,400)</b>	<b>(9.9)%</b>
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,025,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$11,656,472</b>	<b>\$20,303,900</b>	<b>\$18,924,200</b>	<b>\$17,251,800</b>	<b>\$(1,672,400)</b>	<b>(8.8)%</b>
Reserve Release	\$1,661,251	\$1,661,251	\$2,269,584	\$758,878	\$(1,510,706)	(66.6)%
Fund Balance	\$15,019,803	\$15,019,803	\$5,222,315	\$10,636,997	\$5,414,682	103.7%
<b>Total Use of Fund Balance</b>	<b>\$16,681,054</b>	<b>\$16,681,054</b>	<b>\$7,491,899</b>	<b>\$11,395,875</b>	<b>\$3,903,976</b>	<b>52.1%</b>
<b>Total Financing Sources</b>	<b>\$28,337,526</b>	<b>\$36,984,954</b>	<b>\$26,416,099</b>	<b>\$28,647,675</b>	<b>\$2,231,576</b>	<b>8.4%</b>
<b>Net Cost</b>	<b>\$(10,636,997)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

- Re-budgeting of unrealized costs for various engineering consulting contracts.
- An increase in reimbursement agreements due to developer projects being completed.
- A decrease in credit agreements primarily due to various developer projects being completed.

- Re-budgeting for to the Lambert Road Bridge Log Boom Project and the Elder Gerber Creek Landscape/Irrigation Project due to delays in the prior fiscal year.

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

- A decrease in developer credits due to various developer projects being completed.

Reserve changes from the Approved Recommended Budget are detailed below:

- Zone 11A reserve has increased \$3,310,888.
- Zone 11X Beach Stone Lakes reserve has increased \$131,487.
- Zone 11W reserve has decreased \$612,881.
- Zone 11N reserve has decreased \$114,202.
- Zone 11B reserve has decreased \$121,288.
- Zone 11C reserve has increased \$18,702.

## Water Agency Zone 13

### Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Zone 13 Water and Drainage Studies	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Gross Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Total Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Provision for Reserves	\$1,289,137	\$1,289,137	\$460,224	\$513,959	\$53,735	11.7%
Total Financing Uses	\$3,771,441	\$4,045,400	\$3,094,952	\$3,282,687	\$187,735	6.1%
Revenue	\$2,446,591	\$2,339,500	\$2,701,637	\$2,701,637	\$—	—%
Total Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$200,000	\$—	—%
Total Revenue	\$2,746,591	\$2,639,500	\$2,901,637	\$2,901,637	\$—	—%
Total Use of Fund Balance	\$1,405,900	\$1,405,900	\$193,315	\$381,050	\$187,735	97.1%
Total Financing Sources	\$4,152,491	\$4,045,400	\$3,094,952	\$3,282,687	\$187,735	6.1%
Net Cost	\$(381,050)	\$—	\$—	\$—	\$—	—%

## Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$1,645,069	\$1,898,720	\$1,762,245	\$1,896,245	\$134,000	7.6%
Other Charges	\$837,235	\$857,543	\$872,483	\$872,483	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,482,304</b>	<b>\$2,756,263</b>	<b>\$2,634,728</b>	<b>\$2,768,728</b>	<b>\$134,000</b>	<b>5.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,482,304</b>	<b>\$2,756,263</b>	<b>\$2,634,728</b>	<b>\$2,768,728</b>	<b>\$134,000</b>	<b>5.1%</b>
Provision for Reserves	\$1,289,137	\$1,289,137	\$460,224	\$513,959	\$53,735	11.7%
<b>Total Financing Uses</b>	<b>\$3,771,441</b>	<b>\$4,045,400</b>	<b>\$3,094,952</b>	<b>\$3,282,687</b>	<b>\$187,735</b>	<b>6.1%</b>
Revenue from Use Of Money & Property	\$59,094	\$12,000	\$15,000	\$15,000	\$—	—%
Intergovernmental Revenues	\$—	\$75,000	\$296,250	\$296,250	\$—	—%
Charges for Services	\$2,387,497	\$2,252,500	\$2,390,387	\$2,390,387	\$—	—%
<b>Revenue</b>	<b>\$2,446,591</b>	<b>\$2,339,500</b>	<b>\$2,701,637</b>	<b>\$2,701,637</b>	<b>\$—</b>	<b>—%</b>
Other Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$200,000	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$2,746,591</b>	<b>\$2,639,500</b>	<b>\$2,901,637</b>	<b>\$2,901,637</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$1,405,900	\$1,405,900	\$193,315	\$381,050	\$187,735	97.1%
<b>Total Use of Fund Balance</b>	<b>\$1,405,900</b>	<b>\$1,405,900</b>	<b>\$193,315</b>	<b>\$381,050</b>	<b>\$187,735</b>	<b>97.1%</b>
<b>Total Financing Sources</b>	<b>\$4,152,491</b>	<b>\$4,045,400</b>	<b>\$3,094,952</b>	<b>\$3,282,687</b>	<b>\$187,735</b>	<b>6.1%</b>
<b>Net Cost</b>	<b>\$(381,050)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

- Re-budgeting of consulting contract costs for a Sustainable Groundwater Management Act compliance contract due to delays.
- A decrease in various engineering contracts due to completion of work and to match remaining contract balances.
- An increase in costs for the Natomas Plan Area Supply Analysis contract to meet Fiscal Year 2025-26 needs.
- Re-budgeting of the Watershed Program Support contract due to delays.

Reserve changes from the Approved Recommended Budget are provided below:

- Zone 13 reserve has increased \$53,735.

