



Sacramento County  
Office of the Assessor  
Christina Wynn, Assessor  
Jarret Stedifor, Assistant Assessor

Administration  
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DATE: March 2, 2026

TO: Sylvester Fadal, Deputy County Executive

CC: Alina Mangru, CEO Management Analyst II

FROM: Christina Wynn, Assessor

SUBJECT: **Assessor's Office** Letter of Justification  
Fiscal Year (FY) 2026-27

#### Overview of the Budget Unit

The Assessor's Office is responsible for locating all taxable property in Sacramento County; identifying ownership; appraising and assessing this property; applying all legal exemptions and exclusions and publishing annual supplemental assessment rolls. The Assessor, Assistant Assessor, Real Property Residential and Commercial Unit, Personal Property Unit, Systems Unit, Standards and Communications Unit, Assessment and Technical Services Unit, and Administration ensure all responsibilities are met. The Assessor's Office is funded by Supplemental Revenue, Property Tax Administration Fee revenue, Miscellaneous revenue, and the General Fund. Supplemental revenue is reliant on local real estate activity, current market values, and the delinquency factor for the collection of these taxes. Market transactions continue to stay stagnant and there are no expected changes in this revenue. Property Tax Administration Fee revenue represents payments received from various cities and special districts and is based on all entity's final expenses from the prior Fiscal Year; this revenue is expected to increase due to higher expenses at the close of FY 2025-26. Miscellaneous revenue consists of front-counter transactions for information, and In-Lieu application processing, and there are no expected changes in this revenue. The FY 2026-27 budget recognizes minimal increases in expenses due to reduced allocations, operational costs, and alignment with 3-year averages. Salaries and benefits recognized the largest increase due to new labor contract agreements. The Assessor's Office has submitted a balanced budget, meeting the Board of Supervisor's 2.5% Net County Cost decrease and more. The Net County Cost savings are due to reduced allocated costs, reduced internal costs, and the anticipated increase in Property Tax Administration revenue.

FY 2025-26 Year-end Estimates:

The Net County Cost will decrease from the FY 2025-26 adopted budget due to:

- Salary and benefits savings from position vacancies during backfilling.
- Reduction in extra help due to the cancellation of a retired annuitant position.
- Reduction in contracted and internal service needs.
- Software license and subscription renewal costs are less than anticipated.
- Outside consultant/expert witness services not needed.
- Higher Intrafund Reimbursements due to:
  - Property Tax Administration Fee reimbursement represents payments received from various cities and special districts and **is based on all entity's final actual costs from the prior fiscal year**. FY 2024-25 final actual costs came in higher than anticipated which resulted in a higher reimbursement received in FY 2025-26. This revenue is received part in Intrafund reimbursement and part in Collection Fees revenue account.
  - Services to Department of Technology (DTech). Additional Assessor staff time was required for the new TaxSys system. DTech approved additional funds to reimburse the Assessor for their time. This project will be completed at the close of FY 2025-26. It was one-time funding until the project was completed.
- Higher revenue due to:
  - Property Tax Administration Fee. This revenue represents payments received from various cities and special districts and **is based on all entity's final actual costs from the prior fiscal year**. FY 2024-25 final actual costs came in higher than anticipated which resulted in higher revenue being received for FY 2025-26.

FY 2026-27 Requested Base Budget:

There is a reduction in the requested base budget due to:

Total Appropriations, including Intrafund reimbursements: have increased by \$353,920 (1%) due to:

- A \$507,992 (2%) increase in Salaries and Benefits due to:
  - \$1,255,708 increase in salaries and benefits due to newly negotiated labor contracts. This increase includes a \$58,653 reduction to reallocate one position, delete one position, and create one new position.
  - \$5,506 increase in worker compensation allocated charges.
  - \$41,968 decrease in extra help. The retired annuitant extra help has been cancelled.
  - \$2,538 decrease in overtime.

- \$708,716 decrease in the 2024 Pension Obligation Bond repayment.
- An \$8,992 (0%) increase in Services and Supplies due to:
  - \$23,798 increase in operating costs. Operating costs are significantly lower for FY 2026-27 due to expert witnesses, consultants, and outside legal services are no longer required and contracted services have been reduced.
  - \$19,542 increase in department allocated costs. There were many reductions in DTech allocated costs due to new technology that has reduced redundant backups and maintenance. This reduction has contributed to keeping Net County Cost to a minimum. There were other savings recognized by General Services in alarm, purchasing, and facility services.
  - \$34,348 decrease in pass through costs. This decrease is due to the reduction in DTech services that are no longer required due to new technology that has reduced redundant backups and maintenance needed. This decrease contributed to keeping Net County Cost to a minimum.
- A \$2,966 (1%) increase in Intrafund Charges due to:
  - \$9,015 increase in charges from Department of Personnel Services (DPS) for general services and 401A Plan administration. Savings are recognized in DPS teams and safety services.
  - \$2,914 decrease in charges from Finance. Savings are recognized in payment, audit, and system control services.
  - \$3,135 decrease in charges from County Executive Cabinet.
- A \$166,030 (5%) increase in Intrafund Reimbursements due to:
  - Property Tax Administration Fee represents payments received from various cities and special districts and is based on final actual costs from each entity for the previous fiscal year expenses. It is estimated that FY 2025-26 will close with expenses higher **than the previous year's budget. The other** portion of this revenue is received in charges for services revenue account.

Total Revenue has increased by \$997,755 (10%) due to:

- Property Tax Administration Fee represents payments received from various cities and special districts and is based on final actual costs from each entity for the previous fiscal year expenses. It is estimated that FY 2025-26 will close with higher expenses which will result in increased revenue in FY 2026-27.

Net County Cost has decreased by \$643,83.5 (5%) due to:

- **The Board of Supervisor's direction of a 2.5% net county cost reduction.**

- The Assessor's Office Net County target for FY 2026-27 was increased to recognize one-time Intrafund Reimbursement funding for services to DTech.
- The decreased costs in operational, pass through, and allocations.
- The increase in Intrafund reimbursements and revenue.

#### Future Needs:

**The Assessor's Office has a need for new cubicle furniture. The current** furniture is over 40 years old and has been part of 3 facility moves. Since the last move in 2021 the furniture has started to experience safety issues. Cubicle shelving and components are falling off the walls. This continues to happen even after reinstalment. The age of the furniture and multiple moves have damaged the furniture, making it unsafe and unable to safely adhere to the cubicle walls. If these items fall onto an employee, **it may cause significant bodily damage and result in a worker's** compensation claim. The need is for funding to replace the office wide cubicle furniture which currently is estimated to cost 1.4 million.

#### Attachments:

1. Letter of Justification Report 1700 from BFM – ALL Budget Units
2. Reduction Impact Summary Report 1902
3. Growth Requests Summary Report 1802
4. COMPASS Position Report ZPCD

County of Sacramento  
Fiscal Year 2026-27  
1700 - Letter of Justification (Requested Budget) - Budget Unit Total

<b>Fund Type:</b>		GENERAL FUND			<b>BU No:</b>		3610000		
<b>Agency:</b>		ELECTED OFFICIALS			<b>BU Name:</b>		Assessor		
	2024-25 Actuals	2025-26 Year-End Estimate	2025-26 Adopted Budget	2026-27 Requested Base	Requested Base vs 2025-26 Adopted Budget	% Change	2026-27 Reductions	2026-27 Funded Base	2026-27 Requested Growth
Salaries & Benefits	22,526,706	23,000,013	23,076,858	23,584,850	507,992	2%	0	23,584,850	174,408
Services & Supplies	3,041,370	3,653,342	3,801,812	3,810,804	8,992	0%	0	3,810,804	0
Intrafund Charges	357,005	417,737	417,737	420,703	2,966	1%	0	420,703	0
Cost of Goods Sold	0	0	0	0	0	#DIV/0	0	0	0
<b>Gross Expenditures/ Appropriations</b>	<b>25,925,081</b>	<b>27,071,092</b>	<b>27,296,407</b>	<b>27,816,357</b>	<b>519,950</b>	<b>2%</b>	<b>0</b>	<b>27,816,357</b>	<b>174,408</b>
Other Intrafund Reimbursements	(3,645,180)	(3,885,842)	(3,343,740)	(3,509,770)	(166,030)	5%	0	(3,509,770)	0
<b>Total Intrafund Reimbursements</b>	<b>(3,645,180)</b>	<b>(3,885,842)</b>	<b>(3,343,740)</b>	<b>(3,509,770)</b>	<b>(166,030)</b>	<b>5%</b>	<b>0</b>	<b>(3,509,770)</b>	<b>0</b>
<b>Total Expenditures/ Appropriations</b>	<b>22,279,901</b>	<b>23,185,250</b>	<b>23,952,667</b>	<b>24,306,587</b>	<b>353,920</b>	<b>1%</b>	<b>0</b>	<b>24,306,587</b>	<b>174,408</b>
<b>TOTAL FINANCING USES</b>	<b>22,279,901</b>	<b>23,185,250</b>	<b>23,952,667</b>	<b>24,306,587</b>	<b>353,920</b>	<b>1%</b>	<b>0</b>	<b>24,306,587</b>	<b>174,408</b>
Charges for Services	7,594,540	7,945,590	7,113,568	8,111,323	997,755	14%	0	8,111,323	0
Miscellaneous Revenues	3,349,112	3,250,000	3,280,000	3,280,000	0	0%	0	3,280,000	0
Other Financing Sources	0	0	0	0	0	#DIV/0	0	0	0
<b>Revenue</b>	<b>10,943,652</b>	<b>11,195,590</b>	<b>10,393,568</b>	<b>11,391,323</b>	<b>997,755</b>	<b>10%</b>	<b>0</b>	<b>11,391,323</b>	<b>0</b>
<b>Total Revenue</b>	<b>10,943,652</b>	<b>11,195,590</b>	<b>10,393,568</b>	<b>11,391,323</b>	<b>997,755</b>	<b>10%</b>	<b>0</b>	<b>11,391,323</b>	<b>0</b>
<b>TOTAL FINANCING SOURCES</b>	<b>10,943,652</b>	<b>11,195,590</b>	<b>10,393,568</b>	<b>11,391,323</b>	<b>997,755</b>	<b>10%</b>	<b>0</b>	<b>11,391,323</b>	<b>0</b>
<b>Budget Unit: 3610000 Net Cost</b>	<b>\$11,336,249</b>	<b>\$11,989,660</b>	<b>\$13,559,099</b>	<b>\$12,915,264</b>	<b>(\$643,835)</b>	<b>(5%)</b>	<b>\$0</b>	<b>\$12,915,264</b>	<b>\$174,408</b>
Positions	151.0	151.0	151.0	150.0	(1.0)	(1%)	0.0	150.0	1.0

County of Sacramento  
 1802 - Growth Requests Summary Report  
 Detail (ALL) /by Agency, Department, Fully Funded vs Net Cost

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Budget Unit	Budget Unit Name	Rank	BOS Budget Priority	Growth or Base	1X = one-time funding		Request Summary	F/ UNF	Reimbursements				Revenues			Retained Earnings/Use of Fund Balance	NET COUNTY COST	Budget FTE	Veh
					Request Name	Form ID			Gross Appropriations	Realignment/ Prop 172	Other Interfund Reim	Intrafund Reim	Net Appropriations	Federal	State				

**AGENCY: ELECTED OFFICIALS**

**DEPARTMENT: Assessor**

**> WITH NET COUNTY COST**

**> Assessor (Budget Unit)**

3610000	Assessor	1	County's Obligations	Growth	ASR - Add 1.0 FTE IT Applications Analyst I/II position - Systems	29248	Add a new 1.0 FTE Information Technology Applications Analyst I/II position to ensure system integrity and performance, improve operational efficiency, and support future technology advancements and initiatives. This request is ongoing and is an annualized Net County cost increase of \$131,377. This cost can be offset with approval of applying savings recognized in Reduction Form 29140 in the amount of \$58,653. If this is recognized the annualized Net County cost increase will be \$72,724.	UNF	\$131,377	\$0	\$0	\$0	\$131,377	\$0	\$0	\$0		\$131,377	1.0	0
3610000	Assessor	2	County's Obligations	Growth	ASR - Reallocate 1.0 FTE Auditor Appraiser Lvl 2 to 1.0 FTE Sr Auditor Appraiser - Personal Property	29260	Reallocate a vacant 1.0 FTE Auditor Appraiser Level II position to 1.0 FTE Senior Auditor Appraiser position. This reallocation is necessary to provide staff with a consistent and experienced contact, relieve supervisory workload, and ensure appeal and audit objectives are met. The request is ongoing and is an annualized Net County cost increase of \$43,031.	UNF	\$43,031	\$0	\$0	\$0	\$43,031	\$0	\$0	\$0		\$43,031	0.0	0
<b>Assessor (Budget Unit) - WITH NET COUNTY COST Total</b>									<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$174,408</b>	<b>1.0</b>	<b>0</b>

<b>TOTAL DEPARTMENTAL REQUEST: Assessor</b>									<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$174,408</b>	<b>1.0</b>	<b>0</b>
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<b>ELECTED OFFICIALS AGENCY TOTAL:</b>									<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$174,408</b>	<b>1.0</b>	<b>0</b>
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<b>GENERAL FUND TOTAL:</b>									<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$174,408</b>	<b>1.0</b>	<b>0</b>
<b>REPORT TOTAL:</b>									<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$174,408</b>	<b>1.0</b>	<b>0</b>

County of Sacramento  
 1902 - Reduction Impact Summary Report  
 Detail (ALL)

Budget Unit	Budget Unit Name	Rank	Reduction or Base	Categorical	Request Name	Form ID	Request Summary	Reimbursements			Net Appropriations	Revenues			NET COST	Budget FTE
								Gross Appropriations	Realignment/ Prop 172	Other Interfund Reim		Intrafund Reim	Federal	State		

**AGENCY: ELECTED OFFICIALS**

**DEPARTMENT: Assessor**

**> Assessor (Budget Unit)**

3610000	Assessor	1	Base		ASR-Reallocate 1.0 FTE Chief App to 1.0 FTE Deputy Assessor - Delete 1.0 FTE Ofc Spec Lv2	29140	Reallocate 1.0 FTE vacant Chief Appraiser position and delete of 1.0 vacant Office Specialist Lv2 to create 1.0 FTE Deputy Assessor position. The new Deputy Assessor position fulfills the need for succession planning and continuity in leadership, management of new TaxSys Program, integration of artificial intelligence and other emerging technologies, along with complex operational and legislative oversight. While this action is a net reduction of one authorized position, it has been carefully evaluated to ensure the long-term benefits of improved leadership, operational oversight, and public engagement outweigh the short-term impacts. This change reflects strategic and fiscally responsible use of existing financial resources and aligns with the County's broader goal of managing costs while improving service delivery. This reallocation will result in General Fund savings.	(\$58,653)	\$0	\$0	\$0	(\$58,653)	\$0	\$0	\$0	(\$58,653)	(1.0)
<b>Assessor (Budget Unit) - Total</b>								<b>(\$58,653)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$58,653)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$58,653)</b>	<b>(1.0)</b>

<b>TOTAL DEPARTMENTAL REDUCTIONS: Assessor</b>	(\$58,653)	\$0	\$0	\$0	(\$58,653)	\$0	\$0	\$0	(\$58,653)	(1.0)
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<b>ELECTED OFFICIALS AGENCY TOTAL:</b>	(\$58,653)	\$0	\$0	\$0	(\$58,653)	\$0	\$0	\$0	(\$58,653)	(1.0)
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<b>GENERAL FUND TOTAL:</b>	(\$58,653)	\$0	\$0	\$0	(\$58,653)	\$0	\$0	\$0	(\$58,653)	(1.0)
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<b>REPORT TOTAL:</b>	(\$58,653)	\$0	\$0	\$0	(\$58,653)	\$0	\$0	\$0	(\$58,653)	(1.0)
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