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The Community Services Agency departments provide:

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

Community Services includes the following departments:

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

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

Community Development provides a variety of services including but not limited to the review of development activity to ensure compliance with laws and codes. The Department helps ensure that new projects compliment the quality of life in the County. Divisions within the Department include Administrative Services, Building Permits and Inspection, Code Enforcement, Construction Management, County Engineering, and Planning and Environmental Review.

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

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

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

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

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

Budget Units/Departments Summary

| Fund | Budget Unit No. | Departments/Budget Units | Gross Appropriations | Total Appropriations | Net Cost | Positions |
|---------------------------|-----------------|--|----------------------|----------------------|---------------------|--------------|
| 001A | 3210000 | Agricultural Comm-Sealer Of Wts & Meas | \$6,056,855 | \$6,056,855 | \$1,740,236 | 24.0 |
| 001A | 5720000 | Community Development | \$34,571,871 | \$33,446,068 | \$11,740,015 | 142.8 |
| 001A | 3310000 | Cooperative Extension | \$627,368 | \$627,368 | \$627,368 | 0.0 |
| 001A | 6400000 | Regional Parks | \$29,722,535 | \$27,650,901 | \$17,016,269 | 112.0 |
| 001A | 3260000 | Wildlife Services | \$72,364 | \$72,364 | \$57,329 | 0.0 |
| General Fund Total | | | \$71,050,993 | \$67,853,556 | \$31,181,217 | 278.8 |
| 001R | 6410000 | Parks-Restricted Revenues | \$5,626,340 | \$5,626,340 | \$0 | 0.0 |
| 002A | 6460000 | Fish And Game Propagation | \$7,659 | \$7,659 | \$0 | 0.0 |
| 005A | 2900000 | Roads | \$263,619,314 | \$263,619,314 | \$0 | 0.0 |
| 005B | 2960000 | Department of Transportation | \$92,261,302 | \$81,379,504 | \$0 | 259.8 |
| 006A | 6570000 | Park Construction | \$15,687,171 | \$15,687,171 | \$0 | 0.0 |
| 018A | 6470000 | Golf | \$13,539,956 | \$13,539,956 | \$0 | 0.0 |
| 020A | 3870000 | Economic Development | \$49,357,097 | \$39,711,101 | \$0 | 16.0 |
| 021A | 2150000 | Building Inspection | \$25,123,723 | \$25,123,723 | \$0 | 0.0 |
| 021E | 2151000 | Development and Code Services | \$88,728,501 | \$85,922,518 | \$0 | 276.0 |
| 023A | 3830000 | Affordability Fee | \$5,540,496 | \$5,540,496 | \$0 | 0.0 |

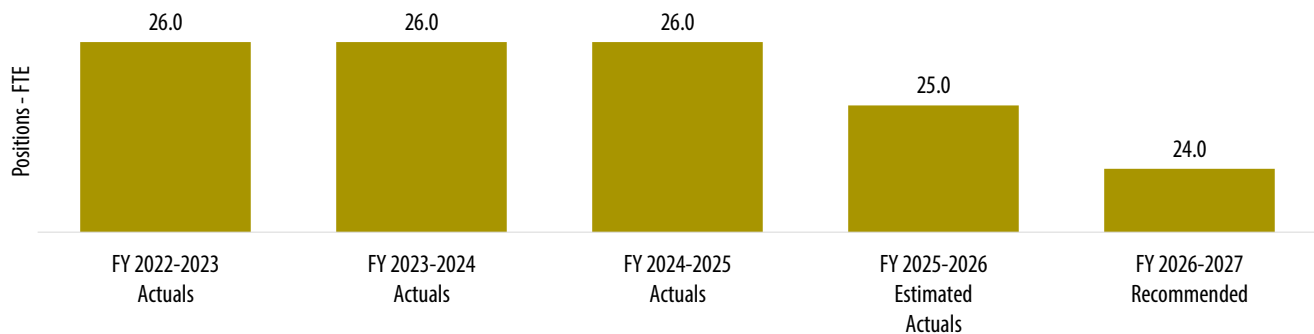
Budget Units/Departments Summary

| Fund | Budget Unit No. | Departments/Budget Units | Gross Appropriations | Total Appropriations | Net Cost | Positions |
|-------------------------------|-----------------|--|------------------------|------------------------|----------------------|----------------|
| 025A | 2910000 | SCTDF Capital Fund | \$65,292,581 | \$65,292,581 | \$0 | 0.0 |
| 026A | 2140000 | Transportation-Sales Tax | \$90,493,886 | \$90,493,886 | \$0 | 0.0 |
| 028A | 2800000 | Connector Joint Powers Authority | \$819,565 | \$819,565 | \$0 | 3.0 |
| 029G | 0290007 | South Sacramento Conservation Agency Admin | \$264,409 | \$264,409 | \$0 | 1.0 |
| 041A | 3400000 | Airport System | \$726,283,437 | \$726,283,437 | \$98,432,754 | 377.5 |
| 043A | 3480000 | Airport-Cap Outlay | \$353,129,300 | \$353,129,300 | \$52,323,142 | 0.0 |
| 050A | 2240000 | Solid Waste Commercial Program | \$0 | \$0 | \$0 | 0.0 |
| 051A | 2200000 | Solid Waste Enterprise | \$319,518,481 | \$213,476,361 | \$26,110,252 | 340.0 |
| 068A | 2930000 | Rural Transit Program | \$3,681,100 | \$3,681,100 | \$222,000 | 0.0 |
| 137A | 1370000 | Gold River Station #7 Landscape CFD | \$96,070 | \$96,070 | \$0 | 0.0 |
| 141A | 1410000 | Sacramento County LM CFD 2004-2 | \$552,231 | \$552,231 | \$0 | 0.0 |
| 229A | 2290000 | Natomas Fire District | \$4,927,168 | \$4,927,168 | \$0 | 0.0 |
| 253A | 2530000 | CSA No. 1 | \$3,300,010 | \$3,300,010 | \$0 | 0.0 |
| 315A | 2810000 | Water Agency Zone 11 - Drainage Infrastructure | \$17,417,900 | \$17,417,900 | \$0 | 0.0 |
| 318A | 3044000 | Water Agency Zone 13 | \$2,051,095 | \$2,051,095 | \$0 | 0.0 |
| 320A | 3050000 | Water Agency Enterprise | \$175,460,552 | \$175,460,552 | \$34,944,678 | 148.0 |
| 322A | 3220001 | Water Resources | \$49,232,900 | \$43,945,100 | \$0 | 125.0 |
| 330A | 3300000 | Landscape Maintenance District | \$1,373,696 | \$1,373,696 | \$0 | 0.0 |
| 336A | 9336100 | Mission Oaks Recreation And Park District | \$5,998,772 | \$5,998,772 | \$0 | 0.0 |
| 336B | 9336001 | Mission Oaks Maint/Improvement Dist | \$1,222,075 | \$1,222,075 | \$0 | 0.0 |
| 337A | 9337000 | Carmichael Recreation And Park District | \$22,181,422 | \$22,181,422 | \$0 | 0.0 |
| 338B | 9338001 | Antelope Assessment | \$856,145 | \$856,145 | \$0 | 0.0 |
| 338C | 9338000 | Sunrise Recreation And Park District | \$16,748,086 | \$16,748,086 | \$0 | 0.0 |
| 338D | 9338005 | Citrus Heights Assessment Districts | \$165,000 | \$165,000 | \$0 | 0.0 |
| 338F | 9338006 | Foothill Park | \$1,500,000 | \$1,500,000 | \$0 | 0.0 |
| 351A | 3516494 | Del Norte Oaks Park District | \$3,800 | \$3,800 | \$0 | 0.0 |
| 560A | 6491000 | CSA No.4B-(Wilton-Cosumnes) | \$35,515 | \$35,515 | \$0 | 0.0 |
| 561A | 6492000 | CSA No.4C-(Delta) | \$46,811 | \$46,811 | \$0 | 0.0 |
| 562A | 6493000 | CSA No.4D-(Herald) | \$9,008 | \$9,008 | \$0 | 0.0 |
| 563A | 6494000 | County Parks CFD 2006-1 | \$16,500 | \$16,500 | \$0 | 0.0 |
| Non-General Fund Total | | | \$2,422,169,074 | \$2,287,505,377 | \$212,032,826 | 1,546.3 |
| Grand Total | | | \$2,493,220,067 | \$2,355,358,933 | \$243,214,043 | 1,825.1 |

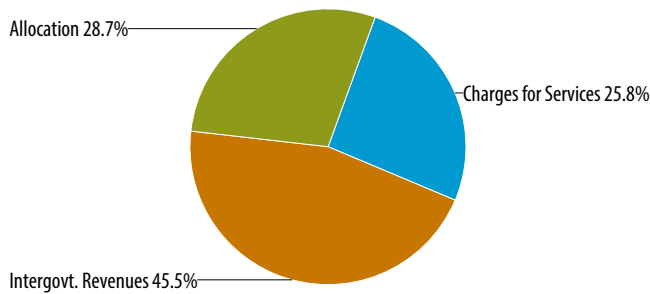
Agricultural Comm-Sealer Of Wts & Meas
Department Structure
 Chrisandra Flores, Director



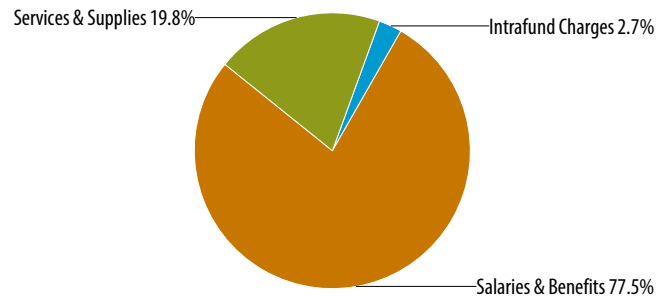
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

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

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

Goals

- **Pesticide Use Enforcement:** The Department is committed to protecting the public, pesticide applicators, farm workers, and the environment by ensuring the responsible use of pesticides to minimize potential impacts. A goal of the program is to conduct more outreach and education.
- **Agricultural Programs:** The Department is dedicated to protecting agriculture and the environment through rigorous pest inspections of incoming nursery and package shipments, maintaining a robust pest detection program, and addressing the needs of Sacramento County businesses and residents. We remain committed to enhancing operational efficiencies and delivering exceptional customer service.
- **Weights and Measures Programs:** The Department is responsible for ensuring accuracy in commercial weighing and measuring devices, enforcing fair packaging and labeling laws, and ensuring compliance with petroleum and weighmaster regulations to promote fair business practices. In FY 2026-27, the Department will continue the registration and testing of commercial electric vehicle charging systems.

Accomplishments

- **Pesticide Use Enforcement:** The Department conducted several pesticide complaint investigations, forwarding one investigation to the Sacramento County District Attorney's Office to pursue further legal action.
- **Agricultural Programs:** The Department of Agriculture led pest detection and response efforts to protect local agriculture and urban landscapes. Staff conducted intensive trapping for the Glassy-Winged Sharpshooter (GWSS), a vector of Pierce's Disease threatening vineyards and other crops. This work was part of a delimitation effort prompted by nearby infestations in El Dorado and Placer counties. We implemented treatment readiness protocols and provided direct outreach to residents during trapping activities. The Department partnered with the California Department of Food & Agriculture (CDFA) on a Japanese Beetle (JB) detection and treatment project in Carmichael. Our team assisted with public outreach and helped to coordinate treatment for 439 properties in the vicinity of 113 beetle finds. These actions prevented the spread of a destructive pest capable of damaging turf, ornamentals, and crops. No GWSS were detected within County lines, and JB populations are expected to decline due to treatment efforts.

- Weights and Measures Programs: Beginning in Fiscal Year 2025–2026, the Weights and Measures Division expanded its regulatory oversight to include the registration and testing of electric vehicle supply equipment (EVSE). To date, the Division has successfully registered 604 EVSE units, strengthening consumer protection and ensuring accuracy and transparency in the rapidly growing electric vehicle marketplace.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Agricultural Commissioner-Sealer of Weights and Measures | \$5,968,538 | \$5,956,093 | \$6,056,855 | \$100,762 | 1.7% |
| Gross Expenditures/Appropriations | \$5,968,538 | \$5,956,093 | \$6,056,855 | \$100,762 | 1.7% |
| Total Expenditures/Appropriations | \$5,968,538 | \$5,956,093 | \$6,056,855 | \$100,762 | 1.7% |
| Revenue | \$4,354,043 | \$4,317,621 | \$4,316,619 | \$(1,002) | (0.0)% |
| Total Revenue | \$4,354,043 | \$4,317,621 | \$4,316,619 | \$(1,002) | (0.0)% |
| Net Cost | \$1,614,495 | \$1,638,472 | \$1,740,236 | \$101,764 | 6.2% |
| Positions | 26.0 | 25.0 | 24.0 | (1.0) | (4.0)% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$4,730,242 | \$4,664,085 | \$4,695,367 | \$31,282 | 0.7% |
| Services & Supplies | \$1,119,924 | \$1,159,882 | \$1,196,393 | \$36,511 | 3.1% |
| Intrafund Charges | \$118,372 | \$132,126 | \$165,095 | \$32,969 | 25.0% |
| Gross Expenditures/Appropriations | \$5,968,538 | \$5,956,093 | \$6,056,855 | \$100,762 | 1.7% |
| Total Expenditures/Appropriations | \$5,968,538 | \$5,956,093 | \$6,056,855 | \$100,762 | 1.7% |
| Intergovernmental Revenues | \$3,019,135 | \$2,677,973 | \$2,754,125 | \$76,152 | 2.8% |
| Charges for Services | \$1,334,847 | \$1,639,648 | \$1,562,494 | \$(77,154) | (4.7)% |
| Miscellaneous Revenues | \$60 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$4,354,043 | \$4,317,621 | \$4,316,619 | \$(1,002) | (0.0)% |
| Total Revenue | \$4,354,043 | \$4,317,621 | \$4,316,619 | \$(1,002) | (0.0)% |
| Net Cost | \$1,614,495 | \$1,638,472 | \$1,740,236 | \$101,764 | 6.2% |
| Positions | 26.0 | 25.0 | 24.0 | (1.0) | (4.0)% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs partially offset by decreases in the Pension Obligation Bond allocated cost (ACP) charges, overtime, extra help, standby pay, and workers compensation.
- An increase in Department of Technology labor, General Services facility use, Personnel Services service teams and liability insurance ACP charges.
- A decrease in light equipment rental costs due to a reduction in seasonal employees servicing Pest Detection and Pest Exclusion program field activities.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- An increase in State revenue sources, such as Unclaimed Gas Tax (UGT), Pesticide Mill Tax, and Glassy Winged Sharp Shooter (GWSS) program, partially offset by decreases in Canine program as a result of program defunding, and reduced levels of State funding in pest detection and CDFA High Risk revenue.
- A decrease in the Weights and Measures Device Program revenues due to rightsizing of the revenue projections based on trends and use of Department of Finance’s Revenue Recovery services that lower the amount of fees collected.
- A decrease in Phytosanitary Certificate revenue due to higher levels of business closures anticipated in Sacramento County.

Position counts have decreased 1.0 FTE from the prior year Adopted Budget due to 1.0 FTE decrease in recommended reduction scenarios – 1.0 vacant.

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Agricultural Commissioner-Sealer of Weights and Measures | (156,724) | 0 | 0 | (156,724) | (1.0) |

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| AG - Delete 1.0 FTE SASI - PUE (Categorical) | (156,724) | 0 | 0 | (156,724) | (1.0) |

Delete 1.0 vacant FTE Senior Agricultural & Standards Inspector (SASI) position in the Department’s Pesticide Use Enforcement and Hazardous Materials program due to an increase in overall expenditure levels and decline in State revenues. As a result of this reduction, the Department will conduct fewer inspections and have reduced capacity to investigate unsafe pesticide applications. Oversight of chemical storage, handling, and disposal will be impacted, potentially delaying compliance determinations and corrective actions. Overall, programs will experience longer response times and reduced capacity to meet State-mandated requirements. Additionally, this reduction will affect the Department’s Mill Tax distribution (based on the amount of pesticide use enforcement work conducted by the Department) and the Department’s ability to meet California Food and Agriculture Code (FAC) 224.5(3) Maintenance of Effort (MOE) requirements for Unclaimed Gas Tax (UGT) funding. To mitigate these impacts, the Department is requesting General Fund backfill of this reduction.

Wildlife Services

Budget Unit Functions & Responsibilities

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

- Wildlife Management is a cooperative program with the United States Department of Agriculture (USDA) and the County of Sacramento. The program provides for the control of non-domestic animals that pose a threat to human health and safety or cause damage to property or livestock. Wildlife Services provides technical assistance, exclusionary assistance, and animal removal to residents, agricultural operations, and businesses in the unincorporated portions of the County, as well as participating local jurisdictions (Cities of Sacramento, Elk Grove, Galt, Citrus Heights, and Rancho Cordova). Incorporated cities who participate in the program, contribute funding for the program that is commensurate with services provided to their residents.
- Wildlife Care funding is used for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of the Wildlife Care Association, which is a non-profit organization located in the County of Sacramento. Beginning with FY 2026-27, the Wildlife Care program is being closed.

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Wildlife Services | \$185,638 | \$183,047 | \$72,364 | \$(110,683) | (60.5)% |
| Gross Expenditures/Appropriations | \$185,638 | \$183,047 | \$72,364 | \$(110,683) | (60.5)% |
| Total Expenditures/Appropriations | \$185,638 | \$183,047 | \$72,364 | \$(110,683) | (60.5)% |
| Revenue | \$20,878 | \$17,096 | \$15,035 | \$(2,061) | (12.1)% |
| Total Revenue | \$20,878 | \$17,096 | \$15,035 | \$(2,061) | (12.1)% |
| Net Cost | \$164,760 | \$165,951 | \$57,329 | \$(108,622) | (65.5)% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Other Charges | \$185,638 | \$183,047 | \$72,364 | \$(110,683) | (60.5)% |
| Gross Expenditures/Appropriations | \$185,638 | \$183,047 | \$72,364 | \$(110,683) | (60.5)% |
| Total Expenditures/Appropriations | \$185,638 | \$183,047 | \$72,364 | \$(110,683) | (60.5)% |
| Charges for Services | \$20,878 | \$17,096 | \$15,035 | \$(2,061) | (12.1)% |
| Revenue | \$20,878 | \$17,096 | \$15,035 | \$(2,061) | (12.1)% |
| Total Revenue | \$20,878 | \$17,096 | \$15,035 | \$(2,061) | (12.1)% |
| Net Cost | \$164,760 | \$165,951 | \$57,329 | \$(108,622) | (65.5)% |

Summary of Changes

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

The change in total appropriations is due to:

- A reduction in the Wildlife Management budget as a result of an increase in the Federal funding ratio from 25% to 30%, which reduces the share of costs for all other jurisdictions, including Sacramento County.
- A recommended reduction detailed later in this section.

The change in total revenue is due to a reduction in the cost recovery amount from other jurisdictions, as the share of Wildlife Management costs has decreased. The Federal government will be picking up 30% of the Wildlife Management costs in FY 2026-27 instead of their prior cost sharing ratio of 25%.

Summary of Recommended Reductions by Program

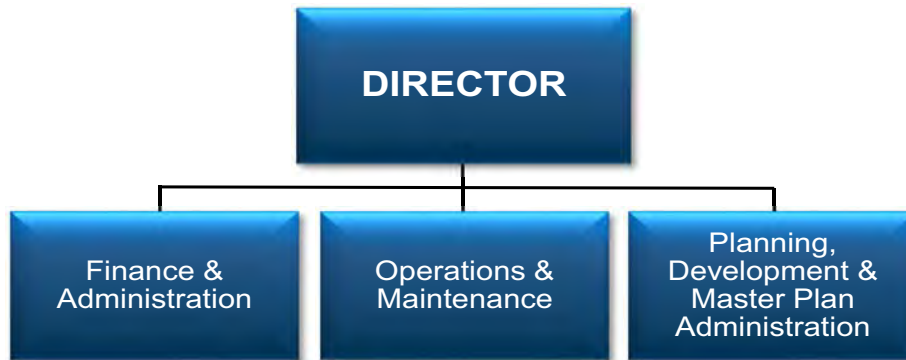
| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|-------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Wildlife Services | (81,832) | 0 | 0 | (81,832) | 0.0 |

Recommended Reduction Detail for the Program

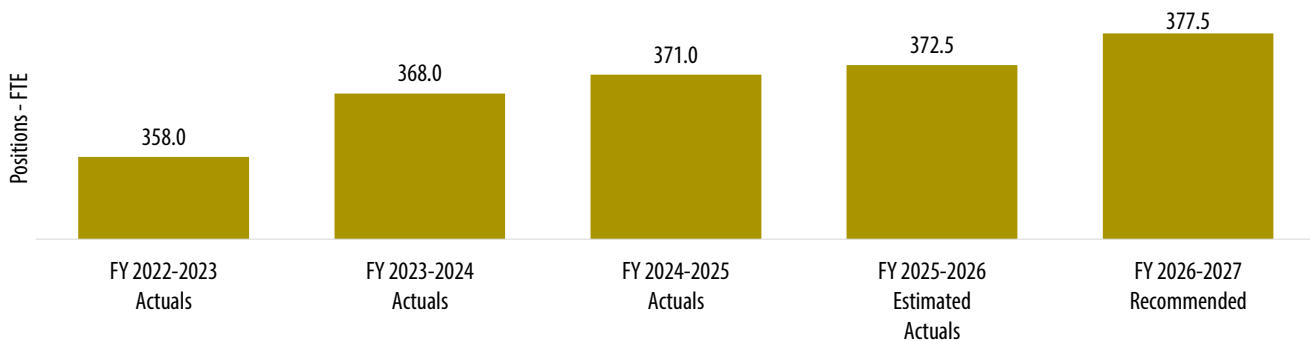
| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| Wildlife - Reduce WCA Funding - Wildlife Services | | | | | |
| | (81,832) | 0 | 0 | (81,832) | 0.0 |

Delete the discretionary sponsorship funding in the amount of \$81,832 for the Wildlife Care Association (WCA), which is a non-profit organization located in the County of Sacramento. Elimination of this funding may result in less availability of funding for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of WCA.

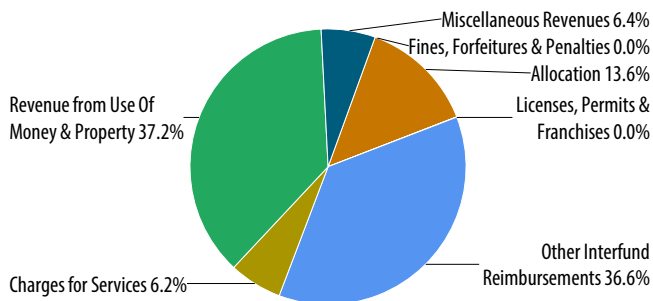
**Airport System
Department Structure
Cindy Nichol, Director**



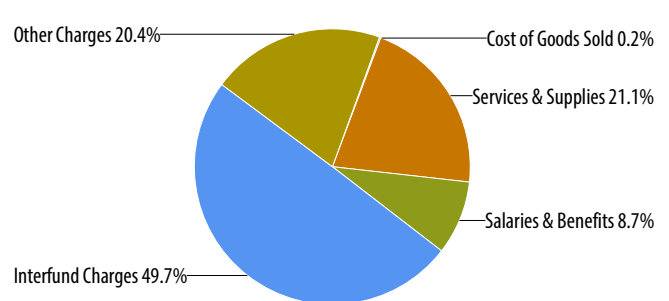
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Accomplishments

- Sacramento International Airport (SMF) handled 13.9 million passengers during calendar year 2025, marking a 2.0% increase over 2024. SMF continues to grow and enhance its offerings on domestic and international carriers, connecting travelers to more destinations than ever before.
- The department implemented curbside and parking guidance upgrades to maintain service quality amid rising demand. These steps improved efficiency in managing peak traffic and enhanced customer experience.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Administration and Finance | \$115,588,853 | \$131,115,855 | \$155,106,523 | \$23,990,668 | 18.3% |
| Airport Maintenance & Operations | \$134,224,517 | \$162,546,141 | \$172,965,095 | \$10,418,954 | 6.4% |
| Airport Revenues | \$291,323,246 | \$320,150,000 | \$361,000,000 | \$40,850,000 | 12.8% |
| Planning & Special Projects | \$33,720,275 | \$36,209,022 | \$37,211,819 | \$1,002,797 | 2.8% |
| Gross Expenditures/Appropriations | \$574,856,890 | \$650,021,018 | \$726,283,437 | \$76,262,419 | 11.7% |
| Total Expenditures/Appropriations | \$574,856,890 | \$650,021,018 | \$726,283,437 | \$76,262,419 | 11.7% |
| Revenue | \$349,619,994 | \$343,601,842 | \$361,850,683 | \$18,248,841 | 5.3% |
| Total Interfund Reimbursements | \$258,008,137 | \$263,000,000 | \$266,000,000 | \$3,000,000 | 1.1% |
| Total Revenue | \$607,628,130 | \$606,601,842 | \$627,850,683 | \$21,248,841 | 3.5% |
| Net Cost | \$(32,771,240) | \$43,419,176 | \$98,432,754 | \$55,013,578 | 126.7% |
| Positions | 371.0 | 373.0 | 377.5 | 4.5 | 1.2% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$55,085,005 | \$59,828,640 | \$63,164,029 | \$3,335,389 | 5.6% |
| Services & Supplies | \$115,554,055 | \$145,707,542 | \$152,900,481 | \$7,192,939 | 4.9% |
| Other Charges | \$111,891,096 | \$123,234,836 | \$148,018,927 | \$24,784,091 | 20.1% |
| Interfund Charges | \$291,323,246 | \$320,150,000 | \$361,000,000 | \$40,850,000 | 12.8% |
| Cost of Goods Sold | \$1,003,488 | \$1,100,000 | \$1,200,000 | \$100,000 | 9.1% |
| Gross Expenditures/Appropriations | \$574,856,890 | \$650,021,018 | \$726,283,437 | \$76,262,419 | 11.7% |
| Total Expenditures/Appropriations | \$574,856,890 | \$650,021,018 | \$726,283,437 | \$76,262,419 | 11.7% |
| Licenses, Permits & Franchises | \$72,003 | \$78,855 | \$104,796 | \$25,941 | 32.9% |
| Fines, Forfeitures & Penalties | \$50,101 | \$81,084 | \$62,032 | \$(19,052) | (23.5)% |
| Revenue from Use Of Money & Property | \$246,284,253 | \$259,791,877 | \$270,467,384 | \$10,675,507 | 4.1% |
| Intergovernmental Revenues | \$27,206,757 | \$329,854 | \$0 | \$(329,854) | (100.0)% |
| Charges for Services | \$38,336,779 | \$40,261,923 | \$45,039,549 | \$4,777,626 | 11.9% |
| Miscellaneous Revenues | \$37,488,943 | \$43,058,249 | \$46,176,922 | \$3,118,673 | 7.2% |
| Other Financing Sources | \$181,157 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$349,619,994 | \$343,601,842 | \$361,850,683 | \$18,248,841 | 5.3% |
| Other Interfund Reimbursements | \$258,008,137 | \$263,000,000 | \$266,000,000 | \$3,000,000 | 1.1% |
| Total Interfund Reimbursements | \$258,008,137 | \$263,000,000 | \$266,000,000 | \$3,000,000 | 1.1% |
| Total Revenue | \$607,628,130 | \$606,601,842 | \$627,850,683 | \$21,248,841 | 3.5% |
| Net Cost | \$(32,771,240) | \$43,419,176 | \$98,432,754 | \$55,013,578 | 126.7% |
| Positions | 371.0 | 373.0 | 377.5 | 4.5 | 1.2% |

Summary of Changes

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

Position counts have increased 4.5 FTE from the prior year Adopted Budget due to:

- 0.5 FTE net mid-year decrease.
- 5.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|----------------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Administration and Finance | 622,349 | 0 | 0 | 622,349 | 0.0 |
| Airport Maintenance & Operations | 886,976 | 0 | 0 | 886,976 | 4.0 |
| Planning & Special Projects | 128,812 | 0 | 0 | 128,812 | 1.0 |

Administration and Finance

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$14,647,181 | \$14,095,784 | \$12,452,824 | \$(1,642,960) | (11.7)% |
| Services & Supplies | \$18,442,892 | \$23,785,235 | \$24,634,772 | \$849,537 | 3.6% |
| Other Charges | \$82,498,779 | \$93,234,836 | \$118,018,927 | \$24,784,091 | 26.6% |
| Gross Expenditures/Appropriations | \$115,588,853 | \$131,115,855 | \$155,106,523 | \$23,990,668 | 18.3% |
| Total Expenditures/Appropriations | \$115,588,853 | \$131,115,855 | \$155,106,523 | \$23,990,668 | 18.3% |
| Revenue from Use Of Money & Property | \$177,485 | \$0 | \$0 | \$0 | 0.0% |
| Intergovernmental Revenues | \$26,178,084 | \$0 | \$0 | \$0 | 0.0% |
| Other Financing Sources | \$13,200 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$26,368,769 | \$0 | \$0 | \$0 | 0.0% |
| Other Interfund Reimbursements | \$255,008,137 | \$263,000,000 | \$266,000,000 | \$3,000,000 | 1.1% |
| Total Interfund Reimbursements | \$255,008,137 | \$263,000,000 | \$266,000,000 | \$3,000,000 | 1.1% |
| Total Revenue | \$281,376,906 | \$263,000,000 | \$266,000,000 | \$3,000,000 | 1.1% |
| Net Cost | \$(165,788,053) | \$(131,884,145) | \$(110,893,477) | \$20,990,668 | (15.9)% |
| Positions | 70.0 | 71.0 | 69.5 | (1.5) | (2.1)% |

Summary of Changes

The change in total appropriations is due to:

- An increase in appropriations for interest expenses due to the issuance of new General Airport Revenue Bonds.
- An increase in appropriations for professional services and contracts.
- An increase in appropriations for depreciation.
- An increase in appropriations for embedded staff from other County departments.
- A decrease in salary and benefits costs due to the movement of positions between programs.
- Recommended growth detailed later in this section.

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

Net Cost reflects an increase in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| SCDA - Reallocate 1.0 FTE Accountant to 1.0 FTE Senior Accountant | | | | | |
| | 17,531 | 0 | 0 | 17,531 | 0.0 |
| Reallocate 1.0 FTE Accountant (filled) to 1.0 FTE Senior Accountant in the Administration & Finance program to manage advanced-level accounting tasks related to new bond issuances, Passenger Facility Charges (PFC), and Transportation Infrastructure Finance and Innovation Act (TIFIA) loan compliance for the SMForward infrastructure program. If approved, this position will ensure accurate financial reporting, maintain compliance with complex funding requirements, and support the department's ability to manage large-scale capital projects efficiently. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Administrative Services Officer 1 to 1.0 FTE Administrative Services Officer 2 | | | | | |
| | 4,674 | 0 | 0 | 4,674 | 0.0 |
| Reallocate 1.0 FTE Administrative Services Officer 1 (filled) to 1.0 FTE Administrative Services Officer 2 in the Administration & Finance program to provide direct supervision of administrative staff and perform advanced financial analysis. If approved, this position will improve organizational efficiency, reduce workload on executive leadership, and ensure timely completion of complex financial modeling. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Storekeeper 2 to 1.0 FTE Administrative Services Officer 1 | | | | | |
| | 13,354 | 0 | 0 | 13,354 | 0.0 |
| Reallocate 1.0 FTE Storekeeper 2 (filled) to 1.0 FTE Administrative Services Officer 1 in the Administration & Finance program to manage purchasing, invoicing, and contract processes, provide staff oversight, and ensure compliance with fiscal requirements. If approved, this position will improve operational efficiency, strengthen accountability, and support accurate and timely procurement activities. Funded by Airport revenue. | | | | | |
| SCDA - Requesting an increase in support from County Counsel | | | | | |
| | 178,795 | 0 | 0 | 178,795 | 0.0 |
| Requesting an additional 0.4 FTE of Attorney time from County Counsel to provide legal services for the Department of Airports. This increase is necessary to manage the expanded legal workload from upcoming real estate transactions, professional services agreements, and major capital projects. Funding is provided through the Airports' Enterprise Fund. | | | | | |
| SCDA - Supporting DTech adding 1.0 FTE Information Technology Infrastructure Analyst III | | | | | |
| | 188,744 | 0 | 0 | 188,744 | 0.0 |
| Funding for 1.0 FTE Information Technology Infrastructure Analyst III within the Airport IT section of the Department of Technology to support the Department of Airports to serve as the designated Cybersecurity Coordinator for the Department of Airports. This position will lead and provide technical expertise in cybersecurity governance, incident response, and compliance with federal mandates, while overseeing security controls for critical airport systems. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Technology (BU 7600000). | | | | | |
| SCDA - Supporting DTech adding 1.0 FTE Supervising Information Technology Analyst | | | | | |
| | 219,251 | 0 | 0 | 219,251 | 0.0 |
| Funding for 1.0 FTE Supervising Information Technology Analyst within the Airport IT section of the Department of Technology to support the Department of Airports. This position will plan, organize, and supervise professional IT staff responsible for business application support and enterprise reporting, ensuring continuity for mission-critical systems. The role will establish documentation standards, oversee reporting development, manage application workflows, and provide technical and functional leadership for projects. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Technology (BU 7600000). | | | | | |

Airport Maintenance & Operations

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$38,604,937 | \$43,600,802 | \$47,652,930 | \$4,052,128 | 9.3% |
| Services & Supplies | \$94,616,091 | \$117,845,339 | \$124,112,165 | \$6,266,826 | 5.3% |
| Cost of Goods Sold | \$1,003,488 | \$1,100,000 | \$1,200,000 | \$100,000 | 9.1% |
| Gross Expenditures/Appropriations | \$134,224,517 | \$162,546,141 | \$172,965,095 | \$10,418,954 | 6.4% |
| Total Expenditures/Appropriations | \$134,224,517 | \$162,546,141 | \$172,965,095 | \$10,418,954 | 6.4% |
| Miscellaneous Revenues | \$17,351 | \$0 | \$0 | \$0 | 0.0% |
| Other Financing Sources | \$602 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$17,953 | \$0 | \$0 | \$0 | 0.0% |
| Total Revenue | \$17,953 | \$0 | \$0 | \$0 | 0.0% |
| Net Cost | \$134,206,563 | \$162,546,141 | \$172,965,095 | \$10,418,954 | 6.4% |
| Positions | 265.0 | 290.0 | 292.0 | 2.0 | 0.7% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, including movement of positions between programs.
- An increase in appropriations for professional services and contracts to meet federally mandated security requirements.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| SCDA - Add 1.0 FTE Administrative Services Officer 2 | | | | | |
| | 145,123 | 0 | 0 | 145,123 | 1.0 |
| Add 1.0 FTE Administrative Services Officer 2 in the Operations & Maintenance program. This position will manage budget coordination, purchasing, contract administration, and provide data analytics to support operational efficiency and compliance for the Maintenance Division. If approved, managers can focus on core operations, reducing delays and ensuring timely financial oversight. Funded by Airport revenue. | | | | | |
| SCDA - Add 1.0 FTE Park Maintenance Worker 1 | | | | | |
| | 81,742 | 0 | 0 | 81,742 | 1.0 |
| Add 1.0 FTE Park Maintenance Worker 1 in the Operations & Maintenance program to assist with transporting mowers and operators to designated locations across airport grounds. This position will help meet safety requirements and maintain smooth mowing operations. If approved, essential maintenance tasks will be completed on time without diverting staff from their primary responsibilities. Funded by Airport revenue. | | | | | |
| SCDA - Add 1.0 FTE Park Maintenance Worker 2 | | | | | |
| | 87,678 | 0 | 0 | 87,678 | 1.0 |
| Add 1.0 FTE Park Maintenance Worker 2 in the Operations & Maintenance program to support a dedicated transport team for safe and efficient movement of mowers and operators across airport property. This position will ensure compliance with safety requirements and uninterrupted maintenance operations. If approved, mowing activities will proceed without delays, maintaining operational efficiency. Funded by Airport revenue. | | | | | |
| SCDA - Add 1.0 FTE Senior Park Maintenance Worker | | | | | |
| | 93,613 | 0 | 0 | 93,613 | 1.0 |
| Add 1.0 FTE Senior Park Maintenance Worker in the Operations & Maintenance program to provide dedicated supervision for mowing and spray teams. This position will enhance safety, improve coordination, and ensure turf maintenance tasks are completed efficiently. If approved, operations will run smoothly, reducing delays and strengthening compliance with safety standards. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Airport Operations Worker to 1.0 FTE Volunteer Program Specialist | | | | | |
| | 64,063 | 0 | 0 | 64,063 | 0.0 |
| Reallocate 1.0 FTE Airport Operations Worker (vacant) to 1.0 FTE Volunteer Program Specialist in the Operations & Maintenance program to manage and expand airport volunteer programs, coordinate onboarding and training, and implement customer service initiatives. If approved, this position will strengthen volunteer engagement and improve the passenger experience. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Construction Management Specialist to 1.0 FTE Construction Management Supervisor | | | | | |
| | 13,131 | 0 | 0 | 13,131 | 0.0 |
| Reallocate 1.0 FTE Construction Management Specialist (filled) to 1.0 FTE Construction Management Supervisor in the Planning & Development program to provide dedicated onsite leadership for complex construction projects and supervision of construction management staff. If approved, this position will improve project quality, reduce delays and cost overruns, and strengthen departmental capacity through better oversight and career development. Funded by Airport revenue. | | | | | |
| SCDA - Reallocate 1.0 FTE Fleet Service Worker to 1.0 FTE Equipment Technician | | | | | |
| | 32,894 | 0 | 0 | 32,894 | 0.0 |
| Reallocate 1.0 FTE Fleet Service Worker (vacant) to 1.0 FTE Equipment Technician in the Operations & Maintenance program to provide advanced diagnostic, repair, and preventive maintenance capabilities. If approved, this position will improve operational efficiency, reduce repair backlogs, ensure regulatory compliance, and enhance customer service for critical airport operations. Funded by Airport revenue. | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| SCDA - Reallocate 2.0 FTE Airport Operations Worker to 2.0 FTE Senior Airport Operations Worker | | | | | |
| | 22,170 | 0 | 0 | 22,170 | 0.0 |
| <p>Reallocate 2.0 FTE Airport Operations Worker (filled) to 2.0 FTE Senior Airport Operations Worker in the Operations & Maintenance program to provide enhanced oversight of curbside operations, ensure compliance with airport policies, and support efficient traffic and passenger flow. If approved, these positions will improve shift coverage, reduce overtime, strengthen operational responsiveness, and enhance safety and customer service during peak periods and special events. Funded by Airport revenue.</p> | | | | | |
| SCDA - Supporting DGS adding 1.0 FTE Facilities Trades Operations Supervisor for Airport District | | | | | |
| | 170,345 | 0 | 0 | 170,345 | 0.0 |
| <p>Funding for 1.0 FTE Facilities Trades Operations Supervisor within the Department of General Services to be dedicated to the Department of Airports. This position will oversee the Critical Equipment Replacement Program and related maintenance projects for the Department of Airports. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of General Services (BU 7000000).</p> | | | | | |
| SCDA - Supporting DGS adding 1.0 FTE Plumber for Airport District | | | | | |
| | 156,862 | 0 | 0 | 156,862 | 0.0 |
| <p>Funding for 1.0 FTE Plumber within the Department of General Services to be dedicated to the Department of Airports. This position will improve emergency response times, enable preventive and repair maintenance during off-hours to minimize operational disruptions, and implement preventive maintenance procedures for airport facilities' main sewage lines to reduce the risk of backups and flooding. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of General Services (BU 7000000).</p> | | | | | |
| SCDA - Supporting Sheriff's reallocating 1.0 FTE in the Sheriff's Airport Division | | | | | |
| | 19,355 | 0 | 0 | 19,355 | 0.0 |
| <p>Funding for reallocation of 1.0 FTE Administrative Services Officer I to 1.0 FTE Administrative Services Officer II within the Sheriff's Airport Division to manage the increased administrative workload resulting from the transition from a bureau to a division. This change is essential to maintain operational efficiency, reduce risk, and ensure accuracy in budget, facility coordination, and training processes that directly impact airport security operations. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Sheriff's Office (BU 7400000).</p> | | | | | |

Airport Revenues

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Interfund Charges | \$291,323,246 | \$320,150,000 | \$361,000,000 | \$40,850,000 | 12.8% |
| Gross Expenditures/Appropriations | \$291,323,246 | \$320,150,000 | \$361,000,000 | \$40,850,000 | 12.8% |
| Total Expenditures/Appropriations | \$291,323,246 | \$320,150,000 | \$361,000,000 | \$40,850,000 | 12.8% |
| Licenses, Permits & Franchises | \$72,003 | \$78,855 | \$104,796 | \$25,941 | 32.9% |
| Fines, Forfeitures & Penalties | \$50,101 | \$81,084 | \$62,032 | \$(19,052) | (23.5)% |
| Revenue from Use Of Money & Property | \$246,106,768 | \$259,791,877 | \$270,467,384 | \$10,675,507 | 4.1% |
| Intergovernmental Revenues | \$1,028,673 | \$329,854 | \$0 | \$(329,854) | (100.0)% |
| Charges for Services | \$38,336,779 | \$40,261,923 | \$45,039,549 | \$4,777,626 | 11.9% |
| Miscellaneous Revenues | \$37,471,592 | \$43,058,249 | \$46,176,922 | \$3,118,673 | 7.2% |
| Other Financing Sources | \$167,355 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$323,233,272 | \$343,601,842 | \$361,850,683 | \$18,248,841 | 5.3% |
| Other Interfund Reimbursements | \$3,000,000 | \$0 | \$0 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$3,000,000 | \$0 | \$0 | \$0 | 0.0% |
| Total Revenue | \$326,233,272 | \$343,601,842 | \$361,850,683 | \$18,248,841 | 5.3% |
| Net Cost | \$(34,910,026) | \$(23,451,842) | \$(850,683) | \$22,601,159 | (96.4)% |

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfer to the Administration and Finance program to cover increased expenses.
- An increase in funding transfer to the Airport Capital Outlay budget unit to cover specific project expenses.

The change in total revenue is due to:

- An increase in anticipated parking revenue due to increased parking capacity with new parking garage.
- An increase in Customer Facility Charge, adjusted for trends in rental car usage.
- An increase in terminal rents, and facility and equipment usage for Signatory Airlines.
- An increase in aviation ground leases.
- An increase in landing fees for signatory airlines.

- A decrease in interest income for department held funds due to changes in interest rates and fund usage.
Net Cost reflects an increase in retained earnings.

Planning & Special Projects

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$1,832,887 | \$2,132,054 | \$3,058,275 | \$926,221 | 43.4% |
| Services & Supplies | \$2,495,072 | \$4,076,968 | \$4,153,544 | \$76,576 | 1.9% |
| Other Charges | \$29,392,317 | \$30,000,000 | \$30,000,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$33,720,275 | \$36,209,022 | \$37,211,819 | \$1,002,797 | 2.8% |
| Total Expenditures/Appropriations | \$33,720,275 | \$36,209,022 | \$37,211,819 | \$1,002,797 | 2.8% |
| Net Cost | \$33,720,275 | \$36,209,022 | \$37,211,819 | \$1,002,797 | 2.8% |
| Positions | 36.0 | 12.0 | 16.0 | 4.0 | 33.3% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, including movement of positions between programs.
- An increase in appropriations for professional services and contracts related to environmental planning for airfield projects.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| SCDA - Add 1.0 FTE Environmental Specialist Level 2 | | | | | |
| | 128,812 | 0 | 0 | 128,812 | 1.0 |

Add 1.0 FTE Environmental Specialist Level 2 in the Planning & Development program to provide coverage for three airports and support wildlife monitoring, regulatory compliance, and construction project reviews. This position will reduce reliance on overtime, improve safety, and maintain compliance with Federal Aviation Administration requirements. If approved, wildlife management tasks will be completed on schedule, ensuring safe airport operations. Funded by Airport revenue.

Airport-Cap Outlay

Budget Unit Functions & Responsibilities

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

- Executive Airport
- International Airport
- Mather Airport

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Executive Airport | \$0 | \$10,850,000 | \$10,000,000 | \$(850,000) | (7.8)% |
| International Airport | \$181,048,307 | \$484,618,128 | \$328,949,300 | \$(155,668,828) | (32.1)% |
| Mather Airport | \$19,739,874 | \$22,118,648 | \$14,180,000 | \$(7,938,648) | (35.9)% |
| Gross Expenditures/Appropriations | \$200,788,182 | \$517,586,776 | \$353,129,300 | \$(164,457,476) | (31.8)% |
| Total Expenditures/Appropriations | \$200,788,182 | \$517,586,776 | \$353,129,300 | \$(164,457,476) | (31.8)% |
| Revenue | \$134,980,940 | \$344,089,058 | \$205,806,158 | \$(138,282,900) | (40.2)% |
| Total Interfund Reimbursements | \$30,341,046 | \$57,150,000 | \$95,000,000 | \$37,850,000 | 66.2% |
| Total Revenue | \$165,321,986 | \$401,239,058 | \$300,806,158 | \$(100,432,900) | (25.0)% |
| Net Cost | \$35,466,196 | \$116,347,718 | \$52,323,142 | \$(64,024,576) | (55.0)% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Land | \$0 | \$500,000 | \$500,000 | \$0 | 0.0% |
| Improvements | \$188,747,436 | \$503,685,976 | \$332,717,300 | \$(170,968,676) | (33.9)% |
| Equipment | \$12,040,746 | \$13,400,800 | \$19,912,000 | \$6,511,200 | 48.6% |
| Gross Expenditures/Appropriations | \$200,788,182 | \$517,586,776 | \$353,129,300 | \$(164,457,476) | (31.8)% |
| Total Expenditures/Appropriations | \$200,788,182 | \$517,586,776 | \$353,129,300 | \$(164,457,476) | (31.8)% |
| Revenue from Use Of Money & Property | \$3,918,278 | \$0 | \$0 | \$0 | 0.0% |
| Intergovernmental Revenues | \$26,178,084 | \$56,039,058 | \$50,806,158 | \$(5,232,900) | (9.3)% |
| Other Financing Sources | \$104,884,578 | \$288,050,000 | \$155,000,000 | \$(133,050,000) | (46.2)% |
| Revenue | \$134,980,940 | \$344,089,058 | \$205,806,158 | \$(138,282,900) | (40.2)% |
| Other Interfund Reimbursements | \$30,341,046 | \$57,150,000 | \$95,000,000 | \$37,850,000 | 66.2% |
| Total Interfund Reimbursements | \$30,341,046 | \$57,150,000 | \$95,000,000 | \$37,850,000 | 66.2% |
| Total Revenue | \$165,321,986 | \$401,239,058 | \$300,806,158 | \$(100,432,900) | (25.0)% |
| Net Cost | \$35,466,196 | \$116,347,718 | \$52,323,142 | \$(64,024,576) | (55.0)% |

Summary of Changes

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

Executive Airport

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Improvements | \$0 | \$10,850,000 | \$10,000,000 | \$(850,000) | (7.8)% |
| Gross Expenditures/Appropriations | \$0 | \$10,850,000 | \$10,000,000 | \$(850,000) | (7.8)% |
| Total Expenditures/Appropriations | \$0 | \$10,850,000 | \$10,000,000 | \$(850,000) | (7.8)% |
| Net Cost | \$0 | \$10,850,000 | \$10,000,000 | \$(850,000) | (7.8)% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in appropriations for the Runway 2/20 Pavement Rehabilitation project.
- A decrease in appropriations for the Improve Safety Areas and Rehab of Taxiways project.

Net Cost reflects a decrease in retained earnings.

International Airport

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Land | \$0 | \$500,000 | \$500,000 | \$0 | 0.0% |
| Improvements | \$169,007,562 | \$470,717,328 | \$308,537,300 | \$(162,180,028) | (34.5)% |
| Equipment | \$12,040,746 | \$13,400,800 | \$19,912,000 | \$6,511,200 | 48.6% |
| Gross Expenditures/Appropriations | \$181,048,307 | \$484,618,128 | \$328,949,300 | \$(155,668,828) | (32.1)% |
| Total Expenditures/Appropriations | \$181,048,307 | \$484,618,128 | \$328,949,300 | \$(155,668,828) | (32.1)% |
| Revenue from Use Of Money & Property | \$3,918,278 | \$0 | \$0 | \$0 | 0.0% |
| Intergovernmental Revenues | \$18,639,897 | \$48,436,179 | \$47,313,196 | \$(1,122,983) | (2.3)% |
| Other Financing Sources | \$104,884,578 | \$288,050,000 | \$155,000,000 | \$(133,050,000) | (46.2)% |
| Revenue | \$127,442,753 | \$336,486,179 | \$202,313,196 | \$(134,172,983) | (39.9)% |
| Other Interfund Reimbursements | \$30,341,046 | \$57,150,000 | \$95,000,000 | \$37,850,000 | 66.2% |
| Total Interfund Reimbursements | \$30,341,046 | \$57,150,000 | \$95,000,000 | \$37,850,000 | 66.2% |
| Total Revenue | \$157,783,799 | \$393,636,179 | \$297,313,196 | \$(96,322,983) | (24.5)% |
| Net Cost | \$23,264,509 | \$90,981,949 | \$31,636,104 | \$(59,345,845) | (65.2)% |

Summary of Changes

The change in total appropriations is due to:

- An increase in appropriations for equipment acquisition.
- A decrease in appropriations in improvements, as SMFoward projects progress through the design, development, and build phases (more specifically, the SMFoward Pedestrian Walkway from Terminal to Concourse B, the Terminal B Parking Garage, and the Consolidated Rental Car Facility).

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

- An increase in funding transfer to the Customer Facility Change Fund for eligible Consolidated Rental Car Facility expenditures.
- A decrease in Federal construction grant revenues.
- A decrease in Bond revenues to fund SMForward projects.

Net Cost reflects a decrease in retained earnings.

Mather Airport

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Improvements | \$19,739,874 | \$22,118,648 | \$14,180,000 | \$(7,938,648) | (35.9)% |
| Gross Expenditures/Appropriations | \$19,739,874 | \$22,118,648 | \$14,180,000 | \$(7,938,648) | (35.9)% |
| Total Expenditures/Appropriations | \$19,739,874 | \$22,118,648 | \$14,180,000 | \$(7,938,648) | (35.9)% |
| Intergovernmental Revenues | \$7,538,187 | \$7,602,879 | \$3,492,962 | \$(4,109,917) | (54.1)% |
| Revenue | \$7,538,187 | \$7,602,879 | \$3,492,962 | \$(4,109,917) | (54.1)% |
| Total Revenue | \$7,538,187 | \$7,602,879 | \$3,492,962 | \$(4,109,917) | (54.1)% |
| Net Cost | \$12,201,687 | \$14,515,769 | \$10,687,038 | \$(3,828,731) | (26.4)% |

Summary of Changes

The change in total appropriations is due to:

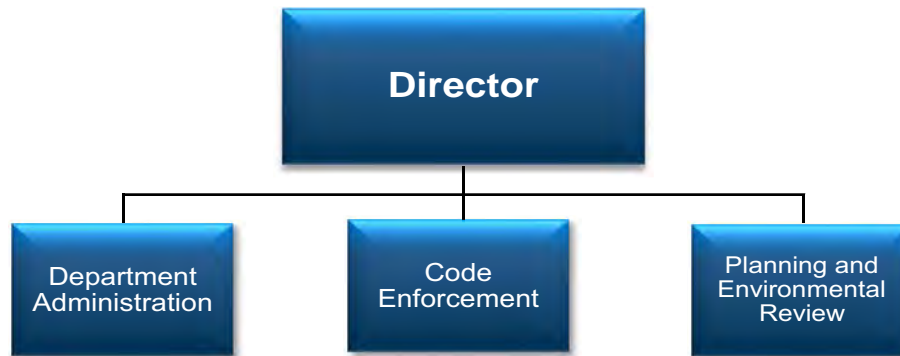
- A decrease in appropriations for the Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.
- An increase in appropriations for the Category III Instrument Landing System and Runway Lighting project.
- An increase in appropriations for the CERP: Generator Replacement – 409-30 – MHR Airport Fire project.

The change in total revenue is due to:

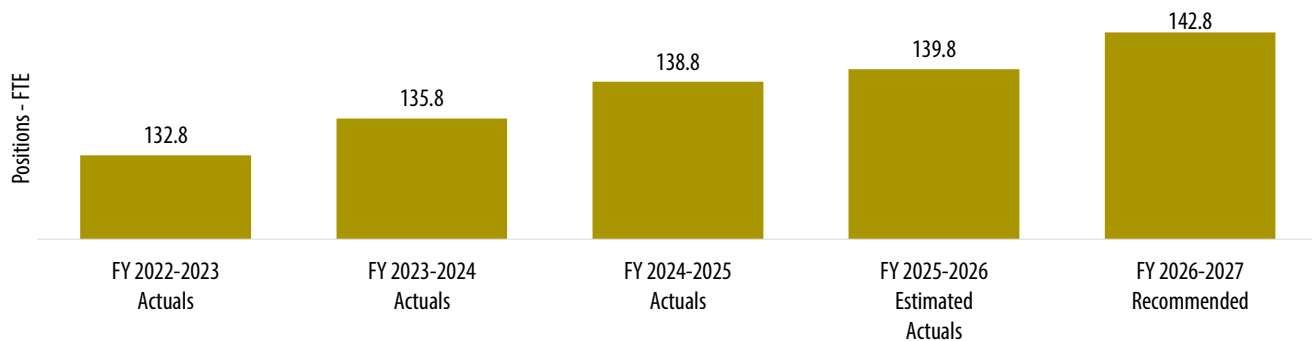
- A decrease in Federal construction grant revenue for the Franklin Field Access Road project.
- A decrease in Federal construction grant revenue for the Mather Tower Small Digital Voice Switch project.
- A decrease in Federal construction grant revenue for the Mather Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.

Net Cost reflects a decrease in retained earnings.

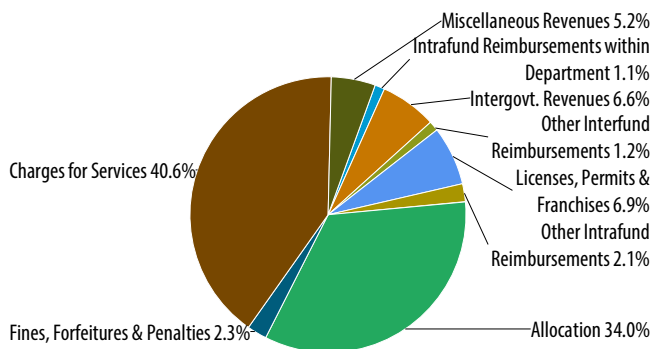
Community Development
Department Structure
Troy Givans, Director



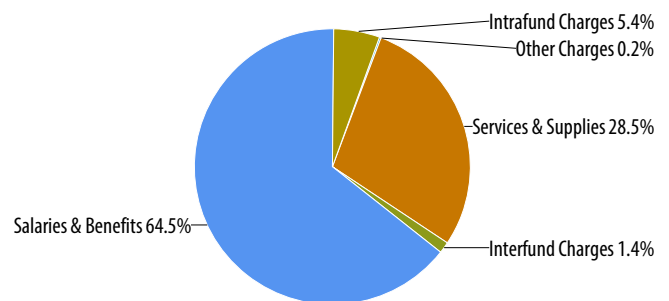
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

- Review and update policies on illegal dumping, commercial solid waste, edible food recovery, illegal haulers, shopping carts, and fireworks.
- Complete Zoning Code and County Code amendments related to housing and infill streamlining.
- Hire an additional Development Process Manager.

Accomplishments

- Code Enforcement Rental Housing partnered with National Association of Residential Property Managers (NARPM) to offer 2–3 annual training courses on program updates and basics for new Sacramento County rental housing participants.
- Planning and Environmental Review Division (PER) launched Concurrent Plan Review and PER's Long Range Planning completed the Housing Element Amendment to integrate rezones, and new analyses to demonstrate how the County is affirmatively furthering fair housing goals.
- The Infill Development Program launched, and Infill Developer Council recruitment is underway.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|---------------------------------|--|--|---|--|
| DCD-Code Enforcement | \$11,114,849 | \$12,240,004 | \$12,316,714 | \$76,710 | 0.6% |
| DCD-Planning and Environmental Review | \$14,431,998 | \$17,438,905 | \$18,201,652 | \$762,747 | 4.4% |
| Development Services | \$460,532 | \$816,871 | \$693,492 | \$(123,379) | (15.1)% |
| Office of the Director and Administration | \$2,363,591 | \$2,761,108 | \$3,360,013 | \$598,905 | 21.7% |
| Gross Expenditures/Appropriations | \$28,370,970 | \$33,256,888 | \$34,571,871 | \$1,314,983 | 4.0% |
| Total Intrafund Reimbursements | \$(1,203,261) | \$(1,388,402) | \$(1,125,803) | \$262,599 | (18.9)% |
| Total Expenditures/Appropriations | \$27,167,709 | \$31,868,486 | \$33,446,068 | \$1,577,582 | 5.0% |
| Revenue | \$15,629,389 | \$19,372,571 | \$21,306,053 | \$1,933,482 | 10.0% |
| Total Interfund Reimbursements | \$0 | \$0 | \$400,000 | \$400,000 | 100.0% |
| Total Revenue | \$15,629,389 | \$19,372,571 | \$21,706,053 | \$2,333,482 | 12.0% |
| Net Cost | \$11,538,320 | \$12,495,915 | \$11,740,015 | \$(755,900) | (6.0)% |
| Positions | 138.8 | 139.8 | 142.8 | 3.0 | 2.1% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$18,881,128 | \$21,392,425 | \$22,299,262 | \$906,837 | 4.2% |
| Services & Supplies | \$7,079,065 | \$9,198,040 | \$9,865,766 | \$667,726 | 7.3% |
| Other Charges | \$(5,503) | \$71,000 | \$71,000 | \$0 | 0.0% |
| Interfund Charges | \$483,480 | \$483,480 | \$471,393 | \$(12,087) | (2.5)% |
| Intrafund Charges | \$1,932,799 | \$2,111,943 | \$1,864,450 | \$(247,493) | (11.7)% |
| Gross Expenditures/Appropriations | \$28,370,970 | \$33,256,888 | \$34,571,871 | \$1,314,983 | 4.0% |
| Other Intrafund Reimbursements | \$(1,203,261) | \$(1,388,402) | \$(734,791) | \$653,611 | (47.1)% |
| Intrafund Reimbursements within Department | \$0 | \$0 | \$(391,012) | \$(391,012) | (100.0)% |
| Total Intrafund Reimbursements | \$(1,203,261) | \$(1,388,402) | \$(1,125,803) | \$262,599 | (18.9)% |
| Total Expenditures/Appropriations | \$27,167,709 | \$31,868,486 | \$33,446,068 | \$1,577,582 | 5.0% |
| Licenses, Permits & Franchises | \$1,697,954 | \$1,587,700 | \$2,386,300 | \$798,600 | 50.3% |
| Fines, Forfeitures & Penalties | \$269,792 | \$800,000 | \$800,000 | \$0 | 0.0% |
| Intergovernmental Revenues | \$559,197 | \$2,291,870 | \$2,291,870 | \$0 | 0.0% |
| Charges for Services | \$11,192,754 | \$12,921,256 | \$14,042,773 | \$1,121,517 | 8.7% |
| Miscellaneous Revenues | \$1,909,692 | \$1,771,745 | \$1,785,110 | \$13,365 | 0.8% |
| Revenue | \$15,629,389 | \$19,372,571 | \$21,306,053 | \$1,933,482 | 10.0% |
| Other Interfund Reimbursements | \$0 | \$0 | \$400,000 | \$400,000 | 100.0% |
| Total Interfund Reimbursements | \$0 | \$0 | \$400,000 | \$400,000 | 100.0% |
| Total Revenue | \$15,629,389 | \$19,372,571 | \$21,706,053 | \$2,333,482 | 12.0% |
| Net Cost | \$11,538,320 | \$12,495,915 | \$11,740,015 | \$(755,900) | (6.0)% |
| Positions | 138.8 | 139.8 | 142.8 | 3.0 | 2.1% |

Summary of Changes

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

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

- 3.0 FTE recommended net Base increase.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------------------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| DCD-Code Enforcement | 32,700 | 0 | 0 | 32,700 | 0.0 |
| DCD-Planning and Environmental Review | 405,682 | 0 | 400,000 | 5,682 | 0.0 |

DCD-Code Enforcement

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$6,933,646 | \$7,477,848 | \$7,500,206 | \$22,358 | 0.3% |
| Services & Supplies | \$2,934,632 | \$3,429,460 | \$3,532,825 | \$103,365 | 3.0% |
| Other Charges | \$(26,890) | \$10,000 | \$10,000 | \$0 | 0.0% |
| Interfund Charges | \$483,480 | \$483,480 | \$471,393 | \$(12,087) | (2.5)% |
| Intrafund Charges | \$789,980 | \$839,216 | \$802,290 | \$(36,926) | (4.4)% |
| Gross Expenditures/Appropriations | \$11,114,849 | \$12,240,004 | \$12,316,714 | \$76,710 | 0.6% |
| Total Expenditures/Appropriations | \$11,114,849 | \$12,240,004 | \$12,316,714 | \$76,710 | 0.6% |
| Licenses, Permits & Franchises | \$1,518,168 | \$1,467,700 | \$2,262,700 | \$795,000 | 54.2% |
| Fines, Forfeitures & Penalties | \$269,792 | \$800,000 | \$800,000 | \$0 | 0.0% |
| Charges for Services | \$1,442,497 | \$1,797,000 | \$1,850,910 | \$53,910 | 3.0% |
| Miscellaneous Revenues | \$1,234,768 | \$1,234,862 | \$1,237,127 | \$2,265 | 0.2% |
| Revenue | \$4,465,225 | \$5,299,562 | \$6,150,737 | \$851,175 | 16.1% |
| Total Revenue | \$4,465,225 | \$5,299,562 | \$6,150,737 | \$851,175 | 16.1% |
| Net Cost | \$6,649,624 | \$6,940,442 | \$6,165,977 | \$(774,465) | (11.2)% |
| Positions | 56.0 | 56.0 | 56.0 | 0.0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A decrease in Pension Obligation Bonds.
- Increases in assessment/collection services, software costs, information technology services costs, and General Services contract management services.
- A decrease in the Transportation Residential Parking Permit Program and Transportation Graffiti Abatement Program.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in licenses and permits due to increased rates in FY 2026-27.
- An increase in housing, zoning, rental housing inspection program (RHIP), and vehicle inspection fees due to increased rates in FY 2026-27.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Increase Overtime Appropriations For Fireworks Enforcement - CODE | | | | | |
| | 2,700 | 0 | 0 | 2,700 | 0.0 |
| <p>Increase overtime appropriations by \$2,700 to support fireworks enforcement. Fireworks enforcement remains a critical public safety priority in Sacramento County, particularly during peak holiday periods when illegal fireworks pose significant fire hazards and community risks. Current program design places the burden of issuing citations and managing compliance primarily on Code Enforcement, despite limited staffing. This enforcement gap requires dedicated overtime to ensure timely response, accurate documentation, and coordination with partner agencies. Allocating 20 hours of staff time will allow Code Enforcement to conduct targeted patrols, respond to complaints, and process violations efficiently, reducing fire danger and safeguarding residents. Without this additional capacity, enforcement efforts will be delayed, undermining compliance and increasing liability for the County.</p> | | | | | |
| DCD - Increase Overtime Appropriations For Sidewalk Vending Enforcement- CODE | | | | | |
| | 30,000 | 0 | 0 | 30,000 | 0.0 |
| <p>Increase overtime appropriations by \$30,000 to support sidewalk vending enforcement. Sacramento County has experienced a significant increase in sidewalk vending operations following the passage of Senate Bill (SB) 946 and SB 972, which legalized and regulated street vending and introduced health permit requirements for food vendors. While these laws promote economic opportunity, they also create enforcement challenges, particularly in ensuring compliance with health, safety, and accessibility standards. The County's proposed Sidewalk Vending Ordinance and Compact Mobile Food Facility regulations require active enforcement to address violations such as unlicensed vending, unsanitary conditions, and Americans Disability Act non-compliance. Code Enforcement plays a critical role in investigating violations, mitigating public nuisances, and supporting Environmental Management during evening operations when vending activity peaks. The requested increase will cover overtime costs for Code Enforcement staff to maintain public safety and uphold County ordinances, ensuring fair and lawful vending practices. Without this funding sidewalk vending enforcement will be even more limited beyond June 2026.</p> | | | | | |

DCD-Planning and Environmental Review

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$9,411,685 | \$10,925,251 | \$11,240,305 | \$315,054 | 2.9% |
| Services & Supplies | \$3,967,322 | \$5,362,051 | \$5,938,855 | \$576,804 | 10.8% |
| Other Charges | \$21,387 | \$61,000 | \$61,000 | \$0 | 0.0% |
| Intrafund Charges | \$1,017,772 | \$1,090,603 | \$961,492 | \$(129,111) | (11.8)% |
| Cost of Goods Sold | \$13,832 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$14,431,998 | \$17,438,905 | \$18,201,652 | \$762,747 | 4.4% |
| Other Intrafund Reimbursements | \$(617,070) | \$(713,389) | \$(734,791) | \$(21,402) | 3.0% |
| Total Intrafund Reimbursements | \$(617,070) | \$(713,389) | \$(734,791) | \$(21,402) | 3.0% |
| Total Expenditures/Appropriations | \$13,814,928 | \$16,725,516 | \$17,466,861 | \$741,345 | 4.4% |
| Licenses, Permits & Franchises | \$179,785 | \$120,000 | \$123,600 | \$3,600 | 3.0% |
| Intergovernmental Revenues | \$559,197 | \$2,291,870 | \$2,291,870 | \$0 | 0.0% |
| Charges for Services | \$7,946,969 | \$9,027,387 | \$9,211,361 | \$183,974 | 2.0% |
| Miscellaneous Revenues | \$673,427 | \$536,883 | \$547,983 | \$11,100 | 2.1% |
| Revenue | \$9,359,379 | \$11,976,140 | \$12,174,814 | \$198,674 | 1.7% |
| Other Interfund Reimbursements | \$0 | \$0 | \$400,000 | \$400,000 | 100.0% |
| Total Interfund Reimbursements | \$0 | \$0 | \$400,000 | \$400,000 | 100.0% |
| Total Revenue | \$9,359,379 | \$11,976,140 | \$12,574,814 | \$598,674 | 5.0% |
| Net Cost | \$4,455,549 | \$4,749,376 | \$4,892,047 | \$142,671 | 3.0% |
| Positions | 66.8 | 68.8 | 68.8 | 0.0 | 0.0% |

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as liability insurance, lease property, facility use, wide area network charges, and personnel services.
- Decreases in allocated costs in Pension Obligation Bonds, information technology costs, finance system control costs, and telecommunication costs.
- A decrease in overhead costs.
- An increase in Business License services.
- Recommended growth detailed later in this section.

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

- Increases in licenses and permits revenue.
- Increases in planning services fees and environmental services revenue.
- Increases in cartography services and mining/master plans revenue.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Increase Professional Services for Infill Program - PER | 400,000 | 0 | 400,000 | 0 | 0.0 |

One-time funding of \$400,000 offset by Neighborhood Revitalization Fund funding to support the County's Infill Program and ensure timely completion of Board priorities, including Housing and Infill Zoning Code Amendments and targeted commercial corridor initiatives. Consultant support will provide specialized expertise to evaluate infrastructure constraints, identify financing mechanisms and grant opportunities, analyze key opportunity sites, and assess public-private partnership strategies to advance corridor revitalization. These efforts will help streamline review and processing of housing and non-residential development and create long-term permitting and delivery efficiencies. The Infill Program was established to revitalize aging commercial corridors as a core General Plan growth strategy but was discontinued during the recession and remains understaffed and underfunded despite renewed Board focus. Commercial corridor revitalization supports livable, walkable neighborhoods and advances sustainability and carbon neutrality goals. Without this investment, the County risks delaying priority code updates and corridor reinvestment efforts due to insufficient technical and implementation capacity. This request is contingent upon approval of a linked growth request in the Neighborhood Revitalization Fund budget (BU 5790000).

| | | | | | |
|---|-------|---|---|-------|-----|
| DCD - Reallocate 1.0 FTE Secretary to 1.0 FTE Senior Office Specialist - PER | 5,682 | 0 | 0 | 5,682 | 0.0 |
|---|-------|---|---|-------|-----|

Reallocate 1.0 FTE Secretary position to 1.0 FTE Senior Office Specialist position. Volume and complexity of Public Records Act (PRA) requests within Planning and Environmental Review (PER) have increased significantly over the past several years. Previously, PER averaged 1–2 PRA requests per week; it now receives approximately 6–10 requests weekly, many involving high-complexity data collection, legal review, and extensive redaction requirements. The current vacant Secretary classification is primarily intended for routine clerical and administrative support and does not provide the authority or scope necessary to independently manage complex PRA coordination, interpret disclosure and redaction requirements, or oversee record compilation across divisions. These duties now require advanced technical knowledge, independent judgment, and coordination with legal, technical, and management staff. The Senior Office Specialist classification is designed to perform specialized clerical and technical work, interpret complex policies and procedures, exercise independent judgment, and provide lead support for program-specific functions. Reclassifying this position will appropriately align the classification with the work performed, ensure compliance with PRA requirements, and support the department's growing operational demands without service disruption.

Development Services

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$332,364 | \$551,490 | \$502,774 | \$(48,716) | (8.8)% |
| Services & Supplies | \$39,921 | \$124,289 | \$130,782 | \$6,493 | 5.2% |
| Intrafund Charges | \$102,079 | \$141,092 | \$59,936 | \$(81,156) | (57.5)% |
| Cost of Goods Sold | \$(13,832) | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$460,532 | \$816,871 | \$693,492 | \$(123,379) | (15.1)% |
| Total Expenditures/Appropriations | \$460,532 | \$816,871 | \$693,492 | \$(123,379) | (15.1)% |
| Charges for Services | \$12,740 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$12,740 | \$0 | \$0 | \$0 | 0.0% |
| Total Revenue | \$12,740 | \$0 | \$0 | \$0 | 0.0% |
| Net Cost | \$447,792 | \$816,871 | \$693,492 | \$(123,379) | (15.1)% |
| Positions | 3.0 | 2.0 | 2.0 | 0.0 | 0.0% |

Summary of Changes

The change in total appropriations and Net Cost is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in Pension Obligation Bonds and extra help.
- Decreases in allocated costs such as personnel services and County Executive Cabinet costs.
- A decrease in department overhead.

Office of the Director and Administration

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$2,203,434 | \$2,437,836 | \$3,055,977 | \$618,141 | 25.4% |
| Services & Supplies | \$137,189 | \$282,240 | \$263,304 | \$(18,936) | (6.7)% |
| Intrafund Charges | \$22,968 | \$41,032 | \$40,732 | \$(300) | (0.7)% |
| Gross Expenditures/Appropriations | \$2,363,591 | \$2,761,108 | \$3,360,013 | \$598,905 | 21.7% |
| Other Intrafund Reimbursements | \$(586,191) | \$(675,013) | \$0 | \$675,013 | (100.0)% |
| Intrafund Reimbursements within Department | \$0 | \$0 | \$(391,012) | \$(391,012) | (100.0)% |
| Total Intrafund Reimbursements | \$(586,191) | \$(675,013) | \$(391,012) | \$284,001 | (42.1)% |
| Total Expenditures/Appropriations | \$1,777,400 | \$2,086,095 | \$2,969,001 | \$882,906 | 42.3% |
| Charges for Services | \$1,790,548 | \$2,096,869 | \$2,980,502 | \$883,633 | 42.1% |
| Miscellaneous Revenues | \$1,497 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$1,792,045 | \$2,096,869 | \$2,980,502 | \$883,633 | 42.1% |
| Total Revenue | \$1,792,045 | \$2,096,869 | \$2,980,502 | \$883,633 | 42.1% |
| Net Cost | \$(14,645) | \$(10,774) | \$(11,501) | \$(727) | 6.7% |
| Positions | 13.0 | 13.0 | 16.0 | 3.0 | 23.1% |

Summary of Changes

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

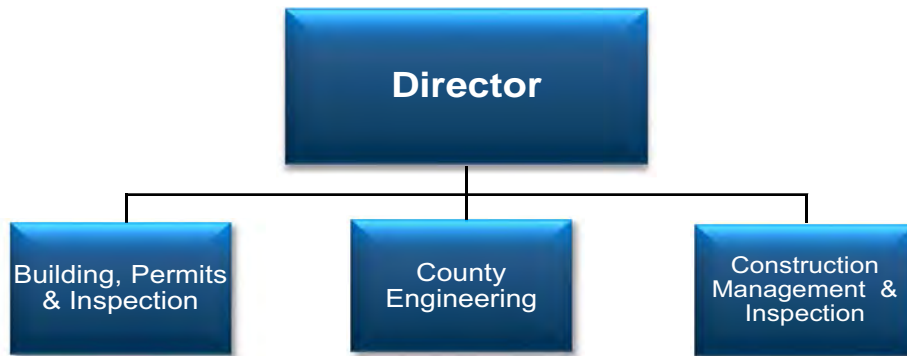
The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs and additional costs associated with 3.0 FTE transferred from the Special Districts Division in the Development and Code Services budget (BU 2151000).
- Decreases in software costs.
- Increases in administrative services, information technology services costs, and office equipment.

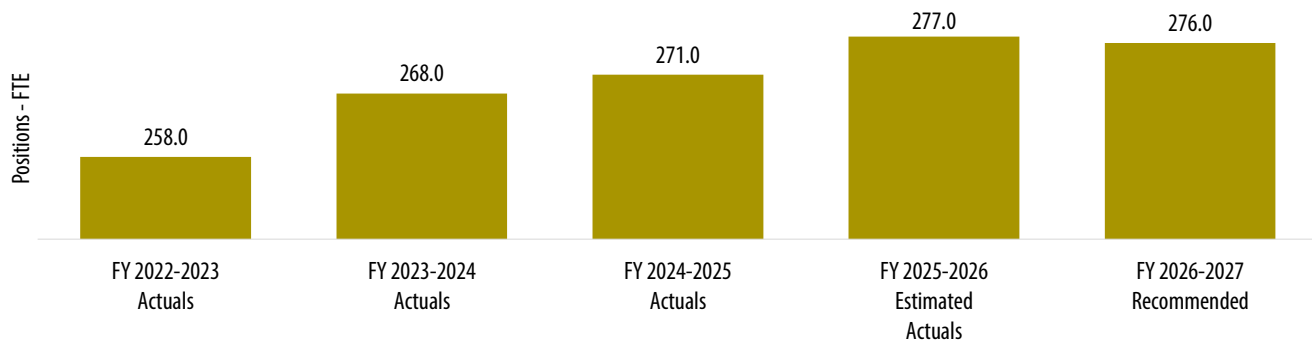
The change in total revenue is due to:

- Increases in Department overhead reimbursements from divisions in the Development and Code Services budget (BU 2151000) primarily related to the transfer of the 3.0 FTE from the Special Districts Division.

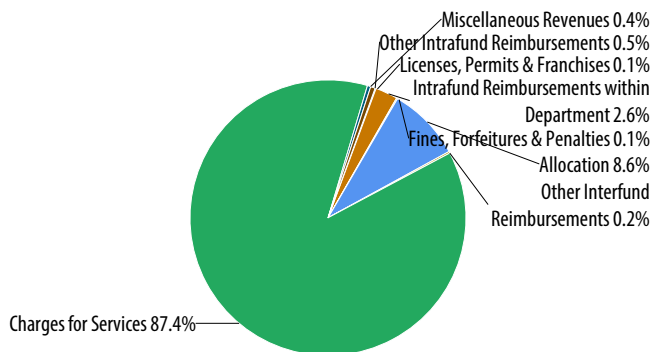
Development and Code Services
Department Structure
Troy Givans, Director



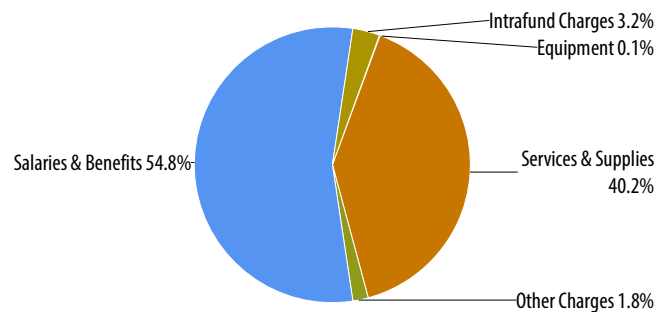
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

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

Goals

- Collaborate with the California Energy Commission to develop and implement a pilot program that pursues a more efficient and effective approach to energy code compliance.
- Finalize and implement Accela modules for Construction Management & Inspection Division, Site Improvement & Permits Section, and Surveys Division to improve intake and processing of development applications as well as help provide accurate and timely review of various applications and useful reporting for customers to view real-time.
- Creation of monumentation preservation program.

Accomplishments

- Taking lead in the development and implementation of DigEplan, a digital plan review solution to streamline approval processes by moving from paper to electronic, integrated plan reviews.
- Developed minimum standard criteria to facilitate early release of final permit holds on residential projects to allow occupancy prior to field acceptance of public improvements. The criteria included keeping streets and rights-of-way clear of obstructions and/or properly implemented traffic control to ensure public safety. The Construction Management & Inspection Division is currently working with County Counsel to establish a formal process to routinely implement the new standards.
- Successful implementation of 3-Year Pilot Impact Fee Offset Program for Affordable Housing.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| DCS - Administrative Services | \$ (28,199) | \$ 0 | \$ 3,102,488 | \$ 3,102,488 | 100.0% |
| DCS - Building Permits & Inspection | \$ 22,696,247 | \$ 24,099,058 | \$ 24,782,218 | \$ 683,160 | 2.8% |
| DCS - Construction Management and Inspection Division | \$ 34,149,292 | \$ 37,647,655 | \$ 43,712,449 | \$ 6,064,794 | 16.1% |
| DCS - County Engineering | \$ 15,895,340 | \$ 20,467,905 | \$ 17,131,346 | \$ (3,336,559) | (16.3)% |
| Gross Expenditures/Appropriations | \$ 72,712,681 | \$ 82,214,618 | \$ 88,728,501 | \$ 6,513,883 | 7.9% |
| Total Intrafund Reimbursements | \$ (2,478,609) | \$ (2,762,230) | \$ (2,805,983) | \$ (43,753) | 1.6% |
| Total Expenditures/Appropriations | \$ 70,234,072 | \$ 79,452,388 | \$ 85,922,518 | \$ 6,470,130 | 8.1% |
| Provision for Reserves | \$ 623,165 | \$ 628,221 | \$ 0 | \$ (628,221) | (100.0)% |
| Total Financing Uses | \$ 70,857,237 | \$ 80,080,609 | \$ 85,922,518 | \$ 5,841,909 | 7.3% |
| Revenue | \$ 68,267,383 | \$ 74,535,920 | \$ 78,093,872 | \$ 3,557,952 | 4.8% |
| Total Interfund Reimbursements | \$ 5,164,314 | \$ 164,314 | \$ 164,314 | \$ 0 | 0.0% |
| Total Revenue | \$ 73,431,697 | \$ 74,700,234 | \$ 78,258,186 | \$ 3,557,952 | 4.8% |
| Total Use of Fund Balance | \$ 2,805,915 | \$ 5,380,375 | \$ 7,664,332 | \$ 2,283,957 | 42.4% |
| Total Financing Sources | \$ 76,237,612 | \$ 80,080,609 | \$ 85,922,518 | \$ 5,841,909 | 7.3% |
| Net Cost | \$ (5,380,375) | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Positions | 271.0 | 277.0 | 276.0 | (1.0) | (0.4)% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$42,871,154 | \$47,243,178 | \$48,607,415 | \$1,364,237 | 2.9% |
| Services & Supplies | \$27,313,916 | \$29,845,890 | \$35,626,781 | \$5,780,891 | 19.4% |
| Other Charges | \$(94,754) | \$1,874,369 | \$1,610,322 | \$(264,047) | (14.1)% |
| Equipment | \$143,755 | \$488,951 | \$78,000 | \$(410,951) | (84.0)% |
| Intrafund Charges | \$2,478,609 | \$2,762,230 | \$2,805,983 | \$43,753 | 1.6% |
| Gross Expenditures/Appropriations | \$72,712,681 | \$82,214,618 | \$88,728,501 | \$6,513,883 | 7.9% |
| Other Intrafund Reimbursements | \$0 | \$0 | \$(478,242) | \$(478,242) | (100.0)% |
| Intrafund Reimbursements within Department | \$(2,478,609) | \$(2,762,230) | \$(2,327,741) | \$434,489 | (15.7)% |
| Total Intrafund Reimbursements | \$(2,478,609) | \$(2,762,230) | \$(2,805,983) | \$(43,753) | 1.6% |
| Total Expenditures/Appropriations | \$70,234,072 | \$79,452,388 | \$85,922,518 | \$6,470,130 | 8.1% |
| Provision for Reserves | \$623,165 | \$628,221 | \$0 | \$(628,221) | (100.0)% |
| Total Financing Uses | \$70,857,237 | \$80,080,609 | \$85,922,518 | \$5,841,909 | 7.3% |
| Licenses, Permits & Franchises | \$8,938 | \$86,000 | \$86,000 | \$0 | 0.0% |
| Fines, Forfeitures & Penalties | \$142,856 | \$72,520 | \$112,744 | \$40,224 | 55.5% |
| Revenue from Use Of Money & Property | \$(123,313) | \$(25,274) | \$(113,791) | \$(88,517) | 350.2% |
| Charges for Services | \$67,820,682 | \$74,026,297 | \$77,643,142 | \$3,616,845 | 4.9% |
| Miscellaneous Revenues | \$418,219 | \$376,377 | \$365,777 | \$(10,600) | (2.8)% |
| Revenue | \$68,267,383 | \$74,535,920 | \$78,093,872 | \$3,557,952 | 4.8% |
| Other Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$0 | 0.0% |
| Total Revenue | \$73,431,697 | \$74,700,234 | \$78,258,186 | \$3,557,952 | 4.8% |
| Reserve Release | \$1,089,588 | \$0 | \$0 | \$0 | 0.0% |
| Fund Balance | \$1,716,327 | \$5,380,375 | \$7,664,332 | \$2,283,957 | 42.4% |
| Total Use of Fund Balance | \$2,805,915 | \$5,380,375 | \$7,664,332 | \$2,283,957 | 42.4% |
| Total Financing Sources | \$76,237,612 | \$80,080,609 | \$85,922,518 | \$5,841,909 | 7.3% |
| Net Cost | \$(5,380,375) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 271.0 | 277.0 | 276.0 | (1.0) | (0.4)% |

Summary of Changes

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

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

- 3.0 FTE recommended net Base decrease.

- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCS - Building Permits & Inspection | 9,097 | 0 | 9,097 | 0 | 0.0 |
| DCS - Construction Management and Inspection Division | 6,276,483 | 0 | 6,317,788 | (41,305) | 2.0 |
| DCS - County Engineering | 41,305 | 0 | 0 | 41,305 | 0.0 |

DCS - Administrative Services

Program Overview

The **DCS - Administrative Services** program of Development and Code Services was moved to the Community Development budget (BU 5720000) as part of the September 2011 Department of Community Development reorganization. However, in Fiscal Year 2026-27, this program will be used to monitor funding for the Affordable Housing Offset Program, a three-year pilot program that was approved by the Board of Supervisors on December 10, 2024. These funds were transferred to this program to provide greater transparency and improved tracking of expenditures that support the County's affordable housing goals.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$(28,199) | \$0 | \$3,102,488 | \$3,102,488 | 100.0% |
| Gross Expenditures/Appropriations | \$(28,199) | \$0 | \$3,102,488 | \$3,102,488 | 100.0% |
| Total Expenditures/Appropriations | \$(28,199) | \$0 | \$3,102,488 | \$3,102,488 | 100.0% |
| Total Financing Uses | \$(28,199) | \$0 | \$3,102,488 | \$3,102,488 | 100.0% |
| Fund Balance | \$0 | \$0 | \$3,102,488 | \$3,102,488 | 100.0% |
| Total Use of Fund Balance | \$0 | \$0 | \$3,102,488 | \$3,102,488 | 100.0% |
| Total Financing Sources | \$0 | \$0 | \$3,102,488 | \$3,102,488 | 100.0% |
| Net Cost | \$(28,199) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- An increase in operating expenses to monitor funding for the Affordable Housing program which was a transfer from the County Engineering program to the Administrative Services program.

The change in total revenue is due to:

- An increase in fund balance related to transfer of the Affordable Housing program from the County Engineering Program to the Administrative Services Program.

DCS - Building Permits & Inspection

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$15,354,871 | \$16,201,360 | \$16,850,019 | \$648,659 | 4.0% |
| Services & Supplies | \$6,604,245 | \$6,745,815 | \$6,698,415 | \$(47,400) | (0.7)% |
| Other Charges | \$120,002 | \$240,752 | \$309,669 | \$68,917 | 28.6% |
| Intrafund Charges | \$617,129 | \$911,131 | \$924,115 | \$12,984 | 1.4% |
| Gross Expenditures/Appropriations | \$22,696,247 | \$24,099,058 | \$24,782,218 | \$683,160 | 2.8% |
| Total Expenditures/Appropriations | \$22,696,247 | \$24,099,058 | \$24,782,218 | \$683,160 | 2.8% |
| Total Financing Uses | \$22,696,247 | \$24,099,058 | \$24,782,218 | \$683,160 | 2.8% |
| Revenue from Use Of Money & Property | \$4,758 | \$0 | \$0 | \$0 | 0.0% |
| Charges for Services | \$22,984,046 | \$23,085,316 | \$22,658,986 | \$(426,330) | (1.8)% |
| Miscellaneous Revenues | \$25,669 | \$41,200 | \$30,600 | \$(10,600) | (25.7)% |
| Revenue | \$23,014,473 | \$23,126,516 | \$22,689,586 | \$(436,930) | (1.9)% |
| Total Revenue | \$23,014,473 | \$23,126,516 | \$22,689,586 | \$(436,930) | (1.9)% |
| Fund Balance | \$654,316 | \$972,542 | \$2,092,632 | \$1,120,090 | 115.2% |
| Total Use of Fund Balance | \$654,316 | \$972,542 | \$2,092,632 | \$1,120,090 | 115.2% |
| Total Financing Sources | \$23,668,789 | \$24,099,058 | \$24,782,218 | \$683,160 | 2.8% |
| Net Cost | \$(972,542) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 102.0 | 102.0 | 102.0 | 0.0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs such as Pension Obligation Bonds, information technology costs, finance system control, alarm services, messenger services, and facility use.
- Increases in the Countywide Cost Plan and charges between programs within the department.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division’s budget unit is fully recovered by customer billings therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Reallocate 1.0 FTE Account Clerk II to 1.0 FTE Senior Account Clerk - BPI | 9,097 | 0 | 9,097 | 0 | 0.0 |

Reallocation of 1.0 FTE Account Clerk II position to 1.0 FTE Senior Account Clerk position to reflect the level of responsibility currently assigned to this position. At the direction of the Department of Finance (DOF), the incumbent has assumed high-level cashiering duties that exceed the scope of the Account Clerk II classification. These duties include handling complex and high-dollar transactions, ensuring compliance with established financial controls, resolving discrepancies, and maintaining accountability for Community Development cashiering operations. DOF has requested that the Community Development cashier function be aligned with the same classification used within DOF to ensure consistency, proper internal controls, and effective oversight of cashiering activities. The Senior Account Clerk classification is specifically designed to perform advanced accounting clerical and cashiering functions requiring a higher degree of judgment, responsibility, and independence. This reclassification will appropriately align the position with the duties performed, strengthen fiscal accountability, and ensure compliance with departmental and County financial standards.

DCS - Construction Management and Inspection Division

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$20,157,899 | \$22,435,553 | \$23,608,092 | \$1,172,539 | 5.2% |
| Services & Supplies | \$12,764,761 | \$11,804,117 | \$17,466,876 | \$5,662,759 | 48.0% |
| Other Charges | \$(230,496) | \$1,545,804 | \$1,181,804 | \$(364,000) | (23.5)% |
| Equipment | \$77,737 | \$488,951 | \$78,000 | \$(410,951) | (84.0)% |
| Intrafund Charges | \$1,379,391 | \$1,373,230 | \$1,377,677 | \$4,447 | 0.3% |
| Gross Expenditures/Appropriations | \$34,149,292 | \$37,647,655 | \$43,712,449 | \$6,064,794 | 16.1% |
| Intrafund Reimbursements within Department | \$(1,415,498) | \$(1,411,064) | \$(1,417,581) | \$(6,517) | 0.5% |
| Total Intrafund Reimbursements | \$(1,415,498) | \$(1,411,064) | \$(1,417,581) | \$(6,517) | 0.5% |
| Total Expenditures/Appropriations | \$32,733,794 | \$36,236,591 | \$42,294,868 | \$6,058,277 | 16.7% |
| Provision for Reserves | \$623,165 | \$628,221 | \$0 | \$(628,221) | (100.0)% |
| Total Financing Uses | \$33,356,959 | \$36,864,812 | \$42,294,868 | \$5,430,056 | 14.7% |
| Fines, Forfeitures & Penalties | \$0 | \$9,893 | \$9,893 | \$0 | 0.0% |
| Charges for Services | \$33,579,516 | \$35,081,000 | \$39,384,307 | \$4,303,307 | 12.3% |
| Miscellaneous Revenues | \$19,662 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$33,599,177 | \$35,090,893 | \$39,394,200 | \$4,303,307 | 12.3% |
| Total Revenue | \$33,599,177 | \$35,090,893 | \$39,394,200 | \$4,303,307 | 12.3% |
| Reserve Release | \$1,089,588 | \$0 | \$0 | \$0 | 0.0% |
| Fund Balance | \$442,114 | \$1,773,919 | \$2,872,699 | \$1,098,780 | 61.9% |
| Total Use of Fund Balance | \$1,531,702 | \$1,773,919 | \$2,872,699 | \$1,098,780 | 61.9% |
| Total Financing Sources | \$35,130,879 | \$36,864,812 | \$42,266,899 | \$5,402,087 | 14.7% |
| Net Cost | \$(1,773,920) | \$0 | \$27,969 | \$27,969 | 0.0% |
| Positions | 123.0 | 129.0 | 131.0 | 2.0 | 1.6% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs.

- Decreases in allocated costs such as Pension Obligation Bonds, Workers’ Compensation, information technology related costs, finance system control, alarm services, and messenger services.
- Increases in construction contracts, vehicle supplies, legal services, and the Countywide Cost Plan.
- An increase in reimbursements between department programs.
- A decrease in equipment depreciation.
- A decrease in one-time funding for vehicles received in FY 2025-26.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

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

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

- There are no changes to reserves.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| DCD - Add 1.0 FTE Assistant Civil Engineer (Limited Term) - CMID | 228,321 | 0 | 228,321 | 0 | 1.0 |
| <p>Add 1.0 FTE Assistant Civil Engineer position (Limited Term) within CMID’s Dept. of Water Resources/Sacramento County Water Agency/Dept. of Waste Management and Recycling/SacSewer Section to meet increasing construction-phase workload and reduce dependence on higher-cost consultants. This position will serve as Assistant Resident Engineer on large capital and maintenance projects and independently manage smaller projects to ensure schedules, budgets, and contract requirements are met. Active and upcoming projects planned through at least 2030 include pump station rehabilitations, transmission main installations, landfill and biogas digester improvements, sewer replacements, and storm drain upgrades. Sustained workload is beyond current staffing capacity and has requires the ongoing use of higher-cost 71J consultants, which is expected to continue without added in-house resources. This position provides capacity to deliver projects efficiently, retain institutional knowledge, and strengthen coordination with partner departments/agencies. Shifting work to in-house staff lowers costs because CMID billing rates are significantly below consultant rates. All costs are fully funded by capital and maintenance project revenues. This request also includes adding one vehicle.</p> | | | | | |
| DCD - Add 1.0 FTE Associate Civil Engineer (Limited Term) - CMID | 262,503 | 0 | 262,503 | 0 | 1.0 |
| <p>Add 1.0 FTE Associate Civil Engineer position (Limited Term) within CMID’s Sacramento Area Flood Control Agency (SAFCA)/SacSewer Echo Water Resource Recovery Facility (EWRRF) Section to meet sustained construction-phase workload and reduce dependence on higher-cost consultants. This position will serve as Resident Engineer, providing full oversight of capital and maintenance projects through at least 2032, including annual digester and sedimentation tank rehabilitations, Biological Nutrient Removal (BNR) deck upgrades, SAFCA Job Order Contract projects, critical fire alarm system improvements, and future upgrades to manage sludge. Current and planned project volume from SAFCA and SacSewer EWRRF exceeds available in-house capacity and has required ongoing use of 71J consultants. This limited-term position adds flexible, project-funded capacity to ensure schedules, budgets, safety, and contract compliance are maintained. Delivering this work with County staff preserves institutional knowledge, strengthens interagency coordination, and lowers overall project delivery costs because CMID in-house rates are significantly below consultant rates. All costs are fully funded by Capital Improvement Program and maintenance project revenues. This request also includes adding one vehicle.</p> | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Add Four Vehicles - CMID | | | | | |
| | 318,400 | 0 | 318,400 | 0 | 0.0 |
| <p>Add four vehicles to Construction Management & Inspection Division (CMID) which includes one-time purchase cost of vehicles and ongoing maintenance costs. CMID is currently experiencing a shortage of County-owned vehicles, requiring staff to rely on rental vehicles to meet operational needs. While rentals provide short-term coverage, they create an ongoing and avoidable strain on the department’s budget due to repeated daily and long-term rental costs. Over time, these expenses exceed the cost of purchasing and maintaining a County-owned vehicle. Additionally, the use of rental vehicles presents operational and safety concerns, as staff are frequently required to travel to job sites without clearly identifiable County vehicles. This limits visibility, creates confusion for the public and partner agencies, and does not reflect standard County practices for official field work. Purchasing a County-owned vehicle will reduce recurring rental expenses, provide long-term cost savings, ensure reliable transportation for staff, and support professional and clearly identifiable County operations in the field.</p> | | | | | |
| DCD - Increase Construction Contracts Appropriations for Capital Improvement Program Projects - CMID | | | | | |
| | 5,000,000 | 0 | 5,000,000 | 0 | 0.0 |
| <p>Increase contract services appropriation by \$5.0M to support Capital Improvement Program (CIP) projects. Since early 2022, Construction Management & Inspection Division’s (CMID) construction workload has grown significantly in both volume and dollar value, warranting an increase in Construction Contract appropriations. Active projects increased from 93 in early 2022 to as high as 145 in 2024, with 118 active projects as of late 2025. Total project value expanded from approximately \$348 million in 2022 to \$1.30 billion by 2025—an increase of \$953 million, or nearly 80%. This sustained growth reflects a larger capital improvement portfolio, more complex projects, and overlapping delivery schedules. Increased total project value, including change orders, requires expanded construction management, inspection, documentation, risk mitigation, and compliance oversight. Current appropriations were established when the construction portfolio was substantially smaller. Maintaining existing levels creates risk of procurement delays, contract execution bottlenecks, and reduced responsiveness to field conditions and regulatory requirements. Increasing Construction Contract appropriations by \$5.0M will align capacity with the \$1.3 billion capital program, support timely delivery, and ensure appropriate fiscal and operational oversight.</p> | | | | | |
| DCD - Increase Overtime Appropriation To Align With Engineering Technician & Technical Inspectors Labor Agreement - CMID | | | | | |
| | 150,000 | 0 | 150,000 | 0 | 0.0 |
| <p>Increase overtime appropriation by \$150,000 to align the department’s budget with operational impacts resulting from the recently approved labor agreement between the County and the Engineering Technician & Technical Inspectors Bargaining Unit. The agreement eliminates the prior practice allowing Compensatory Time Off (CTO) to be used in a later pay period to generate additional overtime if total hours exceeded 40. While this removes double overtime exposure and strengthens Fair Labor Standards Act (FLSA) compliance, it results in more overtime being paid in cash rather than offset through scheduling flexibility. Although management retains authority to schedule or require CTO usage, workload demands—particularly construction inspection, field verification, and time-sensitive project delivery—limit the ability to grant CTO within one year. When CTO cannot be scheduled within that timeframe, the agreement requires cash payout at one-and-one-half times the regular rate. Given current staffing levels, vacancies, sustained project volume, holiday coverage, and FLSA requirements, increased overtime costs are anticipated. The \$150,000 increase ensures adequate appropriation authority to meet contractual obligations, maintain uninterrupted inspection and technical services, and avoid service disruptions.</p> | | | | | |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Reallocate 1.0 FTE Associate Civil Engineer to 1.0 FTE Sr Civil Engineer - CMID | | | | | |
| | 76,000 | 0 | 117,305 | (41,305) | 0.0 |
| <p>Reallocating 1.0 FTE Associate Civil Engineer position in County Engineering - Special Districts to 1.0 FTE Senior Civil Engineer position in the CMID Transportation Section is needed to meet growing Dept. of Transportation Capital Improvement Program (CIP) construction workload and strengthen in-house construction management capacity. This vacant position provides full supervisory leadership and manages multiple complex transportation construction contracts, ensuring projects remain on schedule, within budget, compliant with specifications, and free of claims. The reallocated position will oversee staff, administer large CIP projects, resolve disputes, review contractor payments, and coordinate change orders, Director Memos, and Board packages—an internal 2025 assessment identified the need for consolidated senior-level review. Major projects include the Hazel Ave/US-50 Interchange, Elverta Road Widening, and Twin Cities Road Bridge Replacement. Ongoing workload has required sustained use of higher-cost 71J consultants; this position reduces consultant reliance and lowers delivery costs since in-house rates are significantly less. Increased in-house delivery also aligns with Federal Highway Administration preferences for grant-funded projects, improving competitiveness for federal funding. This is an ongoing request that will be funded by CIP project revenues. This request also includes adding 1 vehicle.</p> | | | | | |
| DCD - Reallocate 1.0 FTE Engineering Tech II to 1.0 FTE Senior Engineering Tech - CMID | | | | | |
| | 18,997 | 0 | 18,997 | 0 | 0.0 |
| <p>Reallocate 1.0 FTE Engineering Technician II position to 1.0 FTE Senior Engineering Technician position within CMID's County-Owned Buildings & Facilities Section to align classification with current and ongoing workload. The incumbent's primary duties have shifted from supporting lower-complexity Job Order Contract projects to managing technically demanding Capital Improvement Program (CIP) projects for the Department of General Services (DGS). CIP projects involve multi-discipline coordination, detailed plan and specification analysis, complex submittals, billing and schedule of values review, and advanced construction documentation that require senior-level technical expertise. CIP volume has increased over the past two years and is expected to continue, driven in part by American Rescue Plan Act (ARPA) funded facility upgrades. Current staffing cannot absorb this workload. Reallocation supports major projects including the B.T. Collins Youth Detention Facility Security Control System, Main Jail Fire Suppression Replacement, Rio Cosumnes Correctional Center (RCCC) Control Rooms, and Old Admin Building AHU Replacement. Upgrading the position enables qualified in-house delivery, preserves institutional knowledge, and reduces reliance on higher-cost 71J consultants. This is an ongoing request that will be funded by CIP project revenues.</p> | | | | | |
| DCD - Reallocate 2.0 FTE Sr Engineering Tech to 2.0 FTE Material Testing Lab Tech - CMID | | | | | |
| | 222,262 | 0 | 222,262 | 0 | 0.0 |
| <p>Reallocate 2.0 FTE Senior Engineering Technician positions in CMID Inspections Section to 2.0 Construction Materials Lab Technicians in CMID's Material Testing Lab Section to support a new materials testing lab to be located at the Sacramento International Airport (SMF). Since this is an additional facility to be operated by CMID's Materials Testing Lab Section, these vacant reallocated positions are required to properly support and operate the facility. The new SMF materials lab is being constructed by the Airport to initially support the SMForward program and will also support other Capital Improvement Program (CIP) projects at the Airport along with private development projects within the north County area. This is an ongoing request that will be funded by revenue from capital improvement and private development projects. This request also includes adding two vehicles.</p> | | | | | |

DCS - County Engineering

Program Overview

DCS-County Engineering consists of three sections described below:

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$7,358,385 | \$8,606,265 | \$8,149,304 | \$(456,961) | (5.3)% |
| Services & Supplies | \$7,973,109 | \$11,295,958 | \$8,359,002 | \$(2,936,956) | (26.0)% |
| Other Charges | \$15,740 | \$87,813 | \$118,849 | \$31,036 | 35.3% |
| Equipment | \$66,017 | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Charges | \$482,089 | \$477,869 | \$504,191 | \$26,322 | 5.5% |
| Gross Expenditures/Appropriations | \$15,895,340 | \$20,467,905 | \$17,131,346 | \$(3,336,559) | (16.3)% |
| Other Intrafund Reimbursements | \$0 | \$0 | \$(478,242) | \$(478,242) | (100.0)% |
| Intrafund Reimbursements within Department | \$(1,063,111) | \$(1,351,166) | \$(910,160) | \$441,006 | (32.6)% |
| Total Intrafund Reimbursements | \$(1,063,111) | \$(1,351,166) | \$(1,388,402) | \$(37,236) | 2.8% |
| Total Expenditures/Appropriations | \$14,832,229 | \$19,116,739 | \$15,742,944 | \$(3,373,795) | (17.6)% |
| Total Financing Uses | \$14,832,229 | \$19,116,739 | \$15,742,944 | \$(3,373,795) | (17.6)% |
| Licenses, Permits & Franchises | \$8,938 | \$86,000 | \$86,000 | \$0 | 0.0% |
| Fines, Forfeitures & Penalties | \$142,856 | \$62,627 | \$102,851 | \$40,224 | 64.2% |
| Revenue from Use Of Money & Property | \$(128,071) | \$(25,274) | \$(113,791) | \$(88,517) | 350.2% |
| Charges for Services | \$11,257,121 | \$15,859,981 | \$15,599,849 | \$(260,132) | (1.6)% |
| Miscellaneous Revenues | \$372,888 | \$335,177 | \$335,177 | \$0 | 0.0% |
| Revenue | \$11,653,733 | \$16,318,511 | \$16,010,086 | \$(308,425) | (1.9)% |
| Other Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$5,164,314 | \$164,314 | \$164,314 | \$0 | 0.0% |
| Total Revenue | \$16,818,047 | \$16,482,825 | \$16,174,400 | \$(308,425) | (1.9)% |
| Fund Balance | \$619,897 | \$2,633,914 | \$(403,487) | \$(3,037,401) | (115.3)% |
| Total Use of Fund Balance | \$619,897 | \$2,633,914 | \$(403,487) | \$(3,037,401) | (115.3)% |
| Total Financing Sources | \$17,437,944 | \$19,116,739 | \$15,770,913 | \$(3,345,826) | (17.5)% |
| Net Cost | \$(2,605,715) | \$0 | \$(27,969) | \$(27,969) | 0.0% |
| Positions | 46.0 | 46.0 | 43.0 | (3.0) | (6.5)% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs offset by transfer of 3.0 FTE to the Community Development budget (BU 5720000).
- Decreases in allocated costs such as Pension Obligation Bonds, Workers' Compensation, information technology related costs, and facility use.

- A decrease in operating expenses related to the Affordable Housing program, which is moving from the County Engineering Program to the Administrative Services Program for efficient monitoring of expenditures.
- Increases in division overhead and Countywide Cost Plan.
- Recommended growth detailed later in this section.

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

- This division’s budget unit is fully recovered by customer billings therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- A decrease in fund balance related to transfer of the Affordable Housing program from the County Engineering Program to the Administrative Services Program.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DCD - Reallocate 1.0 FTE Associate Civil Engineer to 1.0 FTE Sr Civil Engineer - CMID | 41,305 | 0 | 0 | 41,305 | 0.0 |

Reallocating 1.0 FTE Associate Civil Engineer position in County Engineering - Special Districts to 1.0 FTE Senior Civil Engineer position in the CMID Transportation Section is needed to meet growing Dept. of Transportation Capital Improvement Program (CIP) construction workload and strengthen in-house construction management capacity. This vacant position provides full supervisory leadership and manages multiple complex transportation construction contracts, ensuring projects remain on schedule, within budget, compliant with specifications, and free of claims. The reallocated position will oversee staff, administer large CIP projects, resolve disputes, review contractor payments, and coordinate change orders, Director Memos, and Board packages—an internal 2025 assessment identified the need for consolidated senior-level review. Major projects include the Hazel Ave/US-50 Interchange, Elverta Road Widening, and Twin Cities Road Bridge Replacement. Ongoing workload has required sustained use of higher-cost 71J consultants; this position reduces consultant reliance and lowers delivery costs since in-house rates are significantly less. Increased in-house delivery also aligns with Federal Highway Administration preferences for grant-funded projects, improving competitiveness for federal funding. This is an ongoing request that will be funded by CIP project revenues. This request also includes adding 1 vehicle.

Building Inspection

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Building Inspection | \$22,980,195 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Gross Expenditures/Appropriations | \$22,980,195 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Total Expenditures/Appropriations | \$22,980,195 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Provision for Reserves | \$1,565,666 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$24,545,861 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Revenue | \$22,558,852 | \$24,526,200 | \$24,780,105 | \$253,905 | 1.0% |
| Total Revenue | \$22,558,852 | \$24,526,200 | \$24,780,105 | \$253,905 | 1.0% |
| Total Use of Fund Balance | \$2,871,509 | \$884,500 | \$343,618 | \$(540,882) | (61.2)% |
| Total Financing Sources | \$25,430,361 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Net Cost | \$(884,500) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$22,992,606 | \$24,985,700 | \$24,703,723 | \$(281,977) | (1.1)% |
| Other Charges | \$(12,411) | \$425,000 | \$420,000 | \$(5,000) | (1.2)% |
| Gross Expenditures/Appropriations | \$22,980,195 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Total Expenditures/Appropriations | \$22,980,195 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Provision for Reserves | \$1,565,666 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$24,545,861 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Licenses, Permits & Franchises | \$21,927,121 | \$23,649,199 | \$24,009,004 | \$359,805 | 1.5% |
| Fines, Forfeitures & Penalties | \$95 | \$0 | \$0 | \$0 | 0.0% |
| Revenue from Use Of Money & Property | \$419,296 | \$330,000 | \$363,000 | \$33,000 | 10.0% |
| Intergovernmental Revenues | \$51,410 | \$50,000 | \$50,500 | \$500 | 1.0% |
| Charges for Services | \$149,986 | \$488,501 | \$348,951 | \$(139,550) | (28.6)% |
| Miscellaneous Revenues | \$10,944 | \$8,500 | \$8,650 | \$150 | 1.8% |
| Revenue | \$22,558,852 | \$24,526,200 | \$24,780,105 | \$253,905 | 1.0% |
| Total Revenue | \$22,558,852 | \$24,526,200 | \$24,780,105 | \$253,905 | 1.0% |
| Fund Balance | \$2,871,509 | \$884,500 | \$343,618 | \$(540,882) | (61.2)% |
| Total Use of Fund Balance | \$2,871,509 | \$884,500 | \$343,618 | \$(540,882) | (61.2)% |
| Total Financing Sources | \$25,430,361 | \$25,410,700 | \$25,123,723 | \$(286,977) | (1.1)% |
| Net Cost | \$(884,500) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Decreases in support services for Development and Code Services (BU 2151000) primarily due to the decrease in allocated costs for Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26 and Facility Use costs.

The change in total revenue is due to:

- Increases in interest income and building permit fees.

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

- There are no changes to reserves.

Affordability Fee

Budget Unit Functions & Responsibilities

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Affordability Fee | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Gross Expenditures/Appropriations | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Total Expenditures/Appropriations | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Total Financing Uses | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Revenue | \$5,225,341 | \$5,911,699 | \$4,500,000 | \$(1,411,699) | (23.9)% |
| Total Revenue | \$5,225,341 | \$5,911,699 | \$4,500,000 | \$(1,411,699) | (23.9)% |
| Total Use of Fund Balance | \$2,418,210 | \$1,456,921 | \$1,040,496 | \$(416,425) | (28.6)% |
| Total Financing Sources | \$7,643,551 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Net Cost | \$(1,456,921) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Gross Expenditures/Appropriations | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Total Expenditures/Appropriations | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Total Financing Uses | \$6,186,630 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Licenses, Permits & Franchises | \$5,141,049 | \$5,911,699 | \$4,500,000 | \$(1,411,699) | (23.9)% |
| Revenue from Use Of Money & Property | \$84,292 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$5,225,341 | \$5,911,699 | \$4,500,000 | \$(1,411,699) | (23.9)% |
| Total Revenue | \$5,225,341 | \$5,911,699 | \$4,500,000 | \$(1,411,699) | (23.9)% |
| Fund Balance | \$2,418,210 | \$1,456,921 | \$1,040,496 | \$(416,425) | (28.6)% |
| Total Use of Fund Balance | \$2,418,210 | \$1,456,921 | \$1,040,496 | \$(416,425) | (28.6)% |
| Total Financing Sources | \$7,643,551 | \$7,368,620 | \$5,540,496 | \$(1,828,124) | (24.8)% |
| Net Cost | \$(1,456,921) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

Appropriations in this budget unit are matched to available funding.

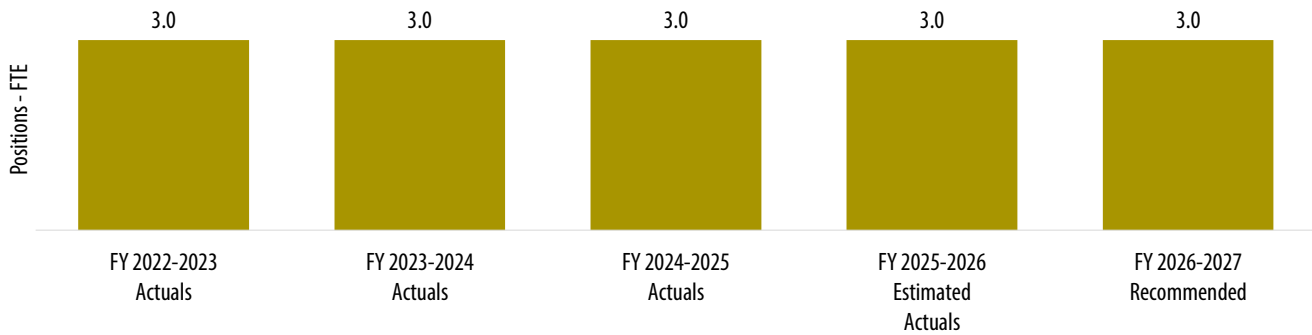
The change in total appropriations and revenue is due to:

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

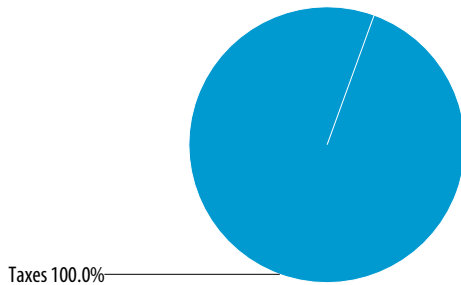
Connector Joint Powers Authority
Department Structure
Derek Minnema, Executive Director



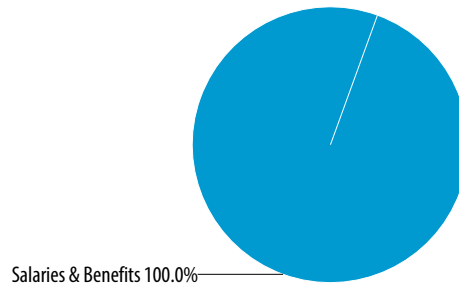
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Capital Southeast Connector JPA | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Gross Expenditures/Appropriations | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Expenditures/Appropriations | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Financing Uses | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Revenue | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Revenue | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Financing Sources | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Positions | 3.0 | 3.0 | 3.0 | 0.0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Gross Expenditures/Appropriations | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Expenditures/Appropriations | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Financing Uses | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Taxes | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Revenue | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Revenue | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Total Financing Sources | \$741,670 | \$807,391 | \$819,565 | \$12,174 | 1.5% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Positions | 3.0 | 3.0 | 3.0 | 0.0 | 0.0% |

Summary of Changes

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

Cooperative Extension

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Cooperative Extension | \$583,842 | \$626,379 | \$627,368 | \$989 | 0.2% |
| Gross Expenditures/Appropriations | \$583,842 | \$626,379 | \$627,368 | \$989 | 0.2% |
| Total Expenditures/Appropriations | \$583,842 | \$626,379 | \$627,368 | \$989 | 0.2% |
| Net Cost | \$583,842 | \$626,379 | \$627,368 | \$989 | 0.2% |

Budget Unit - Budget Appropriations by Object

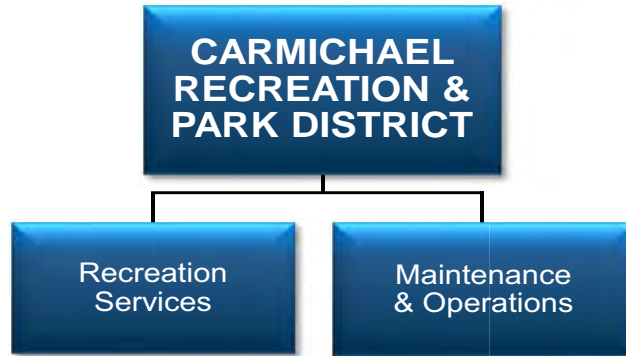
| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$238,725 | \$260,246 | \$261,267 | \$1,021 | 0.4% |
| Other Charges | \$345,000 | \$366,000 | \$366,000 | \$0 | 0.0% |
| Intrafund Charges | \$117 | \$133 | \$101 | \$(32) | (24.1)% |
| Gross Expenditures/Appropriations | \$583,842 | \$626,379 | \$627,368 | \$989 | 0.2% |
| Total Expenditures/Appropriations | \$583,842 | \$626,379 | \$627,368 | \$989 | 0.2% |
| Net Cost | \$583,842 | \$626,379 | \$627,368 | \$989 | 0.2% |

Summary of Changes

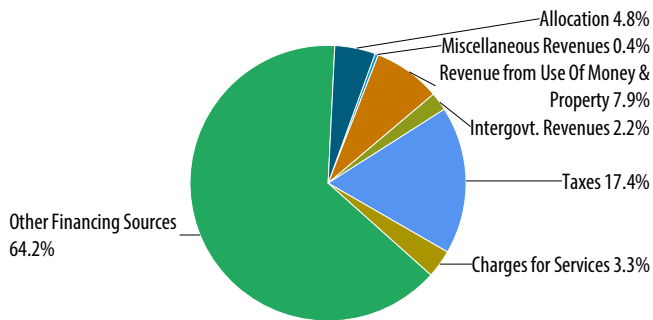
The change in Net Cost is a result of the changes described below.

The change in total appropriations is due to an increase in allocated costs for facilities and technology.

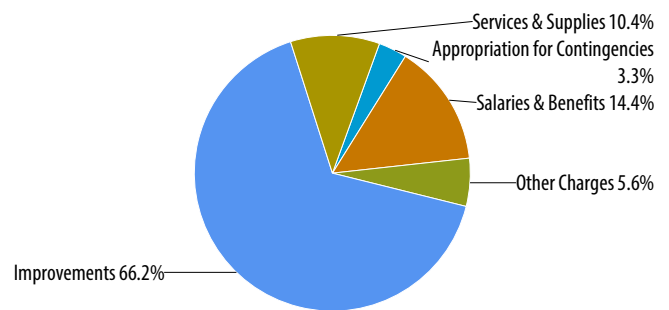
Carmichael Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

- Debt Service Fund Series 2025B

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Capital Project Fund Series 2025B | \$0 | \$12,200,000 | \$11,395,382 | \$(804,618) | (6.6)% |
| Capital Project Series 2023 A-1&2 | \$1,614,607 | \$7,774,122 | \$2,869,602 | \$(4,904,520) | (63.1)% |
| Carmichael Recreation and Park District | \$5,946,621 | \$6,578,886 | \$6,670,978 | \$92,092 | 1.4% |
| Debt Service Fund Series 2025B | \$0 | \$611,222 | \$610,000 | \$(1,222) | (0.2)% |
| Debt Service Series 2023 A-1 | \$268,000 | \$202,533 | \$268,000 | \$65,467 | 32.3% |
| Debt Service Series 2023 A-2 | \$925,563 | \$1,115,417 | \$367,460 | \$(747,957) | (67.1)% |
| Gross Expenditures/Appropriations | \$8,754,791 | \$28,482,180 | \$22,181,422 | \$(6,300,758) | (22.1)% |
| Total Expenditures/Appropriations | \$8,754,791 | \$28,482,180 | \$22,181,422 | \$(6,300,758) | (22.1)% |
| Provision for Reserves | \$55,000 | \$55,000 | \$0 | \$(55,000) | (100.0)% |
| Total Financing Uses | \$8,809,791 | \$28,537,180 | \$22,181,422 | \$(6,355,758) | (22.3)% |
| Revenue | \$6,140,341 | \$7,523,616 | \$21,125,027 | \$13,601,411 | 180.8% |
| Total Revenue | \$6,140,341 | \$7,523,616 | \$21,125,027 | \$13,601,411 | 180.8% |
| Total Use of Fund Balance | \$11,005,582 | \$21,013,564 | \$1,056,395 | \$(19,957,169) | (95.0)% |
| Total Financing Sources | \$17,145,923 | \$28,537,180 | \$22,181,422 | \$(6,355,758) | (22.3)% |
| Net Cost | \$(8,336,132) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$3,291,132 | \$3,255,747 | \$3,189,179 | \$(66,568) | (2.0)% |
| Services & Supplies | \$2,261,882 | \$2,372,654 | \$2,315,180 | \$(57,474) | (2.4)% |
| Other Charges | \$1,193,563 | \$1,609,318 | \$1,245,460 | \$(363,858) | (22.6)% |
| Improvements | \$1,907,976 | \$20,314,607 | \$14,689,984 | \$(5,624,623) | (27.7)% |
| Equipment | \$100,238 | \$110,000 | \$0 | \$(110,000) | (100.0)% |
| Appropriation for Contingencies | \$0 | \$819,854 | \$741,619 | \$(78,235) | (9.5)% |
| Gross Expenditures/Appropriations | \$8,754,791 | \$28,482,180 | \$22,181,422 | \$(6,300,758) | (22.1)% |
| Total Expenditures/Appropriations | \$8,754,791 | \$28,482,180 | \$22,181,422 | \$(6,300,758) | (22.1)% |
| Provision for Reserves | \$55,000 | \$55,000 | \$0 | \$(55,000) | (100.0)% |
| Total Financing Uses | \$8,809,791 | \$28,537,180 | \$22,181,422 | \$(6,355,758) | (22.3)% |
| Taxes | \$3,165,716 | \$4,044,880 | \$3,849,122 | \$(195,758) | (4.8)% |
| Revenue from Use Of Money & Property | \$1,500,218 | \$2,100,956 | \$1,745,051 | \$(355,905) | (16.9)% |
| Intergovernmental Revenues | \$583,662 | \$502,280 | \$477,700 | \$(24,580) | (4.9)% |
| Charges for Services | \$710,891 | \$715,000 | \$725,240 | \$10,240 | 1.4% |
| Miscellaneous Revenues | \$179,854 | \$160,500 | \$89,000 | \$(71,500) | (44.5)% |
| Other Financing Sources | \$0 | \$0 | \$14,238,914 | \$14,238,914 | 100.0% |
| Revenue | \$6,140,341 | \$7,523,616 | \$21,125,027 | \$13,601,411 | 180.8% |
| Total Revenue | \$6,140,341 | \$7,523,616 | \$21,125,027 | \$13,601,411 | 180.8% |
| Fund Balance | \$11,005,582 | \$21,013,564 | \$1,056,395 | \$(19,957,169) | (95.0)% |
| Total Use of Fund Balance | \$11,005,582 | \$21,013,564 | \$1,056,395 | \$(19,957,169) | (95.0)% |
| Total Financing Sources | \$17,145,923 | \$28,537,180 | \$22,181,422 | \$(6,355,758) | (22.3)% |
| Net Cost | \$(8,336,132) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

Capital Project Fund Series 2025B

Program Overview

Capital Project Fund Series 2025B represents the Series 2025B of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2025 are bond proceeds and related interest earnings. The expenditure allocations are restricted to improvements to CRPD property and facilities to construct/renovate aging restrooms and facilities; make safety/security/handicapped accessibility improvements; and upgrade playgrounds, features, and amenities.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Improvements | \$0 | \$12,200,000 | \$11,395,382 | \$(804,618) | (6.6)% |
| Gross Expenditures/Appropriations | \$0 | \$12,200,000 | \$11,395,382 | \$(804,618) | (6.6)% |
| Total Expenditures/Appropriations | \$0 | \$12,200,000 | \$11,395,382 | \$(804,618) | (6.6)% |
| Total Financing Uses | \$0 | \$12,200,000 | \$11,395,382 | \$(804,618) | (6.6)% |
| Revenue from Use Of Money & Property | \$0 | \$0 | \$150 | \$150 | 100.0% |
| Other Financing Sources | \$0 | \$0 | \$11,394,617 | \$11,394,617 | 100.0% |
| Revenue | \$0 | \$0 | \$11,394,767 | \$11,394,767 | 100.0% |
| Total Revenue | \$0 | \$0 | \$11,394,767 | \$11,394,767 | 100.0% |
| Fund Balance | \$0 | \$12,200,000 | \$615 | \$(12,199,385) | (100.0)% |
| Total Use of Fund Balance | \$0 | \$12,200,000 | \$615 | \$(12,199,385) | (100.0)% |
| Total Financing Sources | \$0 | \$12,200,000 | \$11,395,382 | \$(804,618) | (6.6)% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to the carryover of Fiscal Year 2025-26 projects, which include the paving projects at the La Sierra Community Center. The appropriations also include a paved walkway in Carmichael Park that is ADA compliant.

The change in total revenue is due to recognizing the General Obligation Bond proceeds from the Treasury Department.

Capital Project Series 2023 A-1&2

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Improvements | \$1,614,607 | \$7,664,122 | \$2,869,602 | \$(4,794,520) | (62.6)% |
| Equipment | \$0 | \$110,000 | \$0 | \$(110,000) | (100.0)% |
| Gross Expenditures/Appropriations | \$1,614,607 | \$7,774,122 | \$2,869,602 | \$(4,904,520) | (63.1)% |
| Total Expenditures/Appropriations | \$1,614,607 | \$7,774,122 | \$2,869,602 | \$(4,904,520) | (63.1)% |
| Total Financing Uses | \$1,614,607 | \$7,774,122 | \$2,869,602 | \$(4,904,520) | (63.1)% |
| Revenue from Use Of Money & Property | \$(33,057) | \$389,856 | \$(4,000) | \$(393,856) | (101.0)% |
| Other Financing Sources | \$0 | \$0 | \$2,844,297 | \$2,844,297 | 100.0% |
| Revenue | \$(33,057) | \$389,856 | \$2,840,297 | \$2,450,441 | 628.6% |
| Total Revenue | \$(33,057) | \$389,856 | \$2,840,297 | \$2,450,441 | 628.6% |
| Fund Balance | \$9,031,930 | \$7,384,266 | \$29,305 | \$(7,354,961) | (99.6)% |
| Total Use of Fund Balance | \$9,031,930 | \$7,384,266 | \$29,305 | \$(7,354,961) | (99.6)% |
| Total Financing Sources | \$8,998,873 | \$7,774,122 | \$2,869,602 | \$(4,904,520) | (63.1)% |
| Net Cost | \$(7,384,266) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to a decrease in project remaining costs. Projects that are included in Fiscal Year 2026-27:

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

The change in total revenue is due to recognizing the General Obligation Bond proceeds from the Treasury Department.

Carmichael Recreation and Park District

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$3,291,132 | \$3,255,747 | \$3,189,179 | \$(66,568) | (2.0)% |
| Services & Supplies | \$2,261,882 | \$2,372,654 | \$2,315,180 | \$(57,474) | (2.4)% |
| Improvements | \$293,369 | \$450,485 | \$425,000 | \$(25,485) | (5.7)% |
| Equipment | \$100,238 | \$0 | \$0 | \$0 | 0.0% |
| Appropriation for Contingencies | \$0 | \$500,000 | \$741,619 | \$241,619 | 48.3% |
| Gross Expenditures/Appropriations | \$5,946,621 | \$6,578,886 | \$6,670,978 | \$92,092 | 1.4% |
| Total Expenditures/Appropriations | \$5,946,621 | \$6,578,886 | \$6,670,978 | \$92,092 | 1.4% |
| Provision for Reserves | \$55,000 | \$55,000 | \$0 | \$(55,000) | (100.0)% |
| Total Financing Uses | \$6,001,621 | \$6,633,886 | \$6,670,978 | \$37,092 | 0.6% |
| Taxes | \$2,770,492 | \$2,841,845 | \$2,921,646 | \$79,801 | 2.8% |
| Revenue from Use Of Money & Property | \$1,640,335 | \$1,696,100 | \$1,733,251 | \$37,151 | 2.2% |
| Intergovernmental Revenues | \$580,680 | \$493,730 | \$472,700 | \$(21,030) | (4.3)% |
| Charges for Services | \$710,891 | \$715,000 | \$725,840 | \$10,840 | 1.5% |
| Miscellaneous Revenues | \$179,854 | \$160,500 | \$89,000 | \$(71,500) | (44.5)% |
| Revenue | \$5,882,252 | \$5,907,175 | \$5,942,437 | \$35,262 | 0.6% |
| Total Revenue | \$5,882,252 | \$5,907,175 | \$5,942,437 | \$35,262 | 0.6% |
| Fund Balance | \$846,079 | \$726,711 | \$728,541 | \$1,830 | 0.3% |
| Total Use of Fund Balance | \$846,079 | \$726,711 | \$728,541 | \$1,830 | 0.3% |
| Total Financing Sources | \$6,728,331 | \$6,633,886 | \$6,670,978 | \$37,092 | 0.6% |
| Net Cost | \$(726,711) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in salary and benefit costs due to newer staff starting at lower step rates.
- A decrease in maintenance supplies, maintenance costs, and contracted services.
- A decrease in recreation projects (projects have been shifted to other programs).

The change in total revenue is due to:

- An increase in estimated property taxes.
- An increase in rental income and recreational service charges.
- A revised revenue estimation of anticipated grant revenues and donations for FY 2026-27.

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

- There are no changes to reserves.

Debt Service Fund Series 2025B

Program Overview

Debt Service Fund Series 2025B represents debt service on the taxable bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Other Charges | \$0 | \$481,222 | \$610,000 | \$128,778 | 26.8% |
| Appropriation for Contingencies | \$0 | \$130,000 | \$0 | \$(130,000) | (100.0)% |
| Gross Expenditures/Appropriations | \$0 | \$611,222 | \$610,000 | \$(1,222) | (0.2)% |
| Total Expenditures/Appropriations | \$0 | \$611,222 | \$610,000 | \$(1,222) | (0.2)% |
| Total Financing Uses | \$0 | \$611,222 | \$610,000 | \$(1,222) | (0.2)% |
| Taxes | \$0 | \$133,791 | \$471,889 | \$338,098 | 252.7% |
| Revenue from Use Of Money & Property | \$0 | \$0 | \$15,000 | \$15,000 | 100.0% |
| Intergovernmental Revenues | \$0 | \$0 | \$1,500 | \$1,500 | 100.0% |
| Charges for Services | \$0 | \$0 | \$(600) | \$(600) | (100.0)% |
| Revenue | \$0 | \$133,791 | \$487,789 | \$353,998 | 264.6% |
| Total Revenue | \$0 | \$133,791 | \$487,789 | \$353,998 | 264.6% |
| Fund Balance | \$0 | \$477,431 | \$122,211 | \$(355,220) | (74.4)% |
| Total Use of Fund Balance | \$0 | \$477,431 | \$122,211 | \$(355,220) | (74.4)% |
| Total Financing Sources | \$0 | \$611,222 | \$610,000 | \$(1,222) | (0.2)% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to:

- An increase in an interest expense payment for Fiscal Year 2026-27.
- A decrease in contingency.

The change in total revenue is due to:

- An increase in estimated tax revenue for Fiscal Year 2026-27.

Debt Service Series 2023 A-1

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Other Charges | \$268,000 | \$202,533 | \$268,000 | \$65,467 | 32.3% |
| Gross Expenditures/Appropriations | \$268,000 | \$202,533 | \$268,000 | \$65,467 | 32.3% |
| Total Expenditures/Appropriations | \$268,000 | \$202,533 | \$268,000 | \$65,467 | 32.3% |
| Total Financing Uses | \$268,000 | \$202,533 | \$268,000 | \$65,467 | 32.3% |
| Taxes | \$54,918 | \$256,360 | \$253,812 | \$(2,548) | (1.0)% |
| Revenue from Use Of Money & Property | \$(115,257) | \$0 | \$(1,850) | \$(1,850) | (100.0)% |
| Intergovernmental Revenues | \$428 | \$550 | \$1,000 | \$450 | 81.8% |
| Revenue | \$(59,911) | \$256,910 | \$252,962 | \$(3,948) | (1.5)% |
| Total Revenue | \$(59,911) | \$256,910 | \$252,962 | \$(3,948) | (1.5)% |
| Fund Balance | \$273,535 | \$(54,377) | \$15,038 | \$69,415 | (127.7)% |
| Total Use of Fund Balance | \$273,535 | \$(54,377) | \$15,038 | \$69,415 | (127.7)% |
| Total Financing Sources | \$213,624 | \$202,533 | \$268,000 | \$65,467 | 32.3% |
| Net Cost | \$54,376 | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to:

- An increase for an interest service payment.

The change in total revenue is due to:

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

Debt Service Series 2023 A-2

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Other Charges | \$925,563 | \$925,563 | \$367,460 | \$(558,103) | (60.3)% |
| Appropriation for Contingencies | \$0 | \$189,854 | \$0 | \$(189,854) | (100.0)% |
| Gross Expenditures/Appropriations | \$925,563 | \$1,115,417 | \$367,460 | \$(747,957) | (67.1)% |
| Total Expenditures/Appropriations | \$925,563 | \$1,115,417 | \$367,460 | \$(747,957) | (67.1)% |
| Total Financing Uses | \$925,563 | \$1,115,417 | \$367,460 | \$(747,957) | (67.1)% |
| Taxes | \$340,306 | \$812,884 | \$201,775 | \$(611,109) | (75.2)% |
| Revenue from Use Of Money & Property | \$8,197 | \$15,000 | \$2,500 | \$(12,500) | (83.3)% |
| Intergovernmental Revenues | \$2,554 | \$8,000 | \$2,500 | \$(5,500) | (68.8)% |
| Revenue | \$351,057 | \$835,884 | \$206,775 | \$(629,109) | (75.3)% |
| Total Revenue | \$351,057 | \$835,884 | \$206,775 | \$(629,109) | (75.3)% |
| Fund Balance | \$854,038 | \$279,533 | \$160,685 | \$(118,848) | (42.5)% |
| Total Use of Fund Balance | \$854,038 | \$279,533 | \$160,685 | \$(118,848) | (42.5)% |
| Total Financing Sources | \$1,205,095 | \$1,115,417 | \$367,460 | \$(747,957) | (67.1)% |
| Net Cost | \$(279,532) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to:

- A decrease for an interest service payment.
- A decrease in contingency.

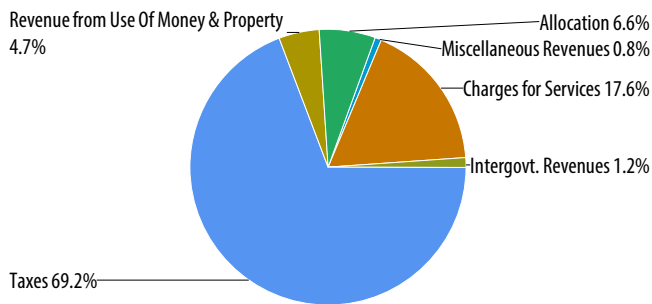
The change in total revenue is due to:

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

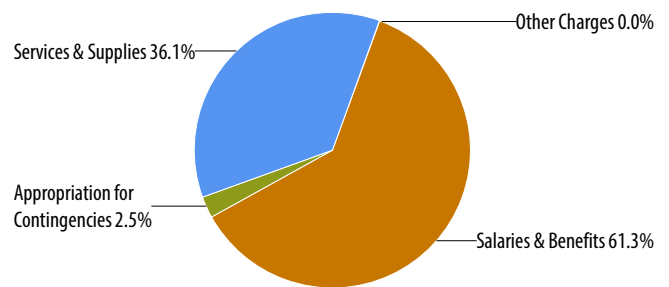
Mission Oaks Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Mission Oaks Recreation and Park District | \$5,110,378 | \$8,007,547 | \$5,998,772 | \$(2,008,775) | (25.1)% |
| Gross Expenditures/Appropriations | \$5,110,378 | \$8,007,547 | \$5,998,772 | \$(2,008,775) | (25.1)% |
| Total Expenditures/Appropriations | \$5,110,378 | \$8,007,547 | \$5,998,772 | \$(2,008,775) | (25.1)% |
| Provision for Reserves | \$34,875 | \$216,481 | \$955 | \$(215,526) | (99.6)% |
| Total Financing Uses | \$5,145,253 | \$8,224,028 | \$5,999,727 | \$(2,224,301) | (27.0)% |
| Revenue | \$5,423,665 | \$6,327,510 | \$5,603,555 | \$(723,955) | (11.4)% |
| Total Revenue | \$5,423,665 | \$6,327,510 | \$5,603,555 | \$(723,955) | (11.4)% |
| Total Use of Fund Balance | \$1,618,106 | \$1,896,518 | \$396,172 | \$(1,500,346) | (79.1)% |
| Total Financing Sources | \$7,041,771 | \$8,224,028 | \$5,999,727 | \$(2,224,301) | (27.0)% |
| Net Cost | \$(1,896,518) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$3,088,336 | \$3,506,075 | \$3,680,145 | \$174,070 | 5.0% |
| Services & Supplies | \$1,737,379 | \$2,151,389 | \$2,166,172 | \$14,783 | 0.7% |
| Other Charges | \$1,701 | \$2,455 | \$2,455 | \$0 | 0.0% |
| Improvements | \$282,962 | \$2,197,628 | \$0 | \$(2,197,628) | (100.0)% |
| Appropriation for Contingencies | \$0 | \$150,000 | \$150,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$5,110,378 | \$8,007,547 | \$5,998,772 | \$(2,008,775) | (25.1)% |
| Total Expenditures/Appropriations | \$5,110,378 | \$8,007,547 | \$5,998,772 | \$(2,008,775) | (25.1)% |
| Provision for Reserves | \$34,875 | \$216,481 | \$955 | \$(215,526) | (99.6)% |
| Total Financing Uses | \$5,145,253 | \$8,224,028 | \$5,999,727 | \$(2,224,301) | (27.0)% |
| Taxes | \$3,878,558 | \$3,971,022 | \$4,150,474 | \$179,452 | 4.5% |
| Revenue from Use Of Money & Property | \$382,836 | \$263,978 | \$284,500 | \$20,522 | 7.8% |
| Intergovernmental Revenues | \$63,349 | \$55,310 | \$69,329 | \$14,019 | 25.3% |
| Charges for Services | \$1,067,071 | \$2,009,500 | \$1,054,002 | \$(955,498) | (47.5)% |
| Miscellaneous Revenues | \$31,852 | \$27,700 | \$45,250 | \$17,550 | 63.4% |
| Revenue | \$5,423,665 | \$6,327,510 | \$5,603,555 | \$(723,955) | (11.4)% |
| Total Revenue | \$5,423,665 | \$6,327,510 | \$5,603,555 | \$(723,955) | (11.4)% |
| Fund Balance | \$1,618,106 | \$1,896,518 | \$396,172 | \$(1,500,346) | (79.1)% |
| Total Use of Fund Balance | \$1,618,106 | \$1,896,518 | \$396,172 | \$(1,500,346) | (79.1)% |
| Total Financing Sources | \$7,041,771 | \$8,224,028 | \$5,999,727 | \$(2,224,301) | (27.0)% |
| Net Cost | \$(1,896,518) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- An increase in Salary and Benefits.
- An increase in plumbing services and maintenance costs, which is offset by a decrease in completed capital projects.

The change in revenue is due to:

- An increase in anticipated secured and unsecured property taxes.
- An increase in anticipated recreation rental income.
- An increase in grant revenue for the Hazelwood Retention Basin.
- An increase in anticipated donations.
- A decrease in one time Impact fees.

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

- Mission Oaks Recreation and Park District reserve increased \$955.

Mission Oaks Maint/Improvement Dist

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Mission Oaks Maintenance Assessment District | \$832,742 | \$1,798,080 | \$1,222,075 | \$(576,005) | (32.0)% |
| Gross Expenditures/Appropriations | \$832,742 | \$1,798,080 | \$1,222,075 | \$(576,005) | (32.0)% |
| Total Expenditures/Appropriations | \$832,742 | \$1,798,080 | \$1,222,075 | \$(576,005) | (32.0)% |
| Provision for Reserves | \$43,509 | \$57,628 | \$102,982 | \$45,354 | 78.7% |
| Total Financing Uses | \$876,251 | \$1,855,708 | \$1,325,057 | \$(530,651) | (28.6)% |
| Revenue | \$1,127,021 | \$1,120,989 | \$1,129,039 | \$8,050 | 0.7% |
| Total Revenue | \$1,127,021 | \$1,120,989 | \$1,129,039 | \$8,050 | 0.7% |
| Total Use of Fund Balance | \$483,949 | \$734,719 | \$196,018 | \$(538,701) | (73.3)% |
| Total Financing Sources | \$1,610,970 | \$1,855,708 | \$1,325,057 | \$(530,651) | (28.6)% |
| Net Cost | \$(734,719) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$502,475 | \$570,080 | \$566,075 | \$(4,005) | (0.7)% |
| Improvements | \$330,266 | \$1,093,000 | \$656,000 | \$(437,000) | (40.0)% |
| Equipment | \$0 | \$135,000 | \$0 | \$(135,000) | (100.0)% |
| Gross Expenditures/Appropriations | \$832,742 | \$1,798,080 | \$1,222,075 | \$(576,005) | (32.0)% |
| Total Expenditures/Appropriations | \$832,742 | \$1,798,080 | \$1,222,075 | \$(576,005) | (32.0)% |
| Provision for Reserves | \$43,509 | \$57,628 | \$102,982 | \$45,354 | 78.7% |
| Total Financing Uses | \$876,251 | \$1,855,708 | \$1,325,057 | \$(530,651) | (28.6)% |
| Revenue from Use Of Money & Property | \$32,336 | \$24,500 | \$32,550 | \$8,050 | 32.9% |
| Miscellaneous Revenues | \$1,091,635 | \$1,096,489 | \$1,096,489 | \$0 | 0.0% |
| Other Financing Sources | \$3,050 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$1,127,021 | \$1,120,989 | \$1,129,039 | \$8,050 | 0.7% |
| Total Revenue | \$1,127,021 | \$1,120,989 | \$1,129,039 | \$8,050 | 0.7% |
| Fund Balance | \$483,949 | \$734,719 | \$196,018 | \$(538,701) | (73.3)% |
| Total Use of Fund Balance | \$483,949 | \$734,719 | \$196,018 | \$(538,701) | (73.3)% |
| Total Financing Sources | \$1,610,970 | \$1,855,708 | \$1,325,057 | \$(530,651) | (28.6)% |
| Net Cost | \$(734,719) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The following is a list of capital projects that are scheduled for FY 2026-27:

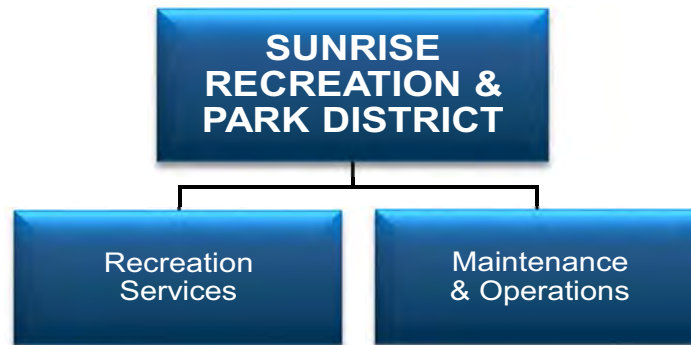
- Community Room at Mission North Park.
- Eastern Oak Pickleball Park Shade Structure.
- Shelfield Shade Structure.
- Oak Meadow Shade Structure.
- Orville Wright Parking Lot Slurry.

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

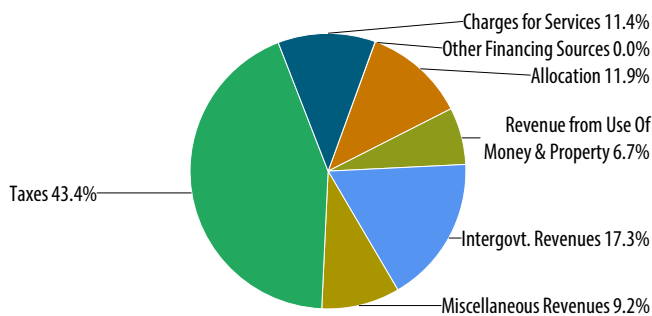
Reserve changes from the prior year Adopted Budget are detailed below:

- Mission Oaks Maintenance/Improvement District reserve increased \$102,982.

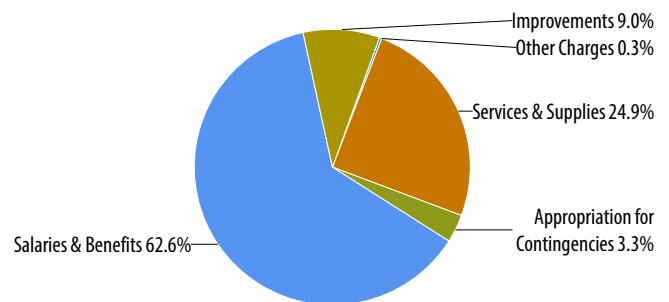
Sunrise Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Sunrise Recreation and Park District | \$12,086,738 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Gross Expenditures/Appropriations | \$12,086,738 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Total Expenditures/Appropriations | \$12,086,738 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Total Financing Uses | \$12,086,738 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Revenue | \$12,768,206 | \$14,525,147 | \$14,748,086 | \$222,939 | 1.5% |
| Total Revenue | \$12,768,206 | \$14,525,147 | \$14,748,086 | \$222,939 | 1.5% |
| Total Use of Fund Balance | \$2,728,616 | \$3,410,084 | \$2,000,000 | \$(1,410,084) | (41.4)% |
| Total Financing Sources | \$15,496,822 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Net Cost | \$(3,410,084) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$8,376,561 | \$10,386,351 | \$10,484,506 | \$98,155 | 0.9% |
| Services & Supplies | \$3,181,921 | \$4,065,010 | \$4,165,260 | \$100,250 | 2.5% |
| Other Charges | \$53,662 | \$63,020 | \$48,320 | \$(14,700) | (23.3)% |
| Improvements | \$357,224 | \$2,750,850 | \$1,500,000 | \$(1,250,850) | (45.5)% |
| Equipment | \$117,369 | \$120,000 | \$0 | \$(120,000) | (100.0)% |
| Appropriation for Contingencies | \$0 | \$550,000 | \$550,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$12,086,738 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Total Expenditures/Appropriations | \$12,086,738 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Total Financing Uses | \$12,086,738 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Taxes | \$6,816,598 | \$7,056,663 | \$7,268,364 | \$211,701 | 3.0% |
| Fines, Forfeitures & Penalties | \$325 | \$0 | \$0 | \$0 | 0.0% |
| Revenue from Use Of Money & Property | \$955,276 | \$1,060,779 | \$1,122,918 | \$62,139 | 5.9% |
| Intergovernmental Revenues | \$2,130,996 | \$2,226,650 | \$2,900,010 | \$673,360 | 30.2% |
| Charges for Services | \$2,634,257 | \$2,452,618 | \$1,911,794 | \$(540,824) | (22.1)% |
| Miscellaneous Revenues | \$230,754 | \$1,725,937 | \$1,542,500 | \$(183,437) | (10.6)% |
| Other Financing Sources | \$0 | \$2,500 | \$2,500 | \$0 | 0.0% |
| Revenue | \$12,768,206 | \$14,525,147 | \$14,748,086 | \$222,939 | 1.5% |
| Total Revenue | \$12,768,206 | \$14,525,147 | \$14,748,086 | \$222,939 | 1.5% |
| Fund Balance | \$2,728,616 | \$3,410,084 | \$2,000,000 | \$(1,410,084) | (41.4)% |
| Total Use of Fund Balance | \$2,728,616 | \$3,410,084 | \$2,000,000 | \$(1,410,084) | (41.4)% |
| Total Financing Sources | \$15,496,822 | \$17,935,231 | \$16,748,086 | \$(1,187,145) | (6.6)% |
| Net Cost | \$(3,410,084) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefit costs.
- An increase in pool chemicals due to anticipated usage.
- Increases in food supplies for Expanded Learning Opportunities Program (ELOP) funding.
- A decrease in one-time purchases in equipment.
- A decrease in improvements due to completed projects from the prior fiscal year, and postponing projects until Revised Recommended Budget.

The change in total revenue is due to:

- An increase in estimated property taxes.

- An increase in ELOP funding.
- A decrease in recreation service charges due to ELOP funding.
- A decrease in miscellaneous revenue due to the completion of projects funded by contributions.

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

- There are no changes to reserves.

Antelope Assessment

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Antelope Assessment | \$775,377 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Gross Expenditures/Appropriations | \$775,377 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Total Expenditures/Appropriations | \$775,377 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Provision for Reserves | \$43,101 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$818,478 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Revenue | \$846,116 | \$856,145 | \$856,145 | \$0 | 0.0% |
| Total Revenue | \$846,116 | \$856,145 | \$856,145 | \$0 | 0.0% |
| Total Use of Fund Balance | \$102,402 | \$230,408 | \$0 | \$(230,408) | (100.0)% |
| Total Financing Sources | \$948,518 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Net Cost | \$(130,040) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$38,359 | \$38,359 | \$38,359 | \$0 | 0.0% |
| Services & Supplies | \$321,992 | \$440,000 | \$402,760 | \$(37,240) | (8.5)% |
| Other Charges | \$415,026 | \$415,026 | \$415,026 | \$0 | 0.0% |
| Improvements | \$0 | \$193,168 | \$0 | \$(193,168) | (100.0)% |
| Gross Expenditures/Appropriations | \$775,377 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Total Expenditures/Appropriations | \$775,377 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Provision for Reserves | \$43,101 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$818,478 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Revenue from Use Of Money & Property | \$31,696 | \$15,000 | \$15,000 | \$0 | 0.0% |
| Charges for Services | \$814,420 | \$841,145 | \$841,145 | \$0 | 0.0% |
| Revenue | \$846,116 | \$856,145 | \$856,145 | \$0 | 0.0% |
| Total Revenue | \$846,116 | \$856,145 | \$856,145 | \$0 | 0.0% |
| Reserve Release | \$0 | \$100,368 | \$0 | \$(100,368) | (100.0)% |
| Fund Balance | \$102,402 | \$130,040 | \$0 | \$(130,040) | (100.0)% |
| Total Use of Fund Balance | \$102,402 | \$230,408 | \$0 | \$(230,408) | (100.0)% |
| Total Financing Sources | \$948,518 | \$1,086,553 | \$856,145 | \$(230,408) | (21.2)% |
| Net Cost | \$(130,040) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to a decrease in land improvement maintenance supplies, and the completion of the Pokelma Park playground renovations and the Antelope Aquatic Complex repair.

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

- There are no changes to reserves.

Citrus Heights Assessment Districts

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Citrus Heights Assessment Districts | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Gross Expenditures/Appropriations | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Expenditures/Appropriations | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Financing Uses | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Revenue | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Revenue | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Financing Sources | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$70,698 | \$120,000 | \$120,000 | \$0 | 0.0% |
| Services & Supplies | \$19,030 | \$24,302 | \$45,000 | \$20,698 | 85.2% |
| Gross Expenditures/Appropriations | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Expenditures/Appropriations | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Financing Uses | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Charges for Services | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Revenue | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Revenue | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Total Financing Sources | \$89,728 | \$144,302 | \$165,000 | \$20,698 | 14.3% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to an increase in Agriculture/Horticultural services, which is offset by an increase in charges for service.

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

- There are no changes to reserves.

Foothill Park

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Foothill Park | \$0 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$0 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Total Expenditures/Appropriations | \$0 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Total Financing Uses | \$0 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Revenue | \$28,528 | \$800,360 | \$800,360 | \$0 | 0.0% |
| Total Revenue | \$28,528 | \$800,360 | \$800,360 | \$0 | 0.0% |
| Total Use of Fund Balance | \$671,112 | \$699,640 | \$699,640 | \$0 | 0.0% |
| Total Financing Sources | \$699,640 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Net Cost | \$(699,640) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$0 | \$100,000 | \$100,000 | \$0 | 0.0% |
| Improvements | \$0 | \$1,400,000 | \$1,400,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$0 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Total Expenditures/Appropriations | \$0 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Total Financing Uses | \$0 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Revenue from Use Of Money & Property | \$28,528 | \$0 | \$0 | \$0 | 0.0% |
| Intergovernmental Revenues | \$0 | \$62,989 | \$62,989 | \$0 | 0.0% |
| Charges for Services | \$0 | \$737,371 | \$737,371 | \$0 | 0.0% |
| Revenue | \$28,528 | \$800,360 | \$800,360 | \$0 | 0.0% |
| Total Revenue | \$28,528 | \$800,360 | \$800,360 | \$0 | 0.0% |
| Fund Balance | \$671,112 | \$699,640 | \$699,640 | \$0 | 0.0% |
| Total Use of Fund Balance | \$671,112 | \$699,640 | \$699,640 | \$0 | 0.0% |
| Total Financing Sources | \$699,640 | \$1,500,000 | \$1,500,000 | \$0 | 0.0% |
| Net Cost | \$(699,640) | \$0 | \$0 | \$0 | 0.0% |

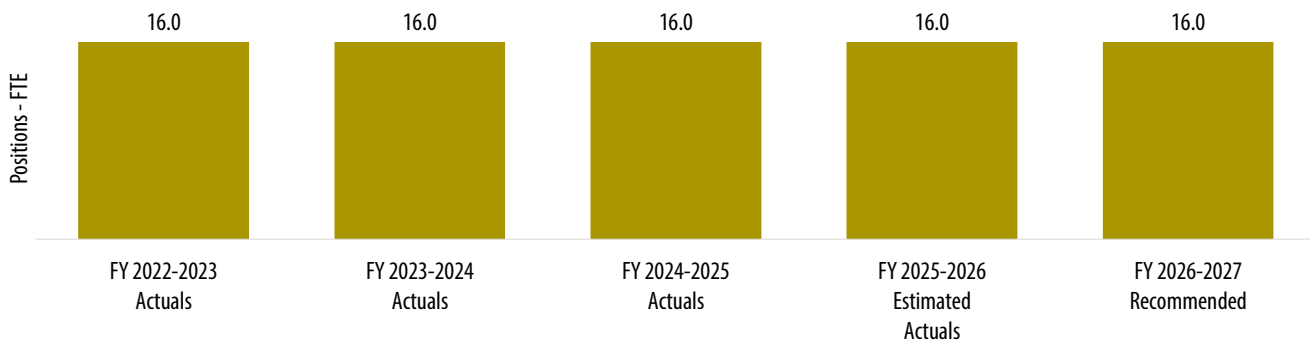
Summary of Changes

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

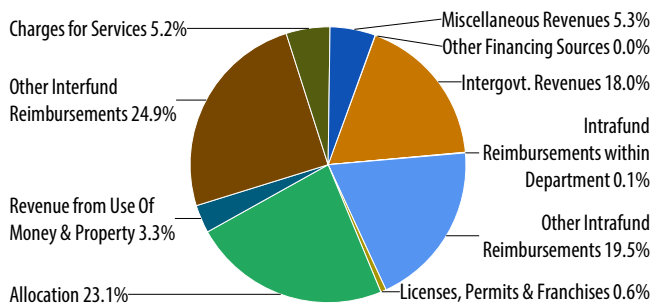
Economic Development
Department Structure
Crystal Bethke, Director



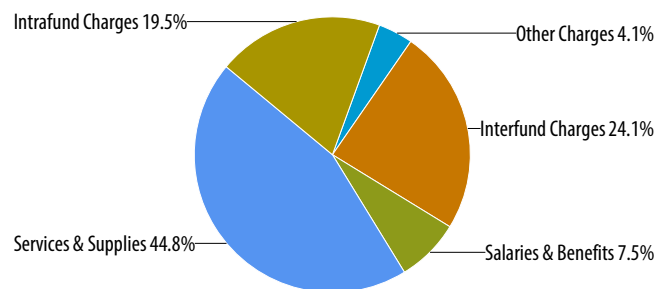
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of Economic Development (OED) is responsible for economic development initiatives that foster business growth, job creation, and economic sustainability within Sacramento County. OED works with businesses of all sizes, offering guidance and resources to support expansion, relocation and retention efforts. OED assists companies in navigating local regulatory processes, connecting with workforce development programs, and accessing financial incentives. OED is actively engaged with the revitalization of various commercial corridors in the County and collaborates with regional partners to promote sports, tourism and the arts. In addition, OED is responsible for the economic redevelopment of the former McClellan and Mather Air Force Bases. These activities result in increased General Fund revenue (increased property and sales tax dollars), revenue for fee-based departments (through permit facilitation), and job growth.

Economic development activities have resulted in increased General Fund revenues, including sales and property taxes, as well as job growth.

Programs within the Office of Economic Development include:

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

Goals

- Connect businesses in Sacramento County with the resources they need to be successful.
- Elevate Sacramento County as a great place to do business, and broadcast resources and opportunities throughout the unincorporated Sacramento County.
- Convene regional and local partners to advance OED's vision of strategically building a resilient, equitable, and diversified economy by creating and maintaining a business environment that elevates businesses' ability to operate in unincorporated Sacramento County, empowers entrepreneurs and local businesses, and fosters thriving communities.

Accomplishments

- Supported the development of 8 major industrial and commercial projects, creating 408 new jobs and \$254.5 million in capital investment.
- Provided business resources, permitting assistance, and sustainability guidance to 637 entrepreneurs, businesses, and developers.
- Collaborated with 15 local community-based organizations to deliver \$1.94 million in COVID-19 recovery support to 4,314 small and minority owned businesses.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|---------------------------------|--|--|---|--|
| Administration | \$3,639,897 | \$4,915,055 | \$5,114,330 | \$199,275 | 4.1% |
| Business Environmental Resource Center (BERC) | \$727,754 | \$801,642 | \$930,900 | \$129,258 | 16.1% |
| General Economic Development | \$4,889,115 | \$7,817,292 | \$6,949,166 | \$(868,126) | (11.1)% |
| Mather | \$867,224 | \$7,882,888 | \$3,314,310 | \$(4,568,578) | (58.0)% |
| McClellan | \$35,574,265 | \$34,365,537 | \$33,048,391 | \$(1,317,146) | (3.8)% |
| Gross Expenditures/Appropriations | \$45,698,256 | \$55,782,414 | \$49,357,097 | \$(6,425,317) | (11.5)% |
| Total Intrafund Reimbursements | \$(6,275,930) | \$(7,615,772) | \$(9,645,996) | \$(2,030,224) | 26.7% |
| Total Expenditures/Appropriations | \$39,422,327 | \$48,166,642 | \$39,711,101 | \$(8,455,541) | (17.6)% |
| Provision for Reserves | \$21,887,808 | \$455,863 | \$3,959,745 | \$3,503,882 | 768.6% |
| Total Financing Uses | \$61,310,135 | \$48,622,505 | \$43,670,846 | \$(4,951,659) | (10.2)% |
| Revenue | \$24,318,454 | \$15,016,746 | \$16,013,768 | \$997,022 | 6.6% |
| Total Interfund Reimbursements | \$15,161,238 | \$15,851,410 | \$12,278,930 | \$(3,572,480) | (22.5)% |
| Total Revenue | \$39,479,691 | \$30,868,156 | \$28,292,698 | \$(2,575,458) | (8.3)% |
| Total Use of Fund Balance | \$39,584,793 | \$17,754,349 | \$15,378,148 | \$(2,376,201) | (13.4)% |
| Total Financing Sources | \$79,064,484 | \$48,622,505 | \$43,670,846 | \$(4,951,659) | (10.2)% |
| Net Cost | \$(17,754,349) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 16.0 | 16.0 | 16.0 | 0.0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$2,736,199 | \$3,538,192 | \$3,697,311 | \$159,119 | 4.5% |
| Services & Supplies | \$21,323,599 | \$25,956,152 | \$22,096,969 | \$(3,859,183) | (14.9)% |
| Other Charges | \$536,374 | \$3,446,481 | \$2,002,891 | \$(1,443,590) | (41.9)% |
| Interfund Charges | \$14,826,156 | \$15,225,817 | \$11,913,930 | \$(3,311,887) | (21.8)% |
| Intrafund Charges | \$6,275,930 | \$7,615,772 | \$9,645,996 | \$2,030,224 | 26.7% |
| Gross Expenditures/Appropriations | \$45,698,256 | \$55,782,414 | \$49,357,097 | \$(6,425,317) | (11.5)% |
| Other Intrafund Reimbursements | \$(6,257,351) | \$(7,577,676) | \$(9,617,669) | \$(2,039,993) | 26.9% |
| Intrafund Reimbursements within Department | \$(18,578) | \$(38,096) | \$(28,327) | \$9,769 | (25.6)% |
| Total Intrafund Reimbursements | \$(6,275,930) | \$(7,615,772) | \$(9,645,996) | \$(2,030,224) | 26.7% |
| Total Expenditures/Appropriations | \$39,422,327 | \$48,166,642 | \$39,711,101 | \$(8,455,541) | (17.6)% |
| Provision for Reserves | \$21,887,808 | \$455,863 | \$3,959,745 | \$3,503,882 | 768.6% |
| Total Financing Uses | \$61,310,135 | \$48,622,505 | \$43,670,846 | \$(4,951,659) | (10.2)% |
| Licenses, Permits & Franchises | \$266,533 | \$266,016 | \$316,780 | \$50,764 | 19.1% |
| Revenue from Use Of Money & Property | \$1,803,146 | \$1,607,801 | \$1,645,801 | \$38,000 | 2.4% |
| Intergovernmental Revenues | \$16,640,711 | \$8,701,219 | \$8,867,643 | \$166,424 | 1.9% |
| Charges for Services | \$2,659,591 | \$2,479,165 | \$2,542,526 | \$63,361 | 2.6% |
| Miscellaneous Revenues | \$2,920,632 | \$1,941,545 | \$2,620,018 | \$678,473 | 34.9% |
| Other Financing Sources | \$27,840 | \$21,000 | \$21,000 | \$0 | 0.0% |
| Revenue | \$24,318,454 | \$15,016,746 | \$16,013,768 | \$997,022 | 6.6% |
| Other Interfund Reimbursements | \$15,161,238 | \$15,851,410 | \$12,278,930 | \$(3,572,480) | (22.5)% |
| Total Interfund Reimbursements | \$15,161,238 | \$15,851,410 | \$12,278,930 | \$(3,572,480) | (22.5)% |
| Total Revenue | \$39,479,691 | \$30,868,156 | \$28,292,698 | \$(2,575,458) | (8.3)% |
| Reserve Release | \$0 | \$0 | \$975,000 | \$975,000 | 100.0% |
| Fund Balance | \$39,584,793 | \$17,754,349 | \$14,403,148 | \$(3,351,201) | (18.9)% |
| Total Use of Fund Balance | \$39,584,793 | \$17,754,349 | \$15,378,148 | \$(2,376,201) | (13.4)% |
| Total Financing Sources | \$79,064,484 | \$48,622,505 | \$43,670,846 | \$(4,951,659) | (10.2)% |
| Net Cost | \$(17,754,349) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 16.0 | 16.0 | 16.0 | 0.0 | 0.0% |

Summary of Changes

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

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| General Economic Development | (100,000) | 0 | (100,000) | 0 | 0.0 |

Administration

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$2,736,021 | \$3,538,192 | \$3,697,311 | \$159,119 | 4.5% |
| Services & Supplies | \$416,659 | \$485,586 | \$556,038 | \$70,452 | 14.5% |
| Other Charges | \$49,528 | \$42,330 | \$981 | \$(41,349) | (97.7)% |
| Intrafund Charges | \$437,689 | \$848,947 | \$860,000 | \$11,053 | 1.3% |
| Gross Expenditures/Appropriations | \$3,639,897 | \$4,915,055 | \$5,114,330 | \$199,275 | 4.1% |
| Other Intrafund Reimbursements | \$(3,326,314) | \$(3,551,152) | \$(4,162,508) | \$(611,356) | 17.2% |
| Total Intrafund Reimbursements | \$(3,326,314) | \$(3,551,152) | \$(4,162,508) | \$(611,356) | 17.2% |
| Total Expenditures/Appropriations | \$313,583 | \$1,363,903 | \$951,822 | \$(412,081) | (30.2)% |
| Provision for Reserves | \$250,000 | \$250,000 | \$100,000 | \$(150,000) | (60.0)% |
| Total Financing Uses | \$563,583 | \$1,613,903 | \$1,051,822 | \$(562,081) | (34.8)% |
| Revenue from Use Of Money & Property | \$428,945 | \$455,000 | \$435,000 | \$(20,000) | (4.4)% |
| Intergovernmental Revenues | \$0 | \$0 | \$3,275 | \$3,275 | 100.0% |
| Charges for Services | \$2,971 | \$15,000 | \$15,000 | \$0 | 0.0% |
| Revenue | \$431,916 | \$470,000 | \$453,275 | \$(16,725) | (3.6)% |
| Total Revenue | \$431,916 | \$470,000 | \$453,275 | \$(16,725) | (3.6)% |
| Fund Balance | \$1,275,570 | \$1,143,903 | \$598,547 | \$(545,356) | (47.7)% |
| Total Use of Fund Balance | \$1,275,570 | \$1,143,903 | \$598,547 | \$(545,356) | (47.7)% |
| Total Financing Sources | \$1,707,486 | \$1,613,903 | \$1,051,822 | \$(562,081) | (34.8)% |
| Net Cost | \$(1,143,903) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 16.0 | 16.0 | 16.0 | 0.0 | 0.0% |

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- An increase in cost recovery from other programs for staff resources costs.

- A decrease in Allocated Cost Process (ACP) costs primarily due to a decrease in Pension Obligation Bond costs from full payoff of the Series 2013 POBs in Fiscal Year 2025-26 and a decrease in the Countywide Cost Allocation Plan.

The change in total revenue is due to:

- A decrease in anticipated interest.
- An increase in reimbursement from a current grant to provide parking in the County garage for a student intern.

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

- Restricted – Administration has increased \$100,000.

Business Environmental Resource Center (BERC)

Program Overview

Business Environmental Resource Center (BERC) supports businesses seeking technical environmental regulatory guidance, permit assistance and compliance support from a non-regulatory agency perspective. Businesses receive technical environmental advice that promotes environmental resiliency and supports economic growth and business retention. In addition, BERC promotes sustainability initiatives and connects businesses with opportunities, incentives and programs that promote environmental sustainability. Enterprise cost sharing agreements are the primary sources of funding for this program. These activities lead to improved business compliance, retain businesses, and help businesses successfully navigate the environmental regulatory landscape, resulting in increased tax revenues and job growth.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$177 | \$0 | \$0 | \$0 | 0.0% |
| Services & Supplies | \$31,378 | \$66,479 | \$60,571 | \$(5,908) | (8.9)% |
| Intrafund Charges | \$696,199 | \$735,163 | \$870,329 | \$135,166 | 18.4% |
| Gross Expenditures/Appropriations | \$727,754 | \$801,642 | \$930,900 | \$129,258 | 16.1% |
| Other Intrafund Reimbursements | \$(13,910) | \$(12,000) | \$(12,000) | \$0 | 0.0% |
| Total Intrafund Reimbursements | \$(13,910) | \$(12,000) | \$(12,000) | \$0 | 0.0% |
| Total Expenditures/Appropriations | \$713,844 | \$789,642 | \$918,900 | \$129,258 | 16.4% |
| Total Financing Uses | \$713,844 | \$789,642 | \$918,900 | \$129,258 | 16.4% |
| Licenses, Permits & Franchises | \$83,465 | \$68,040 | \$70,000 | \$1,960 | 2.9% |
| Revenue from Use Of Money & Property | \$13,180 | \$5,000 | \$5,000 | \$0 | 0.0% |
| Intergovernmental Revenues | \$5,170 | \$30,000 | \$23,882 | \$(6,118) | (20.4)% |
| Miscellaneous Revenues | \$606,133 | \$621,545 | \$620,018 | \$(1,527) | (0.2)% |
| Revenue | \$707,948 | \$724,585 | \$718,900 | \$(5,685) | (0.8)% |
| Total Revenue | \$707,948 | \$724,585 | \$718,900 | \$(5,685) | (0.8)% |
| Reserve Release | \$0 | \$0 | \$275,000 | \$275,000 | 100.0% |
| Fund Balance | \$70,954 | \$65,057 | \$(75,000) | \$(140,057) | (215.3)% |
| Total Use of Fund Balance | \$70,954 | \$65,057 | \$200,000 | \$134,943 | 207.4% |
| Total Financing Sources | \$778,902 | \$789,642 | \$918,900 | \$129,258 | 16.4% |
| Net Cost | \$(65,058) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to an increase in intrafund charges for staff support.

The change in total revenue is due to:

- A decrease in grant funding for student interns, due to an anticipated grant end date of December 31, 2026.
- A slight decrease in the partner contribution from Planning and Environmental Review due to reduction targets.

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

- Restricted – Business Environmental Restoration has decreased \$275,000.

General Economic Development

Program Overview

General Economic Development creates and retains jobs by supporting business growth and retention; provides one-on-one support through the small business liaison program; and increases General Fund revenue through attraction of key sales, property, transient occupancy and utility user tax revenue generators. General Economic Development includes collaborating with regional and local partnerships for promotion of sports, tourism, and the arts; revitalizing commercial corridors; and marketing the County as an attractive place to operate a business. These activities have resulted in increased General Fund revenues and job growth. The program has continued the approach of utilizing non-General Fund financing sources to maintain ongoing core program services. This approach is being taken to allow the annual General Fund transfer to be used to meet other critical County needs.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Services & Supplies | \$2,224,830 | \$2,220,562 | \$2,351,512 | \$130,950 | 5.9% |
| Other Charges | \$466,500 | \$3,402,241 | \$2,000,000 | \$(1,402,241) | (41.2)% |
| Interfund Charges | \$125,000 | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Charges | \$2,072,785 | \$2,194,489 | \$2,597,654 | \$403,165 | 18.4% |
| Gross Expenditures/Appropriations | \$4,889,115 | \$7,817,292 | \$6,949,166 | \$(868,126) | (11.1)% |
| Other Intrafund Reimbursements | \$(1,817,479) | \$(1,927,015) | \$(3,229,964) | \$(1,302,949) | 67.6% |
| Total Intrafund Reimbursements | \$(1,817,479) | \$(1,927,015) | \$(3,229,964) | \$(1,302,949) | 67.6% |
| Total Expenditures/Appropriations | \$3,071,637 | \$5,890,277 | \$3,719,202 | \$(2,171,075) | (36.9)% |
| Total Financing Uses | \$3,071,637 | \$5,890,277 | \$3,719,202 | \$(2,171,075) | (36.9)% |
| Intergovernmental Revenues | \$2,568,884 | \$4,633,935 | \$2,803,202 | \$(1,830,733) | (39.5)% |
| Other Financing Sources | \$27,840 | \$21,000 | \$21,000 | \$0 | 0.0% |
| Revenue | \$2,596,724 | \$4,654,935 | \$2,824,202 | \$(1,830,733) | (39.3)% |
| Other Interfund Reimbursements | \$460,082 | \$625,593 | \$365,000 | \$(260,593) | (41.7)% |
| Total Interfund Reimbursements | \$460,082 | \$625,593 | \$365,000 | \$(260,593) | (41.7)% |
| Total Revenue | \$3,056,805 | \$5,280,528 | \$3,189,202 | \$(2,091,326) | (39.6)% |
| Fund Balance | \$624,581 | \$609,749 | \$530,000 | \$(79,749) | (13.1)% |
| Total Use of Fund Balance | \$624,581 | \$609,749 | \$530,000 | \$(79,749) | (13.1)% |
| Total Financing Sources | \$3,681,386 | \$5,890,277 | \$3,719,202 | \$(2,171,075) | (36.9)% |
| Net Cost | \$(609,750) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

- A decrease due to the timing of American Rescue Plan Act (ARPA) projects.
- An increase in intrafund charges for staff support.
- An increase in intrafund reimbursement to support the operations of the General Economic Development Program and Projects.
- Recommended reductions detailed later in this section.

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

- A decrease due to the timing of ARPA project activity.
- A decrease in grant funding for student interns, due to an anticipated grant end date of December 31, 2026.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Econ Dev - GF Reduction to Economic Development | (100,000) | 0 | (100,000) | 0 | 0.0 |

Reduce the Targeted Economic Development Support (TEDS) General Fund contribution to the Office of Economic Development (OED). From 2017-18 through FY 2025-26, the Board of Supervisors has approved an annual allocation of \$100,000 for TEDS managed by OED. TEDS funding received by OED has been used to fund consulting services, such as consulting services for the County’s Economic Development Strategy and Implementation Plan (EDSIP). In FY 2026-27 OED was planning on utilizing \$100,000 of TEDS funding for Commercial Corridor Strategy (CCS) consultant services as part of implementing the EDSIP. Instead, to support the General Fund in FY 2026-27, OED will look to non-General Fund sources of funding for the CCS consultant services. This request is contingent upon a reduction in the Financing-Transfers/Reimbursement budget (BU 5110000).

Mather

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$498,658 | \$4,901,567 | \$2,189,709 | \$(2,711,858) | (55.3)% |
| Other Charges | \$17,473 | \$1,800 | \$1,800 | \$0 | 0.0% |
| Interfund Charges | \$835 | \$2,636,021 | \$646,276 | \$(1,989,745) | (75.5)% |
| Intrafund Charges | \$350,259 | \$343,500 | \$476,525 | \$133,025 | 38.7% |
| Gross Expenditures/Appropriations | \$867,224 | \$7,882,888 | \$3,314,310 | \$(4,568,578) | (58.0)% |
| Other Intrafund Reimbursements | \$(597,278) | \$(1,031,974) | \$(1,151,773) | \$(119,799) | 11.6% |
| Total Intrafund Reimbursements | \$(597,278) | \$(1,031,974) | \$(1,151,773) | \$(119,799) | 11.6% |
| Total Expenditures/Appropriations | \$269,946 | \$6,850,914 | \$2,162,537 | \$(4,688,377) | (68.4)% |
| Provision for Reserves | \$14,437,808 | \$205,863 | \$2,859,745 | \$2,653,882 | 1,289.1% |
| Total Financing Uses | \$14,707,754 | \$7,056,777 | \$5,022,282 | \$(2,034,495) | (28.8)% |
| Licenses, Permits & Franchises | \$183,069 | \$197,976 | \$246,780 | \$48,804 | 24.7% |
| Revenue from Use Of Money & Property | \$919,145 | \$763,000 | \$768,000 | \$5,000 | 0.7% |
| Charges for Services | \$1,826 | \$2,100 | \$2,100 | \$0 | 0.0% |
| Miscellaneous Revenues | \$610 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$1,104,649 | \$963,076 | \$1,016,880 | \$53,804 | 5.6% |
| Other Interfund Reimbursements | \$835 | \$2,636,021 | \$646,276 | \$(1,989,745) | (75.5)% |
| Total Interfund Reimbursements | \$835 | \$2,636,021 | \$646,276 | \$(1,989,745) | (75.5)% |
| Total Revenue | \$1,105,484 | \$3,599,097 | \$1,663,156 | \$(1,935,941) | (53.8)% |
| Fund Balance | \$17,059,950 | \$3,457,680 | \$3,359,126 | \$(98,554) | (2.9)% |
| Total Use of Fund Balance | \$17,059,950 | \$3,457,680 | \$3,359,126 | \$(98,554) | (2.9)% |
| Total Financing Sources | \$18,165,434 | \$7,056,777 | \$5,022,282 | \$(2,034,495) | (28.8)% |
| Net Cost | \$(3,457,680) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

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

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

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

- Restricted – Mather Contingency 2008 TE Bonds has increased \$40,680.
- Restricted – Mather Contingency 2008 TX Bonds has increased \$600,000.
- Restricted – Mather Contingency has increased \$2,219,065.

McClellan

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$18,152,074 | \$18,281,958 | \$16,939,139 | \$(1,342,819) | (7.3)% |
| Other Charges | \$2,873 | \$110 | \$110 | \$0 | 0.0% |
| Interfund Charges | \$14,700,321 | \$12,589,796 | \$11,267,654 | \$(1,322,142) | (10.5)% |
| Intrafund Charges | \$2,718,998 | \$3,493,673 | \$4,841,488 | \$1,347,815 | 38.6% |
| Gross Expenditures/Appropriations | \$35,574,265 | \$34,365,537 | \$33,048,391 | \$(1,317,146) | (3.8)% |
| Other Intrafund Reimbursements | \$(502,370) | \$(1,055,535) | \$(1,061,424) | \$(5,889) | 0.6% |
| Intrafund Reimbursements within Department | \$(18,578) | \$(38,096) | \$(28,327) | \$9,769 | (25.6)% |
| Total Intrafund Reimbursements | \$(520,948) | \$(1,093,631) | \$(1,089,751) | \$3,880 | (0.4)% |
| Total Expenditures/Appropriations | \$35,053,317 | \$33,271,906 | \$31,958,640 | \$(1,313,266) | (3.9)% |
| Provision for Reserves | \$7,200,000 | \$0 | \$1,000,000 | \$1,000,000 | 100.0% |
| Total Financing Uses | \$42,253,317 | \$33,271,906 | \$32,958,640 | \$(313,266) | (0.9)% |
| Revenue from Use Of Money & Property | \$441,876 | \$384,801 | \$437,801 | \$53,000 | 13.8% |
| Intergovernmental Revenues | \$14,066,657 | \$4,037,284 | \$6,037,284 | \$2,000,000 | 49.5% |
| Charges for Services | \$2,654,794 | \$2,462,065 | \$2,525,426 | \$63,361 | 2.6% |
| Miscellaneous Revenues | \$2,313,890 | \$1,320,000 | \$2,000,000 | \$680,000 | 51.5% |
| Revenue | \$19,477,217 | \$8,204,150 | \$11,000,511 | \$2,796,361 | 34.1% |
| Other Interfund Reimbursements | \$14,700,321 | \$12,589,796 | \$11,267,654 | \$(1,322,142) | (10.5)% |
| Total Interfund Reimbursements | \$14,700,321 | \$12,589,796 | \$11,267,654 | \$(1,322,142) | (10.5)% |
| Total Revenue | \$34,177,538 | \$20,793,946 | \$22,268,165 | \$1,474,219 | 7.1% |
| Reserve Release | \$0 | \$0 | \$700,000 | \$700,000 | 100.0% |
| Fund Balance | \$20,553,738 | \$12,477,960 | \$9,990,475 | \$(2,487,485) | (19.9)% |
| Total Use of Fund Balance | \$20,553,738 | \$12,477,960 | \$10,690,475 | \$(1,787,485) | (14.3)% |
| Total Financing Sources | \$54,731,276 | \$33,271,906 | \$32,958,640 | \$(313,266) | (0.9)% |
| Net Cost | \$(12,477,959) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

- A decrease due to the timing of McClellan environmental remediation projects and Western Area Power Authority (WAPA) projects.
- A decrease due to termination of revenue payments from the United States Coast Guard (USCG) that funded aircraft rescue and firefighting services at McClellan Park, resulting in elimination of McClellan Program payments that had applied toward a portion of the County's Tax Sharing Agreement obligation to Sacramento Metropolitan Fire District.

- An increase in intrafund transfers to support the operations of the General Economic Development Program and Projects and the Mather Program.

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

- An increase in Federal funding through the Environmental Services Cooperative Agreements due to the timing of advances from the United States Air Force for McClellan environmental remediation projects.
- An increase in anticipated proceeds associated with the sale of WAPA electricity and with McClellan property leases and sales.

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

- Restricted – Economic Development Projects has decreased \$700,000.
- Restricted – Western Area Power Authority – Projects has increased \$1,000,000.

Natomas Fire District

Budget Unit Functions & Responsibilities

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

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

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

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

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Natomas Fire District | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Gross Expenditures/Appropriations | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Total Expenditures/Appropriations | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Total Financing Uses | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Revenue | \$4,717,216 | \$4,876,100 | \$4,924,100 | \$48,000 | 1.0% |
| Total Revenue | \$4,717,216 | \$4,876,100 | \$4,924,100 | \$48,000 | 1.0% |
| Total Use of Fund Balance | \$680,755 | \$142,507 | \$3,068 | \$(139,439) | (97.8)% |
| Total Financing Sources | \$5,397,971 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Net Cost | \$(142,506) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

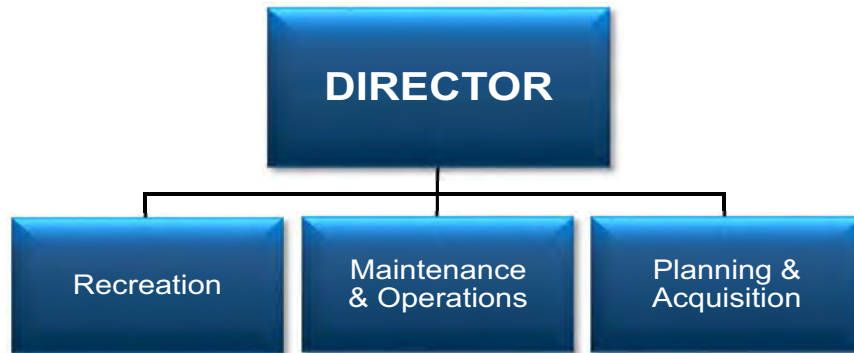
| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Gross Expenditures/Appropriations | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Total Expenditures/Appropriations | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Total Financing Uses | \$5,255,465 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Taxes | \$4,599,276 | \$4,826,100 | \$4,871,100 | \$45,000 | 0.9% |
| Revenue from Use Of Money & Property | \$89,307 | \$20,000 | \$20,000 | \$0 | 0.0% |
| Intergovernmental Revenues | \$28,634 | \$30,000 | \$33,000 | \$3,000 | 10.0% |
| Revenue | \$4,717,216 | \$4,876,100 | \$4,924,100 | \$48,000 | 1.0% |
| Total Revenue | \$4,717,216 | \$4,876,100 | \$4,924,100 | \$48,000 | 1.0% |
| Fund Balance | \$680,755 | \$142,507 | \$3,068 | \$(139,439) | (97.8)% |
| Total Use of Fund Balance | \$680,755 | \$142,507 | \$3,068 | \$(139,439) | (97.8)% |
| Total Financing Sources | \$5,397,971 | \$5,018,607 | \$4,927,168 | \$(91,439) | (1.8)% |
| Net Cost | \$(142,506) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

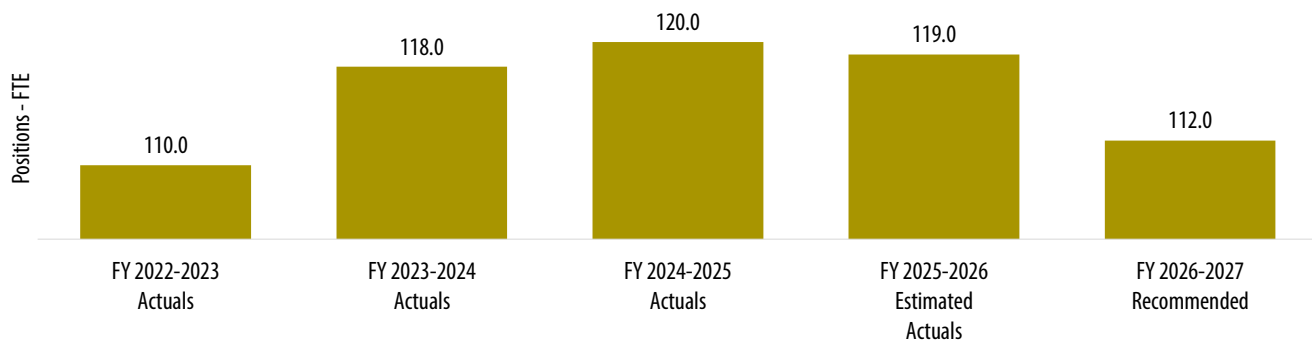
The change in total appropriations is primarily due to the decrease in fund balance, which results in a decrease in expenditures that accommodate the transfer of revenue for fire protection services.

The change in total revenue is due to a trend of recent increases in Property Tax collections.

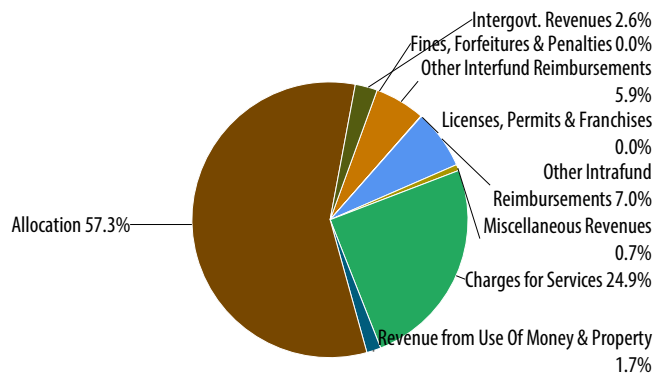
Regional Parks
Department Structure
Liz Bellas, Director



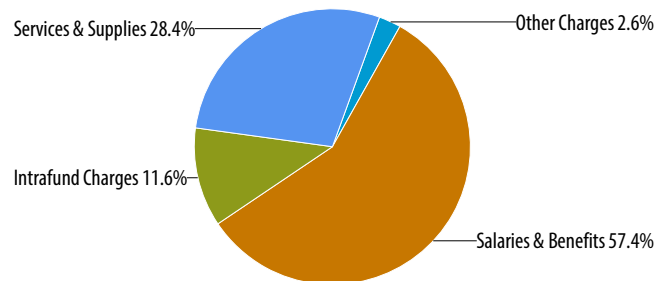
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Accomplishments

- Gibson Ranch Community Garden has been opened to the public.
- Completion of the Dillard Ranch Master Plan.
- The American River Parkway and Regional Parks sites are in their best state since pre-2018 Boise decision, with few encampments, lower on-going levels of trash and debris and fewer wildfire incidents.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Administration and Planning | \$4,621,768 | \$4,776,217 | \$3,652,392 | \$(1,123,825) | (23.5)% |
| American River Parkway | \$21,231,881 | \$20,478,874 | \$19,707,500 | \$(771,374) | (3.8)% |
| Contract Facilities Maintenance | \$2,100,713 | \$2,367,500 | \$2,044,068 | \$(323,432) | (13.7)% |
| Recreational Services | \$1,072,826 | \$959,462 | \$993,304 | \$33,842 | 3.5% |
| Regional Parks and Open Space | \$3,377,915 | \$3,268,068 | \$3,325,271 | \$57,203 | 1.8% |
| Gross Expenditures/Appropriations | \$32,405,103 | \$31,850,121 | \$29,722,535 | \$(2,127,586) | (6.7)% |
| Total Intrafund Reimbursements | \$(2,131,949) | \$(2,274,402) | \$(2,071,634) | \$202,768 | (8.9)% |
| Total Expenditures/Appropriations | \$30,273,154 | \$29,575,719 | \$27,650,901 | \$(1,924,818) | (6.5)% |
| Revenue | \$9,859,406 | \$10,944,680 | \$8,880,554 | \$(2,064,126) | (18.9)% |
| Total Interfund Reimbursements | \$1,809,006 | \$750,680 | \$1,754,078 | \$1,003,398 | 133.7% |
| Total Revenue | \$11,668,412 | \$11,695,360 | \$10,634,632 | \$(1,060,728) | (9.1)% |
| Net Cost | \$18,604,743 | \$17,880,359 | \$17,016,269 | \$(864,090) | (4.8)% |
| Positions | 120.0 | 119.0 | 112.0 | (7.0) | (5.9)% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$18,634,712 | \$17,633,330 | \$17,069,491 | \$(563,839) | (3.2)% |
| Services & Supplies | \$7,713,639 | \$8,305,066 | \$8,429,212 | \$124,146 | 1.5% |
| Other Charges | \$2,511,083 | \$2,231,345 | \$769,364 | \$(1,461,981) | (65.5)% |
| Equipment | \$48,517 | \$25,000 | \$0 | \$(25,000) | (100.0)% |
| Interfund Charges | \$458,965 | \$492,064 | \$0 | \$(492,064) | (100.0)% |
| Intrafund Charges | \$3,038,188 | \$3,163,316 | \$3,454,468 | \$291,152 | 9.2% |
| Gross Expenditures/Appropriations | \$32,405,103 | \$31,850,121 | \$29,722,535 | \$(2,127,586) | (6.7)% |
| Other Intrafund Reimbursements | \$(2,131,949) | \$(2,274,402) | \$(2,071,634) | \$202,768 | (8.9)% |
| Total Intrafund Reimbursements | \$(2,131,949) | \$(2,274,402) | \$(2,071,634) | \$202,768 | (8.9)% |
| Total Expenditures/Appropriations | \$30,273,154 | \$29,575,719 | \$27,650,901 | \$(1,924,818) | (6.5)% |
| Licenses, Permits & Franchises | \$11,595 | \$10,000 | \$12,100 | \$2,100 | 21.0% |
| Fines, Forfeitures & Penalties | \$2,453 | \$650 | \$2,000 | \$1,350 | 207.7% |
| Revenue from Use Of Money & Property | \$500,021 | \$489,652 | \$490,653 | \$1,001 | 0.2% |
| Intergovernmental Revenues | \$1,772,069 | \$1,875,209 | \$780,298 | \$(1,094,911) | (58.4)% |
| Charges for Services | \$6,064,781 | \$7,395,169 | \$7,390,503 | \$(4,666) | (0.1)% |
| Miscellaneous Revenues | \$1,508,487 | \$1,174,000 | \$205,000 | \$(969,000) | (82.5)% |
| Revenue | \$9,859,406 | \$10,944,680 | \$8,880,554 | \$(2,064,126) | (18.9)% |
| Other Interfund Reimbursements | \$1,809,006 | \$750,680 | \$1,754,078 | \$1,003,398 | 133.7% |
| Total Interfund Reimbursements | \$1,809,006 | \$750,680 | \$1,754,078 | \$1,003,398 | 133.7% |
| Total Revenue | \$11,668,412 | \$11,695,360 | \$10,634,632 | \$(1,060,728) | (9.1)% |
| Net Cost | \$18,604,743 | \$17,880,359 | \$17,016,269 | \$(864,090) | (4.8)% |
| Positions | 120.0 | 119.0 | 112.0 | (7.0) | (5.9)% |

Summary of Changes

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

Position counts have decreased by 7.0 FTE from the prior year Adopted Budget due to:

- 7.0 FTE net decrease in recommended reduction scenarios – 7.0 vacant.

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Administration and Planning | (74,037) | 0 | 0 | (74,037) | (1.0) |
| American River Parkway | (604,568) | 0 | 0 | (604,568) | (5.0) |
| Contract Facilities Maintenance | (155,298) | 0 | (155,298) | 0 | (1.0) |

Administration and Planning

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$2,281,557 | \$2,311,372 | \$2,295,422 | \$(15,950) | (0.7)% |
| Services & Supplies | \$291,686 | \$446,274 | \$488,368 | \$42,094 | 9.4% |
| Other Charges | \$1,726,071 | \$1,916,400 | \$764,814 | \$(1,151,586) | (60.1)% |
| Intrafund Charges | \$57,006 | \$102,171 | \$103,788 | \$1,617 | 1.6% |
| Cost of Goods Sold | \$265,448 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$4,621,768 | \$4,776,217 | \$3,652,392 | \$(1,123,825) | (23.5)% |
| Other Intrafund Reimbursements | \$(1,922,824) | \$(2,047,520) | \$(1,843,590) | \$203,930 | (10.0)% |
| Total Intrafund Reimbursements | \$(1,922,824) | \$(2,047,520) | \$(1,843,590) | \$203,930 | (10.0)% |
| Total Expenditures/Appropriations | \$2,698,944 | \$2,728,697 | \$1,808,802 | \$(919,895) | (33.7)% |
| Licenses, Permits & Franchises | \$(555) | \$0 | \$0 | \$0 | 0.0% |
| Revenue from Use Of Money & Property | \$1,620 | \$0 | \$0 | \$0 | 0.0% |
| Intergovernmental Revenues | \$1,621,875 | \$1,861,410 | \$767,098 | \$(1,094,312) | (58.8)% |
| Charges for Services | \$21,411 | \$28,000 | \$22,000 | \$(6,000) | (21.4)% |
| Miscellaneous Revenues | \$(92) | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$1,644,258 | \$1,889,410 | \$789,098 | \$(1,100,312) | (58.2)% |
| Other Interfund Reimbursements | \$1,544,283 | \$503,199 | \$638,009 | \$134,810 | 26.8% |
| Total Interfund Reimbursements | \$1,544,283 | \$503,199 | \$638,009 | \$134,810 | 26.8% |
| Total Revenue | \$3,188,541 | \$2,392,609 | \$1,427,107 | \$(965,502) | (40.4)% |
| Net Cost | \$(489,598) | \$336,088 | \$381,695 | \$45,607 | 13.6% |
| Positions | 14.0 | 13.0 | 12.0 | (1.0) | (7.7)% |

Summary of Changes

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

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

- An increase in allocated costs for services from the departments of Technology, Personnel Services, and General Services.

- A decrease in American Rescue Plan Act (ARPA) costs due to the completion of projects in Fiscal Year 2025-26.
- Recommended Reductions detailed later in this section

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

- A decrease in ARPA funding.
- A decrease in charged services for a Community Facilities District (CFD).
- An increase in reimbursement from Measure A funding.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| RP - Delete 1.0 FTE Office Assistant in Administration | (74,037) | 0 | 0 | (74,037) | (1.0) |

Delete 1.0 FTE (vacant) Office Assistant to meet NCC targets. By eliminating this position, the front counter office weekday hours will be reduced by 4 hours per day, to 4 hours per day. On weekends the office is currently closed and would remain so. Additionally, the office will close without notice on a more frequent basis due to illness, vacations, and circumstances where other staff are unable to assist.

American River Parkway

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$12,560,082 | \$11,435,094 | \$11,257,691 | \$(177,403) | (1.6)% |
| Services & Supplies | \$5,319,028 | \$6,016,332 | \$5,897,425 | \$(118,907) | (2.0)% |
| Other Charges | \$785,011 | \$314,945 | \$3,700 | \$(311,245) | (98.8)% |
| Equipment | \$33,427 | \$25,000 | \$0 | \$(25,000) | (100.0)% |
| Interfund Charges | \$458,965 | \$492,064 | \$0 | \$(492,064) | (100.0)% |
| Intrafund Charges | \$2,140,291 | \$2,195,439 | \$2,548,684 | \$353,245 | 16.1% |
| Cost of Goods Sold | \$(64,924) | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$21,231,881 | \$20,478,874 | \$19,707,500 | \$(771,374) | (3.8)% |
| Other Intrafund Reimbursements | \$(209,125) | \$(226,882) | \$(228,044) | \$(1,162) | 0.5% |
| Total Intrafund Reimbursements | \$(209,125) | \$(226,882) | \$(228,044) | \$(1,162) | 0.5% |
| Total Expenditures/Appropriations | \$21,022,756 | \$20,251,992 | \$19,479,456 | \$(772,536) | (3.8)% |
| Licenses, Permits & Franchises | \$850 | \$10,000 | \$12,100 | \$2,100 | 21.0% |
| Fines, Forfeitures & Penalties | \$2,453 | \$650 | \$2,000 | \$1,350 | 207.7% |
| Revenue from Use Of Money & Property | \$134,488 | \$149,972 | \$128,341 | \$(21,631) | (14.4)% |
| Intergovernmental Revenues | \$150,194 | \$13,799 | \$13,200 | \$(599) | (4.3)% |
| Charges for Services | \$2,068,834 | \$3,876,363 | \$3,622,288 | \$(254,075) | (6.6)% |
| Miscellaneous Revenues | \$1,329,596 | \$1,007,000 | \$35,000 | \$(972,000) | (96.5)% |
| Revenue | \$3,686,416 | \$5,057,784 | \$3,812,929 | \$(1,244,855) | (24.6)% |
| Other Interfund Reimbursements | \$28,798 | \$36,970 | \$814,696 | \$777,726 | 2,103.7% |
| Total Interfund Reimbursements | \$28,798 | \$36,970 | \$814,696 | \$777,726 | 2,103.7% |
| Total Revenue | \$3,715,214 | \$5,094,754 | \$4,627,625 | \$(467,129) | (9.2)% |
| Net Cost | \$17,307,542 | \$15,157,238 | \$14,851,831 | \$(305,407) | (2.0)% |
| Positions | 79.0 | 79.0 | 74.0 | (5.0) | (6.3)% |

Summary of Changes

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

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

- An increase in salary and benefit costs.
- An increase in allocated costs from the Department of Personnel Services.
- An increase in Department overhead costs.
- An increase in water utilities.
- A decrease in a one-time equipment purchase in Fiscal Year (FY) 2025-26.
- A decrease in one-time contract costs in FY 2025-26.
- A decrease in American Rescue Plan Act (ARPA) costs due to the completion of projects in Fiscal Year 2025-26.
- A decrease in intrafund reimbursements due to the Measure A funding being recognized in Parks – Restricted Revenue (BU 6410000).
- Recommended Reductions detailed later in this section.

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

- An updated revenue projection based on a three-year average.
- A decrease in service charges due to a revised three-year projection.
- An increase in reimbursements (Measure A is recognized as a reimbursement in Regional Parks from Parks – Restricted Revenue for Fiscal Year 2026-27).

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| RP - Delete 1.0 FTE Park Maintenance Worker 2 in ARP | (86,037) | 0 | 0 | (86,037) | (1.0) |
| Delete 1.0 FTE (vacant) Park Maintenance Worker 2 to meet NCC targets. Deletion of this position will have measurable operational, financial, environmental, and public safety consequences for both the Department and Sacramento County as a whole. | | | | | |
| RP - Delete 1.0 FTE Park Ranger Assistant in ARP | (64,748) | 0 | 0 | (64,748) | (1.0) |
| Delete 1.0 FTE (vacant) Park Ranger Assistant position to meet NCC targets. The elimination of this Park Ranger Assistant position will directly impact daily park operations, specifically fire watch patrol, park opening procedures, and parking enforcement. Ranger Assistants are responsible for unlocking and securing park facilities, restrooms, gates, and access points to ensure timely public access. Without this position, these duties will be reassigned to sworn Park Rangers, increasing their workload and reducing time available for patrol, enforcement, and safety-related responsibilities. Deletion will result in delays of opening and closing parks, reduced parking enforcement and shifting of some duties to other positions. | | | | | |

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-------------------------|-----------------------------|---------------|-----------|-------|
| RP - Delete 3.0 FTE Park Rangers in ARP | | | | | |
| | (430,119) | 0 | 0 | (430,119) | (3.0) |
| Delete 3.0 FTE (vacant) Park Rangers to meet NCC targets. The elimination of three Park Ranger positions will significantly reduce field staffing levels and decrease the Department's ability to provide proactive patrol, enforcement, and public safety services throughout the Sacramento County Regional Parks system. The reduction in Ranger staffing will likely result in additional overtime and increased reliance on allied agencies to assist with calls for service within park properties. | | | | | |
| RP - Extra Help Hours Reduction | | | | | |
| | (23,664) | 0 | 0 | (23,664) | 0.0 |
| Extra-help hours budget reduction to meet NCC targets. This reduction will impact opening and closing parks, parking enforcement, routine maintenance within the parks, and other tasks that extra-help staff perform. | | | | | |

Contract Facilities Maintenance

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$1,467,569 | \$1,436,186 | \$1,137,342 | \$(298,844) | (20.8)% |
| Services & Supplies | \$432,258 | \$512,349 | \$530,395 | \$18,046 | 3.5% |
| Equipment | \$15,090 | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Charges | \$400,243 | \$418,965 | \$376,331 | \$(42,634) | (10.2)% |
| Cost of Goods Sold | \$(214,447) | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$2,100,713 | \$2,367,500 | \$2,044,068 | \$(323,432) | (13.7)% |
| Total Expenditures/Appropriations | \$2,100,713 | \$2,367,500 | \$2,044,068 | \$(323,432) | (13.7)% |
| Charges for Services | \$2,283,142 | \$2,291,112 | \$2,082,231 | \$(208,881) | (9.1)% |
| Revenue | \$2,283,142 | \$2,291,112 | \$2,082,231 | \$(208,881) | (9.1)% |
| Other Interfund Reimbursements | \$0 | \$3,000 | \$3,000 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$0 | \$3,000 | \$3,000 | \$0 | 0.0% |
| Total Revenue | \$2,283,142 | \$2,294,112 | \$2,085,231 | \$(208,881) | (9.1)% |
| Net Cost | \$(182,429) | \$73,388 | \$(41,163) | \$(114,551) | (156.1)% |
| Positions | 12.0 | 12.0 | 11.0 | (1.0) | (8.3)% |

Summary of Changes

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

The change in total appropriation is due to:

- Increases in salary and benefit costs, which is partially offset by an increase in salary savings (three-year average).
- Increases in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- An decrease in department overhead costs.
- Recommended reductions detailed later in this section.

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

- Increases in cost recovery for services provided to customer departments in county-owned facilities.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| RP - Delete PMW2 LT - Contract Maintenance ACP | | | | | |
| | (115,167) | 0 | (115,167) | 0 | (1.0) |
| Delete 1.0 FTE Filled Park Maintenance Worker 2 (PMW2) Limited Term - Contract Maintenance to meet the Allocated Cost Process target. The position is filled but incumbent will be moved to a vacant position within the Department (American River Parkway). The limited-term PMW2 is based downtown, handling daily upkeep at key County facilities, and providing backup supervisory support for the Senior PMW. Eliminating this role cuts 20–25% of the workforce, removing a certified pesticide applicator and self-directed staff member. This would reduce service frequency, delay specialized tasks like weed control, and impact cleanliness, safety, and supervisory coverage across downtown sites. | | | | | |
| RP - Reduce Contract Maintenance ACP | | | | | |
| | (40,131) | 0 | (40,131) | 0 | 0.0 |
| Reduce extra-help Maintenance Helper hours by 0.85 FTE and corresponding budgeted amount to meet ACP NCC target. The reduction of 1,755 hours would eliminate a key part of this division. This loss would shift basic tasks to more-skilled staff, reducing efficiency and delaying technical work. Maintenance would become less frequent, and cleanliness, safety, and seasonal upkeep would decline. | | | | | |

Recreational Services

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$612,097 | \$568,628 | \$559,072 | \$(9,556) | (1.7)% |
| Services & Supplies | \$366,248 | \$296,193 | \$345,930 | \$49,737 | 16.8% |
| Intrafund Charges | \$94,481 | \$94,641 | \$88,302 | \$(6,339) | (6.7)% |
| Gross Expenditures/Appropriations | \$1,072,826 | \$959,462 | \$993,304 | \$33,842 | 3.5% |
| Total Expenditures/Appropriations | \$1,072,826 | \$959,462 | \$993,304 | \$33,842 | 3.5% |
| Revenue from Use Of Money & Property | \$91,450 | \$95,000 | \$95,000 | \$0 | 0.0% |
| Charges for Services | \$849,212 | \$364,087 | \$767,004 | \$402,917 | 110.7% |
| Miscellaneous Revenues | \$500 | \$2,000 | \$5,000 | \$3,000 | 150.0% |
| Revenue | \$941,162 | \$461,087 | \$867,004 | \$405,917 | 88.0% |
| Other Interfund Reimbursements | \$21,520 | \$18,138 | \$104,015 | \$85,877 | 473.5% |
| Total Interfund Reimbursements | \$21,520 | \$18,138 | \$104,015 | \$85,877 | 473.5% |
| Total Revenue | \$962,682 | \$479,225 | \$971,019 | \$491,794 | 102.6% |
| Net Cost | \$110,144 | \$480,237 | \$22,285 | \$(457,952) | (95.4)% |
| Positions | 4.0 | 4.0 | 4.0 | 0.0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to:

- A decrease in the 2004 Pension Obligation Bonds.
- An increase in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- A decrease in department overhead costs.

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

- An increase in charges for services to align with program costs.

- An increase in reimbursements from the Parks – Restricted Revenue budget (BU 6410000) for eligible staff costs

Regional Parks and Open Space

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$1,713,407 | \$1,882,050 | \$1,819,964 | \$(62,086) | (3.3)% |
| Services & Supplies | \$1,304,418 | \$1,033,918 | \$1,167,094 | \$133,176 | 12.9% |
| Other Charges | \$0 | \$0 | \$850 | \$850 | 100.0% |
| Intrafund Charges | \$346,166 | \$352,100 | \$337,363 | \$(14,737) | (4.2)% |
| Cost of Goods Sold | \$13,924 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$3,377,915 | \$3,268,068 | \$3,325,271 | \$57,203 | 1.8% |
| Total Expenditures/Appropriations | \$3,377,915 | \$3,268,068 | \$3,325,271 | \$57,203 | 1.8% |
| Licenses, Permits & Franchises | \$11,300 | \$0 | \$0 | \$0 | 0.0% |
| Revenue from Use Of Money & Property | \$272,463 | \$244,680 | \$267,312 | \$22,632 | 9.2% |
| Charges for Services | \$842,182 | \$835,607 | \$896,980 | \$61,373 | 7.3% |
| Miscellaneous Revenues | \$178,483 | \$165,000 | \$165,000 | \$0 | 0.0% |
| Revenue | \$1,304,428 | \$1,245,287 | \$1,329,292 | \$84,005 | 6.7% |
| Other Interfund Reimbursements | \$214,405 | \$189,373 | \$194,358 | \$4,985 | 2.6% |
| Total Interfund Reimbursements | \$214,405 | \$189,373 | \$194,358 | \$4,985 | 2.6% |
| Total Revenue | \$1,518,832 | \$1,434,660 | \$1,523,650 | \$88,990 | 6.2% |
| Net Cost | \$1,859,083 | \$1,833,408 | \$1,801,621 | \$(31,787) | (1.7)% |
| Positions | 11.0 | 11.0 | 11.0 | 0.0 | 0.0% |

Summary of Changes

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

The change in total appropriations is due to:

- An increase in salary and benefit costs, which is offset by a decrease in extra help.
- An increase in contracted services.
- A decrease in Department overhead costs.

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

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

Parks-Restricted Revenues

Budget Unit Functions & Responsibilities

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

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Parks-Habitat Restoration Program Fees | \$242,632 | \$1,894,184 | \$1,273,014 | \$(621,170) | (32.8)% |
| Parks-Rangers Asset Forfeiture | \$0 | \$8,487 | \$2,329 | \$(6,158) | (72.6)% |
| Parks-Special Revenue | \$218,318 | \$108,860 | \$4,233,696 | \$4,124,836 | 3,789.1% |
| Parks-Therapeutic Recreation Services | \$50,000 | \$113,125 | \$117,301 | \$4,176 | 3.7% |
| Gross Expenditures/Appropriations | \$510,950 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Total Expenditures/Appropriations | \$510,950 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Total Financing Uses | \$510,950 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Revenue | \$140,362 | \$438,092 | \$1,067,716 | \$629,624 | 143.7% |
| Total Revenue | \$140,362 | \$438,092 | \$1,067,716 | \$629,624 | 143.7% |
| Total Use of Fund Balance | \$2,057,152 | \$1,686,564 | \$4,558,624 | \$2,872,060 | 170.3% |
| Total Financing Sources | \$2,197,514 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Net Cost | \$(1,686,564) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Interfund Charges | \$510,950 | \$349,187 | \$1,561,189 | \$1,212,002 | 347.1% |
| Appropriation for Contingencies | \$0 | \$1,775,469 | \$4,065,151 | \$2,289,682 | 129.0% |
| Gross Expenditures/Appropriations | \$510,950 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Total Expenditures/Appropriations | \$510,950 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Total Financing Uses | \$510,950 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Fines, Forfeitures & Penalties | \$484 | \$57 | \$161 | \$104 | 182.5% |
| Revenue from Use Of Money & Property | \$79,597 | \$1,345 | \$67,555 | \$66,210 | 4,922.7% |
| Miscellaneous Revenues | \$60,281 | \$436,690 | \$1,000,000 | \$563,310 | 129.0% |
| Revenue | \$140,362 | \$438,092 | \$1,067,716 | \$629,624 | 143.7% |
| Total Revenue | \$140,362 | \$438,092 | \$1,067,716 | \$629,624 | 143.7% |
| Fund Balance | \$2,057,152 | \$1,686,564 | \$4,558,624 | \$2,872,060 | 170.3% |
| Total Use of Fund Balance | \$2,057,152 | \$1,686,564 | \$4,558,624 | \$2,872,060 | 170.3% |
| Total Financing Sources | \$2,197,514 | \$2,124,656 | \$5,626,340 | \$3,501,684 | 164.8% |
| Net Cost | \$(1,686,564) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

Parks-Habitat Restoration Program Fees

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Interfund Charges | \$242,632 | \$241,703 | \$534,152 | \$292,449 | 121.0% |
| Appropriation for Contingencies | \$0 | \$1,652,481 | \$738,862 | \$(913,619) | (55.3)% |
| Gross Expenditures/Appropriations | \$242,632 | \$1,894,184 | \$1,273,014 | \$(621,170) | (32.8)% |
| Total Expenditures/Appropriations | \$242,632 | \$1,894,184 | \$1,273,014 | \$(621,170) | (32.8)% |
| Total Financing Uses | \$242,632 | \$1,894,184 | \$1,273,014 | \$(621,170) | (32.8)% |
| Revenue from Use Of Money & Property | \$64,320 | \$0 | \$57,128 | \$57,128 | 100.0% |
| Miscellaneous Revenues | \$60,281 | \$436,690 | \$0 | \$(436,690) | (100.0)% |
| Revenue | \$124,601 | \$436,690 | \$57,128 | \$(379,562) | (86.9)% |
| Total Revenue | \$124,601 | \$436,690 | \$57,128 | \$(379,562) | (86.9)% |
| Fund Balance | \$1,575,525 | \$1,457,494 | \$1,215,886 | \$(241,608) | (16.6)% |
| Total Use of Fund Balance | \$1,575,525 | \$1,457,494 | \$1,215,886 | \$(241,608) | (16.6)% |
| Total Financing Sources | \$1,700,126 | \$1,894,184 | \$1,273,014 | \$(621,170) | (32.8)% |
| Net Cost | \$(1,457,494) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in budgeted contingency.
- An increase in program maintenance in the Regional Parks budget (BU 6400000), including a \$200,000 transfer towards fire fuel reduction.

The decrease in total revenue is due to:

- An anticipated decrease in funding from the Natural Resource Management Plan (NRMP).
- An increase in anticipated interest.

Parks-Rangers Asset Forfeiture

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Interfund Charges | \$0 | \$7,020 | \$0 | \$(7,020) | (100.0)% |
| Appropriation for Contingencies | \$0 | \$1,467 | \$2,329 | \$862 | 58.8% |
| Gross Expenditures/Appropriations | \$0 | \$8,487 | \$2,329 | \$(6,158) | (72.6)% |
| Total Expenditures/Appropriations | \$0 | \$8,487 | \$2,329 | \$(6,158) | (72.6)% |
| Total Financing Uses | \$0 | \$8,487 | \$2,329 | \$(6,158) | (72.6)% |
| Fines, Forfeitures & Penalties | \$484 | \$57 | \$161 | \$104 | 182.5% |
| Revenue from Use Of Money & Property | \$327 | \$0 | \$46 | \$46 | 100.0% |
| Revenue | \$811 | \$57 | \$207 | \$150 | 263.2% |
| Total Revenue | \$811 | \$57 | \$207 | \$150 | 263.2% |
| Fund Balance | \$7,619 | \$8,430 | \$2,122 | \$(6,308) | (74.8)% |
| Total Use of Fund Balance | \$7,619 | \$8,430 | \$2,122 | \$(6,308) | (74.8)% |
| Total Financing Sources | \$8,430 | \$8,487 | \$2,329 | \$(6,158) | (72.6)% |
| Net Cost | \$(8,430) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

Appropriations in this program are matched to available funding.

The change in appropriation is due to a decrease in future projects resulting from a decrease in available fund balance.

The change in total revenue is due to an increase in anticipated interest and a projected increase in asset seizures.

Parks-Special Revenue

Program Overview

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

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Interfund Charges | \$218,318 | \$100,464 | \$948,322 | \$847,858 | 843.9% |
| Appropriation for Contingencies | \$0 | \$8,396 | \$3,285,374 | \$3,276,978 | 39,030.2% |
| Gross Expenditures/Appropriations | \$218,318 | \$108,860 | \$4,233,696 | \$4,124,836 | 3,789.1% |
| Total Expenditures/Appropriations | \$218,318 | \$108,860 | \$4,233,696 | \$4,124,836 | 3,789.1% |
| Total Financing Uses | \$218,318 | \$108,860 | \$4,233,696 | \$4,124,836 | 3,789.1% |
| Revenue from Use Of Money & Property | \$9,386 | \$1,345 | \$6,205 | \$4,860 | 361.3% |
| Miscellaneous Revenues | \$0 | \$0 | \$1,000,000 | \$1,000,000 | 100.0% |
| Revenue | \$9,386 | \$1,345 | \$1,006,205 | \$1,004,860 | 74,710.8% |
| Total Revenue | \$9,386 | \$1,345 | \$1,006,205 | \$1,004,860 | 74,710.8% |
| Fund Balance | \$316,448 | \$107,515 | \$3,227,491 | \$3,119,976 | 2,901.9% |
| Total Use of Fund Balance | \$316,448 | \$107,515 | \$3,227,491 | \$3,119,976 | 2,901.9% |
| Total Financing Sources | \$325,834 | \$108,860 | \$4,233,696 | \$4,124,836 | 3,789.1% |
| Net Cost | \$(107,516) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Measure A funding moved from a revenue from Parks Construction (BU 6570000) to a reimbursement in 001R.
- An increase in transfers to the American River Parkway program in the Regional Parks budget (BU 6400000).
- An increase in contingency.

The change in total revenue is due to:

- An increase in anticipated interest.
- Measure A funding being recognized in Parks-Restricted Revenues (BU 6410000) instead of Parks Construction (BU 6570000).

Parks-Therapeutic Recreation Services

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Interfund Charges | \$50,000 | \$0 | \$78,715 | \$78,715 | 100.0% |
| Appropriation for Contingencies | \$0 | \$113,125 | \$38,586 | \$(74,539) | (65.9)% |
| Gross Expenditures/Appropriations | \$50,000 | \$113,125 | \$117,301 | \$4,176 | 3.7% |
| Total Expenditures/Appropriations | \$50,000 | \$113,125 | \$117,301 | \$4,176 | 3.7% |
| Total Financing Uses | \$50,000 | \$113,125 | \$117,301 | \$4,176 | 3.7% |
| Revenue from Use Of Money & Property | \$5,565 | \$0 | \$4,176 | \$4,176 | 100.0% |
| Revenue | \$5,565 | \$0 | \$4,176 | \$4,176 | 100.0% |
| Total Revenue | \$5,565 | \$0 | \$4,176 | \$4,176 | 100.0% |
| Fund Balance | \$157,560 | \$113,125 | \$113,125 | \$0 | 0.0% |
| Total Use of Fund Balance | \$157,560 | \$113,125 | \$113,125 | \$0 | 0.0% |
| Total Financing Sources | \$163,125 | \$113,125 | \$117,301 | \$4,176 | 3.7% |
| Net Cost | \$(113,125) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

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

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

County Parks CFD 2006-1

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| CFD 2006-1 | \$15,000 | \$16,500 | \$16,500 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$0 | 0.0% |
| Total Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$0 | 0.0% |
| Provision for Reserves | \$9,254 | \$9,097 | \$9,850 | \$753 | 8.3% |
| Total Financing Uses | \$24,254 | \$25,597 | \$26,350 | \$753 | 2.9% |
| Revenue | \$24,097 | \$21,675 | \$23,000 | \$1,325 | 6.1% |
| Total Revenue | \$24,097 | \$21,675 | \$23,000 | \$1,325 | 6.1% |
| Total Use of Fund Balance | \$4,079 | \$3,922 | \$3,350 | \$(572) | (14.6)% |
| Total Financing Sources | \$28,176 | \$25,597 | \$26,350 | \$753 | 2.9% |
| Net Cost | \$(3,922) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Other Charges | \$0 | \$1,500 | \$1,500 | \$0 | 0.0% |
| Interfund Charges | \$15,000 | \$15,000 | \$15,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$0 | 0.0% |
| Total Expenditures/Appropriations | \$15,000 | \$16,500 | \$16,500 | \$0 | 0.0% |
| Provision for Reserves | \$9,254 | \$9,097 | \$9,850 | \$753 | 8.3% |
| Total Financing Uses | \$24,254 | \$25,597 | \$26,350 | \$753 | 2.9% |
| Revenue from Use Of Money & Property | \$2,237 | \$150 | \$2,000 | \$1,850 | 1,233.3% |
| Charges for Services | \$21,860 | \$21,525 | \$21,000 | \$(525) | (2.4)% |
| Revenue | \$24,097 | \$21,675 | \$23,000 | \$1,325 | 6.1% |
| Total Revenue | \$24,097 | \$21,675 | \$23,000 | \$1,325 | 6.1% |
| Fund Balance | \$4,079 | \$3,922 | \$3,350 | \$(572) | (14.6)% |
| Total Use of Fund Balance | \$4,079 | \$3,922 | \$3,350 | \$(572) | (14.6)% |
| Total Financing Sources | \$28,176 | \$25,597 | \$26,350 | \$753 | 2.9% |
| Net Cost | \$(3,922) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total revenue is due to a revised three-year average calculation.

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

- County Parks CFD 2006-1 reserve has increased \$9,850.

CSA No.4B-(Wilton-Cosumnes)

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| CSA No. 4B (Wilton-Cosumnes) | \$21,532 | \$21,766 | \$35,515 | \$13,749 | 63.2% |
| Gross Expenditures/Appropriations | \$21,532 | \$21,766 | \$35,515 | \$13,749 | 63.2% |
| Total Expenditures/Appropriations | \$21,532 | \$21,766 | \$35,515 | \$13,749 | 63.2% |
| Provision for Reserves | \$11,000 | \$17,299 | \$13,696 | \$(3,603) | (20.8)% |
| Total Financing Uses | \$32,532 | \$39,065 | \$49,211 | \$10,146 | 26.0% |
| Revenue | \$35,450 | \$21,275 | \$34,988 | \$13,713 | 64.5% |
| Total Revenue | \$35,450 | \$21,275 | \$34,988 | \$13,713 | 64.5% |
| Total Use of Fund Balance | \$14,873 | \$17,790 | \$14,223 | \$(3,567) | (20.1)% |
| Total Financing Sources | \$50,323 | \$39,065 | \$49,211 | \$10,146 | 26.0% |
| Net Cost | \$(17,790) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$15,012 | \$18,628 | \$25,515 | \$6,887 | 37.0% |
| Interfund Charges | \$6,520 | \$3,138 | \$10,000 | \$6,862 | 218.7% |
| Gross Expenditures/Appropriations | \$21,532 | \$21,766 | \$35,515 | \$13,749 | 63.2% |
| Total Expenditures/Appropriations | \$21,532 | \$21,766 | \$35,515 | \$13,749 | 63.2% |
| Provision for Reserves | \$11,000 | \$17,299 | \$13,696 | \$(3,603) | (20.8)% |
| Total Financing Uses | \$32,532 | \$39,065 | \$49,211 | \$10,146 | 26.0% |
| Taxes | \$4,952 | \$4,966 | \$4,972 | \$6 | 0.1% |
| Revenue from Use Of Money & Property | \$1,784 | \$244 | \$244 | \$0 | 0.0% |
| Intergovernmental Revenues | \$530 | \$46 | \$46 | \$0 | 0.0% |
| Charges for Services | \$28,183 | \$16,019 | \$29,726 | \$13,707 | 85.6% |
| Revenue | \$35,450 | \$21,275 | \$34,988 | \$13,713 | 64.5% |
| Total Revenue | \$35,450 | \$21,275 | \$34,988 | \$13,713 | 64.5% |
| Fund Balance | \$14,873 | \$17,790 | \$14,223 | \$(3,567) | (20.1)% |
| Total Use of Fund Balance | \$14,873 | \$17,790 | \$14,223 | \$(3,567) | (20.1)% |
| Total Financing Sources | \$50,323 | \$39,065 | \$49,211 | \$10,146 | 26.0% |
| Net Cost | \$(17,790) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to an increased need for services from Regional Park staff.

The change in total revenue is due to an increase in services charges.

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

- CSA No 4B reserve has increased \$13,696.

CSA No.4C-(Delta)

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| CSA No 4C (Delta) | \$46,373 | \$48,157 | \$46,811 | \$(1,346) | (2.8)% |
| Gross Expenditures/Appropriations | \$46,373 | \$48,157 | \$46,811 | \$(1,346) | (2.8)% |
| Total Expenditures/Appropriations | \$46,373 | \$48,157 | \$46,811 | \$(1,346) | (2.8)% |
| Provision for Reserves | \$8,402 | \$4,454 | \$0 | \$(4,454) | (100.0)% |
| Total Financing Uses | \$54,775 | \$52,611 | \$46,811 | \$(5,800) | (11.0)% |
| Revenue | \$50,997 | \$44,246 | \$44,556 | \$310 | 0.7% |
| Total Revenue | \$50,997 | \$44,246 | \$44,556 | \$310 | 0.7% |
| Total Use of Fund Balance | \$12,143 | \$8,365 | \$2,255 | \$(6,110) | (73.0)% |
| Total Financing Sources | \$63,140 | \$52,611 | \$46,811 | \$(5,800) | (11.0)% |
| Net Cost | \$(8,366) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$46,373 | \$48,157 | \$46,511 | \$(1,646) | (3.4)% |
| Interfund Charges | \$0 | \$0 | \$300 | \$300 | 100.0% |
| Gross Expenditures/Appropriations | \$46,373 | \$48,157 | \$46,811 | \$(1,346) | (2.8)% |
| Total Expenditures/Appropriations | \$46,373 | \$48,157 | \$46,811 | \$(1,346) | (2.8)% |
| Provision for Reserves | \$8,402 | \$4,454 | \$0 | \$(4,454) | (100.0)% |
| Total Financing Uses | \$54,775 | \$52,611 | \$46,811 | \$(5,800) | (11.0)% |
| Taxes | \$33,308 | \$24,657 | \$25,143 | \$486 | 2.0% |
| Revenue from Use Of Money & Property | \$1,197 | \$100 | \$252 | \$152 | 152.0% |
| Intergovernmental Revenues | \$203 | \$289 | \$289 | \$0 | 0.0% |
| Charges for Services | \$16,290 | \$16,000 | \$17,872 | \$1,872 | 11.7% |
| Miscellaneous Revenues | \$0 | \$3,200 | \$1,000 | \$(2,200) | (68.8)% |
| Revenue | \$50,997 | \$44,246 | \$44,556 | \$310 | 0.7% |
| Total Revenue | \$50,997 | \$44,246 | \$44,556 | \$310 | 0.7% |
| Fund Balance | \$12,143 | \$8,365 | \$2,255 | \$(6,110) | (73.0)% |
| Total Use of Fund Balance | \$12,143 | \$8,365 | \$2,255 | \$(6,110) | (73.0)% |
| Total Financing Sources | \$63,140 | \$52,611 | \$46,811 | \$(5,800) | (11.0)% |
| Net Cost | \$(8,366) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to a decrease in work requests.

The change in total revenue is due to a revised three-year average of revenue projections.

There are no changes to reserves.

CSA No.4D-(Herald)

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| CSA No 4D (Herald) | \$6,741 | \$8,086 | \$9,008 | \$922 | 11.4% |
| Gross Expenditures/Appropriations | \$6,741 | \$8,086 | \$9,008 | \$922 | 11.4% |
| Total Expenditures/Appropriations | \$6,741 | \$8,086 | \$9,008 | \$922 | 11.4% |
| Provision for Reserves | \$7,495 | \$4,937 | \$713 | \$(4,224) | (85.6)% |
| Total Financing Uses | \$14,236 | \$13,023 | \$9,721 | \$(3,302) | (25.4)% |
| Revenue | \$10,216 | \$10,091 | \$9,692 | \$(399) | (4.0)% |
| Total Revenue | \$10,216 | \$10,091 | \$9,692 | \$(399) | (4.0)% |
| Total Use of Fund Balance | \$6,952 | \$2,932 | \$29 | \$(2,903) | (99.0)% |
| Total Financing Sources | \$17,168 | \$13,023 | \$9,721 | \$(3,302) | (25.4)% |
| Net Cost | \$(2,932) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$3,741 | \$5,086 | \$6,008 | \$922 | 18.1% |
| Interfund Charges | \$3,000 | \$3,000 | \$3,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$6,741 | \$8,086 | \$9,008 | \$922 | 11.4% |
| Total Expenditures/Appropriations | \$6,741 | \$8,086 | \$9,008 | \$922 | 11.4% |
| Provision for Reserves | \$7,495 | \$4,937 | \$713 | \$(4,224) | (85.6)% |
| Total Financing Uses | \$14,236 | \$13,023 | \$9,721 | \$(3,302) | (25.4)% |
| Taxes | \$8,749 | \$8,739 | \$8,761 | \$22 | 0.3% |
| Revenue from Use Of Money & Property | \$234 | \$20 | \$49 | \$29 | 145.0% |
| Intergovernmental Revenues | \$54 | \$82 | \$82 | \$0 | 0.0% |
| Charges for Services | \$1,180 | \$1,250 | \$800 | \$(450) | (36.0)% |
| Revenue | \$10,216 | \$10,091 | \$9,692 | \$(399) | (4.0)% |
| Total Revenue | \$10,216 | \$10,091 | \$9,692 | \$(399) | (4.0)% |
| Reserve Release | \$5,487 | \$0 | \$0 | \$0 | 0.0% |
| Fund Balance | \$1,465 | \$2,932 | \$29 | \$(2,903) | (99.0)% |
| Total Use of Fund Balance | \$6,952 | \$2,932 | \$29 | \$(2,903) | (99.0)% |
| Total Financing Sources | \$17,168 | \$13,023 | \$9,721 | \$(3,302) | (25.4)% |
| Net Cost | \$(2,932) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The change in total revenue is due to a decrease in revenue collection from service charges.

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

- CSA No.4D – (Herald) reserve has increased \$713.

Del Norte Oaks Park District

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Del Norte Oaks | \$3,800 | \$3,800 | \$3,800 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$0 | 0.0% |
| Total Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$0 | 0.0% |
| Provision for Reserves | \$3,089 | \$3,546 | \$2,715 | \$(831) | (23.4)% |
| Total Financing Uses | \$6,889 | \$7,346 | \$6,515 | \$(831) | (11.3)% |
| Revenue | \$7,346 | \$4,514 | \$6,515 | \$2,001 | 44.3% |
| Total Revenue | \$7,346 | \$4,514 | \$6,515 | \$2,001 | 44.3% |
| Total Use of Fund Balance | \$2,375 | \$2,832 | \$0 | \$(2,832) | (100.0)% |
| Total Financing Sources | \$9,721 | \$7,346 | \$6,515 | \$(831) | (11.3)% |
| Net Cost | \$(2,832) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$800 | \$800 | \$800 | \$0 | 0.0% |
| Interfund Charges | \$3,000 | \$3,000 | \$3,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$0 | 0.0% |
| Total Expenditures/Appropriations | \$3,800 | \$3,800 | \$3,800 | \$0 | 0.0% |
| Provision for Reserves | \$3,089 | \$3,546 | \$2,715 | \$(831) | (23.4)% |
| Total Financing Uses | \$6,889 | \$7,346 | \$6,515 | \$(831) | (11.3)% |
| Taxes | \$6,634 | \$4,442 | \$6,443 | \$2,001 | 45.0% |
| Revenue from Use Of Money & Property | \$671 | \$30 | \$30 | \$0 | 0.0% |
| Intergovernmental Revenues | \$41 | \$42 | \$42 | \$0 | 0.0% |
| Revenue | \$7,346 | \$4,514 | \$6,515 | \$2,001 | 44.3% |
| Total Revenue | \$7,346 | \$4,514 | \$6,515 | \$2,001 | 44.3% |
| Fund Balance | \$2,375 | \$2,832 | \$0 | \$(2,832) | (100.0)% |
| Total Use of Fund Balance | \$2,375 | \$2,832 | \$0 | \$(2,832) | (100.0)% |
| Total Financing Sources | \$9,721 | \$7,346 | \$6,515 | \$(831) | (11.3)% |
| Net Cost | \$(2,832) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total revenue is due to a more accurate three-year average of tax calculations.

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

- Del Norte Oaks Park District reserve has increased \$2,715.

Fish And Game Propagation

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Fish and Game Propagation | \$8,003 | \$4,956 | \$7,659 | \$2,703 | 54.5% |
| Gross Expenditures/Appropriations | \$8,003 | \$4,956 | \$7,659 | \$2,703 | 54.5% |
| Total Expenditures/Appropriations | \$8,003 | \$4,956 | \$7,659 | \$2,703 | 54.5% |
| Provision for Reserves | \$5,085 | \$7,438 | \$723 | \$(6,715) | (90.3)% |
| Total Financing Uses | \$13,088 | \$12,394 | \$8,382 | \$(4,012) | (32.4)% |
| Revenue | \$9,817 | \$9,713 | \$10,097 | \$384 | 4.0% |
| Total Revenue | \$9,817 | \$9,713 | \$10,097 | \$384 | 4.0% |
| Total Use of Fund Balance | \$5,952 | \$2,681 | \$(1,715) | \$(4,396) | (164.0)% |
| Total Financing Sources | \$15,769 | \$12,394 | \$8,382 | \$(4,012) | (32.4)% |
| Net Cost | \$(2,681) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Other Charges | \$8,003 | \$4,956 | \$7,659 | \$2,703 | 54.5% |
| Gross Expenditures/Appropriations | \$8,003 | \$4,956 | \$7,659 | \$2,703 | 54.5% |
| Total Expenditures/Appropriations | \$8,003 | \$4,956 | \$7,659 | \$2,703 | 54.5% |
| Provision for Reserves | \$5,085 | \$7,438 | \$723 | \$(6,715) | (90.3)% |
| Total Financing Uses | \$13,088 | \$12,394 | \$8,382 | \$(4,012) | (32.4)% |
| Fines, Forfeitures & Penalties | \$9,038 | \$9,573 | \$9,500 | \$(73) | (0.8)% |
| Revenue from Use Of Money & Property | \$779 | \$140 | \$597 | \$457 | 326.4% |
| Revenue | \$9,817 | \$9,713 | \$10,097 | \$384 | 4.0% |
| Total Revenue | \$9,817 | \$9,713 | \$10,097 | \$384 | 4.0% |
| Fund Balance | \$5,952 | \$2,681 | \$(1,715) | \$(4,396) | (164.0)% |
| Total Use of Fund Balance | \$5,952 | \$2,681 | \$(1,715) | \$(4,396) | (164.0)% |
| Total Financing Sources | \$15,769 | \$12,394 | \$8,382 | \$(4,012) | (32.4)% |
| Net Cost | \$(2,681) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

The change in total revenue is due to a revised average in fines (three-year average).

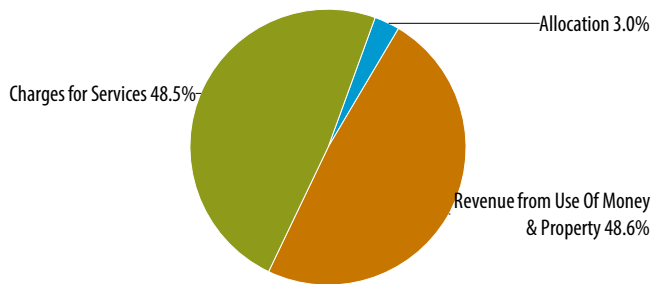
Reserve changes from the prior year Adopted Budget are detailed below:

- Fish and Game Propagation reserve has increased \$723.

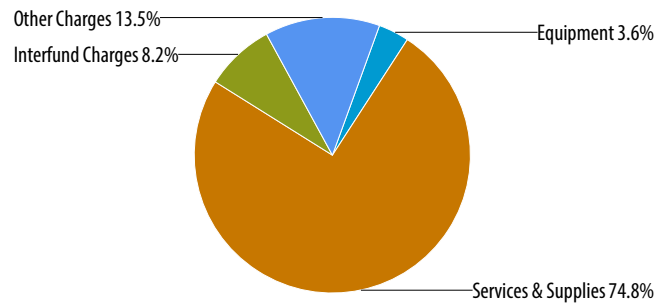
Golf
Department Structure
Liz Bellas, Director



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Golf | \$12,590,947 | \$13,891,117 | \$13,539,956 | \$(351,161) | (2.5)% |
| Gross Expenditures/Appropriations | \$12,590,947 | \$13,891,117 | \$13,539,956 | \$(351,161) | (2.5)% |
| Total Expenditures/Appropriations | \$12,590,947 | \$13,891,117 | \$13,539,956 | \$(351,161) | (2.5)% |
| Provision for Reserves | \$700,686 | \$0 | \$176,882 | \$176,882 | 100.0% |
| Total Financing Uses | \$13,291,633 | \$13,891,117 | \$13,716,838 | \$(174,279) | (1.3)% |
| Revenue | \$12,199,009 | \$12,316,058 | \$13,139,427 | \$823,369 | 6.7% |
| Total Revenue | \$12,199,009 | \$12,316,058 | \$13,139,427 | \$823,369 | 6.7% |
| Total Use of Fund Balance | \$2,233,186 | \$1,575,059 | \$577,411 | \$(997,648) | (63.3)% |
| Total Financing Sources | \$14,432,195 | \$13,891,117 | \$13,716,838 | \$(174,279) | (1.3)% |
| Net Cost | \$(1,140,561) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$9,630,393 | \$9,998,275 | \$10,122,581 | \$124,306 | 1.2% |
| Other Charges | \$1,572,693 | \$1,761,058 | \$1,824,957 | \$63,899 | 3.6% |
| Equipment | \$256,195 | \$282,000 | \$487,830 | \$205,830 | 73.0% |
| Interfund Charges | \$1,131,666 | \$1,849,784 | \$1,104,588 | \$(745,196) | (40.3)% |
| Gross Expenditures/Appropriations | \$12,590,947 | \$13,891,117 | \$13,539,956 | \$(351,161) | (2.5)% |
| Total Expenditures/Appropriations | \$12,590,947 | \$13,891,117 | \$13,539,956 | \$(351,161) | (2.5)% |
| Provision for Reserves | \$700,686 | \$0 | \$176,882 | \$176,882 | 100.0% |
| Total Financing Uses | \$13,291,633 | \$13,891,117 | \$13,716,838 | \$(174,279) | (1.3)% |
| Revenue from Use Of Money & Property | \$6,504,921 | \$6,192,163 | \$6,577,337 | \$385,174 | 6.2% |
| Charges for Services | \$5,688,188 | \$6,123,895 | \$6,562,090 | \$438,195 | 7.2% |
| Other Financing Sources | \$5,900 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$12,199,009 | \$12,316,058 | \$13,139,427 | \$823,369 | 6.7% |
| Total Revenue | \$12,199,009 | \$12,316,058 | \$13,139,427 | \$823,369 | 6.7% |
| Reserve Release | \$1,152,636 | \$434,498 | \$577,411 | \$142,913 | 32.9% |
| Fund Balance | \$1,080,550 | \$1,140,561 | \$0 | \$(1,140,561) | (100.0)% |
| Total Use of Fund Balance | \$2,233,186 | \$1,575,059 | \$577,411 | \$(997,648) | (63.3)% |
| Total Financing Sources | \$14,432,195 | \$13,891,117 | \$13,716,838 | \$(174,279) | (1.3)% |
| Net Cost | \$(1,140,561) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- An increase to utilities rates, such as electricity and refuse collection, and an increase in maintenance projects from CourseCo, which is offset by a decrease in a one-time growth request in Fiscal Year 25-26 for Irrigation controllers for Ancil Hoffman Golf Course and Cherry Island Gold Course.
- Recommended Growth detailed later in this section.

The change in total revenue is due to:

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

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

- Mather – Restricted Revenue has increased \$176,882.
- Ancil Hoffman – Restricted Revenue has decreased \$254,347.
- Cherry Island – Restricted Revenue has decreased \$91,125.
- Campus Commons – Restricted Revenue has decreased \$94,521.
- Administration – Restricted Revenue has decreased \$137,418.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---------|----------------------|--------------------------|---------------|----------|-----|
| Golf | 905,000 | 0 | 905,000 | 0 | 0.0 |

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|----------------------|--------------------------|---------------|----------|-----|
| Golf - Construction Fund Projects | 525,000 | 0 | 525,000 | 0 | 0.0 |

One time funding request to transfer funding to the Park Construction Fund for four construction projects. These projects are the Ancil Hoffman Golf Course tee boxes (\$80,000), Mather Hydrowick (\$335,000), Cherry Island Golf shop renovation (\$55,000) and Cherry Island Golf door replacements (\$55,000). This request is funded by Golf Revenue and is contingent upon approval of a linked growth request in the Parks Construction Budget (BU 6570000).

| | | | | | |
|----------------------------------|---------|---|---------|---|-----|
| Golf - Equipment Purchase | 380,000 | 0 | 380,000 | 0 | 0.0 |
|----------------------------------|---------|---|---------|---|-----|

One time funding request for five fixed asset purchases. The assets are the Fairway Toro 5510 mower (\$85,000), a Bernhard Reel Grinder (\$70,000), a Toro Turf sprayer (\$85,000), Multi pro sprayer (\$85,000) and an Aerator (\$55,000). This request is funded by Golf revenue.

Park Construction

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Parks Construction | \$7,063,954 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Gross Expenditures/Appropriations | \$7,063,954 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Total Expenditures/Appropriations | \$7,063,954 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Total Financing Uses | \$7,063,954 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Revenue | \$4,712,639 | \$8,057,910 | \$3,996,235 | \$(4,061,675) | (50.4)% |
| Total Interfund Reimbursements | \$1,393,965 | \$3,997,064 | \$980,723 | \$(3,016,341) | (75.5)% |
| Total Revenue | \$6,106,604 | \$12,054,974 | \$4,976,958 | \$(7,078,016) | (58.7)% |
| Total Use of Fund Balance | \$14,213,185 | \$13,255,835 | \$10,710,213 | \$(2,545,622) | (19.2)% |
| Total Financing Sources | \$20,319,789 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Net Cost | \$(13,255,835) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Improvements | \$6,169,755 | \$18,433,540 | \$10,583,329 | \$(7,850,211) | (42.6)% |
| Interfund Charges | \$894,199 | \$0 | \$0 | \$0 | 0.0% |
| Appropriation for Contingencies | \$0 | \$6,877,269 | \$5,103,842 | \$(1,773,427) | (25.8)% |
| Gross Expenditures/Appropriations | \$7,063,954 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Total Expenditures/Appropriations | \$7,063,954 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Total Financing Uses | \$7,063,954 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Revenue from Use Of Money & Property | \$645,212 | \$222,200 | \$531,500 | \$309,300 | 139.2% |
| Intergovernmental Revenues | \$4,067,427 | \$7,835,710 | \$3,464,735 | \$(4,370,975) | (55.8)% |
| Revenue | \$4,712,639 | \$8,057,910 | \$3,996,235 | \$(4,061,675) | (50.4)% |
| Other Interfund Reimbursements | \$1,393,965 | \$3,997,064 | \$980,723 | \$(3,016,341) | (75.5)% |
| Total Interfund Reimbursements | \$1,393,965 | \$3,997,064 | \$980,723 | \$(3,016,341) | (75.5)% |
| Total Revenue | \$6,106,604 | \$12,054,974 | \$4,976,958 | \$(7,078,016) | (58.7)% |
| Fund Balance | \$14,213,185 | \$13,255,835 | \$10,710,213 | \$(2,545,622) | (19.2)% |
| Total Use of Fund Balance | \$14,213,185 | \$13,255,835 | \$10,710,213 | \$(2,545,622) | (19.2)% |
| Total Financing Sources | \$20,319,789 | \$25,310,809 | \$15,687,171 | \$(9,623,638) | (38.0)% |
| Net Cost | \$(13,255,835) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Decreases associated with the progression of certain Parks Construction projects, including (but not limited to):
 - Woodlake Gateway project.
 - Dry Creek Trail Phase 2 project.
 - Ancil Hoffman River Bend Road project.
 - Discovery Park Restroom project.
- Recommended growth detailed later in this section.

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

- Timelines for anticipated grant revenues.
- A decrease in Measure A funding (moved to Parks – Restricted Revenue BU 6410000).
- Completion of certain Park Construction projects.
- Recommended growth detailed later in this section.

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

- There are no changes to reserves.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Parks Construction | 525,000 | 0 | 525,000 | 0 | 0.0 |

Recommended Growth Detail for the Program

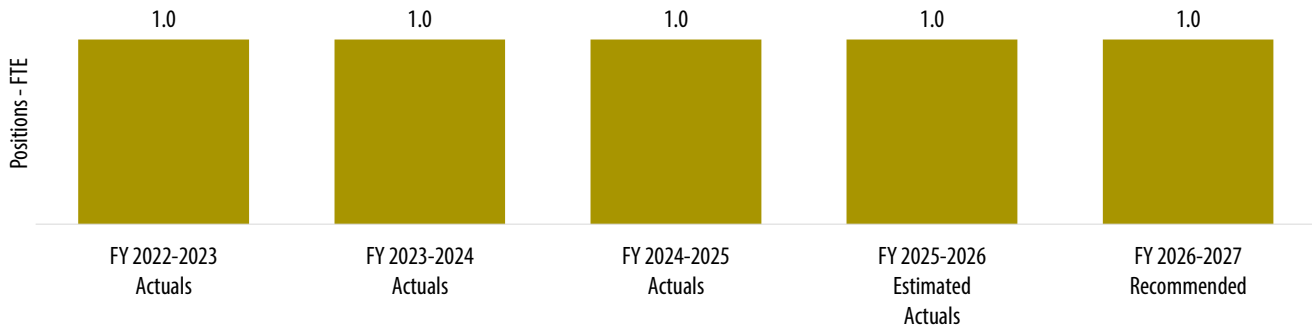
| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| RP - Construction Fund Projects (Golf) | 525,000 | 0 | 525,000 | 0 | 0.0 |

One time funding request to transfer funding to the Park Construction Fund for four construction projects. These projects are the Ancil Hoffman Golf Course tee boxes (\$80,000), Mather Hydrowick (\$335,000), Cherry Island Golf shop renovation (\$55,000) and Cherry Island Golf door replacements (\$55,000). This request is contingent upon approval of a linked growth request in the Park Construction Budget (BU 6570000) and is funded by the Golf Fund.

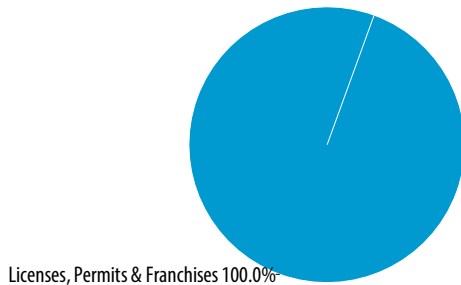
South Sacramento Conservation Agency Admin
Department Structure
Kim Hudson, Executive Director



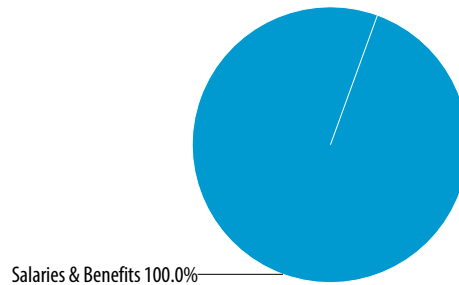
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| South Sacramento Conservation Agency Admin | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Gross Expenditures/Appropriations | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Expenditures/Appropriations | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Financing Uses | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Revenue | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Revenue | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Financing Sources | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Positions | 1.0 | 1.0 | 1.0 | 0.0 | 0.0% |

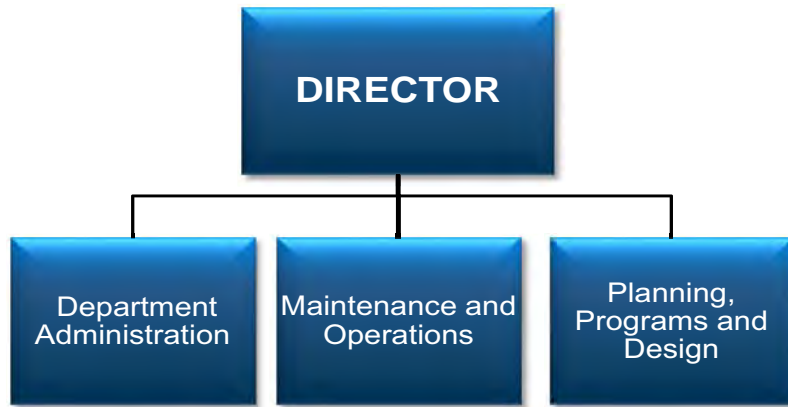
Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Gross Expenditures/Appropriations | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Expenditures/Appropriations | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Financing Uses | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Licenses, Permits & Franchises | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Revenue | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Revenue | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Total Financing Sources | \$257,346 | \$260,777 | \$264,409 | \$3,632 | 1.4% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Positions | 1.0 | 1.0 | 1.0 | 0.0 | 0.0% |

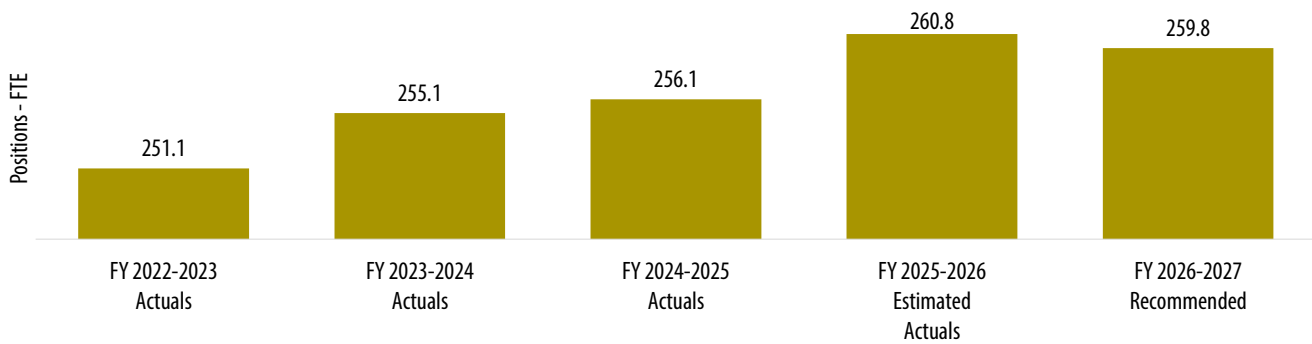
Summary of Changes

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

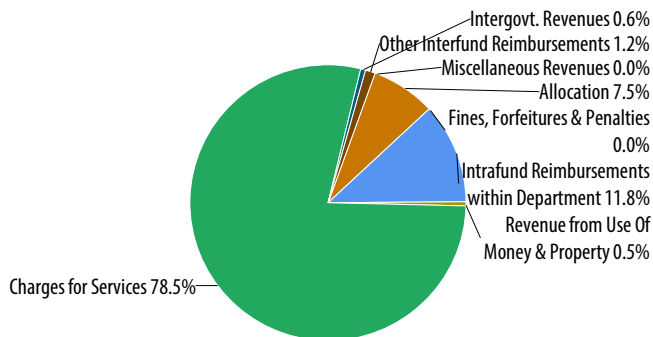
Department of Transportation
Department Structure
Ron Vicari, Director



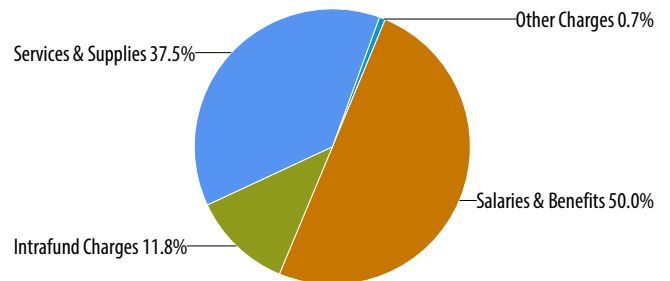
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

- Improve the pavement condition on County roadways and reduce the backlog of unmet road maintenance and rehabilitation needs.
- Strengthen the Department of Transportation’s workplace culture by upholding core values or being principled, showing respect, encouraging innovation, prioritizing safety, and striving for excellence.
- Improve response times and enhance customer service for all entitlement reviews, including initial distributions and post-meeting follow-ups.

Accomplishments

- DOT finalized a strategic operating plan to help set organizational goals.
- DOT staff designed and awarded \$40 million in paving contracts.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Department Administration | \$9,991,415 | \$10,914,891 | \$11,379,798 | \$464,907 | 4.3% |
| Maintenance and Operations | \$54,057,237 | \$63,483,880 | \$64,558,405 | \$1,074,525 | 1.7% |
| Planning, Programs and Design | \$14,151,764 | \$15,144,073 | \$16,323,099 | \$1,179,026 | 7.8% |
| Gross Expenditures/Appropriations | \$78,200,416 | \$89,542,844 | \$92,261,302 | \$2,718,458 | 3.0% |
| Total Intrafund Reimbursements | \$(9,380,503) | \$(10,327,891) | \$(10,881,798) | \$(553,907) | 5.4% |
| Total Expenditures/Appropriations | \$68,819,913 | \$79,214,953 | \$81,379,504 | \$2,164,551 | 2.7% |
| Total Financing Uses | \$68,819,913 | \$79,214,953 | \$81,379,504 | \$2,164,551 | 2.7% |
| Revenue | \$66,155,150 | \$72,510,692 | \$73,347,411 | \$836,719 | 1.2% |
| Total Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,076,393 | \$(187,087) | (14.8)% |
| Total Revenue | \$67,418,630 | \$73,774,172 | \$74,423,804 | \$649,632 | 0.9% |
| Total Use of Fund Balance | \$6,842,064 | \$5,440,781 | \$6,955,700 | \$1,514,919 | 27.8% |
| Total Financing Sources | \$74,260,694 | \$79,214,953 | \$81,379,504 | \$2,164,551 | 2.7% |
| Net Cost | \$(5,440,781) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 256.1 | 257.1 | 259.8 | 2.7 | 1.1% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$41,466,374 | \$44,217,596 | \$46,133,142 | \$1,915,546 | 4.3% |
| Services & Supplies | \$26,765,373 | \$32,893,601 | \$34,602,924 | \$1,709,323 | 5.2% |
| Other Charges | \$577,077 | \$2,055,756 | \$643,438 | \$(1,412,318) | (68.7)% |
| Equipment | \$11,088 | \$48,000 | \$0 | \$(48,000) | (100.0)% |
| Intrafund Charges | \$9,380,503 | \$10,327,891 | \$10,881,798 | \$553,907 | 5.4% |
| Gross Expenditures/Appropriations | \$78,200,416 | \$89,542,844 | \$92,261,302 | \$2,718,458 | 3.0% |
| Intrafund Reimbursements within Department | \$(9,380,503) | \$(10,327,891) | \$(10,881,798) | \$(553,907) | 5.4% |
| Total Intrafund Reimbursements | \$(9,380,503) | \$(10,327,891) | \$(10,881,798) | \$(553,907) | 5.4% |
| Total Expenditures/Appropriations | \$68,819,913 | \$79,214,953 | \$81,379,504 | \$2,164,551 | 2.7% |
| Total Financing Uses | \$68,819,913 | \$79,214,953 | \$81,379,504 | \$2,164,551 | 2.7% |
| Fines, Forfeitures & Penalties | \$0 | \$11,500 | \$1,500 | \$(10,000) | (87.0)% |
| Revenue from Use Of Money & Property | \$599,752 | \$551,000 | \$437,000 | \$(114,000) | (20.7)% |
| Intergovernmental Revenues | \$559,303 | \$521,000 | \$521,000 | \$0 | 0.0% |
| Charges for Services | \$64,981,650 | \$71,426,692 | \$72,387,411 | \$960,719 | 1.3% |
| Miscellaneous Revenues | \$8,208 | \$500 | \$500 | \$0 | 0.0% |
| Other Financing Sources | \$6,236 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$66,155,150 | \$72,510,692 | \$73,347,411 | \$836,719 | 1.2% |
| Other Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,076,393 | \$(187,087) | (14.8)% |
| Total Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,076,393 | \$(187,087) | (14.8)% |
| Total Revenue | \$67,418,630 | \$73,774,172 | \$74,423,804 | \$649,632 | 0.9% |
| Fund Balance | \$6,842,064 | \$5,440,781 | \$6,955,700 | \$1,514,919 | 27.8% |
| Total Use of Fund Balance | \$6,842,064 | \$5,440,781 | \$6,955,700 | \$1,514,919 | 27.8% |
| Total Financing Sources | \$74,260,694 | \$79,214,953 | \$81,379,504 | \$2,164,551 | 2.7% |
| Net Cost | \$(5,440,781) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 256.1 | 257.1 | 259.8 | 2.7 | 1.1% |

Summary of Changes

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

Positions counts have increased by 2.7 FTE from the prior year Adopted budget due to:

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

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|----------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Department Administration | 50,000 | 0 | 50,000 | 0 | 0.0 |
| Maintenance and Operations | 132,413 | 0 | 132,413 | 0 | 1.0 |

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|----------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Maintenance and Operations | (175,000) | 0 | (175,000) | 0 | 0.0 |

Department Administration

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$4,252,290 | \$4,369,006 | \$4,517,330 | \$148,324 | 3.4% |
| Services & Supplies | \$5,500,959 | \$5,951,129 | \$6,494,030 | \$542,901 | 9.1% |
| Other Charges | \$227,077 | \$594,756 | \$368,438 | \$(226,318) | (38.1)% |
| Equipment | \$11,088 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$9,991,415 | \$10,914,891 | \$11,379,798 | \$464,907 | 4.3% |
| Intrafund Reimbursements within Department | \$(9,380,503) | \$(10,327,891) | \$(10,881,798) | \$(553,907) | 5.4% |
| Total Intrafund Reimbursements | \$(9,380,503) | \$(10,327,891) | \$(10,881,798) | \$(553,907) | 5.4% |
| Total Expenditures/Appropriations | \$610,912 | \$587,000 | \$498,000 | \$(89,000) | (15.2)% |
| Total Financing Uses | \$610,912 | \$587,000 | \$498,000 | \$(89,000) | (15.2)% |
| Revenue from Use Of Money & Property | \$599,752 | \$551,000 | \$437,000 | \$(114,000) | (20.7)% |
| Intergovernmental Revenues | \$1,285 | \$1,000 | \$1,000 | \$0 | 0.0% |
| Charges for Services | \$9,843 | \$35,000 | \$60,000 | \$25,000 | 71.4% |
| Miscellaneous Revenues | \$31 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$610,912 | \$587,000 | \$498,000 | \$(89,000) | (15.2)% |
| Total Revenue | \$610,912 | \$587,000 | \$498,000 | \$(89,000) | (15.2)% |
| Total Financing Sources | \$610,912 | \$587,000 | \$498,000 | \$(89,000) | (15.2)% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Positions | 24.0 | 24.0 | 24.0 | 0.0 | 0.0% |

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- A net decrease in Allocated Cost Process (ACP) costs related to wide-area network charges, liability & property insurance, county wide cost plan charges, and pension obligation bonds.

- An increase in services from the Department of General Services for contract management, Department of Technology for server and database support including various licensing fees, Department of Finance for fiscal support, and Department of Personnel Services for 0.50 FTE Senior Personnel Analyst support.
- An increase in modular furniture required for office reconfigurations & realignment.
- An increase in county counsel labor rates.
- An increase in intrafund reimbursements for department overhead.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in interest earnings from projected lower average cash balance.
- A decrease in chargeable overhead labor related to monitoring the unsheltered encampment program.
- Recommended growth detailed later in this section.

There are no changes to reserves.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DOT - Customer Service Training Program | 50,000 | 0 | 50,000 | 0 | 0.0 |

As part of the Community Services Agency's focus on improving customer service, Department of Transportation, Department of Water Resources, and Community Development have developed a customer service training syllabus for all staff. This request includes \$50,000 in on-going training costs. These costs will be funded by public works services revenues.

Maintenance and Operations

Program Overview

Maintenance & Operations includes two primary functional areas described below.

- Pavement, Roadside, and Landscape Maintenance

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

- Traffic Engineering and Operations

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

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$26,940,508 | \$29,063,347 | \$30,002,679 | \$939,332 | 3.2% |
| Services & Supplies | \$20,043,983 | \$25,524,936 | \$26,528,601 | \$1,003,665 | 3.9% |
| Other Charges | \$350,000 | \$1,461,000 | \$275,000 | \$(1,186,000) | (81.2)% |
| Equipment | \$0 | \$48,000 | \$0 | \$(48,000) | (100.0)% |
| Intrafund Charges | \$6,722,746 | \$7,386,597 | \$7,752,125 | \$365,528 | 4.9% |
| Gross Expenditures/Appropriations | \$54,057,237 | \$63,483,880 | \$64,558,405 | \$1,074,525 | 1.7% |
| Total Expenditures/Appropriations | \$54,057,237 | \$63,483,880 | \$64,558,405 | \$1,074,525 | 1.7% |
| Total Financing Uses | \$54,057,237 | \$63,483,880 | \$64,558,405 | \$1,074,525 | 1.7% |
| Fines, Forfeitures & Penalties | \$0 | \$1,500 | \$1,500 | \$0 | 0.0% |
| Intergovernmental Revenues | \$558,018 | \$520,000 | \$520,000 | \$0 | 0.0% |
| Charges for Services | \$52,579,922 | \$53,917,196 | \$52,088,312 | \$(1,828,884) | (3.4)% |
| Miscellaneous Revenues | \$7,504 | \$0 | \$0 | \$0 | 0.0% |
| Other Financing Sources | \$4,735 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$53,150,179 | \$54,438,696 | \$52,609,812 | \$(1,828,884) | (3.4)% |
| Other Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,076,393 | \$(187,087) | (14.8)% |
| Total Interfund Reimbursements | \$1,263,480 | \$1,263,480 | \$1,076,393 | \$(187,087) | (14.8)% |
| Total Revenue | \$54,413,659 | \$55,702,176 | \$53,686,205 | \$(2,015,971) | (3.6)% |
| Fund Balance | \$7,425,282 | \$7,781,704 | \$10,872,200 | \$3,090,496 | 39.7% |
| Total Use of Fund Balance | \$7,425,282 | \$7,781,704 | \$10,872,200 | \$3,090,496 | 39.7% |
| Total Financing Sources | \$61,838,941 | \$63,483,880 | \$64,558,405 | \$1,074,525 | 1.7% |
| Net Cost | \$(7,781,704) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 182.0 | 182.0 | 186.0 | 4.0 | 2.2% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs and the addition of 3.0 FTE at mid-year budget.
- A net decrease in Allocated Cost Process (ACP) costs related to personnel services, liability & property insurance, and pension obligation bonds.
- A net increase in operating services and supplies, construction contracts, light & heavy equipment rental fees, vehicle detection system costs required for operations, and Transportation labor services for unsheltered encampment program.
- Decreased contributions to other funds from the reduction of one-time appropriations related to chip seal equipment and replacing an emulsion tack tank trailer.
- An increase in department overhead allocation.

- Recommended growth detailed later in this section.
- A recommended reduction detailed later in this section.

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

- An increase in charges for services related to capital projects and programs to the Roads Fund.
- A decrease in charges for services related to capital projects to the Transportation Sales Tax Fund.
- A net decrease in charges for services related to capital projects to other agencies.
- A decrease in interfund reimbursements due to net county cost reduction impacting the Graffiti Abatement and Residential Parking Permit Programs.
- Recommended growth detailed later in this section.
- A recommended reduction detailed later in this section.

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

- There are no changes to reserves.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|----------------------|--------------------------|---------------|----------|-----|
| DOT - Add 1.0 FTE Highway Maintenance Supervisor | | | | | |
| | 132,413 | 0 | 132,413 | 0 | 1.0 |

Add 1.0 FTE Highway Maintenance Supervisor to oversee and manage the roadway pavement chip seal treatment program. Chip sealing is a cost-effective pavement maintenance strategy that extends the lifespan of roads by preventing water infiltration, enhancing surface condition, increasing skid resistance, and allowing for quick application with minimal traffic disruption. This request is funded by the County Road Fund through public works services revenues.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|----------------------|--------------------------|---------------|----------|-----|
| DOT - Sac Regional Transit Ryde Free Program | | | | | |
| | (175,000) | 0 | (175,000) | 0 | 0.0 |

A \$175,000 reduction in the County's contribution to Sacramento Regional Transit's Ryde Free program, representing a 50% decrease. The remaining \$175,000 contribution in Fiscal Year 2026–27 will be the County's final payment. This reduction is linked to a reduction request in the Financing Transfers-Reimbursements (BU 5110000).

Planning, Programs and Design

Program Overview

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

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$10,273,576 | \$10,785,243 | \$11,613,133 | \$827,890 | 7.7% |
| Services & Supplies | \$1,220,430 | \$1,417,536 | \$1,580,293 | \$162,757 | 11.5% |
| Intrafund Charges | \$2,657,757 | \$2,941,294 | \$3,129,673 | \$188,379 | 6.4% |
| Gross Expenditures/Appropriations | \$14,151,764 | \$15,144,073 | \$16,323,099 | \$1,179,026 | 7.8% |
| Total Expenditures/Appropriations | \$14,151,764 | \$15,144,073 | \$16,323,099 | \$1,179,026 | 7.8% |
| Total Financing Uses | \$14,151,764 | \$15,144,073 | \$16,323,099 | \$1,179,026 | 7.8% |
| Fines, Forfeitures & Penalties | \$0 | \$10,000 | \$0 | \$(10,000) | (100.0)% |
| Charges for Services | \$12,391,884 | \$17,474,496 | \$20,239,099 | \$2,764,603 | 15.8% |
| Miscellaneous Revenues | \$674 | \$500 | \$500 | \$0 | 0.0% |
| Other Financing Sources | \$1,501 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$12,394,059 | \$17,484,996 | \$20,239,599 | \$2,754,603 | 15.8% |
| Total Revenue | \$12,394,059 | \$17,484,996 | \$20,239,599 | \$2,754,603 | 15.8% |
| Fund Balance | \$(583,218) | \$(2,340,923) | \$(3,916,500) | \$(1,575,577) | 67.3% |
| Total Use of Fund Balance | \$(583,218) | \$(2,340,923) | \$(3,916,500) | \$(1,575,577) | 67.3% |
| Total Financing Sources | \$11,810,841 | \$15,144,073 | \$16,323,099 | \$1,179,026 | 7.8% |
| Net Cost | \$2,340,923 | \$0 | \$0 | \$0 | 0.0% |
| Positions | 50.1 | 51.1 | 49.8 | (1.3) | (2.5)% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, a decrease in salary savings due to less vacancies, offset by the deletion of 1.3 FTE at mid-year budget.
- A net decrease in Allocated Cost Process (ACP) costs related to personnel services, liability & property insurance, and pension obligation bonds.
- An increase in transportation labor related to culture initiative and rebranding costs.
- An increase in department overhead allocations.

The change in total revenues is due to:

- An increase in charges for services related to capital projects to the Roads Fund.
- A decrease in charges for services related to capital projects to the Transportation Sales Tax Fund.
- A net decrease in charges for services related to capital projects to other agencies.

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

- There are no changes to reserves.

CSA No. 1

Budget Unit Functions & Responsibilities

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

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

Goals

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

Accomplishments

- The CSA-1 continues to maintain a balanced budget without a contribution from the County Road Fund due to cost savings as a result of L.E.D. street light conversion projects.
- Coordinated with SMUD to install safety lights on Alta Mesa Road and Roseville Road which was funded by the General Fund Neighborhood Improvement Initiative.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| County Service Area No. 1 - Zone 1 - Unincorporated | \$2,464,652 | \$3,337,991 | \$3,300,010 | \$(37,981) | (1.1)% |
| Gross Expenditures/Appropriations | \$2,464,652 | \$3,337,991 | \$3,300,010 | \$(37,981) | (1.1)% |
| Total Expenditures/Appropriations | \$2,464,652 | \$3,337,991 | \$3,300,010 | \$(37,981) | (1.1)% |
| Provision for Reserves | \$839,375 | \$1,280,648 | \$242,540 | \$(1,038,108) | (81.1)% |
| Total Financing Uses | \$3,304,027 | \$4,618,639 | \$3,542,550 | \$(1,076,089) | (23.3)% |
| Revenue | \$3,394,310 | \$3,159,550 | \$3,242,550 | \$83,000 | 2.6% |
| Total Interfund Reimbursements | \$290,000 | \$0 | \$0 | \$0 | 0.0% |
| Total Revenue | \$3,684,310 | \$3,159,550 | \$3,242,550 | \$83,000 | 2.6% |
| Total Use of Fund Balance | \$1,078,806 | \$1,459,089 | \$300,000 | \$(1,159,089) | (79.4)% |
| Total Financing Sources | \$4,763,116 | \$4,618,639 | \$3,542,550 | \$(1,076,089) | (23.3)% |
| Net Cost | \$(1,459,089) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$2,360,929 | \$3,157,991 | \$3,120,010 | \$(37,981) | (1.2)% |
| Other Charges | \$103,723 | \$180,000 | \$180,000 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$2,464,652 | \$3,337,991 | \$3,300,010 | \$(37,981) | (1.1)% |
| Total Expenditures/Appropriations | \$2,464,652 | \$3,337,991 | \$3,300,010 | \$(37,981) | (1.1)% |
| Provision for Reserves | \$839,375 | \$1,280,648 | \$242,540 | \$(1,038,108) | (81.1)% |
| Total Financing Uses | \$3,304,027 | \$4,618,639 | \$3,542,550 | \$(1,076,089) | (23.3)% |
| Taxes | \$855,607 | \$794,800 | \$854,800 | \$60,000 | 7.5% |
| Revenue from Use Of Money & Property | \$193,701 | \$161,000 | \$184,000 | \$23,000 | 14.3% |
| Intergovernmental Revenues | \$6,284 | \$5,200 | \$5,200 | \$0 | 0.0% |
| Charges for Services | \$2,315,367 | \$2,193,255 | \$2,193,255 | \$0 | 0.0% |
| Miscellaneous Revenues | \$23,352 | \$5,295 | \$5,295 | \$0 | 0.0% |
| Revenue | \$3,394,310 | \$3,159,550 | \$3,242,550 | \$83,000 | 2.6% |
| Other Interfund Reimbursements | \$290,000 | \$0 | \$0 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$290,000 | \$0 | \$0 | \$0 | 0.0% |
| Total Revenue | \$3,684,310 | \$3,159,550 | \$3,242,550 | \$83,000 | 2.6% |
| Fund Balance | \$1,078,806 | \$1,459,089 | \$300,000 | \$(1,159,089) | (79.4)% |
| Total Use of Fund Balance | \$1,078,806 | \$1,459,089 | \$300,000 | \$(1,159,089) | (79.4)% |
| Total Financing Sources | \$4,763,116 | \$4,618,639 | \$3,542,550 | \$(1,076,089) | (23.3)% |
| Net Cost | \$(1,459,089) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The net change in total appropriations is due to:

- A decrease in Allocated Cost Process related to assessment billing services provided by the Department of Technology.
- A decrease in construction contracts, construction inspection, and environmental services as street light painting projects are completed.
- An increase in assessment collection services provided by the Department of Finance Tax Bureau.
- An increase in SMUD electricity rates.

The change in total revenue is due to:

- Increased property taxes.
- Increased interest earnings due to a higher average cash balance.

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

- Working Capital Reserve has increased \$242,540.

Gold River Station #7 Landscape CFD

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Gold River Station #7 Landscape CFD | \$51,177 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Gross Expenditures/Appropriations | \$51,177 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Total Expenditures/Appropriations | \$51,177 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Provision for Reserves | \$18,054 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$69,231 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Revenue | \$67,817 | \$68,550 | \$70,139 | \$1,589 | 2.3% |
| Total Revenue | \$67,817 | \$68,550 | \$70,139 | \$1,589 | 2.3% |
| Total Use of Fund Balance | \$28,035 | \$31,988 | \$25,931 | \$(6,057) | (18.9)% |
| Total Financing Sources | \$95,852 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Net Cost | \$(26,621) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$51,067 | \$100,038 | \$96,070 | \$(3,968) | (4.0)% |
| Other Charges | \$110 | \$500 | \$0 | \$(500) | (100.0)% |
| Gross Expenditures/Appropriations | \$51,177 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Total Expenditures/Appropriations | \$51,177 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Provision for Reserves | \$18,054 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$69,231 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Revenue from Use Of Money & Property | \$5,495 | \$5,000 | \$5,000 | \$0 | 0.0% |
| Charges for Services | \$62,322 | \$63,550 | \$65,139 | \$1,589 | 2.5% |
| Revenue | \$67,817 | \$68,550 | \$70,139 | \$1,589 | 2.3% |
| Total Revenue | \$67,817 | \$68,550 | \$70,139 | \$1,589 | 2.3% |
| Reserve Release | \$0 | \$5,367 | \$931 | \$(4,436) | (82.7)% |
| Fund Balance | \$28,035 | \$26,621 | \$25,000 | \$(1,621) | (6.1)% |
| Total Use of Fund Balance | \$28,035 | \$31,988 | \$25,931 | \$(6,057) | (18.9)% |
| Total Financing Sources | \$95,852 | \$100,538 | \$96,070 | \$(4,468) | (4.4)% |
| Net Cost | \$(26,621) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in landscape contract services for the Mather Commerce area related to boundaries within the City of Rancho Cordova.
- A decrease in water usage due to efficient irrigation systems.
- An increase in Special Districts and Transportation labor rates.

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

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

- Working Capital Reserve has decreased \$931.

Landscape Maintenance District

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Landscape Maintenance District Zone 4 | \$1,237,341 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Gross Expenditures/Appropriations | \$1,237,341 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Total Expenditures/Appropriations | \$1,237,341 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Total Financing Uses | \$1,237,341 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Revenue | \$557,921 | \$572,000 | \$554,000 | \$(18,000) | (3.1)% |
| Total Interfund Reimbursements | \$693,454 | \$730,001 | \$789,696 | \$59,695 | 8.2% |
| Total Revenue | \$1,251,375 | \$1,302,001 | \$1,343,696 | \$41,695 | 3.2% |
| Total Use of Fund Balance | \$29,295 | \$43,329 | \$30,000 | \$(13,329) | (30.8)% |
| Total Financing Sources | \$1,280,670 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Net Cost | \$(43,329) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$1,230,195 | \$1,335,330 | \$1,373,696 | \$38,366 | 2.9% |
| Other Charges | \$7,146 | \$10,000 | \$0 | \$(10,000) | (100.0)% |
| Gross Expenditures/Appropriations | \$1,237,341 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Total Expenditures/Appropriations | \$1,237,341 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Total Financing Uses | \$1,237,341 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Revenue from Use Of Money & Property | \$30,219 | \$22,000 | \$24,000 | \$2,000 | 9.1% |
| Charges for Services | \$527,702 | \$550,000 | \$530,000 | \$(20,000) | (3.6)% |
| Revenue | \$557,921 | \$572,000 | \$554,000 | \$(18,000) | (3.1)% |
| Other Interfund Reimbursements | \$693,454 | \$730,001 | \$789,696 | \$59,695 | 8.2% |
| Total Interfund Reimbursements | \$693,454 | \$730,001 | \$789,696 | \$59,695 | 8.2% |
| Total Revenue | \$1,251,375 | \$1,302,001 | \$1,343,696 | \$41,695 | 3.2% |
| Fund Balance | \$29,295 | \$43,329 | \$30,000 | \$(13,329) | (30.8)% |
| Total Use of Fund Balance | \$29,295 | \$43,329 | \$30,000 | \$(13,329) | (30.8)% |
| Total Financing Sources | \$1,280,670 | \$1,345,330 | \$1,373,696 | \$28,366 | 2.1% |
| Net Cost | \$(43,329) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The net change in total appropriations is due to:

- An increase in Sacramento Municipal Utility District (SMUD) utility rates.
- An increase in water usage to maintain landscape requirements & visual blight.
- A decrease in transportation labor required to manage district operations.

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

- Increased interest earnings due to a higher average cash balance.
- An increased contribution from the Road Fund to support fiscal year operations.
- Decreased special assessment revenues to accurately align with actual projection.

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

- There are no changes to reserves.

Roads

Budget Unit Functions & Responsibilities

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

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

Goals

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

Accomplishments

- Over \$120 million in construction work was either underway or completed throughout the unincorporated area and an additional \$325 million in improvements are in the project development and design phase.
- Notable capital construction projects that have been completed include: Winter Storm 2022-2023 Alta Mesa Road, Sutter Slough Bridge – 2024 Emergency Repair, AC Overlay 2024 Phases A thru D, AC Overlay 2026 Phase D, and Greenback Lane and Fair Oaks Boulevard.

- Received regional grant awards of \$6 million for the Arden Way Complete Streets Phase 2 project and a \$650,000 grant from Caltrans Sustainable Communities-Wilton Area Roadway Resiliency Plan.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Roads | \$128,905,097 | \$325,872,814 | \$263,619,314 | \$(62,253,500) | (19.1)% |
| Gross Expenditures/Appropriations | \$128,905,097 | \$325,872,814 | \$263,619,314 | \$(62,253,500) | (19.1)% |
| Total Expenditures/Appropriations | \$128,905,097 | \$325,872,814 | \$263,619,314 | \$(62,253,500) | (19.1)% |
| Provision for Reserves | \$866,989 | \$802,850 | \$6,800,000 | \$5,997,150 | 747.0% |
| Total Financing Uses | \$129,772,086 | \$326,675,664 | \$270,419,314 | \$(56,256,350) | (17.2)% |
| Revenue | \$113,795,164 | \$110,073,364 | \$115,070,334 | \$4,996,970 | 4.5% |
| Total Interfund Reimbursements | \$49,819,701 | \$55,055,912 | \$32,082,478 | \$(22,973,434) | (41.7)% |
| Total Revenue | \$163,614,865 | \$165,129,276 | \$147,152,812 | \$(17,976,464) | (10.9)% |
| Total Use of Fund Balance | \$127,700,759 | \$161,546,388 | \$123,266,502 | \$(38,279,886) | (23.7)% |
| Total Financing Sources | \$291,315,624 | \$326,675,664 | \$270,419,314 | \$(56,256,350) | (17.2)% |
| Net Cost | \$(161,543,538) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$125,909,098 | \$308,972,813 | \$243,208,118 | \$(65,764,695) | (21.3)% |
| Other Charges | \$346,485 | \$12,071,000 | \$12,930,500 | \$859,500 | 7.1% |
| Interfund Charges | \$2,649,514 | \$4,829,001 | \$7,480,696 | \$2,651,695 | 54.9% |
| Gross Expenditures/Appropriations | \$128,905,097 | \$325,872,814 | \$263,619,314 | \$(62,253,500) | (19.1)% |
| Total Expenditures/Appropriations | \$128,905,097 | \$325,872,814 | \$263,619,314 | \$(62,253,500) | (19.1)% |
| Provision for Reserves | \$866,989 | \$802,850 | \$6,800,000 | \$5,997,150 | 747.0% |
| Total Financing Uses | \$129,772,086 | \$326,675,664 | \$270,419,314 | \$(56,256,350) | (17.2)% |
| Taxes | \$1,426,836 | \$1,449,856 | \$1,415,856 | \$(34,000) | (2.3)% |
| Licenses, Permits & Franchises | \$1,802,780 | \$1,587,000 | \$1,637,000 | \$50,000 | 3.2% |
| Revenue from Use Of Money & Property | \$5,817,284 | \$5,005,000 | \$5,337,000 | \$332,000 | 6.6% |
| Intergovernmental Revenues | \$102,903,215 | \$100,144,183 | \$105,326,153 | \$5,181,970 | 5.2% |
| Charges for Services | \$302,929 | \$265,000 | \$270,000 | \$5,000 | 1.9% |
| Miscellaneous Revenues | \$1,542,119 | \$1,622,325 | \$1,084,325 | \$(538,000) | (33.2)% |
| Revenue | \$113,795,164 | \$110,073,364 | \$115,070,334 | \$4,996,970 | 4.5% |
| Other Interfund Reimbursements | \$49,819,701 | \$55,055,912 | \$32,082,478 | \$(22,973,434) | (41.7)% |
| Total Interfund Reimbursements | \$49,819,701 | \$55,055,912 | \$32,082,478 | \$(22,973,434) | (41.7)% |
| Total Revenue | \$163,614,865 | \$165,129,276 | \$147,152,812 | \$(17,976,464) | (10.9)% |
| Reserve Release | \$0 | \$2,850 | \$0 | \$(2,850) | (100.0)% |
| Fund Balance | \$127,700,759 | \$161,543,538 | \$123,266,502 | \$(38,277,036) | (23.7)% |
| Total Use of Fund Balance | \$127,700,759 | \$161,546,388 | \$123,266,502 | \$(38,279,886) | (23.7)% |
| Total Financing Sources | \$291,315,624 | \$326,675,664 | \$270,419,314 | \$(56,256,350) | (17.2)% |
| Net Cost | \$(161,543,538) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Capital projects concluding construction in Fiscal Year 2025-26 include Winter Storm 2022-2023 Alta Mesa Road, Sutter Slough Bridge – 2024 Emergency Repair, AC Overlay 2024 Phases A through D, AC Overlay 2026 Phase D, and Greenback Lane and Fair Oaks Boulevard.
- Capital projects with construction continuing in Fiscal Year 2026-27 include Winter Storm 2022-2023 Lone Road, Arden Way Complete Streets Phase 1, Franklin Boulevard Bridge Replacement – Lost Slough, Hazel Avenue at US Highway 50 Interchange – Segment 1, New Hope Bridge (Grizzly Slough), Skyking Extension to Phelan Drive, AC Overlay 2025 Phases A & B, AC Overlay 2026 Phases A through C and Department of Water Resources Cooperative Paving.

- Interfund charges decreasing to the Transportation Sales Tax Fund for Florin Road Bicycle and Pedestrian Improvements and Watt Avenue Complete Street Improvements projects and increasing to the SCTDF Capital Fund for project contingency.

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

- Decreased federal reimbursements on capital projects directly related to claimable expenditures.
- Increased state aid reimbursements on capital projects directly related to claimable expenditures.
- Increased interest earnings due to a higher average cash balance.
- Decreased interfund reimbursements on capital projects from the Transportation Sales Tax Fund, Sacramento County Transportation Development Fee (SCTDF) Capital Fund and Financing Transfers budget unit.
- Increased miscellaneous intergovernmental reimbursements related to AC Overlay 2025 Phases A & B from city jurisdictions.

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

- Working Capital Reserve has increased \$6,800,000.

| BU 2900000 FY 2026-27 Road Programs Statement | | |
|---|------------------------|-------------|
| 1 | Construction | 84,779,569 |
| 2 | Cost of Transfers | 7,480,696 |
| 3 | Grouped Lump-Sum Other | 178,159,049 |
| | Total Financing Uses | 270,419,314 |

| Project No. | Project Description | Fiscal Year 2026-27 Budget |
|-------------|---|----------------------------|
| P000568 | A.C. Overlay / Pavement SB1 | - |
| P958882 | A.C. Overlay Project 2025 - Phase A | 6,602,269 |
| P259960 | A.C. Overlay Project 2025 - Phase B | 5,251,564 |
| P203887 | A.C. Overlay Project 2026 - Phase A | 11,952,412 |
| P181853 | A.C. Overlay Project 2026 - Phase B | 12,200,000 |
| P258846 | A.C. Overlay Project 2026 - Phase C | 4,967,605 |
| P249721 | A.C. Overlay Project 2027 - Phase A | 8,080,000 |
| P348217 | A.C. Overlay Project 2027 - Phase B | 8,080,000 |
| P327602 | A.C. Overlay Project 2028 - Phase C | - |
| P069464 | A.C. Overlay Project 2028 - Phase D | - |
| P497809 | Alta Arden Expressway - Phase 1 | 406,000 |
| P000571 | Arden Way Complete Streets - Phase 1 | 1,870,000 |
| P549095 | Arden Way Complete Streets - Phase 2 | 955,874 |
| P108977 | Bradshaw Road at Jackson Road Intersection Improvements | 516,630 |
| P000061 | Curb, Gutter, and Sidewalk Replacement | - |
| P769437 | Elkhorn Boulevard at 28th Street Traffic Signal | 165,000 |
| P000074 | Franklin Boulevard Bridge Replacement at Lost Slough | 3,476,889 |
| P669463 | Freeport Delta Monument Signs Project | 480,283 |
| P000077 | Hazel Avenue at U.S. Highway 50 Interchange - Segment 1 | 10,197,952 |
| P000093 | Michigan Bar Road Bridge Replacement at Cosumnes River | 56,119 |
| P000095 | New Hope Road Bridge Replacement at Grizzly Slough | 3,922,134 |
| P408436 | Oakdale Elementary and College Oak Drive Improvements | 311,087 |
| P731939 | Sidewalk Replacement Project 2025 | 404,000 |
| P741413 | Skyking Extension & Phelan Drive | 2,240,000 |
| P826635 | Sunrise Blvd Bridge Over American River | 400,000 |
| P316320 | Sunrise Boulevard Wall Replacement Project | 1,572,441 |
| P000105 | Twin Cities Road Bridge Replacement at Snodgrass Slough | 34,276 |
| P422917 | Tyler Island Bridge Road over Georgiana Slough | 200,879 |
| P000106 | Walnut Grove Over Sacramento River Bridge Maintenance | 436,155 |
| | Total Appropriations | 84,779,569 |

SCTDF Capital Fund

Budget Unit Functions & Responsibilities

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

- SCTDF Administration
- SCTDF Districts

Goals

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

Accomplishments

- Continue administering the Statewide Community Infrastructure Program (SCIP), Bond Opportunities for Land Development (BOLD), and fee deferral programs.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Sacramento County Transportation Development Fee Administration | \$261,918 | \$1,430,876 | \$2,319,254 | \$888,378 | 62.1% |
| Sacramento County Transportation Development Fee Districts | \$(170,533) | \$48,137,582 | \$62,973,327 | \$14,835,745 | 30.8% |
| Gross Expenditures/Appropriations | \$91,385 | \$49,568,458 | \$65,292,581 | \$15,724,123 | 31.7% |
| Total Expenditures/Appropriations | \$91,385 | \$49,568,458 | \$65,292,581 | \$15,724,123 | 31.7% |
| Provision for Reserves | \$350,000 | \$0 | \$7,550,223 | \$7,550,223 | 100.0% |
| Total Financing Uses | \$441,385 | \$49,568,458 | \$72,842,804 | \$23,274,346 | 47.0% |
| Revenue | \$17,854,609 | \$17,958,018 | \$16,869,000 | \$(1,089,018) | (6.1)% |
| Total Interfund Reimbursements | \$0 | \$0 | \$11,639,000 | \$11,639,000 | 100.0% |
| Total Revenue | \$17,854,609 | \$17,958,018 | \$28,508,000 | \$10,549,982 | 58.7% |
| Total Use of Fund Balance | \$14,197,217 | \$31,610,440 | \$44,334,804 | \$12,724,364 | 40.3% |
| Total Financing Sources | \$32,051,826 | \$49,568,458 | \$72,842,804 | \$23,274,346 | 47.0% |
| Net Cost | \$(31,610,440) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$(3,295,807) | \$20,336,458 | \$22,866,581 | \$2,530,123 | 12.4% |
| Other Charges | \$53,000 | \$75,000 | \$4,083,000 | \$4,008,000 | 5,344.0% |
| Interfund Charges | \$3,334,193 | \$29,157,000 | \$38,343,000 | \$9,186,000 | 31.5% |
| Gross Expenditures/Appropriations | \$91,385 | \$49,568,458 | \$65,292,581 | \$15,724,123 | 31.7% |
| Total Expenditures/Appropriations | \$91,385 | \$49,568,458 | \$65,292,581 | \$15,724,123 | 31.7% |
| Provision for Reserves | \$350,000 | \$0 | \$7,550,223 | \$7,550,223 | 100.0% |
| Total Financing Uses | \$441,385 | \$49,568,458 | \$72,842,804 | \$23,274,346 | 47.0% |
| Licenses, Permits & Franchises | \$13,758,206 | \$13,892,321 | \$13,300,000 | \$(592,321) | (4.3)% |
| Revenue from Use Of Money & Property | \$3,205,749 | \$2,685,000 | \$2,893,000 | \$208,000 | 7.7% |
| Intergovernmental Revenues | \$151,087 | \$796,611 | \$35,000 | \$(761,611) | (95.6)% |
| Miscellaneous Revenues | \$739,566 | \$584,086 | \$641,000 | \$56,914 | 9.7% |
| Revenue | \$17,854,609 | \$17,958,018 | \$16,869,000 | \$(1,089,018) | (6.1)% |
| Other Interfund Reimbursements | \$0 | \$0 | \$11,639,000 | \$11,639,000 | 100.0% |
| Total Interfund Reimbursements | \$0 | \$0 | \$11,639,000 | \$11,639,000 | 100.0% |
| Total Revenue | \$17,854,609 | \$17,958,018 | \$28,508,000 | \$10,549,982 | 58.7% |
| Reserve Release | \$0 | \$0 | \$876,718 | \$876,718 | 100.0% |
| Fund Balance | \$14,197,217 | \$31,610,440 | \$43,458,086 | \$11,847,646 | 37.5% |
| Total Use of Fund Balance | \$14,197,217 | \$31,610,440 | \$44,334,804 | \$12,724,364 | 40.3% |
| Total Financing Sources | \$32,051,826 | \$49,568,458 | \$72,842,804 | \$23,274,346 | 47.0% |
| Net Cost | \$(31,610,440) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

| BU 2910000 FY 2026-27 Road Programs Statement | | |
|---|------------------------|------------|
| 1 | Construction | 10,228,231 |
| 2 | Cost of Transfers | 38,343,000 |
| 3 | Grouped Lump-Sum Other | 24,271,573 |
| Total Financing Uses | | 72,842,804 |

| Project No. | Project Description | Fiscal Year 2026-27 Budget |
|----------------------|---|----------------------------|
| P018111 | Eschinger Road Improvements - Bruceville Road to Carroll Road | 665,247 |
| P000572 | Grant Line Road Improvements | 2,400,000 |
| P391105 | Hazel Avenue at U.S. Highway 50 Interchange - Segment 2 | 5,639,084 |
| P300157 | Waterman Road at CCTC Railroad Crossing Project | 1,523,900 |
| Total Appropriations | | 10,228,231 |

Sacramento County Transportation Development Fee Administration

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$261,918 | \$1,430,876 | \$2,319,254 | \$888,378 | 62.1% |
| Gross Expenditures/Appropriations | \$261,918 | \$1,430,876 | \$2,319,254 | \$888,378 | 62.1% |
| Total Expenditures/Appropriations | \$261,918 | \$1,430,876 | \$2,319,254 | \$888,378 | 62.1% |
| Provision for Reserves | \$350,000 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$611,918 | \$1,430,876 | \$2,319,254 | \$888,378 | 62.1% |
| Revenue from Use Of Money & Property | \$104,844 | \$86,000 | \$97,000 | \$11,000 | 12.8% |
| Miscellaneous Revenues | \$739,566 | \$584,086 | \$641,000 | \$56,914 | 9.7% |
| Revenue | \$844,410 | \$670,086 | \$738,000 | \$67,914 | 10.1% |
| Total Revenue | \$844,410 | \$670,086 | \$738,000 | \$67,914 | 10.1% |
| Reserve Release | \$0 | \$0 | \$876,718 | \$876,718 | 100.0% |
| Fund Balance | \$528,298 | \$760,790 | \$704,536 | \$(56,254) | (7.4)% |
| Total Use of Fund Balance | \$528,298 | \$760,790 | \$1,581,254 | \$820,464 | 107.8% |
| Total Financing Sources | \$1,372,708 | \$1,430,876 | \$2,319,254 | \$888,378 | 62.1% |
| Net Cost | \$(760,790) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to increased engineering and consulting costs and transportation labor for the Development Fee Update Nexus Study.

The change in total revenues is due to:

- Increased interest earnings due to a higher average cash balance.
- Increased SCTDF Administrative Fees.

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

- Working Capital Reserve has decreased \$876,718.

Sacramento County Transportation Development Fee Districts

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$(3,557,725) | \$18,905,582 | \$20,547,327 | \$1,641,745 | 8.7% |
| Other Charges | \$53,000 | \$75,000 | \$4,083,000 | \$4,008,000 | 5,344.0% |
| Interfund Charges | \$3,334,193 | \$29,157,000 | \$38,343,000 | \$9,186,000 | 31.5% |
| Gross Expenditures/Appropriations | \$(170,533) | \$48,137,582 | \$62,973,327 | \$14,835,745 | 30.8% |
| Total Expenditures/Appropriations | \$(170,533) | \$48,137,582 | \$62,973,327 | \$14,835,745 | 30.8% |
| Provision for Reserves | \$0 | \$0 | \$7,550,223 | \$7,550,223 | 100.0% |
| Total Financing Uses | \$(170,533) | \$48,137,582 | \$70,523,550 | \$22,385,968 | 46.5% |
| Licenses, Permits & Franchises | \$13,758,206 | \$13,892,321 | \$13,300,000 | \$(592,321) | (4.3)% |
| Revenue from Use Of Money & Property | \$3,100,905 | \$2,599,000 | \$2,796,000 | \$197,000 | 7.6% |
| Intergovernmental Revenues | \$151,087 | \$796,611 | \$35,000 | \$(761,611) | (95.6)% |
| Revenue | \$17,010,198 | \$17,287,932 | \$16,131,000 | \$(1,156,932) | (6.7)% |
| Other Interfund Reimbursements | \$0 | \$0 | \$11,639,000 | \$11,639,000 | 100.0% |
| Total Interfund Reimbursements | \$0 | \$0 | \$11,639,000 | \$11,639,000 | 100.0% |
| Total Revenue | \$17,010,198 | \$17,287,932 | \$27,770,000 | \$10,482,068 | 60.6% |
| Fund Balance | \$13,668,919 | \$30,849,650 | \$42,753,550 | \$11,903,900 | 38.6% |
| Total Use of Fund Balance | \$13,668,919 | \$30,849,650 | \$42,753,550 | \$11,903,900 | 38.6% |
| Total Financing Sources | \$30,679,117 | \$48,137,582 | \$70,523,550 | \$22,385,968 | 46.5% |
| Net Cost | \$(30,849,650) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- An increase in preconstruction services and labor related to Hazel Avenue at US Highway 50 Interchange Segment 2.
- An increase in interfund charges to the Road Fund for Hazel Avenue at US Highway 50 Interchange Segment 1, AC Overlay 2026 Phase B, Bradshaw Road at Jackson Road Intersection, and project contingencies; to the Transportation Sales Tax Fund for South Watt Avenue Improvements Florin Road to State Route 16 and Elverta Road Widening.

- An overall net decrease in construction contracts resulting from available project contingency, changes in contributions to the Special Districts for South Watt Avenue Kiefer to Jackson & Gerber Road Traffic Signal, a new developer agreement for White Rock Road with the City of Rancho Cordova, and construction for Waterman Road Central California Traction Company (CCTC) Crossing and Eschinger Road capital projects.

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

- An increase in interest earnings due to a higher average cash balance.
- Increased interfund reimbursements from the Transportation Sales Tax Fund for Hazel Avenue at US Highway 50 Interchange Segment 2 and the Road Fund for capital project contingencies.
- Decreased SCTDF roadway revenues related to the Folsom Sphere of Influence agreement.

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

- Working Capital Reserve has increased \$7,550,223.

Rural Transit Program

Budget Unit Functions & Responsibilities

The Department of Transportation (DOT) provides transportation planning, traffic management, design, purchasing, contract, administrative, and funding support for the Rural Transit Program. Program services include bus service, express commuter buses from suburban cities, assisted paratransit dial-a-ride service for persons with disabilities, and rural lifeline service running once-a-day or even once-a-week.

Goals

- Procure buses to sustain operational requirements.
- Advertise and promote transit ridership.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| East County Transit Area | \$142,553 | \$183,625 | \$0 | \$(183,625) | (100.0)% |
| Galt Transit Area | \$2,322,353 | \$3,132,531 | \$3,681,100 | \$548,569 | 17.5% |
| Gross Expenditures/Appropriations | \$2,464,906 | \$3,316,156 | \$3,681,100 | \$364,944 | 11.0% |
| Total Expenditures/Appropriations | \$2,464,906 | \$3,316,156 | \$3,681,100 | \$364,944 | 11.0% |
| Revenue | \$2,629,981 | \$3,185,419 | \$3,459,100 | \$273,681 | 8.6% |
| Total Revenue | \$2,629,981 | \$3,185,419 | \$3,459,100 | \$273,681 | 8.6% |
| Net Cost | \$(165,075) | \$130,737 | \$222,000 | \$91,263 | 69.8% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$319,215 | \$583,819 | \$538,300 | \$(45,519) | (7.8)% |
| Other Charges | \$2,145,691 | \$2,222,337 | \$2,524,000 | \$301,663 | 13.6% |
| Equipment | \$0 | \$510,000 | \$618,800 | \$108,800 | 21.3% |
| Gross Expenditures/Appropriations | \$2,464,906 | \$3,316,156 | \$3,681,100 | \$364,944 | 11.0% |
| Total Expenditures/Appropriations | \$2,464,906 | \$3,316,156 | \$3,681,100 | \$364,944 | 11.0% |
| Taxes | \$726,990 | \$1,365,632 | \$1,713,354 | \$347,722 | 25.5% |
| Revenue from Use Of Money & Property | \$96,500 | \$85,000 | \$67,000 | \$(18,000) | (21.2)% |
| Intergovernmental Revenues | \$1,667,306 | \$1,600,225 | \$1,522,746 | \$(77,479) | (4.8)% |
| Charges for Services | \$134,935 | \$116,562 | \$138,000 | \$21,438 | 18.4% |
| Other Financing Sources | \$4,250 | \$18,000 | \$18,000 | \$0 | 0.0% |
| Revenue | \$2,629,981 | \$3,185,419 | \$3,459,100 | \$273,681 | 8.6% |
| Total Revenue | \$2,629,981 | \$3,185,419 | \$3,459,100 | \$273,681 | 8.6% |
| Net Cost | \$(165,075) | \$130,737 | \$222,000 | \$91,263 | 69.8% |

Summary of Changes

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

East County Transit Area

Program Overview

East County Transit Area: The program terminated on June 30, 2025.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$40,255 | \$45,625 | \$0 | \$(45,625) | (100.0)% |
| Other Charges | \$102,298 | \$138,000 | \$0 | \$(138,000) | (100.0)% |
| Gross Expenditures/Appropriations | \$142,553 | \$183,625 | \$0 | \$(183,625) | (100.0)% |
| Total Expenditures/Appropriations | \$142,553 | \$183,625 | \$0 | \$(183,625) | (100.0)% |
| Taxes | \$170,815 | \$173,625 | \$0 | \$(173,625) | (100.0)% |
| Revenue from Use Of Money & Property | \$11,597 | \$10,000 | \$0 | \$(10,000) | (100.0)% |
| Other Financing Sources | \$4,250 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$186,662 | \$183,625 | \$0 | \$(183,625) | (100.0)% |
| Total Revenue | \$186,662 | \$183,625 | \$0 | \$(183,625) | (100.0)% |
| Net Cost | \$(44,109) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The decrease in total appropriations and revenue is due to operations terminating on June 30, 2025 and officially closing the program on June 30, 2026.

Galt Transit Area

Program Overview

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

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$278,960 | \$538,194 | \$538,300 | \$106 | 0.0% |
| Other Charges | \$2,043,393 | \$2,084,337 | \$2,524,000 | \$439,663 | 21.1% |
| Equipment | \$0 | \$510,000 | \$618,800 | \$108,800 | 21.3% |
| Gross Expenditures/Appropriations | \$2,322,353 | \$3,132,531 | \$3,681,100 | \$548,569 | 17.5% |
| Total Expenditures/Appropriations | \$2,322,353 | \$3,132,531 | \$3,681,100 | \$548,569 | 17.5% |
| Taxes | \$556,175 | \$1,192,007 | \$1,713,354 | \$521,347 | 43.7% |
| Revenue from Use Of Money & Property | \$84,903 | \$75,000 | \$67,000 | \$(8,000) | (10.7)% |
| Intergovernmental Revenues | \$1,667,306 | \$1,600,225 | \$1,522,746 | \$(77,479) | (4.8)% |
| Charges for Services | \$134,935 | \$116,562 | \$138,000 | \$21,438 | 18.4% |
| Other Financing Sources | \$0 | \$18,000 | \$18,000 | \$0 | 0.0% |
| Revenue | \$2,443,319 | \$3,001,794 | \$3,459,100 | \$457,306 | 15.2% |
| Total Revenue | \$2,443,319 | \$3,001,794 | \$3,459,100 | \$457,306 | 15.2% |
| Net Cost | \$(120,966) | \$130,737 | \$222,000 | \$91,263 | 69.8% |

Summary of Changes

The change in total appropriations is due to:

- An increase in audit and compliance services.
- An increase in equipment costs for the purchase of three new busses.
- An increase in contract rates per agreement with transit operator.
- Increased depreciation for buses placed in operation at the end of Fiscal Year 2025-26.

The change in total revenue is due to:

- Increased claimable expenses from the local transportation fund authorized by the Transportation Development Act.
- Increased farebox revenues impacted by ridership as the result of more service options & route schedules.
- Increased local government aid from the City of Galt for shared operational costs.
- Decreased state aid impacted by claiming reimbursements from the local transportation fund.

Net Cost reflects a decrease in retained earnings.

Sacramento County LM CFD 2004-2

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Sacramento County Landscape Maintenance CFD No. 2004-2 | \$420,570 | \$550,410 | \$552,231 | \$1,821 | 0.3% |
| Gross Expenditures/Appropriations | \$420,570 | \$550,410 | \$552,231 | \$1,821 | 0.3% |
| Total Expenditures/Appropriations | \$420,570 | \$550,410 | \$552,231 | \$1,821 | 0.3% |
| Provision for Reserves | \$107,617 | \$76,917 | \$0 | \$(76,917) | (100.0)% |
| Total Financing Uses | \$528,187 | \$627,327 | \$552,231 | \$(75,096) | (12.0)% |
| Revenue | \$472,865 | \$508,403 | \$508,403 | \$0 | 0.0% |
| Total Revenue | \$472,865 | \$508,403 | \$508,403 | \$0 | 0.0% |
| Total Use of Fund Balance | \$174,245 | \$118,924 | \$43,828 | \$(75,096) | (63.1)% |
| Total Financing Sources | \$647,110 | \$627,327 | \$552,231 | \$(75,096) | (12.0)% |
| Net Cost | \$(118,924) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$401,611 | \$526,910 | \$531,731 | \$4,821 | 0.9% |
| Other Charges | \$1,599 | \$3,000 | \$0 | \$(3,000) | (100.0)% |
| Interfund Charges | \$17,360 | \$20,500 | \$20,500 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$420,570 | \$550,410 | \$552,231 | \$1,821 | 0.3% |
| Total Expenditures/Appropriations | \$420,570 | \$550,410 | \$552,231 | \$1,821 | 0.3% |
| Provision for Reserves | \$107,617 | \$76,917 | \$0 | \$(76,917) | (100.0)% |
| Total Financing Uses | \$528,187 | \$627,327 | \$552,231 | \$(75,096) | (12.0)% |
| Revenue from Use Of Money & Property | \$17,774 | \$15,000 | \$15,000 | \$0 | 0.0% |
| Charges for Services | \$455,091 | \$493,403 | \$493,403 | \$0 | 0.0% |
| Revenue | \$472,865 | \$508,403 | \$508,403 | \$0 | 0.0% |
| Total Revenue | \$472,865 | \$508,403 | \$508,403 | \$0 | 0.0% |
| Reserve Release | \$0 | \$0 | \$5,828 | \$5,828 | 100.0% |
| Fund Balance | \$174,245 | \$118,924 | \$38,000 | \$(80,924) | (68.0)% |
| Total Use of Fund Balance | \$174,245 | \$118,924 | \$43,828 | \$(75,096) | (63.1)% |
| Total Financing Sources | \$647,110 | \$627,327 | \$552,231 | \$(75,096) | (12.0)% |
| Net Cost | \$(118,924) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to an increase in assessment collection services from the Department of Finance.

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

- Working Capital Reserve has decreased \$5,828.

Transportation-Sales Tax

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Transportation Sales Tax | \$51,353,976 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Gross Expenditures/Appropriations | \$51,353,976 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Total Expenditures/Appropriations | \$51,353,976 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Total Financing Uses | \$51,353,976 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Revenue | \$55,233,261 | \$109,410,162 | \$55,100,178 | \$(54,309,984) | (49.6)% |
| Total Interfund Reimbursements | \$2,921,323 | \$19,428,000 | \$30,641,000 | \$11,213,000 | 57.7% |
| Total Revenue | \$58,154,584 | \$128,838,162 | \$85,741,178 | \$(43,096,984) | (33.5)% |
| Total Use of Fund Balance | \$2,242,000 | \$9,042,608 | \$4,752,708 | \$(4,289,900) | (47.4)% |
| Total Financing Sources | \$60,396,584 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Net Cost | \$(9,042,608) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Services & Supplies | \$26,933,894 | \$105,608,108 | \$60,394,808 | \$(45,213,300) | (42.8)% |
| Other Charges | \$454,311 | \$2,044,750 | \$1,770,600 | \$(274,150) | (13.4)% |
| Interfund Charges | \$23,965,771 | \$30,227,912 | \$28,328,478 | \$(1,899,434) | (6.3)% |
| Gross Expenditures/Appropriations | \$51,353,976 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Total Expenditures/Appropriations | \$51,353,976 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Total Financing Uses | \$51,353,976 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Taxes | \$39,690,633 | \$56,638,749 | \$37,115,878 | \$(19,522,871) | (34.5)% |
| Revenue from Use Of Money & Property | \$401,120 | \$294,000 | \$0 | \$(294,000) | (100.0)% |
| Intergovernmental Revenues | \$14,683,160 | \$52,477,413 | \$16,634,300 | \$(35,843,113) | (68.3)% |
| Miscellaneous Revenues | \$458,348 | \$0 | \$1,350,000 | \$1,350,000 | 100.0% |
| Revenue | \$55,233,261 | \$109,410,162 | \$55,100,178 | \$(54,309,984) | (49.6)% |
| Other Interfund Reimbursements | \$2,921,323 | \$19,428,000 | \$30,641,000 | \$11,213,000 | 57.7% |
| Total Interfund Reimbursements | \$2,921,323 | \$19,428,000 | \$30,641,000 | \$11,213,000 | 57.7% |
| Total Revenue | \$58,154,584 | \$128,838,162 | \$85,741,178 | \$(43,096,984) | (33.5)% |
| Fund Balance | \$2,242,000 | \$9,042,608 | \$4,752,708 | \$(4,289,900) | (47.4)% |
| Total Use of Fund Balance | \$2,242,000 | \$9,042,608 | \$4,752,708 | \$(4,289,900) | (47.4)% |
| Total Financing Sources | \$60,396,584 | \$137,880,770 | \$90,493,886 | \$(47,386,884) | (34.4)% |
| Net Cost | \$(9,042,608) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Capital projects that will conclude construction in Fiscal Year 2025-26: School Flashing Beacons Installation, Fair Oaks Boulevard at Kenneth Traffic Signal, South Sacramento Safe Routes to School, North Watt Avenue Pedestrian Improvements and Watt Avenue Complete Street Improvements.
- Capital projects with construction continuing into Fiscal Year 2026-27: Countdown Pedestrian Head Installation, Neighborhood Traffic Management Program, Retro-Reflective Signal Backplate Installation, Fair Oaks Boulevard at Kenneth Traffic Signal, Florin Road Bicycle and Pedestrian Improvements, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Watt Avenue Improvements Florin Road to State Route 16, and Elverta Road Watt Avenue to Dutch Haven.
- A net decrease in interfund charges to the Road Fund for Hazel Avenue at US Highway 50 Interchange Segment 1, Arden Way Complete Streets Phase 1 and Phase 2; while increasing to the SCTDF Capital Fund for Hazel Avenue at US Highway 50 Interchange Segment 2 capital projects.

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

- A decrease in intergovernmental, state aid, and federal revenues directly related to claimable expenditures for reimbursement.

- A decrease in Measure A Sales Tax bond revenues directly related to claimable expenditures for reimbursement.
- A decrease in ARPA revenues fully expended on Florin Road Bicycle and Pedestrian Improvements.
- Increased interfund transfers from the SCTDF Capital Fund budget units for South Watt Avenue Improvements Florin Road to State Route 16 and decreased from the Road Fund for Florin Road Bicycle and Pedestrian Improvements capital projects.

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

- There are no changes to reserves.

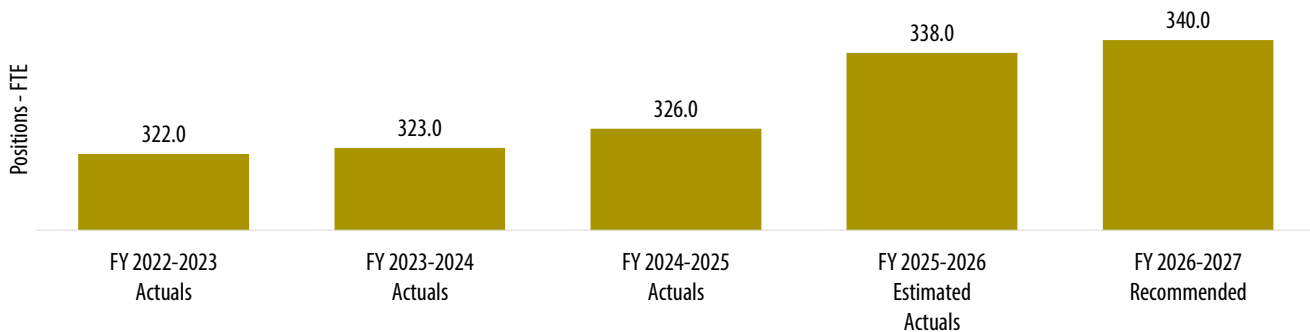
| BU 2140000 FY 2026-27 Road Programs Statement | | |
|--|-----------------------------|-------------------|
| 1 | Construction | 57,339,710 |
| 2 | Cost of Transfers | 28,328,478 |
| 3 | Grouped Lump-Sum Other | 4,825,698 |
| | Total Financing Uses | 90,493,886 |

| Project No. | Project Description | Fiscal Year 2026-27 Budget |
|--------------------|---|-----------------------------------|
| P480595 | 65th Street Expressway at 53rd Avenue Traffic Signal and 6 LPI | 155,000 |
| P000059 | Active Transportation Plan Implementation – Various Location | 400,000 |
| P982008 | Bell Street Safe Routes to School (SRTS) | 1,434,500 |
| P263766 | Complete Pedestrian Trips | 1,862,000 |
| P997046 | Countdown Pedestrian Head Installation Project | 54,000 |
| P211016 | Elkhorn Boulevard Complete Streets | 598,500 |
| P000066 | Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue | 5,459,427 |
| P000573 | Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project - Phase 2 | 8,241,941 |
| P000071 | Florin Road Bicycle and Pedestrian Improvement Project | 2,733,407 |
| P000575 | Folsom Boulevard Complete Street Improvements – Phase 2 | 40,000 |
| P106554 | Greenback Lane Improvements and Undergrounding | 1,919,815 |
| P000090 | Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue | 231,372 |
| P000094 | Neighborhood Traffic Management Program | 500,000 |
| P076383 | Retro-reflective Signal Backplate Installation Project | 230,000 |
| P738803 | South Sacramento Sidewalk Gap Closure Project | 1,038,582 |
| P000103 | South Watt Avenue Improvements – Florin Road to Jackson Road (SR16) | 29,239,936 |
| P753482 | Stockton Boulevard Complete Streets Project | 2,354,902 |
| P483733 | Wyda Way Sidewalk Infill | 846,328 |
| | Total Appropriations | 57,339,710 |

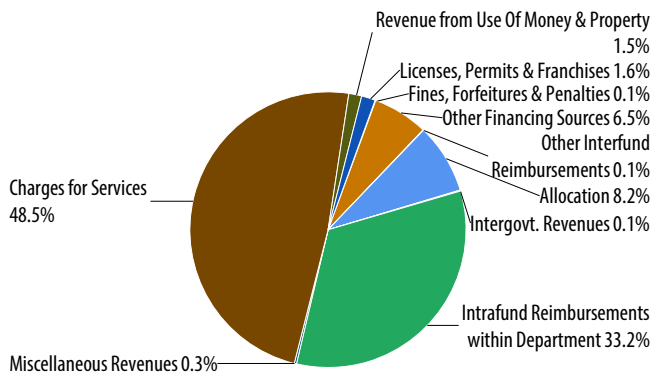
Solid Waste Enterprise
Department Structure
Jennifer Claiborne, Director



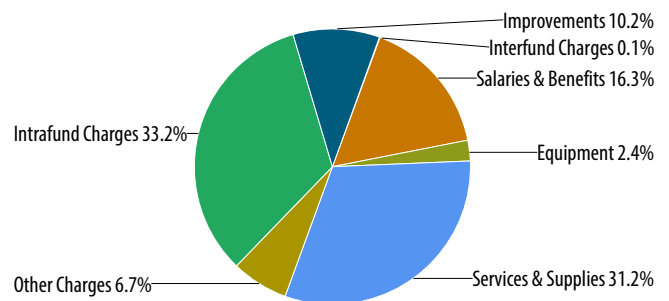
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Solid Waste Enterprise**, also referred to as the Department of Waste Management and Recycling (DWMR), operates the County's residential municipal solid waste system from curbside collection to recovery of recyclable materials and landfill disposal of refuse. This vertical integration allows DWMR to provide superior service at competitive prices. DWMR partners with private companies for recycling and organics processing services. DWMR is responsible for planning, developing, operating and maintaining integrated solid waste management services in unincorporated Sacramento County. Services are provided through the following programs:

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

Goals

- Complete rate and fee study and secure Board approval for a 5-year schedule for residential rate and facility fee increases.
- Begin operations at the new Commercial Waste Transfer Building at NARS and continue capital improvements to update circulation, organic transfer upgrades, safety, and customer experience and start construction on the first phase of the Module 5 project at Kiefer Landfill to provide for additional disposal capacity.
- Continue to develop and implement department wide culture initiative strategies that prioritize, and support identified recommendations to focus on key areas that emphasize core values such as inclusivity, communication, proactive leadership, and continuous improvement.

Accomplishments

- Executed a 25-year contract with a renewable natural gas developer for the next phase of beneficial use of the landfill gas resources at Kiefer Landfill and substantially completed construction on the new 50,000 square foot Commercial Waste Transfer Building at NARS, the largest and most complex capital project in department history.
- Created new departmental culture coalition advisory teams and initiated prioritization and implementation of consultant recommendations based on DWMR staff input and feedback.
- Installed and implemented in-cab technologies into Collection equipment that provide video retention, service verification, routing support, and other necessary routing data. In addition, trained employees and developed processes with 311 and CUBS to support implementation of in-cab data system.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Administration and Support | \$33,678,332 | \$38,269,485 | \$40,423,836 | \$2,154,351 | 5.6% |
| Capital Outlay Fund | \$49,460,972 | \$57,819,046 | \$65,428,734 | \$7,609,688 | 13.2% |
| Collections | \$101,410,684 | \$114,635,908 | \$112,744,499 | \$(1,891,409) | (1.6)% |
| Commercial Program | \$0 | \$0 | \$4,778,573 | \$4,778,573 | 100.0% |
| Kiefer Landfill | \$28,369,149 | \$34,174,306 | \$40,794,751 | \$6,620,445 | 19.4% |
| North Area Recovery Station (NARS) | \$54,425,335 | \$69,678,886 | \$55,348,088 | \$(14,330,798) | (20.6)% |
| Gross Expenditures/Appropriations | \$267,344,472 | \$314,577,631 | \$319,518,481 | \$4,940,850 | 1.6% |
| Total Intrafund Reimbursements | \$(87,319,987) | \$(116,563,483) | \$(106,042,120) | \$10,521,363 | (9.0)% |
| Total Expenditures/Appropriations | \$180,024,485 | \$198,014,148 | \$213,476,361 | \$15,462,213 | 7.8% |
| Revenue | \$173,042,291 | \$166,469,869 | \$187,116,109 | \$20,646,240 | 12.4% |
| Total Interfund Reimbursements | \$1,573,055 | \$1,644,395 | \$250,000 | \$(1,394,395) | (84.8)% |
| Total Revenue | \$174,615,347 | \$168,114,264 | \$187,366,109 | \$19,251,845 | 11.5% |
| Net Cost | \$5,409,138 | \$29,899,884 | \$26,110,252 | \$(3,789,632) | (12.7)% |
| Positions | 326.0 | 338.0 | 340.0 | 2.0 | 0.6% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$47,658,078 | \$49,421,189 | \$52,015,590 | \$2,594,401 | 5.2% |
| Services & Supplies | \$81,001,083 | \$89,835,814 | \$99,800,561 | \$9,964,747 | 11.1% |
| Other Charges | \$15,754,669 | \$20,146,559 | \$21,247,992 | \$1,101,433 | 5.5% |
| Improvements | \$21,685,560 | \$22,347,438 | \$32,458,182 | \$10,110,744 | 45.2% |
| Equipment | \$13,675,034 | \$16,013,148 | \$7,704,036 | \$(8,309,112) | (51.9)% |
| Interfund Charges | \$250,000 | \$250,000 | \$250,000 | \$0 | 0.0% |
| Intrafund Charges | \$87,320,047 | \$116,563,483 | \$106,042,120 | \$(10,521,363) | (9.0)% |
| Gross Expenditures/Appropriations | \$267,344,472 | \$314,577,631 | \$319,518,481 | \$4,940,850 | 1.6% |
| Other Intrafund Reimbursements | \$(54,443,505) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$(32,876,482) | \$(116,563,483) | \$(106,042,120) | \$10,521,363 | (9.0)% |
| Total Intrafund Reimbursements | \$(87,319,987) | \$(116,563,483) | \$(106,042,120) | \$10,521,363 | (9.0)% |
| Total Expenditures/Appropriations | \$180,024,485 | \$198,014,148 | \$213,476,361 | \$15,462,213 | 7.8% |
| Licenses, Permits & Franchises | \$0 | \$0 | \$5,200,000 | \$5,200,000 | 100.0% |
| Fines, Forfeitures & Penalties | \$0 | \$0 | \$215,000 | \$215,000 | 100.0% |
| Revenue from Use Of Money & Property | \$4,969,170 | \$2,590,704 | \$4,823,006 | \$2,232,302 | 86.2% |
| Intergovernmental Revenues | \$3,949,544 | \$6,568,979 | \$472,902 | \$(6,096,077) | (92.8)% |
| Charges for Services | \$144,974,834 | \$150,593,920 | \$154,938,839 | \$4,344,919 | 2.9% |
| Miscellaneous Revenues | \$4,466,819 | \$2,666,266 | \$816,362 | \$(1,849,904) | (69.4)% |
| Other Financing Sources | \$14,681,923 | \$4,050,000 | \$20,650,000 | \$16,600,000 | 409.9% |
| Revenue | \$173,042,291 | \$166,469,869 | \$187,116,109 | \$20,646,240 | 12.4% |
| Other Interfund Reimbursements | \$1,573,055 | \$1,644,395 | \$250,000 | \$(1,394,395) | (84.8)% |
| Total Interfund Reimbursements | \$1,573,055 | \$1,644,395 | \$250,000 | \$(1,394,395) | (84.8)% |
| Total Revenue | \$174,615,347 | \$168,114,264 | \$187,366,109 | \$19,251,845 | 11.5% |
| Net Cost | \$5,409,138 | \$29,899,884 | \$26,110,252 | \$(3,789,632) | (12.7)% |
| Positions | 326.0 | 338.0 | 340.0 | 2.0 | 0.6% |

Summary of Changes

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

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

- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|----------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Administration and Support | 193,803 | 0 | 0 | 193,803 | 2.0 |

Structural Projects - \$32,458,182

- **\$16,600,000 - Kiefer Landfill - Liner and Ancillary Features.** This project includes planning, design, construction, construction management, inspections, reporting, and oversight associated with the construction of prepared excavation, landfill liner, leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. The liner and supporting infrastructure already in progress are to be completed for the second phase of Module M4 and the first phase of Module 5.
- **\$4,336,250 – Kiefer Landfill - Gas and Leachate Management Systems Improvements.** This project includes expanding the Kiefer Landfill gas collection system in Module 4 (M4) and installing additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve installing new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for the scheduled replacement of flare stations, equipment, and the leachate circulation system.
- **\$2,979,882 - Kiefer Landfill - Wastewater Handling System Improvements.** This project provides for the continued construction of a wastewater force main from Kiefer Landfill to the sewer system, which will handle all leachate produced at the landfill, and from the Engineering and Administration buildings to the sewer system. This project provides for the implementation of a long-term wastewater and leachate-handling solution, as determined by an alternative evaluation study previously completed by a consultant.
- **\$2,902,000 - North Area Recovery Station - Commercial Waste and Organic Improvements.** This project continues with the construction of a new Commercial Waste and Organics Building to receive and transfer source-separated organic waste as mandated by SB1383 in a manner that best contains the material and mitigates odor, fire hazard, and environmental contamination. The project requires significant infrastructure, earthwork, retaining structures, loading equipment, scales, an interpretive center, paving, and facility modification in addition to the primary structure. This new building and associated infrastructure will further increase the site's capacity for solid waste transfer, alleviating several traffic and capacity issues.

- **\$1,030,000 - North Area Recovery Station—Shed Improvements.** This project includes rehabilitating and revitalizing the existing tipping shed facility at the North Area Recovery Station, including the construction of new stormwater drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping, and structural steel repair.
- **\$1,005,400 - North Area Recovery Station—Site Master Plan.** This project provides new entrance facilities, scale expansion, safety and operational efficiency improvements, infrastructure rerouting, relocation of existing activities, earthwork, easements, land acquisition, select paving projects, demolition, and stormwater improvements. This project represents the final immediate phase of significant design and construction improvements as part of a comprehensive Master Plan defined in the summer of 2019.
- **\$667,800—North Area Recovery Station-Paving Rehabilitation.** This project involves resurfacing the asphalt surfaces at the North Area Recovery Station, including the green waste, recycling, service, and customer areas. In addition, Additional Pavement Management activities, including slurry seal and crack seal, will be added and integrated into a comprehensive program moving forward.
- **\$592,000 - Facility Improvements - Capital Renewal Forecast.** This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings. The project scope is from a 2014-16 facility condition assessment, including buildings at six DWMR facilities.
- **\$465,600 - Kiefer Landfill - Gas Plant Replacement Initiative.** This project includes preliminary planning and design to replace the existing Gas Plant at Kiefer Landfill and to integrate the replacement. All existing power plant electricity purchase agreements and operating agreements expire in 2025; changes in technology and the electricity market will result in new opportunities and a new direction for utilizing the methane gas produced. Construction costs of the new gas plant system are not included. The existing plant is fully depreciated and nearing the end of its equipment life.
- **\$249,000—Kiefer Landfill—Wheel Wash Equipment.** This project improves the existing wheel wash system at Kiefer Landfill. It will involve installing replacement pumps and increasing the sedimentation basin size and flow characteristics.
- **\$227,600 - Kiefer Landfill—Phase 2 Shoulder Improvements Project.** This project includes shoulder widening along Kiefer Boulevard in front of the

Kiefer Landfill entrance. It also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with stormwater drainage and safety.

- **\$185,000—Kiefer Landfill—ABOP Structure Improvements Project.** This project enhances safety and capability at the Kiefer Landfill Antifreeze Battery Oil and Paint (ABOP) Center. It includes fire suppression systems, a fume hood, and grading and drainage improvements.
- **\$165,000—North Collections—Site Perimeter Improvements.** This project includes installing an automated gate tied to the County security system to regulate ingress and egress from the unmonitored North Collections site and the adjacent North Area Recovery Station. Unauthorized entrance and exit have become a significant concern in recent years, and the Solid Waste Facility Permit specifically requires site security to be maintained.
- **\$158,500—Kiefer Landfill—Asphalt Pavement Rehabilitation. This project aims** to resurface the asphalt roads at Kiefer Landfill, including the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.
- **\$155,000 - Information Technology—Site Cameras and Server Upgrades.** This project adds to the current surveillance cameras installed at the Waste Management and Recycling Sites, enabling increased coverage and greater security awareness. It also replaces or upgrades servers and connectivity hardware, electronic customer interfaces, and the site backbone.
- **\$153,000 - Kiefer Landfill—Tree Mitigation Irrigation System.** This project provides an irrigation system for tree plantings along the south side of Kiefer Boulevard to mitigate the tree canopy loss resulting from the North Area Recovery Station master plan improvements project. The Sacramento Tree Foundation will cooperate with this project.
- **\$128,550 - Facility Improvements—ADA Mitigation.** This project is part of a comprehensive plan to mitigate all ADA deficiencies at all DWMR Facilities. It includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.
- **\$100,100 - South Area Transfer Station—Flexspace and Rehabilitation.** This project includes site improvements to the South Area

Transfer Station, including structural repairs to the top load area, concrete slopes, gate repairs, and stormwater compliance features.

- **\$90,500 - Facility Improvements—Electric Vehicle Charging Stations.** This project involves installing heavy-vehicle charging infrastructure at North Collections and light-vehicle electric vehicle (EV) charging stations at various DWMR-owned facilities. An AQMD grant partially offsets the cost of the Heavy Vehicle charging station infrastructure.
- **\$80,000 - Kiefer Landfill—Site Infrastructure Improvements.** Portions of the existing site infrastructure system need modification or extension to meet the facility's needs. The existing water system requires extension and reconfiguration; the transportation system needs the addition of pullouts, signage, and speed control devices; and the drainage infrastructure requires additional drainage inlets, culverts, and channels.
- **\$57,000 - South Collections - DWMR Contribution to DGS Parking Lot Project.** This project includes site improvements to the South Collections Parking Lot, including site security and video surveillance. As part of a mutual agreement, DWMR will provide \$350,000 for the overall project being conducted by DGS.
- **\$50,000 - Kiefer Landfill—Groundwater Monitoring and Remediation.** This project includes constructing additional monitoring wells to delineate the groundwater contaminant plume and enable landfill expansion. It also involves designing and constructing new high-capacity extraction wells to address migrating groundwater contamination.
- **\$50,000 - Kiefer Landfill - Office Space Addition.** The existing Kiefer Landfill engineering space, whose original construction dates to 1975, has Fire, Life, and Safety concerns, does not fully comply with the Americans with Disabilities Act, and is functionally obsolete for housing all personnel stationed at the site, along with the associated equipment now present at the facility. Additionally, more flex space and meeting rooms are needed. This project seeks to provide 4500 square feet of additional office space at the landfill to meet present and anticipated needs.
- **\$30,000 - Kiefer Landfill—GPS Upgrades.** This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. It allows replacement of fully depreciated equipment currently in use.

Capital Equipment - \$7,704,036

- **\$4,198,129 – Collections - Automated Collection Trucks 3-Axle.** This project is for the purchase of 7 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks with a tag axle, powered by compressed natural gas, and right-hand drive. These units will replace fully depreciated units currently in service.
- **\$1,103,644 - Collections (ABNCU—Knuckleboom).** This project involves purchasing three rear knucklebooms. These vehicles will be used for our Appointment Neighborhood Clean-up (ABNCU) routes and single-stream recycling composition studies. They will be CNG-fueled vehicles replacing fully depreciated units currently in use.
- **\$735,763 – Collections (ABNCU) – Knuckleboom Trucks.** This project is for the purchase of 2 Knuckleboom trucks. This vehicle type is used in the neighborhood clean-up service.
- **\$555,000—North Area Recovery Station—Trailers.** This project involves purchasing four transfer trailers. These trailers will be used primarily at the North Area Recovery Station to transport waste to Kiefer Landfill. They will replace fully depreciated units in current use.
- **\$370,000 - Cart Yard—Cart Delivery Vehicles.** This project involves purchasing two box van trucks to deliver and pick up residential collection carts. The trucks will replace fully depreciated trucks in the current cart yard fleet.
- **\$335,000 – North Area Recovery Station – Tractors.** This project is for the purchase of 1 transfer tractor. This transfer tractor will be used primarily at the North Area Recovery Station to transport waste material to the Kiefer Landfill. This unit will replace a fully depreciated unit that is currently in use.
- **\$250,000 - Cart Yard—Cart Delivery Vehicles.** This project involves purchasing two box van trucks to deliver and pick up residential collection carts. The trucks will replace fully depreciated trucks in the current cart yard fleet.
- **\$101,500 - North Area Recovery Station—Forklift.** This project involves purchasing a forklift for use on the pad to load appliances, dump bins, and perform other lifting tasks. The forklift will replace a fully depreciated unit currently in use.

- **\$55,000 - Kiefer Landfill—Light Duty Trucks.** This project involves purchasing two light-duty trucks. These trucks will be used at the landfill for general duty and crew transport, replacing fully depreciated units currently in use.

Administration and Support

Program Overview

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

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$14,906,477 | \$15,825,317 | \$14,744,514 | \$(1,080,803) | (6.8)% |
| Services & Supplies | \$15,544,662 | \$18,342,017 | \$21,605,018 | \$3,263,001 | 17.8% |
| Other Charges | \$21,137 | \$247,130 | \$195,398 | \$(51,732) | (20.9)% |
| Improvements | \$712 | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Charges | \$3,225,151 | \$3,855,021 | \$3,878,906 | \$23,885 | 0.6% |
| Cost of Goods Sold | \$(19,806) | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$33,678,332 | \$38,269,485 | \$40,423,836 | \$2,154,351 | 5.6% |
| Other Intrafund Reimbursements | \$(1,848,093) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$(28,013,487) | \$(36,104,663) | \$(38,045,516) | \$(1,940,853) | 5.4% |
| Total Intrafund Reimbursements | \$(29,861,580) | \$(36,104,663) | \$(38,045,516) | \$(1,940,853) | 5.4% |
| Total Expenditures/Appropriations | \$3,816,752 | \$2,164,822 | \$2,378,320 | \$213,498 | 9.9% |
| Revenue from Use Of Money & Property | \$1,868,875 | \$620,840 | \$1,614,889 | \$994,049 | 160.1% |
| Intergovernmental Revenues | \$121,502 | \$94,820 | \$99,902 | \$5,082 | 5.4% |
| Charges for Services | \$1,479,659 | \$1,106,777 | \$213,588 | \$(893,189) | (80.7)% |
| Miscellaneous Revenues | \$282,522 | \$258,384 | \$256,138 | \$(2,246) | (0.9)% |
| Revenue | \$3,752,558 | \$2,080,821 | \$2,184,517 | \$103,696 | 5.0% |
| Other Interfund Reimbursements | \$84,000 | \$84,000 | \$0 | \$(84,000) | (100.0)% |
| Total Interfund Reimbursements | \$84,000 | \$84,000 | \$0 | \$(84,000) | (100.0)% |
| Total Revenue | \$3,836,558 | \$2,164,821 | \$2,184,517 | \$19,696 | 0.9% |
| Net Cost | \$(19,806) | \$1 | \$193,803 | \$193,802 | 19,380,200.0% |
| Positions | 72.0 | 77.0 | 79.0 | 2.0 | 2.6% |

Summary of Changes

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

- A decrease in negotiated salary and benefits and the merged positions to form the Solid Waste Commercial budget unit.
- An increase in services and supplies from increased liability insurance and Department of Technology cost allocations, and engineering cost to support the Kiefer Landfill with Landfill Methane Regulation changes.
- A decrease in other charges due to decrease in Countywide Cost Allocation.
- An increase in intrafund charges and reimbursements associated with increased liability insurance and Department of Technology cost offset by decrease in share of pension obligation bond allocation.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in revenue from use of money and property from increased interest income.
- A decrease in charges for services due to eliminating cost recovery from positions supporting the former Commercial Program budget unit, which has been incorporated into the Solid Waste Enterprise business unit.
- A decrease in other interfund reimbursements from incorporating the Commercial Program business unit into the Solid Waste Enterprise budget unit and eliminating need to interfund transfer cost associated with special handling of hazardous waste at commercial areas.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|---------------------------------|-------------------------------------|----------------------|-----------------|------------|
| DWMR - Add 1.0 FTE Scale Attendant 2 - FBS Scales | | | | | |
| | 85,158 | 0 | 0 | 85,158 | 1.0 |
| Add 1.0 FTE Scale Attendant 2 for the Scales team to allow increased lead coverage and improve oversight to support decision making, enhance operational effectiveness, promote teamwork, and improve customer service. Ongoing cost will be funded by enterprise fund. | | | | | |
| DWMR - Add 1.0 FTE WM Systems Technician - WM Renewable Energy | | | | | |
| | 108,645 | 0 | 0 | 108,645 | 1.0 |
| Add 1.0 FTE WM Systems Technician for WM Renewable Energy to allow for increased capacity and flexibility addressing compliance with air quality permit restrictions and environmental regulations related to the California Air Resource Board Landfill Methane Regulation. Ongoing cost will be funded by enterprise fund. | | | | | |

Capital Outlay Fund

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$3,915,589 | \$5,579,136 | \$10,246,516 | \$4,667,380 | 83.7% |
| Other Charges | \$10,185,663 | \$13,879,324 | \$15,020,000 | \$1,140,676 | 8.2% |
| Improvements | \$21,684,685 | \$22,347,438 | \$32,458,182 | \$10,110,744 | 45.2% |
| Equipment | \$13,675,034 | \$16,013,148 | \$7,704,036 | \$(8,309,112) | (51.9)% |
| Gross Expenditures/Appropriations | \$49,460,972 | \$57,819,046 | \$65,428,734 | \$7,609,688 | 13.2% |
| Other Intrafund Reimbursements | \$(19,802,506) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$0 | \$(34,087,201) | \$(29,078,734) | \$5,008,467 | (14.7)% |
| Total Intrafund Reimbursements | \$(19,802,506) | \$(34,087,201) | \$(29,078,734) | \$5,008,467 | (14.7)% |
| Total Expenditures/Appropriations | \$29,658,466 | \$23,731,845 | \$36,350,000 | \$12,618,155 | 53.2% |
| Revenue from Use Of Money & Property | \$1,868,935 | \$622,521 | \$700,000 | \$77,479 | 12.4% |
| Intergovernmental Revenues | \$2,700,000 | \$5,300,000 | \$0 | \$(5,300,000) | (100.0)% |
| Miscellaneous Revenues | \$367,841 | \$0 | \$0 | \$0 | 0.0% |
| Other Financing Sources | \$14,681,923 | \$4,050,000 | \$20,650,000 | \$16,600,000 | 409.9% |
| Revenue | \$19,618,699 | \$9,972,521 | \$21,350,000 | \$11,377,479 | 114.1% |
| Total Revenue | \$19,618,699 | \$9,972,521 | \$21,350,000 | \$11,377,479 | 114.1% |
| Net Cost | \$10,039,767 | \$13,759,324 | \$15,000,000 | \$1,240,676 | 9.0% |

Summary of Changes

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

- An increase in services and supplies from loan payments for structure and equipment.
- An increase in other charges due to depreciation.
- A decrease in equipment due to decrease in equipment purchase.
- An increase in structure improvement cost due to the Kiefer Landfill Module 5 project.

- A decrease in intrafund reimbursements associated with a net decrease in capital contribution from other programs.

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

- An increase in revenue from use of money and property from increased interest income.
- A decrease in intergovernmental revenue due to decreased grant funding.
- An increase in other financing sources for the Module 5 project at the Kiefer Landfill.

Net Cost reflects a decrease in retained earnings.

Collections

Program Overview

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

- The pickup of residential garbage, organics, and recyclables. Along with collection of waste from the three carts, operators also collect used oil and filters from households at the curb for disposal at the department's HHW drop-off facilities. The three-cart residential curbside collection operation serves close to 600,000 residents in approximately 159,000 households across 800 square miles of the unincorporated area.
- An appointment-based bulky waste pickup service where each customer is entitled to one scheduled pick up of large waste material and bulky items placed curbside by the customer at no additional charge. The bulky waste pickup program provides residential pick up of non-regular trash items such as furniture, appliances, and wood piles. Additional pick-ups are provided at minimal charge. The bulky waste pickup program is also extended to help the County clean up the blight of illegal dumping from our community.
- For customers with a disability limiting or preventing them from placing their carts at the curb, the Department runs a courtesy service (disability exemption program) whereby a DWMR collection truck driver wheels a customer's carts to the curb and back to the customer's normal accessible place.
- Collections provides cleanup and disposal of illegally dumped trash within the unincorporated County through work orders received by the County's 3-1-1 system.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$19,837,111 | \$20,595,218 | \$22,048,602 | \$1,453,384 | 7.1% |
| Services & Supplies | \$31,336,316 | \$29,377,913 | \$32,396,217 | \$3,018,304 | 10.3% |
| Other Charges | \$5,415,645 | \$5,922,946 | \$5,935,435 | \$12,489 | 0.2% |
| Intrafund Charges | \$44,809,374 | \$58,739,831 | \$52,364,245 | \$(6,375,586) | (10.9)% |
| Cost of Goods Sold | \$12,238 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$101,410,684 | \$114,635,908 | \$112,744,499 | \$(1,891,409) | (1.6)% |
| Other Intrafund Reimbursements | \$(52,449) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$(4,862,995) | \$(5,938,619) | \$(6,636,807) | \$(698,188) | 11.8% |
| Total Intrafund Reimbursements | \$(4,915,444) | \$(5,938,619) | \$(6,636,807) | \$(698,188) | 11.8% |
| Total Expenditures/Appropriations | \$96,495,240 | \$108,697,289 | \$106,107,692 | \$(2,589,597) | (2.4)% |
| Intergovernmental Revenues | \$902,863 | \$374,159 | \$373,000 | \$(1,159) | (0.3)% |
| Charges for Services | \$90,648,696 | \$93,779,716 | \$95,975,748 | \$2,196,032 | 2.3% |
| Miscellaneous Revenues | \$1,355,396 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$92,906,955 | \$94,153,875 | \$96,348,748 | \$2,194,873 | 2.3% |
| Other Interfund Reimbursements | \$1,239,055 | \$1,310,395 | \$0 | \$(1,310,395) | (100.0)% |
| Total Interfund Reimbursements | \$1,239,055 | \$1,310,395 | \$0 | \$(1,310,395) | (100.0)% |
| Total Revenue | \$94,146,010 | \$95,464,270 | \$96,348,748 | \$884,478 | 0.9% |
| Net Cost | \$2,349,230 | \$13,233,019 | \$9,758,944 | \$(3,474,075) | (26.3)% |
| Positions | 161.0 | 164.0 | 163.0 | (1.0) | (0.6)% |

Summary of Changes

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

- An increase in negotiated salary and benefits as adjusted per Personnel Cost Forecast and overtime costs.
- An increase in services and supplies due to increased cost for equipment maintenance, fuel, organics and south county services and street sweeping offset by a decrease in cost related to the In-cab project and recycling services.
- A decrease in intrafund charges associated with decreases in share of pension obligation bond allocation, capital contributions and disposal charges.
- An increase in intrafund reimbursements associated with reimbursements for handling the illegal dumping at commercial areas and Solid Waste Lifeline Rate Assistance Program merged from the former Commercial Program budget unit.

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

- An increase in charges for services from increase in residential collections and recovery of residential delinquencies, offset by a decrease in fuel recovery revenue.
- A decrease in other interfund reimbursements from incorporating the Commercial Program budget unit and eliminating the need to transfer costs associated with handling the illegal dumping at commercial areas and the Solid Waste Lifeline Rate Assistance Program.

Net Cost reflects a decrease in retained earnings.

Commercial Program

Program Overview

The **Commercial Program** was merged from its own separate budget unit in FY 2026-27 to the Solid Waste Enterprise budget unit. The program provides regulatory oversight over the unincorporated County's commercial waste hauler franchises and commercial waste generators (businesses, multi-family properties, and other commercial entities). This includes outreach and education regarding solid waste requirements for waste generators, conducting waste audits and site visits to promote compliance with State recycling mandates, and enforcement of the County's solid waste code with non-compliant commercial waste haulers and generators. The Commercial Program also includes management and funding for nuisance abatement activities such as the servicing of public litter containers, litter collection, and commercial area illegal dumping pickup. Other programs the Commercial Program oversees include the solid waste requirements for special events and offers education and outreach resources to schools in the unincorporated areas of the County. Additionally, the Commercial Program manages the Construction and Demolition Debris Recycling Program that follows CalGreen Code to divert as much construction and demolition debris as possible. Lastly, the Commercial Program provides funding for the Solid Waste Lifeline Rebate Program managed by the Department of Finance, Consolidated Utilities Billing and Services (CUBS) to provide rate relief to qualifying low-income solid waste ratepayers.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$0 | \$0 | \$1,133,359 | \$1,133,359 | 100.0% |
| Services & Supplies | \$0 | \$0 | \$1,752,110 | \$1,752,110 | 100.0% |
| Intrafund Charges | \$0 | \$0 | \$1,893,104 | \$1,893,104 | 100.0% |
| Gross Expenditures/Appropriations | \$0 | \$0 | \$4,778,573 | \$4,778,573 | 100.0% |
| Intrafund Reimbursements within Department | \$0 | \$0 | \$1,301,429 | \$1,301,429 | 100.0% |
| Total Intrafund Reimbursements | \$0 | \$0 | \$1,301,429 | \$1,301,429 | 100.0% |
| Total Expenditures/Appropriations | \$0 | \$0 | \$6,080,002 | \$6,080,002 | 100.0% |
| Licenses, Permits & Franchises | \$0 | \$0 | \$5,200,000 | \$5,200,000 | 100.0% |
| Fines, Forfeitures & Penalties | \$0 | \$0 | \$215,000 | \$215,000 | 100.0% |
| Revenue from Use Of Money & Property | \$0 | \$0 | \$365,000 | \$365,000 | 100.0% |
| Miscellaneous Revenues | \$0 | \$0 | \$300,000 | \$300,000 | 100.0% |
| Revenue | \$0 | \$0 | \$6,080,000 | \$6,080,000 | 100.0% |
| Total Revenue | \$0 | \$0 | \$6,080,000 | \$6,080,000 | 100.0% |
| Net Cost | \$0 | \$0 | \$2 | \$2 | 0.0% |

Summary of Changes

The prior year budget does not appear in the table above because this program was transferred in from the former Solid Waste Commercial Program budget unit. Despite this, the Summary of Changes describes the Commercial Program changes from the FY 2025-26 Adopted Budget to the FY 2026-27 Recommended Budget.

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

- An increase in negotiated salary and benefits resulting from moving positions from the Administration and Support (Planning) program.
- A decrease in services and supplies due to costs associated with the former Administration and Support (Planning) staff service.
- A decrease in services and supplies due to eliminating staffing needs from the Construction Management and Inspection Department, partially offset by increased costs for the compost buyback program.
- A decrease in interfund charges from eliminating need for interfund transfers between budget units.
- An increase in intrafund charges to continue funding the Collections Program for handling the illegal dumping at commercial areas, the Solid Waste Lifeline Rate Assistance Program, and for special handling of hazardous waste at commercial areas.
- An increase in intrafund reimbursements due to program administrative and support services allocated to other programs.

The change in total revenue is due to:

- An increase in fines, forfeitures and penalties based on forecasted FY 2025-26 actuals.
- An increase in revenue from use of money and property due to increased interest income.
- An increase in miscellaneous revenues due increased revenue collected from facility inspection fees.
- An increase in license, permits, and franchises based on forecasted FY 2025-26 increase in franchise fee revenue.

Net Cost reflects a decrease in retained earnings.

Kiefer Landfill

Program Overview

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

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$6,186,279 | \$6,335,945 | \$6,990,443 | \$654,498 | 10.3% |
| Services & Supplies | \$13,348,131 | \$15,961,355 | \$14,250,435 | \$(1,710,920) | (10.7)% |
| Other Charges | \$77,721 | \$45,000 | \$45,000 | \$0 | 0.0% |
| Interfund Charges | \$250,000 | \$250,000 | \$250,000 | \$0 | 0.0% |
| Intrafund Charges | \$8,506,711 | \$11,582,006 | \$19,258,873 | \$7,676,867 | 66.3% |
| Cost of Goods Sold | \$307 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$28,369,149 | \$34,174,306 | \$40,794,751 | \$6,620,445 | 19.4% |
| Other Intrafund Reimbursements | \$(19,356,286) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$0 | \$(19,433,000) | \$(20,004,765) | \$(571,765) | 2.9% |
| Total Intrafund Reimbursements | \$(19,356,286) | \$(19,433,000) | \$(20,004,765) | \$(571,765) | 2.9% |
| Total Expenditures/Appropriations | \$9,012,863 | \$14,741,306 | \$20,789,986 | \$6,048,680 | 41.0% |
| Revenue from Use Of Money & Property | \$1,139,495 | \$1,260,385 | \$2,045,311 | \$784,926 | 62.3% |
| Intergovernmental Revenues | \$101,803 | \$800,000 | \$0 | \$(800,000) | (100.0)% |
| Charges for Services | \$25,907,077 | \$27,731,962 | \$28,777,514 | \$1,045,552 | 3.8% |
| Miscellaneous Revenues | \$2,269,347 | \$2,388,882 | \$240,224 | \$(2,148,658) | (89.9)% |
| Revenue | \$29,417,721 | \$32,181,229 | \$31,063,049 | \$(1,118,180) | (3.5)% |
| Other Interfund Reimbursements | \$250,000 | \$250,000 | \$250,000 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$250,000 | \$250,000 | \$250,000 | \$0 | 0.0% |
| Total Revenue | \$29,667,721 | \$32,431,229 | \$31,313,049 | \$(1,118,180) | (3.4)% |
| Net Cost | \$(20,654,858) | \$(17,689,923) | \$(10,523,063) | \$7,166,860 | (40.5)% |
| Positions | 45.0 | 47.0 | 48.0 | 1.0 | 2.1% |

Summary of Changes

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

- An increase in negotiated salary and benefits costs, overtime, and extra help.
- A decrease in services and supplies due to properly allocating program’s share of equipment maintenance cost and decreased winter pad expense offset by an increase in leased equipment cost and leachate expense.
- An increase in intrafund charges associated with increased capital contribution, liability insurance and Department of Technology cost offset by decrease in share of pension obligation bond allocation.
- An increase in intrafund reimbursements from increased disposal charges reimbursed by the Transfer Program. Disposal charges are based on tonnage delivered to Kiefer Landfill.

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

- An increase in revenue from use of money and property from increased interest income.
- A decrease in intergovernmental revenue due to decreased grant funding.
- An increase in charges for services from forecasted increase in refuse disposal revenue.
- A decrease in miscellaneous revenues from eliminating electricity sale revenue replaced by a new contract for natural gas sale with infrastructure in progress.

Net Cost reflects an increase in retained earnings.

North Area Recovery Station (NARS)

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$6,728,211 | \$6,664,709 | \$7,098,672 | \$433,963 | 6.5% |
| Services & Supplies | \$16,856,385 | \$20,575,393 | \$19,550,265 | \$(1,025,128) | (5.0)% |
| Other Charges | \$54,502 | \$52,159 | \$52,159 | \$0 | 0.0% |
| Improvements | \$163 | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Charges | \$30,778,812 | \$42,386,625 | \$28,646,992 | \$(13,739,633) | (32.4)% |
| Cost of Goods Sold | \$7,262 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$54,425,335 | \$69,678,886 | \$55,348,088 | \$(14,330,798) | (20.6)% |
| Other Intrafund Reimbursements | \$(13,384,171) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$0 | \$(21,000,000) | \$(13,577,727) | \$7,422,273 | (35.3)% |
| Total Intrafund Reimbursements | \$(13,384,171) | \$(21,000,000) | \$(13,577,727) | \$7,422,273 | (35.3)% |
| Total Expenditures/Appropriations | \$41,041,164 | \$48,678,886 | \$41,770,361 | \$(6,908,525) | (14.2)% |
| Revenue from Use Of Money & Property | \$91,866 | \$86,958 | \$97,806 | \$10,848 | 12.5% |
| Intergovernmental Revenues | \$123,377 | \$0 | \$0 | \$0 | 0.0% |
| Charges for Services | \$26,939,402 | \$27,975,465 | \$29,971,989 | \$1,996,524 | 7.1% |
| Miscellaneous Revenues | \$191,714 | \$19,000 | \$20,000 | \$1,000 | 5.3% |
| Revenue | \$27,346,358 | \$28,081,423 | \$30,089,795 | \$2,008,372 | 7.2% |
| Total Revenue | \$27,346,358 | \$28,081,423 | \$30,089,795 | \$2,008,372 | 7.2% |
| Net Cost | \$13,694,806 | \$20,597,463 | \$11,680,566 | \$(8,916,897) | (43.3)% |
| Positions | 48.0 | 50.0 | 50.0 | 0.0 | 0.0% |

Summary of Changes

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

- An increase in negotiated salary and benefits costs as adjusted per Personnel Cost Forecast, overtime, and premium pay for holiday in lieu. Facility is open on certain holidays.

- A decrease in services and supplies due properly allocating program's share of equipment maintenance.
- A decrease in intrafund charges associated with decreases in share of pension obligation bond allocation, capital contributions offset by an increase in disposal charged by Kiefer Landfill.
- A decrease in intrafund reimbursements from decreased disposal charges reimbursed by the Collections Program. Disposal charges are based on tonnage delivered to NARS.

The change in total revenue is due to:

- An increase in charges for services from a forecasted increase in refuse disposal revenue.

Net Cost reflects a decrease in retained earnings.

Solid Waste Commercial Program

Budget Unit Functions & Responsibilities

The **Solid Waste Commercial Program** has been merged with the Solid Waste Enterprise Budget Unit beginning in FY 2026-27. All future budgets and expenses will now be reflected within the Commercial Program within the aforementioned budget unit.

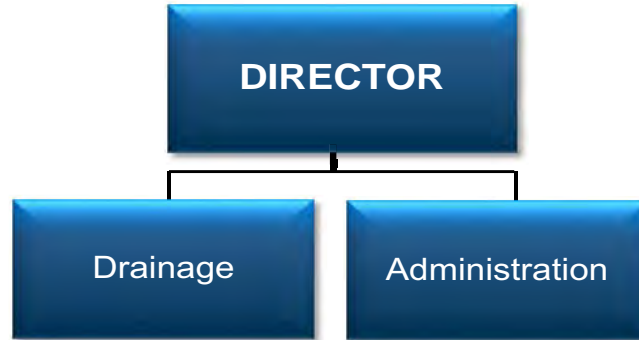
Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Commercial Program | \$4,807,902 | \$4,221,929 | \$0 | \$(4,221,929) | (100.0)% |
| Gross Expenditures/Appropriations | \$4,807,902 | \$4,221,929 | \$0 | \$(4,221,929) | (100.0)% |
| Total Expenditures/Appropriations | \$4,807,902 | \$4,221,929 | \$0 | \$(4,221,929) | (100.0)% |
| Provision for Reserves | \$2,480,318 | \$2,753,792 | \$0 | \$(2,753,792) | (100.0)% |
| Total Financing Uses | \$7,288,220 | \$6,975,721 | \$0 | \$(6,975,721) | (100.0)% |
| Revenue | \$6,112,222 | \$5,475,000 | \$0 | \$(5,475,000) | (100.0)% |
| Total Revenue | \$6,112,222 | \$5,475,000 | \$0 | \$(5,475,000) | (100.0)% |
| Total Use of Fund Balance | \$2,633,303 | \$1,500,721 | \$0 | \$(1,500,721) | (100.0)% |
| Total Financing Sources | \$8,745,525 | \$6,975,721 | \$0 | \$(6,975,721) | (100.0)% |
| Net Cost | \$(1,457,305) | \$0 | \$0 | \$0 | 0.0% |

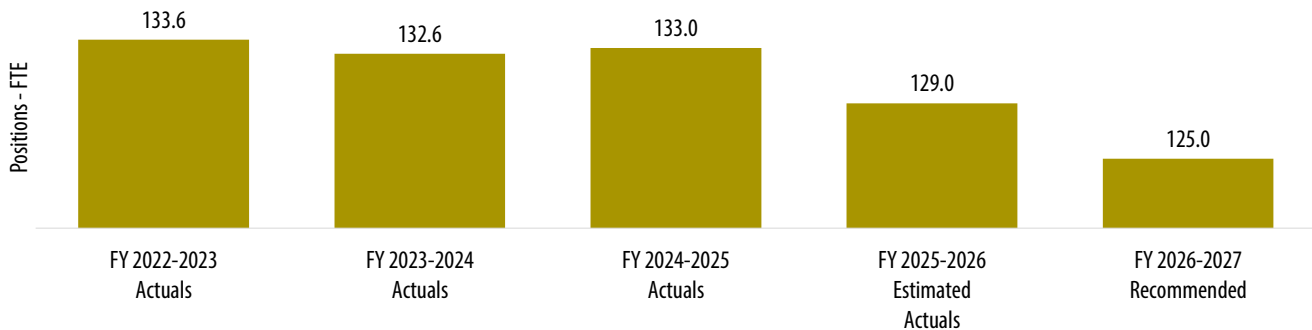
Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$2,792,103 | \$2,827,534 | \$0 | \$(2,827,534) | (100.0)% |
| Interfund Charges | \$2,015,798 | \$1,394,395 | \$0 | \$(1,394,395) | (100.0)% |
| Gross Expenditures/Appropriations | \$4,807,902 | \$4,221,929 | \$0 | \$(4,221,929) | (100.0)% |
| Total Expenditures/Appropriations | \$4,807,902 | \$4,221,929 | \$0 | \$(4,221,929) | (100.0)% |
| Provision for Reserves | \$2,480,318 | \$2,753,792 | \$0 | \$(2,753,792) | (100.0)% |
| Total Financing Uses | \$7,288,220 | \$6,975,721 | \$0 | \$(6,975,721) | (100.0)% |
| Licenses, Permits & Franchises | \$5,180,560 | \$4,800,000 | \$0 | \$(4,800,000) | (100.0)% |
| Fines, Forfeitures & Penalties | \$220,700 | \$190,000 | \$0 | \$(190,000) | (100.0)% |
| Revenue from Use Of Money & Property | \$410,412 | \$185,000 | \$0 | \$(185,000) | (100.0)% |
| Miscellaneous Revenues | \$300,549 | \$300,000 | \$0 | \$(300,000) | (100.0)% |
| Revenue | \$6,112,222 | \$5,475,000 | \$0 | \$(5,475,000) | (100.0)% |
| Total Revenue | \$6,112,222 | \$5,475,000 | \$0 | \$(5,475,000) | (100.0)% |
| Fund Balance | \$2,633,303 | \$1,500,721 | \$0 | \$(1,500,721) | (100.0)% |
| Total Use of Fund Balance | \$2,633,303 | \$1,500,721 | \$0 | \$(1,500,721) | (100.0)% |
| Total Financing Sources | \$8,745,525 | \$6,975,721 | \$0 | \$(6,975,721) | (100.0)% |
| Net Cost | \$(1,457,305) | \$0 | \$0 | \$0 | 0.0% |

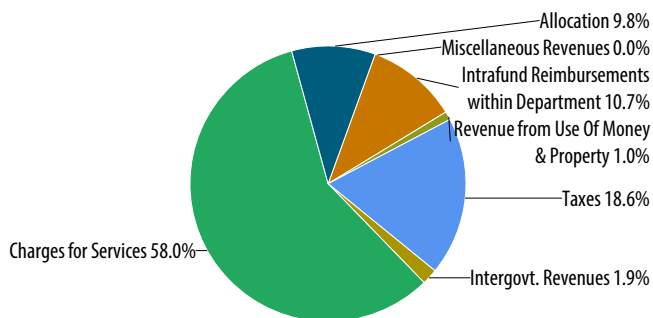
**Water Resources
Department Structure
Matt Satow, Director**



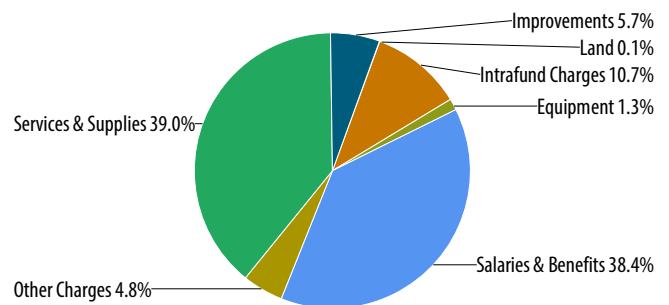
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Accomplishments

- DWR is currently managing one active FEMA Hazard Mitigation Grant for home elevations, with four potential projects in progress and expected completion in FY 2026–27. Elevating homes in the floodplain will significantly reduce risk of flood damage and flood-related casualties, lower insurance costs, and minimize the need for emergency services while protecting residents in flood-prone areas.
- Completed the 6550 Landis Avenue Drainage Project, Maryal Drive/El Camino Avenue Storm Drain Improvement Project, and numerous Job Order Contract storm drain rehabilitation projects.
- Issued \$70 million in revenue bonds to continue funding projects in the Arden Area and two other major capital projects.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Stormwater Utility - Unincorporated Area | \$36,214,598 | \$37,863,816 | \$36,465,936 | \$(1,397,880) | (3.7)% |
| Water Resources Finance and Administration | \$23,307,060 | \$12,986,862 | \$12,766,964 | \$(219,898) | (1.7)% |
| Gross Expenditures/Appropriations | \$59,521,658 | \$50,850,678 | \$49,232,900 | \$(1,617,778) | (3.2)% |
| Total Intrafund Reimbursements | \$(16,507,914) | \$(5,604,700) | \$(5,287,800) | \$316,900 | (5.7)% |
| Total Expenditures/Appropriations | \$43,013,744 | \$45,245,978 | \$43,945,100 | \$(1,300,878) | (2.9)% |
| Provision for Reserves | \$3,989,009 | \$42,741 | \$0 | \$(42,741) | (100.0)% |
| Total Financing Uses | \$47,002,753 | \$45,288,719 | \$43,945,100 | \$(1,343,619) | (3.0)% |
| Revenue | \$40,979,636 | \$38,709,082 | \$39,119,944 | \$410,862 | 1.1% |
| Total Revenue | \$40,979,636 | \$38,709,082 | \$39,119,944 | \$410,862 | 1.1% |
| Total Use of Fund Balance | \$10,905,213 | \$6,579,637 | \$4,825,156 | \$(1,754,481) | (26.7)% |
| Total Financing Sources | \$51,884,849 | \$45,288,719 | \$43,945,100 | \$(1,343,619) | (3.0)% |
| Net Cost | \$(4,882,096) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 133.0 | 129.0 | 125.0 | (4.0) | (3.1)% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$18,881,233 | \$19,805,705 | \$18,893,088 | \$(912,617) | (4.6)% |
| Services & Supplies | \$15,991,704 | \$18,608,718 | \$19,194,132 | \$585,414 | 3.1% |
| Other Charges | \$1,330,986 | \$2,786,455 | \$2,353,380 | \$(433,075) | (15.5)% |
| Land | \$18,190 | \$25,000 | \$25,000 | \$0 | 0.0% |
| Improvements | \$6,778,419 | \$3,990,100 | \$2,829,500 | \$(1,160,600) | (29.1)% |
| Equipment | \$13,212 | \$30,000 | \$650,000 | \$620,000 | 2,066.7% |
| Intrafund Charges | \$16,507,914 | \$5,604,700 | \$5,287,800 | \$(316,900) | (5.7)% |
| Gross Expenditures/Appropriations | \$59,521,658 | \$50,850,678 | \$49,232,900 | \$(1,617,778) | (3.2)% |
| Other Intrafund Reimbursements | \$(11,635,944) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$(4,871,970) | \$(5,604,700) | \$(5,287,800) | \$316,900 | (5.7)% |
| Total Intrafund Reimbursements | \$(16,507,914) | \$(5,604,700) | \$(5,287,800) | \$316,900 | (5.7)% |
| Total Expenditures/Appropriations | \$43,013,744 | \$45,245,978 | \$43,945,100 | \$(1,300,878) | (2.9)% |
| Provision for Reserves | \$3,989,009 | \$42,741 | \$0 | \$(42,741) | (100.0)% |
| Total Financing Uses | \$47,002,753 | \$45,288,719 | \$43,945,100 | \$(1,343,619) | (3.0)% |
| Taxes | \$9,066,780 | \$8,503,580 | \$9,154,780 | \$651,200 | 7.7% |
| Fines, Forfeitures & Penalties | \$0 | \$1,900 | \$0 | \$(1,900) | (100.0)% |
| Revenue from Use Of Money & Property | \$676,814 | \$595,600 | \$473,300 | \$(122,300) | (20.5)% |
| Intergovernmental Revenues | \$448,244 | \$996,975 | \$930,400 | \$(66,575) | (6.7)% |
| Charges for Services | \$30,710,858 | \$28,605,527 | \$28,556,464 | \$(49,063) | (0.2)% |
| Miscellaneous Revenues | \$47,240 | \$5,500 | \$5,000 | \$(500) | (9.1)% |
| Other Financing Sources | \$29,700 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$40,979,636 | \$38,709,082 | \$39,119,944 | \$410,862 | 1.1% |
| Total Revenue | \$40,979,636 | \$38,709,082 | \$39,119,944 | \$410,862 | 1.1% |
| Reserve Release | \$0 | \$1,697,541 | \$2,511,130 | \$813,589 | 47.9% |
| Fund Balance | \$10,905,213 | \$4,882,096 | \$2,314,026 | \$(2,568,070) | (52.6)% |
| Total Use of Fund Balance | \$10,905,213 | \$6,579,637 | \$4,825,156 | \$(1,754,481) | (26.7)% |
| Total Financing Sources | \$51,884,849 | \$45,288,719 | \$43,945,100 | \$(1,343,619) | (3.0)% |
| Net Cost | \$(4,882,096) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 133.0 | 129.0 | 125.0 | (4.0) | (3.1)% |

Summary of Changes

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

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

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

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Stormwater Utility - Unincorporated Area | 825,800 | 0 | 825,800 | 0 | 0.0 |
| Water Resources Finance and Administration | 245,101 | 0 | 245,101 | 0 | 1.0 |

Stormwater Utility - Unincorporated Area

Program Overview

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

Functions performed by SWU include:

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$14,612,777 | \$15,331,878 | \$13,865,565 | \$(1,466,313) | (9.6)% |
| Services & Supplies | \$8,589,044 | \$10,432,838 | \$11,571,471 | \$1,138,633 | 10.9% |
| Other Charges | \$1,330,986 | \$2,449,300 | \$2,236,600 | \$(212,700) | (8.7)% |
| Land | \$18,190 | \$25,000 | \$25,000 | \$0 | 0.0% |
| Improvements | \$6,778,419 | \$3,990,100 | \$2,829,500 | \$(1,160,600) | (29.1)% |
| Equipment | \$13,212 | \$30,000 | \$650,000 | \$620,000 | 2,066.7% |
| Intrafund Charges | \$4,871,970 | \$5,604,700 | \$5,287,800 | \$(316,900) | (5.7)% |
| Gross Expenditures/Appropriations | \$36,214,598 | \$37,863,816 | \$36,465,936 | \$(1,397,880) | (3.7)% |
| Total Expenditures/Appropriations | \$36,214,598 | \$37,863,816 | \$36,465,936 | \$(1,397,880) | (3.7)% |
| Provision for Reserves | \$3,956,614 | \$0 | \$0 | \$0 | 0.0% |
| Total Financing Uses | \$40,171,212 | \$37,863,816 | \$36,465,936 | \$(1,397,880) | (3.7)% |
| Taxes | \$9,066,780 | \$8,503,580 | \$9,154,780 | \$651,200 | 7.7% |
| Fines, Forfeitures & Penalties | \$0 | \$1,900 | \$0 | \$(1,900) | (100.0)% |
| Revenue from Use Of Money & Property | \$622,500 | \$595,600 | \$473,300 | \$(122,300) | (20.5)% |
| Intergovernmental Revenues | \$444,945 | \$996,975 | \$930,400 | \$(66,575) | (6.7)% |
| Charges for Services | \$23,926,583 | \$21,223,365 | \$21,077,300 | \$(146,065) | (0.7)% |
| Miscellaneous Revenues | \$47,240 | \$5,500 | \$5,000 | \$(500) | (9.1)% |
| Other Financing Sources | \$29,700 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$34,137,749 | \$31,326,920 | \$31,640,780 | \$313,860 | 1.0% |
| Total Revenue | \$34,137,749 | \$31,326,920 | \$31,640,780 | \$313,860 | 1.0% |
| Reserve Release | \$0 | \$1,697,541 | \$2,511,130 | \$813,589 | 47.9% |
| Fund Balance | \$10,872,818 | \$4,839,355 | \$2,314,026 | \$(2,525,329) | (52.2)% |
| Total Use of Fund Balance | \$10,872,818 | \$6,536,896 | \$4,825,156 | \$(1,711,740) | (26.2)% |
| Total Financing Sources | \$45,010,567 | \$37,863,816 | \$36,465,936 | \$(1,397,880) | (3.7)% |
| Net Cost | \$(4,839,355) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 107.0 | 102.0 | 97.0 | (5.0) | (4.9)% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in allocated costs, primarily due to a decrease in Pension Obligation Bond costs.
- A decrease as a result of position deletions, including 1.0 FTE vacant Engineering Technician 2, 2.0 FTE vacant Associate Civil Engineer, and 1.0 FTE vacant Senior Civil Engineer that are no longer needed.

- Decreases in costs primarily for expendable tools, waste disposal services, contracts, and land improvement maintenance associated with storm events and ongoing storm drainage maintenance to better align budgets with historical actuals.
- A decrease in anticipated labor requirements from other County departments.
- A decrease resulting from Federal Emergency Management Agency (FEMA) home elevation project delays and reluctance from homeowners and homeowner associations to participate in the program.
- A decrease in contributions to the Office of Emergency Services as a result of a cost reallocation to Zone 13 (Budget Unit 3044000).
- A net decrease in various Capital Improvement Plan projects from lower anticipated costs.
- A decrease in Water Resources Administration reimbursable costs.
- Increases in negotiated salary and benefits costs as well as salary savings due to historical vacancies.
- Increases in costs for heavy and light vehicle and equipment rentals due to updated Fleet Services rates.
- An increase in anticipated labor requirements from Water Resources staff.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in reimbursements for various fees and services paid by the County.
- A decrease in interest income due to a lower cash balance.
- A decrease due to FEMA home elevation project delays and reluctance among homeowners and homeowner associations to participate in the program.
- A decrease in revenue from utility service charges.
- A decrease in labor charges to other County Departments, Zone 11, and Zone 13.
- Recommended growth detailed later in this section.

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

- Stormwater Utility - Unincorporated Area has decreased \$2,511,130.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DWR - Add Funding for Stormwater Utility I Fee | 685,000 | 0 | 685,000 | 0 | 0.0 |

Add funding for the Stormwater Utility I Fee Update. Funding is required for two consulting contracts related to public affairs and conducting a fee study, as well as, mailing and postage expenses for notices and ballots, balloting, and tabulation services from the Clerk of the Board, and legal services from County Counsel. DWR's strategic plan emphasizes financial resilience, to ensure long-term sustainability and continue providing cost-effective public services to County residents. This request includes \$685,000 in one-time costs. These costs will be funded by increases in estimated property tax revenue.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| DWR - Add One Class 213 Vehicle Stormwater Utility | | | | | |
| | 70,800 | 0 | 70,800 | 0 | 0.0 |

Add one Heavy Equipment Class 213 to Stormwater Utility. An additional tool trailer and a portable restroom is required to properly support employees working at offsite locations. Without these resources, crews face delays in transporting essential equipment and lack access to basic sanitary facilities. Providing this equipment improves efficiency, supports employee well-being, and ensures compliance with workplace safety expectations. These additions are essential for maintaining productive and professional field operations. Costs include \$60,000 in one time funding for the trailer, porta-potty, and necessary upgrades and \$10,800 in on-going Department of General Services - Fleet rental costs. This request will be funded by revenue from Utility Service Charges due to a steady rate of customer growth.

| | | | | | |
|---|--------|---|--------|---|-----|
| DWR - Add One Class 660 Vehicle Stormwater Utility | | | | | |
| | 70,000 | 0 | 70,000 | 0 | 0.0 |

Add one Heavy Equipment Class 660 to Stormwater Utility. A backhoe is essential for the Department of Water Resources' Stormwater Utility staff to efficiently maintain and repair critical drainage infrastructure. Its versatility and power allow crews to complete excavation and repair tasks more safely, reducing manual labor and operational delays. This request includes \$70,000 in one-time costs to support the purchase of vital equipment and is funded by revenue from Utility Service Charges due to a steady rate of customer growth.

Water Resources Finance and Administration

Program Overview

Water Resources Finance and Administration provides financial planning, budget, accounting, facilities management, information technology, personnel, safety, and administrative support to the Stormwater Utility Program and the Sacramento County Water Agency (SCWA).

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|---|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$4,268,455 | \$4,473,827 | \$5,027,523 | \$553,696 | 12.4% |
| Services & Supplies | \$7,402,660 | \$8,175,880 | \$7,622,661 | \$(553,219) | (6.8)% |
| Other Charges | \$0 | \$337,155 | \$116,780 | \$(220,375) | (65.4)% |
| Intrafund Charges | \$11,635,944 | \$0 | \$0 | \$0 | 0.0% |
| Gross Expenditures/Appropriations | \$23,307,060 | \$12,986,862 | \$12,766,964 | \$(219,898) | (1.7)% |
| Other Intrafund Reimbursements | \$(11,635,944) | \$0 | \$0 | \$0 | 0.0% |
| Intrafund Reimbursements within Department | \$(4,871,970) | \$(5,604,700) | \$(5,287,800) | \$316,900 | (5.7)% |
| Total Intrafund Reimbursements | \$(16,507,914) | \$(5,604,700) | \$(5,287,800) | \$316,900 | (5.7)% |
| Total Expenditures/Appropriations | \$6,799,146 | \$7,382,162 | \$7,479,164 | \$97,002 | 1.3% |
| Provision for Reserves | \$32,395 | \$42,741 | \$0 | \$(42,741) | (100.0)% |
| Total Financing Uses | \$6,831,541 | \$7,424,903 | \$7,479,164 | \$54,261 | 0.7% |
| Revenue from Use Of Money & Property | \$54,314 | \$0 | \$0 | \$0 | 0.0% |
| Intergovernmental Revenues | \$3,299 | \$0 | \$0 | \$0 | 0.0% |
| Charges for Services | \$6,784,275 | \$7,382,162 | \$7,479,164 | \$97,002 | 1.3% |
| Revenue | \$6,841,887 | \$7,382,162 | \$7,479,164 | \$97,002 | 1.3% |
| Total Revenue | \$6,841,887 | \$7,382,162 | \$7,479,164 | \$97,002 | 1.3% |
| Fund Balance | \$32,395 | \$42,741 | \$0 | \$(42,741) | (100.0)% |
| Total Use of Fund Balance | \$32,395 | \$42,741 | \$0 | \$(42,741) | (100.0)% |
| Total Financing Sources | \$6,874,282 | \$7,424,903 | \$7,479,164 | \$54,261 | 0.7% |
| Net Cost | \$(42,742) | \$0 | \$0 | \$0 | 0.0% |
| Positions | 26.0 | 27.0 | 28.0 | 1.0 | 3.7% |

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in annual software licenses to maintain operations.

- A decrease in salary savings due to historical vacancies.
- Decreases in allocated costs for support services, including liability insurance costs.
- Decreases in safety supplies due to right sizing the budget.
- A decrease in Department of Technology staff labor due to increased efficiency of current staff.
- A decrease in the reimbursement between programs resulting from a net decrease in administrative charges that are reimbursable by Stormwater Utility.
- Recommended growth detailed later in this section.

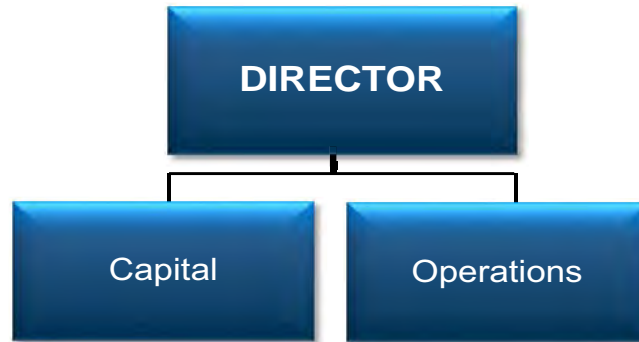
The change in total revenue is due to:

- A net increase in administrative charges that are reimbursable by the Water Enterprise (BU 3050000) Budget.
- Removal of revenue from Sacramento Central Groundwater Authority as Water Resources Finance & Administration is no longer providing support to the entity.
- Recommended growth detailed later in this section.

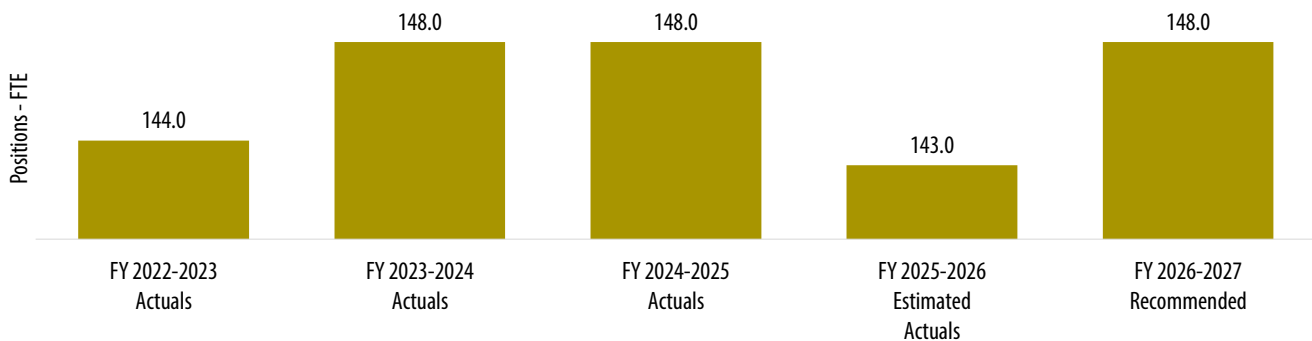
Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|----------------------|--------------------------|---------------|----------|-----|
| DWR - Add 1.0 FTE Administrative Service Officer I - Finance and Administration | | | | | |
| | 123,763 | 0 | 123,763 | 0 | 1.0 |
| Add 1.0 FTE Administrative Services Officer I to the Finance and Administration section. A dedicated Capital Asset position is critical for maintaining accurate records, ensuring compliance, and protecting the organization’s long-term investments. This role provides essential oversight of asset conditions, lifecycle planning, and infrastructure needs to support strategic budgeting and operational stability. It also plays a key role in maintaining and updating the Capital Improvement Plan (CIP) by ensuring that project costs, asset valuations, and replacement schedules are based on accurate, up-to-date data. Reliable capital asset tracking is also foundational for future rate-setting efforts, as rate studies depend on precise information about long-term capital needs, depreciation, and infrastructure replacement cycles. By maintaining accurate asset records and aligning them with CIP projections, this position strengthens the organization’s ability to justify rate adjustments and demonstrate responsible financial planning. This cost will be funded by interfund and intrafund revenues from the various DWR operating funds. | | | | | |
| DWR - Add Funding for Customer Service Training - Safety and Training | | | | | |
| | 50,000 | 0 | 50,000 | 0 | 0.0 |
| Add funding for Customer Service Training for the Department of Water Resources' (DWR) staff. As part of the Community Services Agency's focus on improving customer service, DWR, Department of Transportation, and Community Development have developed a customer service training syllabus for all staff. This request includes \$50,000 in on-going training costs. These DWR costs will be funded by interfund and intrafund revenues from the various DWR operating funds. | | | | | |
| DWR - Reallocate 1.0 FTE Executive Secretary to 1.0 FTE Sr. Accounting Manager - Finance and Administration | | | | | |
| | 71,338 | 0 | 71,338 | 0 | 0.0 |
| Reallocate 1.0 FTE (vacant) Executive Secretary to 1.0 FTE Senior Accounting Manager in the Finance and Administration Section. This position is essential to maintaining the agency’s long-term financial stability by developing defensible, data-driven rate structures and overseeing the analyses that support equitable and transparent fee adjustments. It provides critical leadership, cross-departmental coordination, and oversight of financial reporting and audit functions to ensure compliance, accuracy, and sustainable funding for operational and capital needs. This cost will be funded by interfund and interfund revenues from the various DWR operating funds. | | | | | |

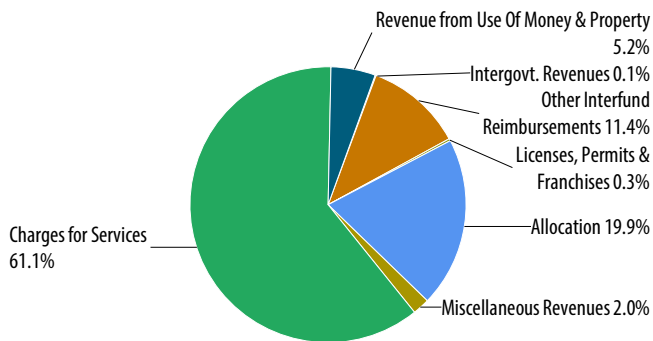
Water Agency Enterprise
Department Structure
Matt Satow, Director



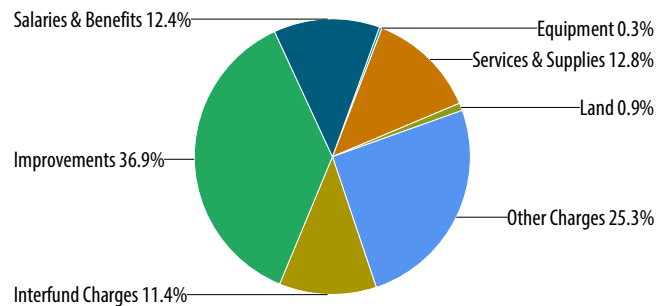
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

The Water Agency Enterprise includes the following programs:

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

Goals

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

Accomplishments

- The Sacramento County Water Agency (SCWA) has completed one Water Supply improvement project, rehabilitated three existing water wells, and continued to construct or start construction on three additional projects. These include the Phase 4-5-6 Arden Service Area Pipe and Meter Installation Project, the Metro Air Park Water Storage Tank project, as well as the Mather Water Storage Tank Seismic Upgrade project. SCWA also kicked off the pre-design stage of the North Service Area Pipeline and Tank and Booster Station project.
- SCWA has implemented a new fluoride feed system at the Vineyard Treatment Plant, upgraded the Plant Logic Controller and associated hardware at the Metro Air Park tank and booster facility, and replaced the chain and flights along with the drive systems at the Freeport intake facility.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Zone 40 Capital Development | \$39,032,135 | \$83,582,097 | \$88,029,443 | \$4,447,346 | 5.3% |
| Zone 41 Maintenance and Operations | \$104,850,245 | \$101,639,800 | \$85,700,575 | \$(15,939,225) | (15.7)% |
| Zone 50 Capital Development | \$408,264 | \$8,223,607 | \$1,730,534 | \$(6,493,073) | (79.0)% |
| Gross Expenditures/Appropriations | \$144,290,644 | \$193,445,504 | \$175,460,552 | \$(17,984,952) | (9.3)% |
| Total Expenditures/Appropriations | \$144,290,644 | \$193,445,504 | \$175,460,552 | \$(17,984,952) | (9.3)% |
| Revenue | \$139,892,098 | \$130,797,321 | \$120,515,874 | \$(10,281,447) | (7.9)% |
| Total Interfund Reimbursements | \$0 | \$20,000,000 | \$20,000,000 | \$0 | 0.0% |
| Total Revenue | \$139,892,098 | \$150,797,321 | \$140,515,874 | \$(10,281,447) | (6.8)% |
| Net Cost | \$4,398,546 | \$42,648,183 | \$34,944,678 | \$(7,703,505) | (18.1)% |
| Positions | 148.0 | 143.0 | 148.0 | 5.0 | 3.5% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Salaries & Benefits | \$19,125,442 | \$19,664,423 | \$21,801,459 | \$2,137,036 | 10.9% |
| Services & Supplies | \$19,399,664 | \$22,055,431 | \$22,424,520 | \$369,089 | 1.7% |
| Other Charges | \$39,934,983 | \$41,892,711 | \$44,404,349 | \$2,511,638 | 6.0% |
| Land | \$6,976 | \$500,000 | \$1,520,000 | \$1,020,000 | 204.0% |
| Improvements | \$64,938,236 | \$88,559,621 | \$64,745,224 | \$(23,814,397) | (26.9)% |
| Equipment | \$784,681 | \$580,000 | \$565,000 | \$(15,000) | (2.6)% |
| Interfund Charges | \$100,662 | \$20,193,318 | \$20,000,000 | \$(193,318) | (1.0)% |
| Gross Expenditures/Appropriations | \$144,290,644 | \$193,445,504 | \$175,460,552 | \$(17,984,952) | (9.3)% |
| Total Expenditures/Appropriations | \$144,290,644 | \$193,445,504 | \$175,460,552 | \$(17,984,952) | (9.3)% |
| Licenses, Permits & Franchises | \$951,656 | \$508,728 | \$488,800 | \$(19,928) | (3.9)% |
| Fines, Forfeitures & Penalties | \$33,099 | \$0 | \$0 | \$0 | 0.0% |
| Revenue from Use Of Money & Property | \$11,830,626 | \$8,092,200 | \$9,141,862 | \$1,049,662 | 13.0% |
| Intergovernmental Revenues | \$19,154 | \$250,000 | \$167,102 | \$(82,898) | (33.2)% |
| Charges for Services | \$123,406,376 | \$118,944,393 | \$107,213,955 | \$(11,730,438) | (9.9)% |
| Miscellaneous Revenues | \$3,645,687 | \$3,002,000 | \$3,504,155 | \$502,155 | 16.7% |
| Other Financing Sources | \$5,501 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$139,892,098 | \$130,797,321 | \$120,515,874 | \$(10,281,447) | (7.9)% |
| Other Interfund Reimbursements | \$0 | \$20,000,000 | \$20,000,000 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$0 | \$20,000,000 | \$20,000,000 | \$0 | 0.0% |
| Total Revenue | \$139,892,098 | \$150,797,321 | \$140,515,874 | \$(10,281,447) | (6.8)% |
| Net Cost | \$4,398,546 | \$42,648,183 | \$34,944,678 | \$(7,703,505) | (18.1)% |
| Positions | 148.0 | 143.0 | 148.0 | 5.0 | 3.5% |

Summary of Changes

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

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

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

Summary of Recommended Growth by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------------|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Zone 41 Maintenance and Operations | 893,938 | 0 | 893,938 | 0 | 5.0 |

Zone 40 Capital Development

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$1,659,059 | \$1,853,181 | \$1,985,529 | \$132,348 | 7.1% |
| Services & Supplies | \$408,292 | \$998,460 | \$1,354,778 | \$356,318 | 35.7% |
| Other Charges | \$23,410,600 | \$23,357,570 | \$23,586,054 | \$228,484 | 1.0% |
| Land | \$6,976 | \$500,000 | \$1,520,000 | \$1,020,000 | 204.0% |
| Improvements | \$13,446,546 | \$36,659,568 | \$39,563,082 | \$2,903,514 | 7.9% |
| Equipment | \$0 | \$20,000 | \$20,000 | \$0 | 0.0% |
| Interfund Charges | \$100,662 | \$20,193,318 | \$20,000,000 | \$(193,318) | (1.0)% |
| Gross Expenditures/Appropriations | \$39,032,135 | \$83,582,097 | \$88,029,443 | \$4,447,346 | 5.3% |
| Total Expenditures/Appropriations | \$39,032,135 | \$83,582,097 | \$88,029,443 | \$4,447,346 | 5.3% |
| Fines, Forfeitures & Penalties | \$33,099 | \$0 | \$0 | \$0 | 0.0% |
| Revenue from Use Of Money & Property | \$9,364,000 | \$7,613,500 | \$8,298,700 | \$685,200 | 9.0% |
| Intergovernmental Revenues | \$2,639 | \$0 | \$163,102 | \$163,102 | 100.0% |
| Charges for Services | \$81,486,928 | \$65,863,935 | \$56,119,132 | \$(9,744,803) | (14.8)% |
| Miscellaneous Revenues | \$2,239,900 | \$1,700,000 | \$1,897,968 | \$197,968 | 11.6% |
| Revenue | \$93,126,565 | \$75,177,435 | \$66,478,902 | \$(8,698,533) | (11.6)% |
| Total Revenue | \$93,126,565 | \$75,177,435 | \$66,478,902 | \$(8,698,533) | (11.6)% |
| Net Cost | \$(54,094,430) | \$8,404,662 | \$21,550,541 | \$13,145,879 | 156.4% |
| Positions | 28.0 | 27.0 | 27.0 | 0.0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs, partially offset by salary savings.
- An increase in Capital Improvement Plan (CIP) project costs and land acquisitions for the North Service Area.
- An increase in consulting services for the Urban Water Master Plan update.
- An increase in depreciation expense resulting from completed CIP projects.

- A decrease in interfund charges to the General Fund for Delta Conveyance Project legal fees.
- A decrease in interest expense per debt repayment schedule.

The change in total revenue is due to:

- An increase in interest revenue due to a higher cash balance.
- An increase in special capital development revenue due to additional customer accounts.
- A decline in development fee revenue is anticipated due to a slower pace of development.

Net Cost reflects a decrease in working capital.

Zone 41 Maintenance and Operations

Program Overview

Zone 41 Maintenance and Operations was created by the Water Agency Board of Directors on June 13, 2000, pursuant to Resolution WA-2397, and constituted a reorganization of the Sacramento County Water Maintenance District. Zone 41 funds the operation and maintenance of a public drinking water system that includes water production, treatment, storage and distribution facilities, pursuant to permits issued by the state. Revenue and other funding sources to Zone 41 activities are provided by utility charges, connection permit fees, construction water permits, loans, bonds and grants - all of which fund water system operations, capital projects, regulatory compliance and administration.

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Salaries & Benefits | \$17,466,383 | \$17,811,242 | \$19,815,930 | \$2,004,688 | 11.3% |
| Services & Supplies | \$18,977,448 | \$20,941,971 | \$21,017,042 | \$75,071 | 0.4% |
| Other Charges | \$16,502,549 | \$18,513,241 | \$20,640,461 | \$2,127,220 | 11.5% |
| Improvements | \$51,119,183 | \$43,813,346 | \$23,682,142 | \$(20,131,204) | (45.9)% |
| Equipment | \$784,681 | \$560,000 | \$545,000 | \$(15,000) | (2.7)% |
| Gross Expenditures/Appropriations | \$104,850,245 | \$101,639,800 | \$85,700,575 | \$(15,939,225) | (15.7)% |
| Total Expenditures/Appropriations | \$104,850,245 | \$101,639,800 | \$85,700,575 | \$(15,939,225) | (15.7)% |
| Licenses, Permits & Franchises | \$951,656 | \$508,728 | \$488,800 | \$(19,928) | (3.9)% |
| Revenue from Use Of Money & Property | \$2,460,036 | \$459,200 | \$828,395 | \$369,195 | 80.4% |
| Intergovernmental Revenues | \$16,515 | \$250,000 | \$4,000 | \$(246,000) | (98.4)% |
| Charges for Services | \$41,443,725 | \$44,860,869 | \$49,927,841 | \$5,066,972 | 11.3% |
| Miscellaneous Revenues | \$1,405,788 | \$1,302,000 | \$1,606,187 | \$304,187 | 23.4% |
| Other Financing Sources | \$5,501 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$46,283,220 | \$47,380,797 | \$52,855,223 | \$5,474,426 | 11.6% |
| Other Interfund Reimbursements | \$0 | \$20,000,000 | \$20,000,000 | \$0 | 0.0% |
| Total Interfund Reimbursements | \$0 | \$20,000,000 | \$20,000,000 | \$0 | 0.0% |
| Total Revenue | \$46,283,220 | \$67,380,797 | \$72,855,223 | \$5,474,426 | 8.1% |
| Net Cost | \$58,567,025 | \$34,259,003 | \$12,845,352 | \$(21,413,651) | (62.5)% |
| Positions | 120.0 | 116.0 | 121.0 | 5.0 | 4.3% |

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- A decrease due to deletion of 1.0 FTE vacant Associate Civil Engineer and reallocation of 1.0 FTE vacant Principal Engineering Technician to 1.0 FTE Assistant Engineer II based on program needs.
- An increase in depreciation expense resulting from completed Arden Service Area projects.
- Decreases in anticipated capital costs due to delays and completion of various Capital Improvement Plan projects.
- A decrease in interest expense per the debt repayment schedule.
- Recommended growth detailed later in this section.

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

- An increase in water service charges due to approved rate increase effective July 1, 2026, and new customer accounts.
- An increase in interest income due to bond proceed investments.
- An increase in water resale charges due to increased rate and usage.
- A decrease in intergovernmental revenues due to change in accounting for shared cost reimbursements.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| SCWA - Add 1.0 FTE Water Quality Control System Technician - Zone 41 Maintenance and Operations | 150,106 | 0 | 150,106 | 0 | 1.0 |

Add 1.0 FTE Water Quality System Control Technician in Sacramento County Water Agency's Zone 41 Maintenance and Operations program to support critical water quality monitoring and system control functions necessary to maintain regulatory compliance and system reliability. This position is also needed to meet new requirements under California's Making Conservation a California Way of Life regulation, which emphasizes improved water-use efficiency, enhanced system monitoring, accurate data reporting, and proactive identification of water loss and system performance issues.

The Water Quality System Control Technician will perform essential duties including water quality sampling and analysis, monitoring and adjusting system controls, maintaining instrumentation and SCADA systems, supporting regulatory reporting, and ensuring timely response to water quality concerns. This role strengthens the Agency's ability to meet state-mandated conservation and water-use objectives by improving data accuracy, operational oversight, and system performance documentation.

This position will be funded by a projection of 900 new customer accounts paying water service charges and a 7% rate increase effective July 1, 2026, ensuring financial sustainability as the system continues to grow.

Recommended Growth Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|--|-------------------------|-----------------------------|---------------|----------|-----|
| SCWA - Add 3.0 FTE Water System Operator and 1.0 FTE Engineering Technician II - Zone 41 Maintenance and Operations | | | | | |
| | 474,640 | 0 | 474,640 | 0 | 4.0 |
| <p>Add 3.0 FTE Water System Operators and 1.0 FTE Engineering Technician II to the Zone 41 Maintenance and Operations program. These positions are needed to meet growing operational demands and comply with California's Making Conservation a California Way of Life regulation, which requires improved water use efficiency, accurate metering, and stronger documentation of system performance. The regulation also establishes long term water use objectives, increasing the need to reduce water loss, improve data accuracy, and demonstrate progress toward state mandated efficiency standards. Together, these positions will support core operational and technical functions, including meter installation, testing, reading, and replacement of about 1,000 aging meters annually; hydrant inspection and maintenance; leak detection and water loss control; and customer service response. Technical duties include plan review, construction administration, permit compliance, system mapping, and support for conservation driven infrastructure and regulatory reporting.</p> <p>These positions will be funded through a projection of 900 new customer accounts and a 7% rate increase effective July 1, 2026, ensuring financial sustainability as the system grows.</p> | | | | | |
| SCWA - Add Funding for VSWTP Remodeling - Zone 41 Maintenance and Operations | | | | | |
| | 160,000 | 0 | 160,000 | 0 | 0.0 |
| <p>Add funding for Vineyard Surface Water Treatment Plant (VSWTP) remodeling. This remodel will allow for higher space efficiency and convert underused areas into functional work zones, allowing more people or activities to fit without expanding the footprint. Additional one-time costs will include \$120,000 in modular furniture and \$40,000 for architectural services. The remodeling will be funded by a conservative account growth of 900 new customers paying water service charges and 7% rate increase effective July 1, 2026.</p> | | | | | |
| SCWA - Add Two Class 110 Vehicle - Zone 41 Maintenance and Operations | | | | | |
| | 109,192 | 0 | 109,192 | 0 | 0.0 |
| <p>Add funding for two Class 110 vehicles. Due to shortage of vehicles available at Vineyard Surface Water Treatment Plant, employees have had to double up or use personal vehicles. The additional vehicles are needed so that staff do not have to use their personal vehicles or double up and will allow staff to work independently and efficiently. The vehicles will be funded by a conservative account growth of 900 new customers paying water service charges and 7% rate increase effective July 1, 2026.</p> | | | | | |

Zone 50 Capital Development

Program Overview

Zone 50 Capital Development was created by the Water Agency Board of Directors on June 1, 2004, pursuant to Resolution WA-2542. Zone 50 encompasses the Metro Air Park Special Planning Area, a commercial and industrial development adjacent to the Sacramento International Airport. Zone 50 funds the payment of connection fees to the City of Sacramento representing a share of capital costs for firm capacity water supply delivered to the Zone, as described in the Zone 50 Water Supply Master Plan adopted on October 25, 2005, and revised on April 10, 2018; Zone 50 revenue is provided from water development fees. Water for the Zone is purchased from the City of Sacramento pursuant to an October 12, 2004, Wholesale and Wheeling Water Service Agreement.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$13,923 | \$115,000 | \$52,700 | \$(62,300) | (54.2)% |
| Other Charges | \$21,834 | \$21,900 | \$177,834 | \$155,934 | 712.0% |
| Improvements | \$372,507 | \$8,086,707 | \$1,500,000 | \$(6,586,707) | (81.5)% |
| Gross Expenditures/Appropriations | \$408,264 | \$8,223,607 | \$1,730,534 | \$(6,493,073) | (79.0)% |
| Total Expenditures/Appropriations | \$408,264 | \$8,223,607 | \$1,730,534 | \$(6,493,073) | (79.0)% |
| Revenue from Use Of Money & Property | \$6,590 | \$19,500 | \$14,767 | \$(4,733) | (24.3)% |
| Charges for Services | \$475,723 | \$8,219,589 | \$1,166,982 | \$(7,052,607) | (85.8)% |
| Revenue | \$482,313 | \$8,239,089 | \$1,181,749 | \$(7,057,340) | (85.7)% |
| Total Revenue | \$482,313 | \$8,239,089 | \$1,181,749 | \$(7,057,340) | (85.7)% |
| Net Cost | \$(74,049) | \$(15,482) | \$548,785 | \$564,267 | (3,644.7)% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in anticipated capital costs due to completion of a Capital Improvement Plan (CIP) project.
- An increase in depreciation expense resulting from completed CIP projects.

The change in total revenue is due to:

- A decrease in development fee revenue due to a slower pace of development in the Metro Air Park (MAP) area.
- A decrease in reimbursements from MAP community facilities district for costs associated with the MAP tank and booster station CIP project, which is anticipated to be completed.

Net Cost reflects a decrease in working capital.

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit Functions & Responsibilities

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

- Beach Stone Lakes Flood Mitigation
- Zone 11 Drainage Development

Goals

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

Accomplishments

- Completed the Gerber Creek Phase 4A segment of the North Vineyard Station Open Space Preserve Trail and Landscaping multi-phase project.
- Reviewed numerous entitlement applications, drainage studies, grading plans, and improvement plans for a variety of development projects ranging from rural parcel maps to infill projects, subdivisions, and large master-planned areas.
- Completed the Elder Creek and Gerber Creek Letter of Map Revision (LOMR), including the Laguna Creek Spill between Laguna Creek and Gerber Creek. This revision updated the FEMA floodplain map to reflect drainage improvements, reducing the overall floodplain and facilitating development in the North Vineyard Station and Florin Vineyard Gap master-planned areas.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Beach Stone Lakes Flood Mitigation | \$31,465 | \$78,100 | \$77,000 | \$(1,100) | (1.4)% |
| Zone 11 Drainage Development | \$10,870,575 | \$24,819,700 | \$17,340,900 | \$(7,478,800) | (30.1)% |
| Gross Expenditures/Appropriations | \$10,902,041 | \$24,897,800 | \$17,417,900 | \$(7,479,900) | (30.0)% |
| Total Expenditures/Appropriations | \$10,902,041 | \$24,897,800 | \$17,417,900 | \$(7,479,900) | (30.0)% |
| Provision for Reserves | \$6,940,703 | \$4,602,658 | \$1,667,100 | \$(2,935,558) | (63.8)% |
| Total Financing Uses | \$17,842,744 | \$29,500,458 | \$19,085,000 | \$(10,415,458) | (35.3)% |
| Revenue | \$12,499,520 | \$15,316,900 | \$10,342,000 | \$(4,974,900) | (32.5)% |
| Total Interfund Reimbursements | \$0 | \$2,000,000 | \$1,000,000 | \$(1,000,000) | (50.0)% |
| Total Revenue | \$12,499,520 | \$17,316,900 | \$11,342,000 | \$(5,974,900) | (34.5)% |
| Total Use of Fund Balance | \$16,767,903 | \$12,183,558 | \$7,743,000 | \$(4,440,558) | (36.4)% |
| Total Financing Sources | \$29,267,423 | \$29,500,458 | \$19,085,000 | \$(10,415,458) | (35.3)% |
| Net Cost | \$(11,424,680) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$2,168,293 | \$3,300,800 | \$2,960,400 | \$(340,400) | (10.3)% |
| Other Charges | \$4,661,962 | \$13,128,300 | \$8,497,400 | \$(4,630,900) | (35.3)% |
| Land | \$5,416 | \$753,100 | \$739,000 | \$(14,100) | (1.9)% |
| Improvements | \$4,066,369 | \$5,715,600 | \$4,221,100 | \$(1,494,500) | (26.1)% |
| Interfund Charges | \$0 | \$2,000,000 | \$1,000,000 | \$(1,000,000) | (50.0)% |
| Gross Expenditures/Appropriations | \$10,902,041 | \$24,897,800 | \$17,417,900 | \$(7,479,900) | (30.0)% |
| Total Expenditures/Appropriations | \$10,902,041 | \$24,897,800 | \$17,417,900 | \$(7,479,900) | (30.0)% |
| Provision for Reserves | \$6,940,703 | \$4,602,658 | \$1,667,100 | \$(2,935,558) | (63.8)% |
| Total Financing Uses | \$17,842,744 | \$29,500,458 | \$19,085,000 | \$(10,415,458) | (35.3)% |
| Licenses, Permits & Franchises | \$5,911,255 | \$6,243,200 | \$2,550,000 | \$(3,693,200) | (59.2)% |
| Revenue from Use Of Money & Property | \$2,139,447 | \$1,633,400 | \$1,682,000 | \$48,600 | 3.0% |
| Intergovernmental Revenues | \$757,848 | \$0 | \$0 | \$0 | 0.0% |
| Charges for Services | \$3,690,970 | \$7,440,300 | \$6,110,000 | \$(1,330,300) | (17.9)% |
| Revenue | \$12,499,520 | \$15,316,900 | \$10,342,000 | \$(4,974,900) | (32.5)% |
| Other Interfund Reimbursements | \$0 | \$2,000,000 | \$1,000,000 | \$(1,000,000) | (50.0)% |
| Total Interfund Reimbursements | \$0 | \$2,000,000 | \$1,000,000 | \$(1,000,000) | (50.0)% |
| Total Revenue | \$12,499,520 | \$17,316,900 | \$11,342,000 | \$(5,974,900) | (34.5)% |
| Reserve Release | \$1,661,251 | \$758,878 | \$4,224,799 | \$3,465,921 | 456.7% |
| Fund Balance | \$15,106,652 | \$11,424,680 | \$3,518,201 | \$(7,906,479) | (69.2)% |
| Total Use of Fund Balance | \$16,767,903 | \$12,183,558 | \$7,743,000 | \$(4,440,558) | (36.4)% |
| Total Financing Sources | \$29,267,423 | \$29,500,458 | \$19,085,000 | \$(10,415,458) | (35.3)% |
| Net Cost | \$(11,424,680) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

Beach Stone Lakes Flood Mitigation

Program Overview

Beach Stone Lakes Flood Mitigation: On July 21, 1999, the Board approved the creation of a \$2 million Beach Stone Lakes drainage mitigation fund for the Laguna Stonelake subdivision in lieu of requiring flood-neutral construction. The Zone 11A program collects a fee from every developing acre of land, which is set aside in Fund 315X for Beach Stone Lakes flood mitigation. These mitigation funds can be used for the following flood mitigation measures for residents in the Beach Stone Lakes area: providing or subsidizing flood insurance, flood-proofing of homes, raising wells, elevating homes, reimbursing half of the flood insurance deductible should flood damage occur, and/or construction of a flood control project to reduce flooding. The Sacramento Area Flood Control Agency (SAFCA), as mitigation for their projects, reimburses Fund 314A annually for the cost of the flood insurance premiums.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$31,465 | \$78,100 | \$77,000 | \$(1,100) | (1.4)% |
| Gross Expenditures/Appropriations | \$31,465 | \$78,100 | \$77,000 | \$(1,100) | (1.4)% |
| Total Expenditures/Appropriations | \$31,465 | \$78,100 | \$77,000 | \$(1,100) | (1.4)% |
| Provision for Reserves | \$110,749 | \$774,683 | \$93,900 | \$(680,783) | (87.9)% |
| Total Financing Uses | \$142,214 | \$852,783 | \$170,900 | \$(681,883) | (80.0)% |
| Revenue from Use Of Money & Property | \$85,200 | \$65,100 | \$92,400 | \$27,300 | 41.9% |
| Intergovernmental Revenues | \$757,848 | \$0 | \$0 | \$0 | 0.0% |
| Revenue | \$843,048 | \$65,100 | \$92,400 | \$27,300 | 41.9% |
| Total Revenue | \$843,048 | \$65,100 | \$92,400 | \$27,300 | 41.9% |
| Fund Balance | \$86,849 | \$787,683 | \$78,500 | \$(709,183) | (90.0)% |
| Total Use of Fund Balance | \$86,849 | \$787,683 | \$78,500 | \$(709,183) | (90.0)% |
| Total Financing Sources | \$929,897 | \$852,783 | \$170,900 | \$(681,883) | (80.0)% |
| Net Cost | \$(787,683) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- A decrease in anticipated labor requirements from Water Resources staff.

The change in total revenue is due to:

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

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

- Beach Stone Lakes Flood Mitigation has increased \$93,900.

Zone 11 Drainage Development

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$2,136,827 | \$3,222,700 | \$2,883,400 | \$(339,300) | (10.5)% |
| Other Charges | \$4,661,962 | \$13,128,300 | \$8,497,400 | \$(4,630,900) | (35.3)% |
| Land | \$5,416 | \$753,100 | \$739,000 | \$(14,100) | (1.9)% |
| Improvements | \$4,066,369 | \$5,715,600 | \$4,221,100 | \$(1,494,500) | (26.1)% |
| Interfund Charges | \$0 | \$2,000,000 | \$1,000,000 | \$(1,000,000) | (50.0)% |
| Gross Expenditures/Appropriations | \$10,870,575 | \$24,819,700 | \$17,340,900 | \$(7,478,800) | (30.1)% |
| Total Expenditures/Appropriations | \$10,870,575 | \$24,819,700 | \$17,340,900 | \$(7,478,800) | (30.1)% |
| Provision for Reserves | \$6,829,954 | \$3,827,975 | \$1,573,200 | \$(2,254,775) | (58.9)% |
| Total Financing Uses | \$17,700,529 | \$28,647,675 | \$18,914,100 | \$(9,733,575) | (34.0)% |
| Licenses, Permits & Franchises | \$5,911,255 | \$6,243,200 | \$2,550,000 | \$(3,693,200) | (59.2)% |
| Revenue from Use Of Money & Property | \$2,054,247 | \$1,568,300 | \$1,589,600 | \$21,300 | 1.4% |
| Charges for Services | \$3,690,970 | \$7,440,300 | \$6,110,000 | \$(1,330,300) | (17.9)% |
| Revenue | \$11,656,472 | \$15,251,800 | \$10,249,600 | \$(5,002,200) | (32.8)% |
| Other Interfund Reimbursements | \$0 | \$2,000,000 | \$1,000,000 | \$(1,000,000) | (50.0)% |
| Total Interfund Reimbursements | \$0 | \$2,000,000 | \$1,000,000 | \$(1,000,000) | (50.0)% |
| Total Revenue | \$11,656,472 | \$17,251,800 | \$11,249,600 | \$(6,002,200) | (34.8)% |
| Reserve Release | \$1,661,251 | \$758,878 | \$4,224,799 | \$3,465,921 | 456.7% |
| Fund Balance | \$15,019,803 | \$10,636,997 | \$3,439,701 | \$(7,197,296) | (67.7)% |
| Total Use of Fund Balance | \$16,681,054 | \$11,395,875 | \$7,664,500 | \$(3,731,375) | (32.7)% |
| Total Financing Sources | \$28,337,526 | \$28,647,675 | \$18,914,100 | \$(9,733,575) | (34.0)% |
| Net Cost | \$(10,636,997) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Decreases primarily in contract services related to drainage studies, plan reviews, hydrology and hydraulic modeling for development projects, as well as a contract for the Zone 11A Fee Plan study.
- Decreases in labor requirements from Water Resources staff.
- Decreases in credits against drainage fees and reimbursement payments.

- Decreases in expenses for home elevations due to no anticipated home elevations for FY 2026-27.
- Decreases in anticipated Capital Improvement Plan (CIP) costs, primarily due to lower expected expenses for the Elder and Gerber Creek Landscape and Irrigation project in Zones 11N and 11W, and the cancellation of the Lambert Road Bridge Log Boom Project.
- A decrease in reimbursement due to a lower interfund loan transfer required from Zone 11A to Zone 11N for the Elder Gerber Creek Landscape/Irrigation Project.

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

- Decreases in development fee revenue due a slower pace of development.
- Decreases in anticipated development fee credit revenue, resulting from the nature of the construction development market.
- A decrease in interfund reimbursement due to a lower interfund loan transfer required from Zone 11A to Zone 11N for the Elder Gerber Creek Landscape/Irrigation Project.
- An increase in interest income due to a higher cash balance.

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

- Zone 11A has decreased \$2,167,200.
- Zone 11B has decreased \$589,100.
- Zone 11C has decreased \$298,900.
- Zone 11N has decreased \$515,800.
- Zone 11W has decreased \$653,799.
- Zone 11X has increased \$1,573,200.

Water Agency Zone 13

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 13** program funds regional water, groundwater, drainage, and flood control studies, planning, and monitoring. It is financed primarily through assessments levied in specific geographical areas. Program functions include conducting regional water resources planning activities, providing partial funding for regional water supply planning activities, providing funding for regional groundwater management efforts, conducting drainage and flood control studies directed toward reducing damage to property and danger to people from flooding, developing and maintaining a countywide natural disaster mitigation plan, and developing and implementing policy related to the protection of the Sacramento-San Joaquin Delta.

Zone 13 includes the following programs:

- Zone 13
- Sacramento County Groundwater Sustainability Agency

Goals

- Provide long range planning in order to ensure an adequate and reliable regional water supply.
- Develop long range plans to address regional drainage and flood control issues.
- Ensure compliance with the Sustainable Groundwater Management Act and provide long-term planning in order to ensure an adequate and reliable groundwater system.

Accomplishments

- The Water Forum made major progress on updating the 2001 Water Forum Agreement by convening stakeholders on climate change, groundwater management, water conservation, habitat projects, and forest management - key work that will shape the new agreement expected this fiscal year. The update reflects major shifts in water policy and continues to guide protection of the Lower American River. A significant accomplishment this year was the approval of a new funding formula that substantially reduces Zone 13's long standing financial contribution.
- Water Resources (acting as the Sacramento County Groundwater Sustainability Agency) successfully implemented a new groundwater sustainability fee in the Solano Subbasin and updated the Cosumnes Subbasin groundwater sustainability fee to better support Groundwater Sustainability Agency activities and reduce the burden to Zone 13.
- Sacramento County has partnered with all incorporated cities and numerous special districts to complete a countywide plan multi-jurisdictional Local Hazard Mitigation Plan (LHMP). This includes coordination of meetings with participating jurisdictions, external stakeholders, and community members. The hazard identification phase is now approaching completion. A public review draft of the LHMP is anticipated for release by October 2026, with final submittal to the California Governor's Office of Emergency Services and the Federal Emergency Management Agency expected in December 2026.

Budget Unit - Budget Appropriations by Program

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|---------------------------------|--|--|---|--|
| Groundwater Sustainability Agency | \$0 | \$0 | \$143,600 | \$143,600 | 100.0% |
| Zone 13 Water and Drainage Studies | \$2,482,304 | \$2,768,728 | \$1,907,495 | \$(861,233) | (31.1)% |
| Gross Expenditures/Appropriations | \$2,482,304 | \$2,768,728 | \$2,051,095 | \$(717,633) | (25.9)% |
| Total Expenditures/Appropriations | \$2,482,304 | \$2,768,728 | \$2,051,095 | \$(717,633) | (25.9)% |
| Provision for Reserves | \$1,289,137 | \$513,959 | \$1,316,347 | \$802,388 | 156.1% |
| Total Financing Uses | \$3,771,441 | \$3,282,687 | \$3,367,442 | \$84,755 | 2.6% |
| Revenue | \$2,446,591 | \$2,701,637 | \$2,680,453 | \$(21,184) | (0.8)% |
| Total Interfund Reimbursements | \$300,000 | \$200,000 | \$0 | \$(200,000) | (100.0)% |
| Total Revenue | \$2,746,591 | \$2,901,637 | \$2,680,453 | \$(221,184) | (7.6)% |
| Total Use of Fund Balance | \$1,405,900 | \$381,050 | \$686,989 | \$305,939 | 80.3% |
| Total Financing Sources | \$4,152,491 | \$3,282,687 | \$3,367,442 | \$84,755 | 2.6% |
| Net Cost | \$(381,050) | \$0 | \$0 | \$0 | 0.0% |

Budget Unit - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$1,645,069 | \$1,896,245 | \$1,598,612 | \$(297,633) | (15.7)% |
| Other Charges | \$837,235 | \$872,483 | \$452,483 | \$(420,000) | (48.1)% |
| Gross Expenditures/Appropriations | \$2,482,304 | \$2,768,728 | \$2,051,095 | \$(717,633) | (25.9)% |
| Total Expenditures/Appropriations | \$2,482,304 | \$2,768,728 | \$2,051,095 | \$(717,633) | (25.9)% |
| Provision for Reserves | \$1,289,137 | \$513,959 | \$1,316,347 | \$802,388 | 156.1% |
| Total Financing Uses | \$3,771,441 | \$3,282,687 | \$3,367,442 | \$84,755 | 2.6% |
| Revenue from Use Of Money & Property | \$59,094 | \$15,000 | \$50,000 | \$35,000 | 233.3% |
| Intergovernmental Revenues | \$0 | \$296,250 | \$74,063 | \$(222,187) | (75.0)% |
| Charges for Services | \$2,387,497 | \$2,390,387 | \$2,556,390 | \$166,003 | 6.9% |
| Revenue | \$2,446,591 | \$2,701,637 | \$2,680,453 | \$(21,184) | (0.8)% |
| Other Interfund Reimbursements | \$300,000 | \$200,000 | \$0 | \$(200,000) | (100.0)% |
| Total Interfund Reimbursements | \$300,000 | \$200,000 | \$0 | \$(200,000) | (100.0)% |
| Total Revenue | \$2,746,591 | \$2,901,637 | \$2,680,453 | \$(221,184) | (7.6)% |
| Fund Balance | \$1,405,900 | \$381,050 | \$686,989 | \$305,939 | 80.3% |
| Total Use of Fund Balance | \$1,405,900 | \$381,050 | \$686,989 | \$305,939 | 80.3% |
| Total Financing Sources | \$4,152,491 | \$3,282,687 | \$3,367,442 | \$84,755 | 2.6% |
| Net Cost | \$(381,050) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

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

Summary of Recommended Reductions by Program

| Program | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|------------------------------------|-------------------------|-----------------------------|---------------|----------|-----|
| Zone 13 Water and Drainage Studies | (200,000) | 0 | (200,000) | 0 | 0.0 |

Groundwater Sustainability Agency

Program Overview

The **Sacramento County Groundwater Sustainability Agency (GSA)** is a joint effort between the County of Sacramento Department of Water Resources and the Sacramento County Water Agency, being added as a budget program starting in FY 2026-27. The GSA ensures compliance with the California Sustainable Groundwater Management Act by working with other local GSAs to monitor groundwater conditions, project groundwater conditions, and work to address issues such as lowering groundwater elevations and groundwater quality concerns.

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$0 | \$0 | \$71,100 | \$71,100 | 100.0% |
| Other Charges | \$0 | \$0 | \$72,500 | \$72,500 | 100.0% |
| Gross Expenditures/Appropriations | \$0 | \$0 | \$143,600 | \$143,600 | 100.0% |
| Total Expenditures/Appropriations | \$0 | \$0 | \$143,600 | \$143,600 | 100.0% |
| Provision for Reserves | \$0 | \$0 | \$52,747 | \$52,747 | 100.0% |
| Total Financing Uses | \$0 | \$0 | \$196,347 | \$196,347 | 100.0% |
| Charges for Services | \$0 | \$0 | \$141,486 | \$141,486 | 100.0% |
| Revenue | \$0 | \$0 | \$141,486 | \$141,486 | 100.0% |
| Total Revenue | \$0 | \$0 | \$141,486 | \$141,486 | 100.0% |
| Fund Balance | \$0 | \$0 | \$54,861 | \$54,861 | 100.0% |
| Total Use of Fund Balance | \$0 | \$0 | \$54,861 | \$54,861 | 100.0% |
| Total Financing Sources | \$0 | \$0 | \$196,347 | \$196,347 | 100.0% |
| Net Cost | \$0 | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- An increase in assessment collection service costs from the Tax Assessor for assistance in collecting the Direct Levy revenues.
- Increases in postage and mail charges due to budgeting for required public notifications.
- An increase in Water Supply staff labor as a result of higher labor rates.
- An increase in annual contributions to the Cosumnes GSA.

The change in total revenue is due to increases in anticipated Direct Levy #1132 and #1152 for Sacramento County Groundwater Sustainability Agency - Solano subbasin and Cosumnes subbasin.

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

- Sacramento County Groundwater Sustainability Agency (SCGSA) Solano has increased \$39,725.
- SCGSA Cosumnes has increased \$13,022.

Zone 13 Water and Drainage Studies

Program Overview

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

Program - Budget Appropriations by Object

| | FY 2024-2025 Actuals | FY 2025-2026 Adopted Budget | FY 2026-2027 Recommended Budget | Changes from FY 2025-2026 Adopted Budget | % Change from FY 2025-2026 Adopted Budget |
|--|-------------------------|--------------------------------|---------------------------------------|--|---|
| Services & Supplies | \$1,645,069 | \$1,896,245 | \$1,527,512 | \$(368,733) | (19.4)% |
| Other Charges | \$837,235 | \$872,483 | \$379,983 | \$(492,500) | (56.4)% |
| Gross Expenditures/Appropriations | \$2,482,304 | \$2,768,728 | \$1,907,495 | \$(861,233) | (31.1)% |
| Total Expenditures/Appropriations | \$2,482,304 | \$2,768,728 | \$1,907,495 | \$(861,233) | (31.1)% |
| Provision for Reserves | \$1,289,137 | \$513,959 | \$1,263,600 | \$749,641 | 145.9% |
| Total Financing Uses | \$3,771,441 | \$3,282,687 | \$3,171,095 | \$(111,592) | (3.4)% |
| Revenue from Use Of Money & Property | \$59,094 | \$15,000 | \$50,000 | \$35,000 | 233.3% |
| Intergovernmental Revenues | \$0 | \$296,250 | \$74,063 | \$(222,187) | (75.0)% |
| Charges for Services | \$2,387,497 | \$2,390,387 | \$2,414,904 | \$24,517 | 1.0% |
| Revenue | \$2,446,591 | \$2,701,637 | \$2,538,967 | \$(162,670) | (6.0)% |
| Other Interfund Reimbursements | \$300,000 | \$200,000 | \$0 | \$(200,000) | (100.0)% |
| Total Interfund Reimbursements | \$300,000 | \$200,000 | \$0 | \$(200,000) | (100.0)% |
| Total Revenue | \$2,746,591 | \$2,901,637 | \$2,538,967 | \$(362,670) | (12.5)% |
| Fund Balance | \$1,405,900 | \$381,050 | \$632,128 | \$251,078 | 65.9% |
| Total Use of Fund Balance | \$1,405,900 | \$381,050 | \$632,128 | \$251,078 | 65.9% |
| Total Financing Sources | \$4,152,491 | \$3,282,687 | \$3,171,095 | \$(111,592) | (3.4)% |
| Net Cost | \$(381,050) | \$0 | \$0 | \$0 | 0.0% |

Summary of Changes

The change in total appropriations is due to:

- Decreases in Water Forum contributions resulting from lower annual contributions.
- A decrease in Federal Emergency Management Agency (FEMA) Local Hazard Mitigation Plan (LHMP) contract costs as a result of the project being close to completion.

- A decrease from the Sacramento City 152 Drainage Basin Study being completed.
- An increase from an annual contribution to the Office of Emergency Services as a result of cost reallocation from the Department of Water Resources Stormwater Utility (BU 3220001) Budget.
- An increase in Water Supply staff labor from increases in labor rates.
- Increases in various review and modeling contracts from increased usage.
- An increase in assessment collection service costs from the Tax Assessor for assistance in collecting the Zone 13 Direct Levy.
- Recommended reductions detailed later in this section.

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

- A decrease in FEMA LHMP Grant revenues as the project is close to completion.
- Increases in anticipated Direct Levy #443 revenues.
- Increases in projected interest income as a result of a higher cash balance.
- Recommended reductions detailed later in this section.

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

- Zone 13 has increased \$1,263,600.

Recommended Reduction Detail for the Program

| | Gross Appropriations | Intrafund Reimbursements | Total Revenue | Net Cost | FTE |
|---|-----------------------------|---------------------------------|----------------------|-----------------|------------|
| Water Agency Zone 13 - Delete On-going General Fund Allocation for South County Flood Mitigation Efforts | | | | | |
| | (200,000) | 0 | (200,000) | 0 | 0.0 |

Delete an on-going General Fund allocation for South County Flood Mitigation Efforts. No impacts to the program are expected as a result of this reduction. The contract for the Watershed Study is projected to be fully utilized by the end of FY 2025-26. This request is contingent upon a reduction in the General Fund, Financing- Transfers/Reimbursements (BU 5110000) Budget.