SAFCA

Sacramento Area Flood Control Agency

FY 2026/27

Proposed Budget

SACRAMENTO AREA FLOOD CONTROL AGENCY
TOTAL FUNDS 325A - 325H
Fiscal Year 2026/27 Proposed Budget

Appropriations and Financing by Object		FY 26/27 Proposed Budget
Appropriations		
10 Salaries and Benefits	$	4,368,599
20 Services and Supplies	$	10,540,964
30 Other Charges	$	3,989,200
41 Land Acquisition	$	4,810,000
45 Infrastructure	$	58,216,027
50 Operating Transfers Out	$	2,076,036
60 Intrafund Charges	$	2,831,687
69 Intrafund Transfer	$	(2,831,687)
71 Provision for Reserve	$	4,137,652
79 Appropriation for Contingency		4,237,825
Total Appropriations	**$**	**92,376,303**
Financing		
59 Operating Transfers In	$	2,076,036
71 Reserve Release	$	5,591,910
74 Prior Year Fund Balance	$	6,384,662
94 Interest Income	$	350,000
95 State Grants/Reimbursements	$	18,799,563
96 Special Assessment/Other	$	6,555,000
96 Development Impact Fees	$	3,200,000
98 Issuance of Bonds		49,419,132
Total Financing	**$**	**92,376,303**

SACRAMENTO AREA FLOOD CONTROL AGENCY
O & M Assessment District No. 1
FUND 325A - Fund Center 3252661
Fiscal Year 2026/27 Proposed Budget

Appropriations and Financing by Object		FY 26/27 Proposed Budget
Appropriations		
10 Salaries and Benefits	$	4,368,599
20 Services and Supplies		6,015,794
30 Other Charges		270,700
43 Equipment		-
45 Infrastructure		10,000
69 Intra Cost Recovery		(2,831,687)
71 Provision for Reserve		738,172
79 Appropriation for Contingency		533,255
Total Appropriations	**$**	**9,104,833**
Financing		
71 Reserve Release		-
74 Prior Year Fund Balance		2,599,833
94 Interest Income		100,000
95 State Grants/Reimbursements		-
96 Special Assessment/Other		6,405,000
Total Financing	**$**	**9,104,833**

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325A - Fund Center 3252661 - O & M Assessment District No. 1
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitement Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
3252661	10111000	S/W - Regular	2,590,794	2,669,098	3,150,228	2,797,487	3,232,752	2.62%
3252661	10112400	S/W - Committee Members	1,800	3,810	10,000	2,990	10,000	0.00%
3252661	10114300	Allowances	44,620	51,220	56,759	60,474	69,359	22.20%
3252661	10121000	Retirement	268,598	274,118	353,463	266,900	329,032	-6.91%
3252661	10121401	403(B) Employer Contributions	80,303	79,773	97,730	87,502	99,385	1.69%
3252661	10122000	OASDI	144,286	151,574	237,684	161,677	244,961	3.06%
3252661	10123000	Group Insurance	193,320	207,077	285,358	237,557	314,458	10.20%
3252661	10124000	Compensation Insurance	18,274	22,176	49,094	22,100	49,906	1.65%
3252661	10125000	Unemployment Insurance	2,261	2,492	6,386	5,909	6,386	0.00%
3252661	10135000	Retiree Medical Offset	-	4,380	10,000	8,851	12,360	23.60%
		Subtotal 10 Object	**3,344,256**	**3,465,717**	**4,256,702**	**3,651,447**	**4,368,599**	**2.63%**
3252661	20200500	Advertising/Legal Notices	3,918	4,297	7,000	7,000	7,000	0.00%
3252661	20202300	Audio - Video	437		4,500	4,500	4,700	4.44%
3252661	20202400	Periodicals/Subscriptions	5,314	3,034	6,171	8,688	3,571	-42.13%
3252661	20202900	Business/Conference Expense	76,193	24,056	20,000	20,000	20,000	0.00%
3252661	20203100	Business Travel	19,200	23,069	20,000	20,000	20,000	0.00%
3252661	20203500	Ed/Training Svc.	3,922	530	3,000	1,500	3,000	0.00%
3252661	20203804	Workplace Amenities	3,331	3,771	4,500	3,740	4,000	-11.11%
3252661	20204400	Employee Commute Exp	32,551	34,629	44,800	35,700	35,200	-21.43%
3252661	20204500	Freight/Cartage	294	106	500	500	500	0.00%
3252661	20205100	Insurance-Liability	1,653,409	2,838,779	2,956,000	2,110,849	2,634,000	-10.89%
3252661	20205300	Insurance-Property	65,462	71,001	90,000	69,395	90,000	0.00%
3252661	20206100	Memberships	47,575	61,105	58,750	57,278	58,750	0.00%
3252661	20206200	Mgt Reimb./Dues/Fees	605		2,000	-	-	-100.00%
3252661	20207600	Office Supplies	3,252	2,835	6,000	3,761	5,000	-16.67%
3252661	20208100	Postal Svcs	-	268	1,000	500	1,000	0.00%
3252661	20208500	Printing Svcs	1,306	521	2,500	2,500	1,000	-60.00%
3252661	20214100	Land Imp Maint Svc	191,750	188,530	218,000	197,910	230,000	5.50%
3252661	20218500	Permit Chgs	17,366	17,612	18,300	17,496	18,900	3.28%
3252661	20219100	Electricity	838	681	660	606	684	3.64%
3252661	20219300	Ref Coll/Disp Svc	(21,600)			-	-	
3252661	20219800	Water	1,672	1,625	1,722	1,733	1,722	0.00%
3252661	20221100	Const Eq Maint Svc	-		1,000	625	1,000	0.00%
3252661	20221200	Const Eq Maint Supplies	-		-	-		
3252661	20222600	Tools/Expendable Instruments	-		-	-		
3252661	20222700	Cellphone/Pager	1,399	617	566	566	688	21.55%
3252661	20223600	Fuel/Lubricants	104	299	1,500	709	1,500	0.00%

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325A - Fund Center 3252661 - O & M Assessment District No. 1
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitement Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
3252661	20226100	Office Equip Maintenance	1,190	1,096	1,096	1,096	1,096	0.00%
3252661	20226400	Modular Furniture	65,097	2,770	5,000	2,870	1,000	-80.00%
3252661	20226500	Inventoriable Equipment	-		-	-		
3252661	20227500	Rent/Lease Eq	15,321	14,241	22,000	15,597	22,000	0.00%
3252661	20227504	Miscellaneous	-		-	-		
3252661	20250500	Accounting Svcs	70,835	113,285	113,698	113,698	118,067	3.84%
3252661	20250600	Investment Services	114,413	100,550	113,827	117,093	124,088	9.01%
3252661	20252100	Temporary Svc	24,991		-	-		
3252661	20252500	Engineering Svcs	(527,008)	94,006	64,882	77,470	44,882	-30.83%
3252661	20253100	Legal Svcs	49,452	16,582	76,500	60,901	76,500	0.00%
3252661	20254200	Treasurer Services	12,651	6,976	13,400	13,400	13,400	0.00%
3252661	20255100	Planning Svc	6,311	(1,339)	20,000	14,975	20,000	0.00%
3252661	20255200	Environmental Svcs	88,352	81,506	140,000	242,961	255,000	82.14%
3252661	20258100	Inter Gov't Relations	548,486	549,109	560,000	503,116	560,000	0.00%
3252661	20258200	Public Outreach Svcs	96,131	96,088	96,000	88,227	96,000	0.00%
3252661	20259100	Other Professional Svcs	1,119,541	784,109	1,123,000	489,907	362,000	-67.76%
3252661	20271100	IT - Dtech Labor	123,193	125,495	116,113	116,113	115,326	-0.68%
3252661	20271600	IT - Dtech WAN Charges	31,981	39,870	36,441	36,441	40,586	11.37%
3252661	20281000	IT - 311 Services	6,107	6,730	5,967	5,967	6,958	16.61%
3252661	20281101	IT - Dtech Fee	55,413	29,589	59,923	59,923	38,646	-35.51%
3252661	20281200	Data Processing	2,460		-	-	107	
3252661	20281201	Hardware	1,285	10,439	10,000	10,000	10,000	0.00%
3252661	20281202	Software	197,524	224,888	255,613	222,022	235,823	-7.74%
3252661	20281210	IT - PCs, Monitors, Laptops & Printers	-	7,340	5,000	3,526	5,000	0.00%
3252661	20281240	IT - New Desktop S/Ware	-		-	-		
3252661	20281245	Application Software	-		-	-		
3252661	20281301	General Accounting & Systems	-		-	-	20,664	
3252661	20281303	Finance Payment Services	-	86,811	87,403	87,403	86,247	-1.32%
3252661	20281304	Sales Tax Adjustment	-		-	-		
3252661	20281306	Sys Control - Finance	-	23,461	18,674	18,674	-	-100.00%
3252661	20281900	Registration Services	-		-	-		
3252661	20283101	Fees	7,577	4,966	10,000	6,000	7,500	-25.00%
3252661	20288000	Prior Year Expenditures	-		-	-		
3252661	20288700	IT - Voice - ACP	-		11,164	11,164	11,053	-0.99%
3252661	20289800	Other Operating Expense Sup	-		-	-		
3252661	20291000	Countywide IT Svcs	-		5,967	5,967	6,958	16.61%
3252661	20291100	System Dev Svc	-		10,000	10,000		-100.00%
3252661	20291200	Systems Dev Svc Chgs	-		-	-		

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325A - Fund Center 3252661 - O & M Assessment District No. 1
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitement Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
3252661	20291300	Aud/Controller	891		3,000	3,000	1,000	-66.67%
3252661	20291500	COMPASS Costs	-		-	-		
3252661	20291600	WAN Allocation	-		-	-		
3252661	20291700	Alarm & Security Monitoring	-		-	-		
3252661	20292100	GS Printing Services	-		500	500	-	-100.00%
3252661	20292200	GS Mail / Postage	-		500	500	-	-100.00%
3252661	20292300	GS-Messenger Services	6,171	1,220	-	-		
3252661	20292500	GS Central Purchasing	902		1,172	1,172	266	-77.30%
3252661	20292700	GS-Warehousing Charges	4,632	2,698	4,746	4,746	4,838	1.94%
3252661	20292800	GS Equip Rental LT	-		-	-		
3252661	20293400	ARP Ranger Patrol	-		-	-		
3252661	20293401	Administrative Services	2,275	2,189	10,000	10,000	11,000	10.00%
3252661	20293403	DWR Water Supply Admin Support			-	-		
3252661	20294000	Fuel Usage-Voyager	-		-	-		
3252661	20294300	GS-Leased Space	470,792	468,987	561,953	561,953	561,953	0.00%
3252661	20296200	GS-County Parking charges	5,060	5,172	5,080	5,080	5,080	0.00%
3252661	20298700	GS Telephone Service	-		5,000	5,000	-	-100.00%
3252661	20298701	GS Cellphone	-		518	518	-	-100.00%
3252661	20298702	GS Circuit Charges	668	726	540	557	541	0.09%
3252661	20298703	GS Land Line Charges	9,787	9,822	10,000	10,000	10,000	0.00%
3252661	20298900	Telephone Install	5,418		1,000	1,000	-	-100.00%
		Subtotal 20 Object	**4,726,197**	**6,186,748**	**7,054,146**	**5,504,093**	**6,015,794**	**-14.72%**
3252661	30322000	Bond/Loan Redemption						
3252661	30345000	Tax/License/Assessment	642	48	1,000	1,000	700	-30.00%
3252661	30348000	County Wide Cost All	-		101,386	101,386	-	-100.00%
3252661	30370000	Contributions to Other Agencies	246,483	247,129	270,000	270,000	270,000	0.00%
		Subtotal 30 Object	**247,125**	**247,177**	**372,386**	**372,386**	**270,700**	**-27.31%**
3252661	42420110	Leasehold Improvements	(470,101)					
3252661	43430300	Equipment - SP - Non Rec	45,662		-			
3252661	45450010	Infrastructure - Drainage	6,034	9,011	20,000	9,696	10,000	-50.00%
		Subtotal 40 Object	**(418,405)**	**9,011**	**20,000**	**9,696**	**10,000**	**-50.00%**
		Subtotal 50 Object	**-**		**-**	**-**	**-**	
		Subtotal 60 Object	**-**		**-**	**-**	**-**	
3252661	79790100	Appropriation for Contingency	-		585,162	-	533,255	-8.87%
		Subtotal 79 Object	**-**		**585,162**	**-**	**533,255**	**-8.87%**

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325A - Fund Center 3252661 - O & M Assessment District No. 1
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitement Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
		TOTAL EXPENDITURES	**7,899,173**	**9,908,653**	**12,288,396**	**9,537,622**	**11,198,348**	**-8.87%**
3252661	59599000	Inter Cost Recov	-		-	-	-	
3252661	59599100	Operating Transfers In						
		Subtotal 59 Object	**-**		**-**	**-**	**-**	
3252661	69699000	Intra Cost Recov	(2,260,725)	(2,527,723)	(2,937,856)	(2,782,878)	(2,831,687)	-3.61%
		Subtotal 69 Object	**(2,260,725)**	**(2,527,723)**	**(2,937,856)**	**(2,782,878)**	**(2,831,687)**	**-3.61%**
		TOTAL REIMBURSEMENTS	**(2,260,725)**	**(2,527,723)**	**(2,937,856)**	**(2,782,878)**	**(2,831,687)**	**-3.61%**
3252661	91914000	Prop Tax Penalties						
3252661	94941000	Interest Income	(473,841)	(432,012)	(100,000)	(100,000)	(100,000)	0.00%
3252661	95953100	Aid Local Government Agency	(29,724)					
3252661	95956900	State Aid - Other Misc.						
3252661	96960300	Special Assessment	(6,431,679)	(6,459,890)	(6,400,000)	(6,400,000)	(6,400,000)	0.00%
3252661	96967912	Srvc to Water Agencies						
3252661	97970900	Taxable Sales - revenue from sale of plans						
3252661	97979000	Miscellaneous Revenues	(3,210)	(6,524)	(5,000)	(9,037)	(5,000)	0.00%
3252661	98986100	Gain on Sale		(11,900)				
		TOTAL REVENUES	**(6,938,455)**	**(6,910,326)**	**(6,505,000)**	**(6,509,037)**	**(6,505,000)**	**0.00%**

SACRAMENTO AREA FLOOD CONTROL AGENCY
Full Time Equivalency-Salary Range
FUND 325A - Fund Center 3252661 - O & M Assessment District
Fiscal Year 2026/27
Salary Schedule Effective 7/1/26 through 6/30/27

Position	FTE	Annual Salary Range Step 1	Annual Salary Range Step 8
Accountant	1	$ 72,713	$ 109,069
Administrative Technician	1	$ 61,025	$ 87,386
Administrative Officer	1	$ 101,905	$ 143,391
Agency Counsel	1	$ 180,181	$ 243,773
Associate Civil Engineer	1	$ 119,275	$ 158,728
Contracts Specialist	1	$ 69,250	$ 103,875
Deputy Executive Director	1	$ 159,883	$ 239,175
Director of Engineering	2	$ 153,207	$ 234,235
Director of Engineering (Retired Annuitant)	0.5	$ 70,711	$ 108,109
Director of Planning	1	$ 153,207	$ 234,235
Executive Director	1	$ 176,782	$ 265,172
Executive Secretary / Clerk of the Board	1	$ 65,309	$ 93,520
Principal Engineer	2	$ 130,854	$ 184,567
Principal Planner	1	$ 124,623	$ 175,778
Real Estate Manager	1	$ 107,271	$ 150,941
Secretary	1	$ 43,919	$ 61,805
Senior Accountant	1	$ 79,994	$ 119,982
Total FTE	**18.5**		

FY 2026/27 Position Adds and Deletes			
Position	**Delete**	**Add**	**Total FTE**
Director of Planning (RA)	-1		-1
Director of Engineering (RA)		1	1
		Total	**0**

SACRAMENTO AREA FLOOD CONTROL AGENCY
Development Impact Fee
FUND 325F - Fund Center 3252666
Fiscal Year 2026/27 Proposed Budget

Appropriations and Financing by Object		FY 26/27 Proposed Budget
Appropriations		
10 Salaries and Benefits		-
20 Services and Supplies		87,000
30 Other Charges		500
41 Land Acquisition		-
45 Infrastructure		10,346,500
50 Operating Transfers Out		-
60 Intrafund Charges		1,014,884
71 Provision for Reserve		-
79 Appropriation for Contingency		572,444
Total Appropriations	**$**	**12,021,328**
Financing		
71 Reserve Release		5,591,910
74 Prior Year Fund Balance		829,418
94 Interest Income		100,000
95 State Grants/Reimbursements		2,300,000
96 Development Fees		3,200,000
97 Other Revenue		-
Total Financing	**$**	**12,021,328**

EXHIBIT B

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325F - Fund Center 3252666 - Development Impact Fee
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitment Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
3252666	20206100	Membership Dues						
3252666	20219300	Ref Coll/Disp Svc						
3252666	20252500	Engineering Svcs	-		5,000	-	5,000	0.00%
3252666	20253100	Legal Svcs						
3252666	20255200	Environmental Svcs	-		5,000	-	5,000	0.00%
3252666	20259100	Other Professional Svcs	-	6,197	200,000	150,000	25,000	-87.50%
3252666	20292800	GS Equip Rental				1,000	-	
3252666	20293403	WR Labor - SAFCA Staff						
3252666	20293408	LDSIR (Tech Resources) labor	9,758	2,666	52,000	3,000	52,000	0.00%
3252666	20293400	PW-Work Request Charges						
		Subtotal 20 Object	**9,758**	**8,863**	**262,000**	**154,000**	**87,000**	**-66.79%**
3252666	30345000	Taxes/Licenses/Assessments	-	87	500	500	500	0.00%
3252666	30351500	Perm Easements	-		-		-	
		Subtotal 30 Object	**-**	**87**	**500**	**500**	**500**	**0.00%**
3252666	41410100	Land Acq Cost	520,247	(471,131)	-	-		#DIV/0!
3252666	42420100	Buildings						
3252666	45450010	Infrastructure - Drainage	4,828,568	7,090,208	19,729,000	20,531,348	10,346,500	-47.56%
		Subtotal 40 Object	**5,348,815**	**6,619,077**	**19,729,000**	**20,531,348**	**10,346,500**	**-47.56%**
3252666	50598000	Operating Transfer Out	4,500,000	-	10,000,000	10,000,000	-	-100.00%
		Subtotal 50 Object	**4,500,000**	**-**	**10,000,000**	**10,000,000**	**-**	**-100.00%**
3252666	60698000	Intrafund Charges	565,003	748,661	904,097	984,788	1,014,884	12.25%
		Subtotal 60 Object	**565,003**	**748,661**	**904,097**	**984,788**	**1,014,884**	**12.25%**
3252666	79790100	Appropriation for Contingency	-		1,044,780	-	572,444	-45.21%
		Subtotal 79 Object	**-**		**1,044,780**	**-**	**572,444**	**-45.21%**

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325F - Fund Center 3252666 - Development Impact Fee
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitment Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
		TOTAL EXPENDITURES	**10,423,576**	**7,376,688**	**31,940,377**	**31,670,636**	**12,021,328**	**-62.36%**
		TOTAL REIMBURSEMENTS	**-**		**-**	**-**	**-**	
3252666	94941000	Interest Income	(1,765,947)	(1,518,550)	(100,000)	(315,533)	(100,000)	0.00%
3252666	95953100	Aid Local Government		(183,261)	(1,000,000)	(445,765)	-	
3252666	95956900	State Aid Other	(1,798,769)	(3,507,150)	(1,353,311)	(539,071)	(2,300,000)	69.95%
3252666	96965700	Development Fees	(3,003,323)	(3,379,970)	(3,200,000)	(4,044,073)	(3,200,000)	0.00%
3252666	96969900	Svc Fees Other	(470,132)	(586,485)	-	(864,379)		
3252666	97979000	Misc. Other	(162)	(12,846)	-	(4,167)		
		TOTAL REVENUES	**(7,038,334)**	**(9,188,261)**	**(5,653,311)**	**(6,212,988)**	**(5,600,000)**	**-0.94%**

SACRAMENTO AREA FLOOD CONTROL AGENCY
Natomas Basin Local Assessment District
FUND 325G - Fund Center 3252668
Fiscal Year 2026/27 Proposed Budget

Appropriations and Financing by Object		FY 26/27 Proposed Budget
Appropriations		
10 Salaries and Benefits	$	-
20 Services and Supplies		697,962
50 Operating Transfers Out		2,076,036
71 Provision for Reserve		146,280
79 Appropriation for Contingency		34,898
Total Appropriations	**$**	**2,955,176**
Financing		
59 Operating Transfers In		-
71 Reserve Release		-
74 Prior Year Fund Balance		829,140
94 Interest Income		50,000
95 State Grants/Reimbursements		-
96 Special Assessment		-
98 Issuance of Debt		2,076,036
Total Financing	**$**	**2,955,176**

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325G - Fund Center 3252668 - Natomas Basin Local Assessment District
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitment Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
3252668	20250500	Accounting Svcs	-		2,000		2,000	0.00%
3252668	20252500	Engineering Svcs	9,905	10,210	10,962	10,962	10,962	0.00%
3252668	20254200	Treasurer Services						
3252668	20259100	Other Professional Services	-		10,000	-	10,000	0.00%
3252668	20271000	Bond Issuance Cost			650,000	-	675,000	3.85%
3252668	20291300	Data Processing						
		Subtotal 20 Object	**9,905**	**10,210**	**672,962**	**10,962**	**697,962**	**3.71%**
3252668	50598000	Operating Transfer Out	15,000,000	32,648,406	12,000,000	11,915,592	2,076,036	-82.70%
		Subtotal 50 Object	**15,000,000**	**32,648,406**	**12,000,000**	**11,915,592**	**2,076,036**	**-82.70%**
3252668	79790100	Appropriation for Contingency	-		33,648		34,898	
		Subtotal 79 Object	**-**		**33,648**	**-**	**34,898**	
		TOTAL EXPENDITURES	**15,009,905**	**32,658,616**	**12,706,610**	**11,926,554**	**2,808,896**	**-77.89%**
3252668	59599100	Operating Transfers In						
		Subtotal 59 Object	**-**		**-**	**-**	**-**	
		TOTAL REIMBURSEMENTS	**-**		**-**	**-**	**-**	
3252668	94941000	Interest Income	(870,183)	(1,329,250)	(50,000)	(105,316)	(50,000)	0.00%
3252668	95956900	State Aid - Other Misc.	(31,719,100)					
3252668	96960300	Special Assessment	(22,201)	(31,221)	(5,025,000)	(5,018,768)		-100.00%
3252668	98987000	Issuance of Debt					(2,076,036)	
		TOTAL REVENUES	**(32,611,484)**	**(1,360,471)**	**(5,075,000)**	**(5,124,084)**	**(2,126,036)**	**-58.11%**

SACRAMENTO AREA FLOOD CONTROL AGENCY
Consolidated Capital Assessment District No. 2
FUND 325H - Fund Center 3252671 - 75
Fiscal Year 2026/27 Proposed Budget

Appropriations and Financing by Object		FY 26/27 Proposed Budget
Appropriations		
10 Salaries and Benefits	$	-
20 Services and Supplies		3,740,208
30 Other Charges		3,718,000
41 Land Acquisition		4,810,000
45 Infrastructure		47,859,527
60 Intrafund Charges		1,816,803
71 Provision for Reserve		3,253,200
79 Appropriation for Contingency		3,097,228
Total Appropriations	**$**	**68,294,966**
Financing		
59 Operating Transfers In		2,076,036
71 Reserve Release		-
74 Prior Year Fund Balance		2,126,271
94 Interest Income		100,000
95 State Grants/Reimbursements		16,499,563
96 Special Assessment/Other		150,000
98 Issuance of Bonds		47,343,096
Total Financing	**$**	**68,294,966**

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325H - Fund Center 3252671 - 3252675 Consolidated Capital Assessment District No. 2
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitment Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
3252671 - 75	20203804	Advertising/Legal Notices	647	1,734	3,000	2,697	3,000	0.00%
3252671 - 75	20204400	Employee Commute Exp	-	3	-	-		
3252671 - 75	20206100	Membership Dues	900	989	1,000	1,000	1,000	0.00%
3252671 - 75	20207600	Office Supplies	12		-	-		
3252671 - 75	20208500	Prinitng Services	-		-	-		
3252671 - 75	20214100	Land Imp Maint Svc	104,201	314,994	395,000	235,617	410,000	3.80%
3252671 - 75	20218500	Permits	60	60	6,000	1,000	1,000	-83.33%
3252671 - 75	20219100	Electricity	28,124	32,115	43,000	34,294	43,000	0.00%
3252671 - 75	20219300	Ref Coll/Disp Service	(3,518)	885	5,000	1,480	2,000	-60.00%
3252671 - 75	20219800	Water	133,037	141,504	161,000	176,995	179,000	11.18%
3252671 - 75	20250500	Accounting Svcs					3,333	
3252671 - 75	20251100	Appraisal Svc	3,800	124	-	9,000	-	
3252671 - 75	20252500	Engineering Svcs	2,508,946	(1,539,557)	294,156	270,346	325,000	10.49%
3252671 - 75	20253100	Legal Svcs	-	1,006	10,000	1,000	5,000	-50.00%
3252671 - 75	20255100	Planning Services	44,317	(36,217)	16,000	1,000	11,000	-31.25%
3252671 - 75	20255200	Environmental Svcs	497,041	388,553	385,000	328,000	385,000	0.00%
3252671 - 75	20258500	Facilitation Services	-		-	-		
3252671 - 75	20259100	Other Professional Svcs	56,969	40,315	86,000	44,270	166,000	93.02%
3252671 - 75	20271000	Bond Issuance Cost	-				1,765,875	
3252671 - 75	20283101	Fees	-	1,021	-	-		
3252671 - 75	20291900	GS Contract Services	5,400	3,154	10,000	3,298	10,000	0.00%
3252671 - 75	20292900	GS Pump Maint	-		-	-		
3252671 - 75	20293400	Public Works Services	-	37	-	-		
3252671 - 75	20293402	Technical Services	991	1,060	9,000	5,132	9,000	0.00%
3252671 - 75	20293403	WR Labor - Drainage	276,047	401,797	420,000	272,770	420,000	0.00%
3252671 - 75	20293407	Real Estate Services	-		1,000	5,000	1,000	
3252671 - 75	20294300	GS - Leased Space	-		-	-		
3252671 - 75	20299900	Transfer In/Out			-	-		
		Subtotal 20 Object	**3,656,974**	**(246,424)**	**1,845,156**	**1,392,899**	**3,740,208**	**102.70%**
3252671 - 75	30345000	Taxes/Licenses/Assessments	95,604	194,333	248,000	225,518	248,000	0.00%
3252671 - 75	30351500	Easements Permanent	93,872	120,001	135,000	127,000	150,000	11.11%
3252671 - 75	30352000	Rights of Way					3,320,000	
3252671 - 75	30370000	Contributions to Other Agencies	3,213,370	3,240,048	3,320,000	3,288,000		-100.00%

SACRAMENTO AREA FLOOD CONTROL AGENCY
FUND 325H - Fund Center 3252671 - 3252675 Consolidated Capital Assessment District No. 2
Fiscal Year 2026/27 Proposed Budget

Fund Center	Commitment Item	Description	FY 23-24 History	FY 24-25 History	2025-2026 Final-Budget (Approp)	2025-2026 Year-End Estimates	2026-2027 Proposed Budget	Percentage Change in Budget from FY 25/26 to 26/27
		Subtotal 30 Object	**3,402,846**	**3,554,382**	**3,703,000**	**3,640,518**	**3,718,000**	**0.41%**
3252671 - 75	41410100	Land Acq Cost	5,154,918	14,511,360	9,173,800	3,540,677	4,810,000	-47.57%
3252671 - 75	42420100	Buildings/Construction						
3252671 - 75	45450010	Infrastructure - Drainage	35,232,213	42,267,988	58,971,799	36,376,455	47,859,527	-18.84%
		Subtotal 40 Object	**40,387,130**	**56,779,348**	**68,145,599**	**39,917,132**	**52,669,527**	**-22.71%**
3252671 - 75	50598000	Operating Transfer Out						
		Subtotal 50 Object	**-**		**-**	**-**	**-**	
3252671 - 75	60698000	Intra Transfer Out	1,695,722	1,779,062	2,033,759	1,798,090	1,816,803	-10.67%
		Subtotal 60 Object	**1,695,722**	**1,779,062**	**2,033,759**	**1,798,090**	**1,816,803**	**-10.67%**
3252671 - 75	79790100	Appropriation for Contingency			3,786,376	-	3,097,228	-18.20%
		Subtotal 79 Object	**-**	**-**	**3,786,376**	**-**	**3,097,228**	**-18.20%**
		TOTAL EXPENDITURES	**49,142,672**	**61,866,368**	**79,513,890**	**46,748,639**	**65,041,766**	**-18.20%**
3252671 - 75	59599100	Operating Transfers In	(19,500,000)	(32,648,406)	(22,000,000)	(21,915,592)	(2,076,036)	-90.56%
		Subtotal 59 Object	**(19,500,000)**	**(32,648,406)**	**(22,000,000)**	**(21,915,592)**	**(2,076,036)**	**-90.56%**
		TOTAL REIMBURSEMENTS	**(19,500,000)**	**(32,648,406)**	**(22,000,000)**	**(21,915,592)**	**(2,076,036)**	**-90.56%**
3252671 - 75	94941000	Interest Income	(844,412)	(1,385,455)	(100,000)	(1,629,102)	(100,000)	0.00%
3252671 - 75	95953100	Aid Local Government						
3252671 - 75	95956900	State Aid - Other Misc.	(3,239,987)	(19,615,638)	(36,096,995)	(4,785,217)	(16,499,563)	-54.29%
3252671 - 75	96960300	Special Assessment	(19,097,669)	(130,697)	(16,082,000)	(15,041,301)	(130,000)	-99.19%
3252671 - 75	97970900	Taxable Sales						
3252671 - 75	97979000	Misc Other	(129,716)	(77,565)	(20,000)	(288,803)	(20,000)	0.00%
3252671 - 75	98986100	Gain on Sale		(5,208)				
3252671 - 75	98987000	Issuance of Debt					(47,343,096)	
		TOTAL REVENUES	**(23,311,784)**	**(21,214,562)**	**(52,298,995)**	**(21,744,423)**	**(64,092,659)**	**22.55%**