

City of Sacramento  
**Budget and Audit Committee Report**  
915 I Street Sacramento, CA 95814  
www.cityofsacramento.org

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**File ID:** 2026-00443

2/3/2026

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**Fiscal Year (FY) 2024/25 Measure U Sales Tax Performance Audit**

File ID: 2026-00443

**Location:** Citywide

**Recommendation:** Pass a **Motion:** 1) accepting the (FY) 2024/25 Measure U Sales Tax Performance Audit; and 2) forwarding it to City Council for approval.

**Contact:** Osvaldo Lopez, Accounting Manager, (916) 808-4740, olopez@cityofsacramento.org; Peter Coletto, Finance Director, (916) 808-5416, pcoletto@cityofsacramento.org; Department of Finance

**Presenter:** None

**Attachments:**

1-Description/Analysis

2-2024/25 Measure U Performance Audit

**Description/Analysis**

**Issue Detail:** The Measure U Sales Tax Performance Audit has been conducted to confirm that the City used Measure U sales tax proceeds in conformance with the provisions listed in the Measure U ballot language (Sacramento City Code chapter 3.27.). As required by the ballot measure, the City engaged its independent public accounting firm, Macias Gini & O'Connell, LLP (MGO), to conduct a performance audit for FY2024/25. MGO conducted the audit and has rendered its opinion that the City expended Measure U funds in accordance with the Measure U ballot measure. The audit did not have any adverse findings for the City to address.

**Policy Considerations:** The proceeds from Measure U are subject to an independent annual audit, and the auditor's report must be presented to the city council and made available for public review (Sacramento City Code chapter 3.27.140). In addition, this report is consistent with the City's fiscal transparency and accountability principles.

**Economic Impacts:** None.

**Environmental Considerations:**

**California Environmental Quality Act (CEQA):** This action is not a project subject to CEQA

because it involves only organizational or administrative activities that will not result in direct or indirect physical changes in the environment (CEQA Guidelines §15378(b)(5)).

**Sustainability:** Not applicable.

**Commission/Committee Action:** None.

**Rationale for Recommendation:** It is in the best interest of the City Council to receive and file the Measure U Sales Tax Performance Audit for the following reason:

- The public accounting firm Macias Gini & O'Connell, LLP, has conducted the performance audit and has rendered its unmodified opinion that the City expended Measure U funds in accordance with the Measure U ballot measure.

**Financial Considerations:** There are no financial considerations associated with this report.

**Local Business Enterprise (LBE):** No goods or services are being purchased under this report.

**CITY OF SACRAMENTO, CALIFORNIA**

Measure U Sales Tax  
Performance Audit

For the Period of July 1, 2024 to June 30, 2025

**CITY OF SACRAMENTO, CALIFORNIA**  
Measure U Sales Tax Performance Audit  
For the Period of July 1, 2024 to June 30, 2025

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## Independent Auditor's Report on Performance

To the Mayor, Members of the City Council,  
and the Measure U Community Advisory Committee  
City of Sacramento, California

We were engaged to conduct a performance audit of the City of Sacramento, California (City), Measure U Sales Tax funds for the period of July 1, 2024, to June 30, 2025.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report, which includes determining the City's compliance with the performance requirements referred to in the Measure U Ballot Measure approved by voters of the City of Sacramento on the November 6, 2018, ballot. Management is responsible for the City's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the City's internal control in order to determine the extent of our tests of compliance, and not for the purpose of providing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

The results of our tests indicated that the City expended Measure U funds for allowable activities as approved by the voters in accordance with the Measure U Ballot Measure for the period of July 1, 2024, to June 30, 2025.



Sacramento, California  
December 19, 2025

**CITY OF SACRAMENTO, CALIFORNIA**  
Measure U Sales Tax Performance Audit  
For the Period of July 1, 2024 to June 30, 2025

***OBJECTIVES OF THE AUDIT***

The objectives of our performance audit were to determine whether that sales tax revenues related to Measure U were deposited in the Measure U Fund and accompanied by supporting documentation from the California Department of Tax and Fee Administration; to review a list of activities and determine if they are consistent with the Measure U ballot language; to compare expenditures by category to approved budgets to determine if expenditures were in excess of appropriations; and to select a sample of expenditures and review supporting documentation and determine if funds were expended on specific Measure U activities approved in the City Council’s budget. The objectives of our performance audit were not to determine if the City used Measure U revenues in an efficient or effective manner.

***BACKGROUND INFORMATION***

On November 6, 2012, voters of the City of Sacramento, California approved Measure U to enact a one-half cent sales tax for six years *“To restore and protect essential public safety services, including 9-1-1 response, police officers, gang/youth violence prevention, fire protection/emergency medical response, and other essential services including park maintenance, youth/senior services, and libraries...with independent financial audits and citizen oversight”*. The original sales tax expired on March 31, 2019, and a new ballot measure raising the tax to a full cent, indefinitely, was voted on November 6, 2018. The new Measure U was approved as a general tax and can be used for any general government purpose.

A five-member Measure U Citizen’s Oversight Committee was established during the year ended June 30, 2013. The purpose of the Committee was to review the City’s annual independent auditor’s report and prepare a report to City Council documenting the revenues generated by Measure U, the services and programs funded, and the results of their oversight. A new 15-member Measure U Community Advisory Committee was created in March 2019 and is responsible for providing recommendations to the City Council on how to allocate Measure U resources.

***SCOPE OF THE AUDIT***

The scope of our performance audit covered the period of July 1, 2024, to June 30, 2025. The population of expenditures that was subject to testing included all account and project codes associated with Measure U. Expenditures funded by local sources other than Measure U were outside the scope of the audit. Expenditures incurred subsequent to June 30, 2025, were not reviewed or included within the scope of our procedures or in this report.

***PROCEDURES PERFORMED***

We obtained the Measure U Fund general ledger and project expenditure summary reports and detail prepared by the City for the period of July 1, 2024, to June 30, 2025. For the period, we selected a judgmental sample of 34 expenditures and obtained the actual invoices and other supporting documentation to verify consistency with Measure U ballot language and compliance with the City Council’s Measure U budget, and performed the following procedures:

- 1) We compared the list of activities performed to verify that the list of activities is consistent with the Measure U ballot language.
- 2) We verified that the Measure U revenues were deposited into the Measure U Fund.
- 3) We agreed the amounts in a judgmental sample of 12 Measure U revenue deposits to supporting documentation from the California Department of Tax and Fee Administration.

**CITY OF SACRAMENTO, CALIFORNIA**  
Measure U Sales Tax Performance Audit (Continued)  
For the Period of July 1, 2024 to June 30, 2025

***PROCEDURES PERFORMED (Continued)***

- 4) We judgmentally selected a sample of 34 expenditures incurred during the period and reviewed supporting documentation to verify the funds were expended on the specific Measure U activities approved in the City Council's budget.
- 5) We compared expenditures by category to the approved budget to determine if there were any expenditures in excess of appropriation.

***RESULTS OF PROCEDURES PERFORMED***

The City utilized Measure U funds for 176 of the 287 budgeted projects. The City recognized Measure U revenues of \$134.705 million, investment gains of \$3.667 million (due to adjustments of investments in the City Treasurer's cash and investment pool to fair value at year-end), and incurred expenditures of \$163.738 million on a budgetary basis and \$147.363 million in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) during the period of July 1, 2024 to June 30, 2025, for the Measure U projects as shown in Table 1 (table shown in thousands).

***NOTE TO TABLE***

The City Manager submits a proposed budget to the City Council no later than 60 days prior to the commencement of the fiscal year. The City Council holds public hearings, modifies the City Manager's recommendations, and adopts a final budget in June. The budget adoption resolution specifies that budgets will be controlled at the department level (i.e., police, fire, public works, youth, parks, and community enrichment, etc.) by fund.

An annual budget is adopted for the Measure U Fund. Expenditures are appropriated on a modified accrual basis of accounting, except that commitments related to purchase orders are treated as expenditures in the year of the commitment. The Measure U Fund reported revenues in the amount of \$3.667 million for interest, rents, and concessions primarily representing investment gains associated with reporting the City Treasurer's cash and investment pool at fair value at year-end.

Budgets are modified throughout the year when the tax base changes, fees are modified, new revenue sources are identified, or programs are changed. The City Manager is authorized to administratively amend the budget during the year for transactions up to \$250,000 without City Council approval. All other appropriation adjustments during the year require City Council approval. Total net budget adjustments of \$7.125 million were made during the period of July 1, 2024 to June 30, 2025. Unencumbered annual budget appropriations lapse at fiscal year-end. The City honors contracts represented by year-end encumbrances and the appropriations are carried over to provide the authority to complete these transactions in future years. Multi-year project-length budget appropriations are automatically carried over in the next fiscal year.

***CONCLUSION***

Based on the procedures performed, the results of our testing indicated, for the items tested, the City has complied with the Measure U ballot language, in all significant respects, for the period of July 1, 2024 to June 30, 2025. Our audit does not provide a legal determination on the City's compliance with specific requirements or a determination of whether the City used Measure U revenue in an efficient or effective manner.

**CITY OF SACRAMENTO, CALIFORNIA**  
Measure U Sales Tax Performance Audit (Continued)  
For the Period of July 1, 2024 to June 30, 2025

***MANAGEMENT COMMENTS AND RECOMMENDATIONS***

None reported.

**CITY OF SACRAMENTO, CALIFORNIA**

**Table 1 - Schedule of Measure U Sales Tax Fund Revenues, Expenditures, and Transfers  
For the Period July 1, 2024 to June 30, 2025**

|   | Budgeted Amounts |            | Actual Amounts - Budgetary Basis | Variance with Final Budget - Positive (Negative) | Budget to GAAP Reconciliation | Actual Amounts |
|---|------------------|------------|----------------------------------|--|-------------------------------|----------------|
|   | Original         | Final      |                                  |  |                               |                |
| <b>Revenues:</b>                        |                  |            |                                  |  |                               |                |
| Taxes                                   | \$ 139,094       | \$ 133,195 | \$ 134,705                       | \$ 1,510   | \$ —                          | \$ 134,705     |
| Interest, rents and concessions         | 1,250            | 1,250      | 3,667                            | 2,417  | —                             | 3,667          |
| Total revenues                          | 140,344          | 134,445    | 138,372                          | 3,927  | —                             | 138,372        |
| <b>Expenditures:</b>                    |                  |            |                                  |  |                               |                |
| <b>Current Department Operations:</b>   |                  |            |                                  |  |                               |                |
| General Government                      |                  |            |                                  |  |                               |                |
| Mayor/Council                           | 1,876            | 1,880      | 1,979                            | (99)   | —                             | 1,979          |
| City Manager                            | 6,260            | 6,269      | 4,744                            | 1,525  | (3)                           | 4,741          |
| City Attorney                           | 279              | 279        | 279                              | —  | —                             | 279            |
| City Clerk                              | —                | —          | —                                | —  | —                             | —              |
| Information Technology                  | 552              | 552        | 518                              | 34   | —                             | 518            |
| Human Resources                         | 503              | 506        | 506                              | —  | —                             | 506            |
| Subtotal - General Government           | 9,470            | 9,486      | 8,026                            | 1,460  | (3)                           | 8,023          |
| Police                                  | 7,819            | 7,826      | 6,467                            | 1,359  | —                             | 6,467          |
| Fire                                    | 10,330           | 9,788      | 9,612                            | 176  | —                             | 9,612          |
| Public Works                            | 562              | 470        | 410                              | 60   | —                             | 410            |
| Convention and cultural services        | 3,554            | 3,241      | 3,303                            | (62)   | —                             | 3,303          |
| Youth, parks, and community enrichment  | 43,522           | 42,725     | 40,279                           | 2,446  | 37                            | 40,316         |
| Community Development                   | 13,740           | 13,555     | 12,404                           | 1,151  | 7                             | 12,411         |
| Community Response                      | 5,863            | 5,875      | 4,367                            | 1,508  | —                             | 4,367          |
| Library                                 | 14,272           | 14,272     | 14,272                           | —  | —                             | 14,272         |
| Citywide and community support          | 6,304            | 6,274      | 7,629                            | (1,355)  | —                             | 7,629          |
| <b>Multi-year Operating Projects:</b>   |                  |            |                                  |  |                               |                |
| General Government                      |                  |            |                                  |  |                               |                |
| Mayor/Council                           |                  |            |                                  |  |                               |                |
| Thousand Strong (ETP Pilot)             | 1,500            | 1,500      | —                                | 1,500  | —                             | —              |
| Thousand Strong 18                      | —                | —          | 710                              | (710)  | (87)                          | 623            |
| Sac Municipal Reparations Comm          | 161              | 161        | 30                               | 131  | —                             | 30             |
| City Manager                            |                  |            |                                  |  |                               |                |
| Homeless Housing Initiative             | 3,597            | 1,157      | —                                | 1,157  | —                             | —              |
| SHRA - Capitol Park Hotel               | —                | —          | 685                              | (685)  | (685)                         | —              |
| FY24 Women & Family Shelter             | —                | —          | 1,754                            | (1,754)  | (110)                         | 1,644          |
| Step Up on Second- DCR FY24             | —                | —          | 552                              | (552)  | —                             | 552            |
| Gang Prevention & Intervention          | 229              | 229        | —                                | 229  | —                             | —              |
| CA Rural Legal Assistance               | —                | —          | 500                              | (500)  | (5)                           | 495            |
| FY22 M/C City's Racial Equity           | 300              | 300        | 38                               | 262  | —                             | 38             |
| NIDAT Community Engagement              | —                | —          | 38                               | (38)   | (1)                           | 37             |
| Forgivable Loan Program                 | —                | —          | 1,234                            | (1,234)  | (1,234)                       | —              |
| La Familia Opportunity Center           | —                | —          | 943                              | (943)  | (826)                         | 117            |
| California Mobility Center              | —                | —          | 230                              | (230)  | (164)                         | 66             |
| Youth Workforce Development             | —                | —          | 18                               | (18)   | (18)                          | —              |
| Marina Vis/Alder Grv NBH Revitalization | —                | —          | 59                               | (59)   | —                             | 59             |
| ED Initiatives                          | 201              | 201        | —                                | 201  | —                             | —              |
| Arts Education                          | —                | —          | 12                               | (12)   | (12)                          | —              |
| Creative Economy                        | —                | 38         | 35                               | 3  | (11)                          | 24             |
| Artists and Creatives                   | —                | —          | 10                               | (10)   | (6)                           | 4              |
| Neighborhoods and Districts             | —                | —          | 38                               | (38)   | (13)                          | 25             |
| Fare Free Transit for Youth             | 250              | 250        | 250                              | —  | —                             | 250            |
| Stockton Blvd Anti-Displacement         | 2,959            | 2,959      | 1,749                            | 1,210  | (645)                         | 1,104          |
| Kind Project 7141 Woodbine Ave.         | —                | —          | —                                | —  | —                             | —              |
| Next Step Transitional Housing          | —                | —          | 150                              | (150)  | (150)                         | —              |
| 13th / C Housing                        | 600              | 600        | —                                | 600  | —                             | —              |
| Youth Workforce                         | —                | —          | 208                              | (208)  | —                             | 208            |
| Participatory Budgeting Program         | 19               | 3          | —                                | 3  | —                             | —              |
| PBP - OJED                              | —                | —          | 126                              | (126)  | (8)                           | 118            |
| PBP - OYD/YPCE                          | —                | —          | 101                              | (101)  | (45)                          | 56             |
| MU Focus Groups                         | —                | 16         | 14                               | 2  | —                             | 14             |
| City Manager Youth Programs             | 157              | 157        | —                                | 157  | —                             | —              |
| City Clerk                              |                  |            |                                  |  |                               |                |
| Commission Stipends                     | 31               | 25         | —                                | 25   | —                             | —              |
| Animal Care Services Citizens Adv       | —                | 2          | 3                                | (1)  | —                             | 3              |
| Ann Land/Bertha Henschel Mem            | —                | 1          | 1                                | —  | —                             | 1              |
| Parks and Community Enrichment          | —                | 4          | 3                                | 1  | —                             | 3              |
| Sac Community Police Review             | —                | 3          | 3                                | —  | —                             | 3              |
| Sacramento Youth Comm                   | —                | —          | 3                                | (3)  | —                             | 3              |
| IT                                      |                  |            |                                  |  |                               |                |
| Webgrant Restructuring Project          | 4                | 5          | —                                | 5  | —                             | —              |
| Digital Equity                          | 400              | 400        | 265                              | 135  | (65)                          | 200            |
| Police                                  |                  |            |                                  |  |                               |                |
| Police Observation Dvcs (PODs)          | 8                | 8          | 8                                | —  | —                             | 8              |
| Office of Violence Prevention           | 1,763            | 673        | 75                               | 598  | —                             | 75             |
| FY23 OVP GPIT                           | —                | —          | 53                               | (53)   | (1)                           | 52             |
| FY24 OVP GPIT                           | —                | —          | 281                              | (281)  | (117)                         | 164            |
| OVP GPIT - FY25                         | —                | 1,332      | 1,332                            | —  | (334)                         | 998            |
| Youth & Family Investments              | 1,432            | 1,432      | 1,613                            | (181)  | (798)                         | 815            |
| EBCVIDS (DRIP)                          | 1,200            | 309        | —                                | 309  | —                             | —              |
| FY2023/24 EBCVIDS / DRIP                | —                | —          | 250                              | (250)  | (98)                          | 152            |
| OVP EBCVIDS - FY25                      | —                | 775        | 775                              | —  | (274)                         | 501            |
| Fire                                    |                  |            |                                  |  |                               |                |
| DOR Program                             | 25               | 1,161      | —                                | 1,161  | —                             | —              |
| DOR EMS Trainees                        | —                | —          | 26                               | (26)   | —                             | 26             |
| DOR Par Scholarships                    | —                | —          | 45                               | (45)   | —                             | 45             |
| DOR Department Training                 | —                | —          | 347                              | (347)  | (163)                         | 184            |
| Utilities                               |                  |            |                                  |  |                               |                |
| Utility Rate Assistance Program         | 5,403            | 21         | 21                               | —  | —                             | 21             |
| Water Rate Assistance Program           | —                | 1,803      | 1,727                            | 76   | —                             | 1,727          |
| Wastewater Rate Assistance Program      | —                | 732        | 710                              | 22   | —                             | 710            |
| Solid Waste Rate Assistance Program     | —                | 2,343      | 2,270                            | 73   | —                             | 2,270          |
| Storm Drainage Rate Assistance Program  | —                | 504        | 252                              | 252  | —                             | 252            |
| Public Works                            |                  |            |                                  |  |                               |                |
| Illegal Dumping                         | 970              | —          | —                                | —  | —                             | —              |
| Illegal Dumping (FY22 FY23)             | —                | 970        | 1,239                            | (269)  | (46)                          | 1,193          |
| SPLA Maintenance                        | 506              | 522        | 320                              | 202  | —                             | 320            |
| PW Sustainability Program               | 386              | 386        | —                                | 386  | —                             | —              |
| Cultural & Convention Services          |                  |            |                                  |  |                               |                |
| Powerhouse Science Center               | 600              | 600        | 600                              | —  | —                             | 600            |
| Cultural Arts Awards                    | 703              | 1,039      | 131                              | 908  | (2)                           | 129            |
| Cultural and Economic Vitality          | 6                | 48         | —                                | 48   | —                             | —              |
| Youth, Parks & Community Enrichment     |                  |            |                                  |  |                               |                |
| Fleet FY22 - YPCE Measure U             | —                | —          | 11                               | (11)   | —                             | 11             |
| Fleet FY23 - YPCE Measure U             | —                | —          | 28                               | (28)   | —                             | 28             |
| Fleet FY24 YPCE Measure U               | —                | —          | 211                              | (211)  | —                             | 211            |
| FLEET FY25 YPCE MEASURE U               | 799              | 799        | 480                              | 319  | —                             | 480            |
| Summer Youth and Community Program      | (47)             | 8          | —                                | 8  | —                             | —              |
| Job And Resource Fair                   | —                | —          | 40                               | (40)   | (2)                           | 38             |
| Colonial Heights Extended Lib Hours     | —                | 7          | —                                | 7  | —                             | —              |

**CITY OF SACRAMENTO, CALIFORNIA**

**Table 1 - Schedule of Measure U Sales Tax Fund Revenues, Expenditures, and Transfers  
For the Period July 1, 2024 to June 30, 2025**

|                                       | Budgeted Amounts |        | Actual Amounts - Budgetary Basis | Variance with Final Budget-Positive (Negative) | Budget to GAAP Reconciliation | Actual Amounts |
|---------------------------------------|------------------|--------|----------------------------------|--|-------------------------------|----------------|
|                                       | Original         | Final  |                                  |  |                               |                |
| YPCE Youth Program Scholarship        | 370              | 370    | 275                              | 95   | —                             | 275            |
| Youth Pop Up Events                   | 254              | 254    | —                                | 254  | —                             | —              |
| SYDPF 2021-2023 Services              | —                | —      | 472                              | (472)  | (283)                         | 189            |
| M/C Econ Dev Priorities               | 600              | 600    | 288                              | 312  | (7)                           | 281            |
| Community CTR/CH Fee Waiver           | 300              | 300    | 300                              | —  | —                             | 300            |
| <b>Community Development</b>          |                  |        |                                  |  |                               |                |
| Fleet FY24 CDD Measure U              | —                | —      | 291                              | (291)  | (2)                           | 289            |
| Fleet FY25- CDD Measure U             | 225              | 225    | 40                               | 185  | —                             | 40             |
| Zero-dollar Rate Program              | 3,000            | —      | —                                | —  | —                             | —              |
| The Grace Mixed Use                   | —                | 183    | —                                | 183  | —                             | —              |
| 69th St Apts                          | —                | 1,290  | —                                | 1,290  | —                             | —              |
| The Monarch                           | —                | 1,283  | —                                | 1,283  | —                             | —              |
| JFN Emerg. Home Rpr. Pilot            | —                | —      | 127                              | (127)  | (28)                          | 99             |
| NDAT                                  | 1,206            | 606    | —                                | 606  | —                             | —              |
| Stockton Blvd Specific Plan           | —                | —      | 6                                | (6)  | —                             | 6              |
| Marysville/Del Paso Implement         | —                | —      | 388                              | (388)  | (360)                         | 28             |
| 102 Acre Site                         | —                | —      | 2                                | (2)  | —                             | 2              |
| Planning Technical Assistance         | —                | 492    | —                                | 492  | —                             | —              |
| Small Developer Education             | —                | 25     | 25                               | —  | —                             | 25             |
| Small Business Assistance             | —                | 200    | —                                | 200  | —                             | —              |
| Multi-cultural Media Outlets          | —                | —      | 100                              | (100)  | —                             | 100            |
| Citywide NDAT Implementation          | —                | —      | 137                              | (137)  | (63)                          | 74             |
| Community Ambassadors                 | —                | —      | 301                              | (301)  | (130)                         | 171            |
| FY21 - Measure U Vehicle Abatement    | —                | —      | 14                               | (14)   | (14)                          | —              |
| <b>Community Response</b>             |                  |        |                                  |  |                               |                |
| Community Response                    | 15,168           | 3,374  | —                                | 3,374  | —                             | —              |
| Hope Cooperative DCR Outreach         | —                | —      | 973                              | (973)  | —                             | 973            |
| Forensic/clean Citywide Cleanup       | —                | 1,381  | 4,015                            | (2,634)  | (121)                         | 3,894          |
| Coordinated Access System             | —                | —      | 1,000                            | (1,000)  | (113)                         | 887            |
| Site Security Services                | —                | —      | 461                              | (461)  | (76)                          | 385            |
| Roseville Road Campus Ops             | —                | 249    | 249                              | —  | —                             | 249            |
| FY25 OEC Hope Coop Operations         | —                | 3,145  | 3,145                            | —  | (1,767)                       | 1,378          |
| Step Up Case Carrying Outreach        | —                | 688    | 688                              | —  | (688)                         | —              |
| FY25 Hope Coop Outreach               | —                | 877    | 877                              | —  | (532)                         | 345            |
| FY25/26 Roseville Road South          | —                | 2,523  | 2,523                            | —  | (2,097)                       | 426            |
| FS Global Citywide Cleanup            | —                | 6,225  | —                                | 6,225  | —                             | —              |
| FS Global Disposal Services           | —                | 500    | —                                | 500  | —                             | —              |
| HM FY24-Disposal at NARS              | —                | —      | 67                               | (67)   | —                             | 67             |
| HM FY24 - Others                      | —                | —      | 3                                | (3)  | —                             | 3              |
| HM FY25-Disposal at NARS              | —                | 503    | 411                              | 92   | (105)                         | 306            |
| HM FY25-Others (PW)                   | —                | 501    | —                                | 501  | —                             | —              |
| HM FY25-Street Maint Support          | —                | 306    | 217                              | 89   | (17)                          | 200            |
| HM FY25-Security @ Marina             | —                | 210    | 210                              | —  | —                             | 210            |
| HM FY25-Others                        | —                | 216    | 19                               | 197  | —                             | 19             |
| Step Up Services for CMP FY25         | —                | 205    | 205                              | —  | (205)                         | —              |
| Homeless Housing Initiative           | 10,313           | 10,213 | —                                | 10,213   | —                             | —              |
| FY 26 RRC Operation Costs             | —                | 50     | —                                | 50   | —                             | —              |
| FY 26 OEC Operation Costs             | —                | 50     | —                                | 50   | —                             | —              |
| FY26 EBH Operation Costs              | —                | —      | 15                               | (15)   | —                             | 15             |
| O and E Center Hope Coop Operations   | —                | —      | 1,635                            | (1,635)  | —                             | 1,635          |
| Homeless & Community Outreach         | 89               | 89     | —                                | 89   | —                             | —              |
| <b>Capital outlay:</b>                |                  |        |                                  |  |                               |                |
| Lease Agreements                      | —                | —      | —                                | —  | 1,599                         | 1,599          |
| Subscription Based IT Arrangements    | —                | —      | —                                | —  | —                             | —              |
| Information Technology                | —                | —      | —                                | —  | —                             | —              |
| 311 Mobile Modernization              | 3                | 3      | —                                | 3  | —                             | —              |
| CIP Management Software Program       | 99               | 99     | 90                               | 9  | (25)                          | 65             |
| <b>Police</b>                         |                  |        |                                  |  |                               |                |
| PD Fleet Equipment and Technology     | 2                | 2      | —                                | 2  | —                             | —              |
| Police Safety Equipment               | 551              | 551    | —                                | 551  | —                             | —              |
| <b>Public Works</b>                   |                  |        |                                  |  |                               |                |
| FLEET FACILITIES                      | 80               | 80     | 69                               | 11   | —                             | 69             |
| ADA Compliance Various                | 599              | 142    | —                                | 142  | —                             | —              |
| Del Paso Heights ADA Parking Upgrade  | 6                | 6      | —                                | 6  | —                             | 6              |
| CSH - Parking & Path of Travel        | 6                | 4      | 4                                | —  | —                             | 4              |
| Belle Coolegge CC ADA Parking         | 300              | 330    | 327                              | 3  | —                             | 327            |
| Coloma CC ADA Parking                 | 19               | 2      | 4                                | (2)  | —                             | 4              |
| Chambers Vestibule Door Up ADA        | 26               | 51     | 68                               | (17)   | —                             | 68             |
| City Hall Ent. Door Upgrade           | —                | 204    | 173                              | 31   | —                             | 173            |
| Hagginwood CC ADA Parkg Upgr          | —                | 115    | 111                              | 4  | —                             | 111            |
| Energy Reinvestment Program           | 37               | 37     | 21                               | 16   | —                             | 21             |
| Energy Efficient Lighting Retr        | (37)             | —      | —                                | —  | —                             | —              |
| City Facility Reinvest Program        | 2,722            | 160    | 245                              | (85)   | —                             | 245            |
| Old Sacto - Reserves                  | 15               | 15     | 12                               | 3  | —                             | 12             |
| Old Sac Dock Repair                   | 79               | 119    | 132                              | (13)   | —                             | 132            |
| Coloma CC Water Line Replacement      | 2                | 12     | 2                                | 10   | —                             | 2              |
| McClatchy Lib. Paint/Windows          | 78               | 78     | 9                                | 69   | (2)                           | 7              |
| Camp Sac Electrical Upgrade           | 418              | 418    | 75                               | 343  | (5)                           | 70             |
| Oak Park Community Ctr Renv.          | —                | 51     | 52                               | (1)  | (52)                          | —              |
| PSAB Structural Repair Phase 2        | —                | 235    | 180                              | 55   | (2)                           | 178            |
| Belle Coolegge Library Ext. Tile      | 96               | 96     | (4)                              | 100  | —                             | (4)            |
| South Natomas CC Chiller Repla        | 1                | 6      | 12                               | (6)  | (10)                          | 2              |
| Central Lib. HVAC/Roof Repair         | 7                | 7      | —                                | 7  | —                             | —              |
| Animal Care Kennel Vents &Roof        | 100              | 100    | 13                               | 87   | —                             | 13             |
| Fire Station 6 Kitchen Remodel        | 30               | (3)    | 4                                | (7)  | —                             | 4              |
| Fire Station 1 Security Gate          | 1                | 5      | 8                                | (3)  | —                             | 8              |
| Animal Care PED Gate                  | 15               | 9      | 9                                | —  | —                             | 9              |
| Old Sac Steamers Building Replacement | 74               | 444    | 444                              | —  | —                             | 444            |
| Pannell CC Roof 6,7,17                | 25               | —      | 13                               | (13)   | —                             | 13             |
| PSAB Roof 2 Replacement               | 15               | —      | —                                | —  | —                             | —              |
| H. Crocker Art Plaster Issue          | 9                | 129    | 113                              | 16   | —                             | 113            |
| CH 2nd Flr Restroom Hirsh Card        | 13               | 13     | —                                | 13   | —                             | —              |
| History Museum Coil Repair            | —                | (4)    | —                                | (4)  | —                             | —              |
| Crocker Fire Alarm Replacement        | 3                | 49     | 49                               | —  | —                             | 49             |
| 24th Street Corp Yard Tie-offs        | 10               | 25     | 46                               | (21)   | (3)                           | 43             |
| City Hall Chiller Control Panel VFD   | 273              | 273    | 239                              | 34   | —                             | 239            |
| Sequoia Pacific Archives CRAC         | —                | 146    | 146                              | —  | —                             | 146            |
| Crocker Window Rep & Sealld           | —                | 90     | 87                               | 3  | —                             | 87             |
| Ice Rink Lines Rep Ali Y. Park        | —                | 213    | 213                              | —  | (213)                         | —              |
| Sac Zoo Roof repair                   | —                | 150    | 99                               | 51   | (3)                           | 96             |
| Fire Station 17 Flooring              | —                | 60     | 60                               | —  | —                             | 60             |
| Fire Station 2 Flooring               | —                | 67     | 67                               | —  | —                             | 67             |
| Fire Station 7 Driveway               | —                | 100    | —                                | 100  | —                             | —              |
| Kinney M/W RestRm. Lockers/HVAC       | —                | 285    | 268                              | 17   | —                             | 268            |
| Fire St. 17 Driveway and Lot          | —                | 281    | 184                              | 97   | (68)                          | 116            |
| Fire St 9 HVAC Replacement            | —                | 45     | 32                               | 13   | (32)                          | —              |
| Fire St. 11 HVAC/Water Heater         | —                | 162    | 120                              | 42   | (120)                         | —              |
| 3900 Roseville Rd HVAC repl.          | —                | 49     | 49                               | —  | —                             | 49             |
| McClatchy Lib. Garage Fix             | —                | 84     | 83                               | 1  | —                             | 83             |
| Rooney Fire Panel Repl.               | —                | 35     | 32                               | 3  | (21)                          | 11             |

**CITY OF SACRAMENTO, CALIFORNIA**

**Table 1 - Schedule of Measure U Sales Tax Fund Revenues, Expenditures, and Transfers  
For the Period July 1, 2024 to June 30, 2025**

|   | Budgeted Amounts |       | Actual Amounts - Budgetary Basis | Variance with Final Budget- Positive (Negative) | Budget to GAAP Reconciliation | Actual Amounts |
|---|------------------|-------|----------------------------------|---|-------------------------------|----------------|
|   | Original         | Final |                                  |   |                               |                |
| SuttersLanding Roof Safety Imp          |                  | 48    |                                  | 48  |                               |                |
| MLK Library Renovation                  |                  | 3,613 | 3,613                            |   | (3,613)                       |                |
| North Sac Library Relocation            | 3,710            | 98    | 405                              | (307)   | (24)                          | 381            |
| Broadway/Alhambra Navigation Center     | 5                | 5     |                                  | 5   |                               |                |
| Development of Tiny Homes               | 43               | 43    |                                  | 43  |                               |                |
| 3900 Roseville Site Build Out           | 820              | 820   | 982                              | (162)   | (8)                           | 974            |
| EV Supply Equipment Project             | 35               | 35    | 4                                | 31  |                               | 4              |
| Winn Park Tenant Improvement            | 79               | 304   | 229                              | 75  |                               | 229            |
| Front St. AnimalCare Off. Rem.          |                  | 216   |                                  | 216   |                               |                |
| CH 3rd Floor Office Update              |                  | 15    | 10                               | 5   | (1)                           | 9              |
| CH Office of Sust. Remod.               |                  | 80    | 59                               | 21  | (56)                          | 3              |
| CH Cannabis 2nd Floor Move              |                  | 12    |                                  | 12  |                               |                |
| Sacramento EV Blueprint Phase 2         | 103              | 96    | 68                               | 28  | (42)                          | 26             |
| Sac EV Blueprint Phase 2 Infrastructure | 133              | 132   | 132                              |   | (32)                          | 100            |
| Del Paso Lib EV/Lot Impr.               |                  | 239   | 230                              | 9   | (221)                         | 9              |
| Fire Station #14                        | 18               | 18    |                                  | 18  |                               |                |
| SPLA Maintenance                        |                  | (197) |                                  | (197)   |                               |                |
| Sac River Parkway Preliminary           | 3,042            | 3,042 | 50                               | 2,992   | (50)                          |                |
| Convention & Cultural Services          |                  |       |                                  |   |                               |                |
| Joe's Crab Shack Repair Program         | 128              | 231   | 1                                | 230   |                               | 1              |
| Powerhouse Science Center               | 600              | 600   |                                  | 600   |                               |                |
| PA1 - Art in Public Places              | 5                | 5     | 5                                |   |                               | 5              |
| PA2 - Art in Public Places              | 6                | 6     |                                  | 6   |                               |                |
| Old Sacramento Service Courts           | 187              | 190   |                                  | 190   |                               |                |
| Old Sacramento District Improvements    | 129              | 269   |                                  | 269   |                               |                |
| Mary Gregory Park Improvements          | 38               |       | 14                               | (14)  |                               | 14             |
| Old Sac Childrens Play Area             |                  |       | 1                                | (1)   |                               | 1              |
| McClellan Park Archives Shelving        | 413              | 413   | 196                              | 217   | (10)                          | 186            |
| Youth, Parks & Community Enrichment     |                  |       |                                  |   |                               |                |
| District 2 Minor Park Improvements      | 1                | 1     | 1                                |   |                               | 1              |
| Land Park Amphitheater Renovations      | 407              | 277   |                                  | 277   |                               |                |
| Woodlake Park Walkway Improvements      | 8                | 8     | 7                                | 1   |                               | 7              |
| Robla Community Park Phase 4            | 35               | (34)  |                                  | (34)  |                               |                |
| Robla Comm Pk Restroom Imp              |                  | 55    |                                  | 55  |                               |                |
| Sutter's Landing Park Phase 2           | 160              | 160   |                                  | 160   |                               |                |
| Robertson Park Restroom Replace         | 27               | 40    | 75                               | (35)  | (16)                          | 59             |
| Mame Marks Park Improvements            | 93               | 123   | 201                              | (78)  | (2)                           | 199            |
| Wood Park Community Garden              | 80               | 80    | 64                               | 16  | (20)                          | 44             |
| Renfree Field Phase 1 Design            |                  | 235   | 232                              | 3   | (156)                         | 76             |
| Park Maintenance Irrigation System 4727 | 5                |       |                                  |   |                               |                |
| Hagginwood Park Soccer Field            | 12               | 2     | 2                                |   |                               | 2              |
| Measure U Park Improvements             | 1,085            | 771   | 5                                | 766   |                               | 5              |
| MU Land Park Walkway Repairs            | 8                |       |                                  |   |                               |                |
| MU Garcia Bend Restroom Replacements    |                  |       | 2                                | (2)   | (2)                           |                |
| MU City Cemetery Survey                 | 236              | 55    | 56                               | (1)   | (56)                          |                |
| Parks Sidewalk Repairs                  | 81               | 437   | 405                              | 32  |                               | 405            |
| MU Johnston Park Pipe Replacement       | 185              | 185   | 8                                | 177   |                               | 8              |
| MU Ballfield Improvements               | 547              | 1,022 | 329                              | 693   | (8)                           | 321            |
| MU Park Safety Security Camera          | 38               | 38    |                                  | 38  |                               |                |
| MU Oak Park CC Crime - CCTV             | 3                |       |                                  |   |                               |                |
| MU St Rose of Lima Ice Skate            | 41               | 41    |                                  | 41  |                               |                |
| MU Community Gardens                    | 35               | 50    | 19                               | 31  |                               | 19             |
| MU Clunie Center Bathroom               | 14               | 14    |                                  | 14  |                               |                |
| MU Cabrillo Pool Men Restroom           | 220              | 220   |                                  | 220   |                               |                |
| MU Sutters Landing Skate Park           | 7                | 7     | 21                               | (14)  | (14)                          | 7              |
| MU McKinley Park TT Emergency Ex        | 49               | 1     |                                  | 1   |                               |                |
| MU Citywide Sports Court Resurface      | 49               | 199   | 51                               | 148   |                               | 51             |
| MU Land Park Restroom Replacements      | 169              | 169   | 163                              | 6   | (22)                          | 141            |
| MU Reith Park Improvements              | 219              | 219   |                                  | 219   |                               |                |
| Park Maintenance Irrigation Up          | 3                |       |                                  |   |                               |                |
| PM - Electrical Upgrades                | 79               |       |                                  |   |                               |                |
| Playground Repair and Maintenance       | 21               | 186   | 177                              | 9   | (10)                          | 167            |
| Southside Building Demo                 | 69               | 76    | 77                               | (1)   |                               | 77             |
| Southside Sewer Pipe Replacement        | 200              | 15    |                                  | 15  |                               |                |
| Urban Forest Grant                      | 100              | 100   |                                  | 100   |                               |                |
| Project Management Database             | 200              | 200   | 15                               | 185   |                               | 15             |
| Land Park Corp Yard Improvements        | 77               | 77    | 77                               |   |                               | 77             |
| Well Repair and Maintenance             | 49               | 266   | 189                              | 77  |                               | 189            |
| Robert Brookins Canopy Replace          |                  | 16    | 16                               |   |                               | 16             |
| Sac N. Maint/Sfety Restoration          |                  | 250   | 154                              | 96  |                               | 154            |
| Glen Hall Ballfield Renovation          |                  | 100   | 84                               | 16  |                               | 84             |
| Softball Complex Irrigation Im          |                  | 75    | 2                                | 73  |                               | 2              |
| Robertson Pk Wading Pool                |                  | 200   |                                  | 200   |                               |                |
| PH Nexus Study                          |                  | 150   |                                  | 150   |                               |                |
| Sierns 2 Shade                          |                  | 300   | 51                               | 249   | (10)                          | 41             |
| Lewis Park Imp                          |                  | 335   | 306                              | 29  | (287)                         | 19             |
| Dixianne Pk Playground Surfac           |                  | 150   | 39                               | 111   |                               | 39             |
| Colonial Park Restroom                  |                  | 50    |                                  | 50  |                               |                |
| Citywide Pool Assess/Repair             | 1,162            | 493   |                                  | 493   |                               |                |
| Oki Park Pool Repairs                   | 9                | 9     |                                  | 9   |                               |                |
| Citywide Pool Repair - Tahoe            |                  |       | 1                                | (1)   | (1)                           |                |
| Citywide Pool Repair-GlennHall          |                  | 17    | 17                               |   |                               | 17             |
| Citywide Pool Repair - Pannell          | 570              | 740   | 244                              | 496   | (164)                         | 80             |
| Citywide Pool Repair - Clunie           | 8                | 72    | 69                               | 3   | (69)                          |                |
| Southside Park Pool Repairs             | 126              | 409   | 460                              | (51)  | (16)                          | 444            |
| NNCCAC - Pool Repairs                   |                  | 70    | 64                               | 6   | (1)                           | 63             |
| Citywide Pool Repair - Doyle            | 206              | 206   | 184                              | 22  |                               | 184            |
| Shade Structures Various Pools          |                  | 35    | 33                               | 2   |                               | 33             |
| Recreation Facility Improvements        | 570              | 892   |                                  | 892   |                               |                |
| Facility Imp - Camp Sacramento          | 205              | 205   | 30                               | 175   |                               | 30             |
| Facility Imp - Hart Senior Center       | 73               | 73    |                                  | 73  |                               |                |
| Facility Imp - Hagginwood CC            |                  | (5)   |                                  | (5)   |                               |                |
| Facility Imp - Meadowview               | 75               | 75    |                                  | 75  |                               |                |
| Facility Imp - Natomas                  | 361              | 361   | 290                              | 71  | (11)                          | 279            |
| Facility Imp - Oak Park                 | 21               |       |                                  |   |                               |                |
| Facility Imp - Access Leisure           | 145              | 145   | 144                              | 1   |                               | 144            |
| Facility Imp - Sacramento Softball      | 79               | 79    | 1                                | 78  |                               | 1              |
| Facility Imp - Robertson CC             | 3                |       | 15                               | (15)  | (4)                           | 11             |
| Facility Imp - Musco Lighting           |                  |       |                                  |   |                               |                |
| Public Counter Improvements @ 7 CC      | 117              |       |                                  |   |                               |                |
| Wi-Fi Access & Improvements             | 33               | (1)   |                                  | (1)   |                               |                |
| Facility Imp - Ctr Bottle Filler        | 38               |       |                                  |   |                               |                |
| 28th & B Skate - Urban Art Park         | 80               | 80    |                                  | 80  |                               |                |
| Ctrs K2 Badging Upgrades                | 200              | 200   |                                  | 200   |                               |                |
| Facility Imp - Belle Cooleedge          | 188              | 190   |                                  | 190   |                               |                |
| CW-Camp Sacramento Cabins               |                  | 350   |                                  | 350   |                               |                |
| CW-Camp Sacramento Water                |                  | 150   |                                  | 150   |                               |                |
| Nunn Park Improvements                  | 29               | 29    | 29                               |   |                               | 29             |
| Del Paso Reg Park - Softball Complex    | 56               | 54    | 52                               | 2   |                               | 52             |
| Airport Park - Baseball Imp             |                  |       | 2                                | (2)   |                               | 2              |

**CITY OF SACRAMENTO, CALIFORNIA**

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For the Period July 1, 2024 to June 30, 2025**

|  | Budgeted Amounts   |                    | Actual<br>Amounts -<br>Budgetary<br>Basis | Variance with<br>Final Budget-<br>Positive<br>(Negative) | Budget<br>to GAAP<br>Reconciliation | Actual<br>Amounts |
|--|--------------------|--------------------|---|--|-------------------------------------|-------------------|
|  | Original           | Final              |   |  |                                     |                   |
| Ninos Park Improvements                                      | 25                 | 60                 | 40  | 20   | —                                   | 40                |
| Sim Park Improvements  | 25                 | 25                 | —   | 25   | —                                   | —                 |
| Community Response   | —                  | —                  | —   | —  | —                                   | —                 |
| ERF RRC Expansion  | —                  | —                  | 5   | (5)  | (5)                                 | —                 |
| <b>Debt service:</b>   |                    |                    |   |  |                                     |                   |
| Principal  | —                  | 374                | 374                                       | —  | —                                   | 374               |
| Interest and other charges                                   | —                  | 36                 | 36  | —  | —                                   | 36                |
| Total expenditures   | <u>195,310</u>     | <u>202,435</u>     | <u>163,738</u>                            | <u>38,697</u>  | <u>(16,375)</u>                     | <u>147,363</u>    |
| Excess (deficiency) of revenues over (under)<br>expenditures | <u>(54,966)</u>    | <u>(67,990)</u>    | <u>(25,366)</u>                           | <u>42,624</u>  | <u>16,375</u>                       | <u>(8,991)</u>    |
| <b>Other financing sources (uses):</b>                       |                    |                    |   |  |                                     |                   |
| Operating transfers in                                       |                    |                    |   |  |                                     |                   |
| Public Works   | —                  | —                  | 80  | 80   | —                                   | 80                |
| Citywide & Community Support                                 | —                  | 388                | 388                                       | —  | —                                   | 388               |
| Operating transfers out                                      |                    |                    |   |  |                                     |                   |
| Youth, Parks & Community Enrichment                          | (250)              | (280)              | (280)                                     | —  | —                                   | (280)             |
| Community Development  | —                  | —                  | —   | —  | —                                   | —                 |
| Zero-dollar Rate Program                                     | —                  | (244)              | (244)                                     | —  | —                                   | (244)             |
| City Manger  | —                  | —                  | —   | —  | —                                   | —                 |
| Kind Project 7141 Woodbine Ave                               | (460)              | (460)              | (460)                                     | —  | —                                   | (460)             |
| Issuance of long-term debt                                   | —                  | —                  | —   | —  | —                                   | —                 |
| Lease Agreements   | —                  | —                  | —   | —  | 1,599                               | 1,599             |
| Subscription Based IT Arrangements                           | —                  | —                  | —   | —  | —                                   | —                 |
| Total other financing sources and uses                       | <u>(710)</u>       | <u>(596)</u>       | <u>(516)</u>                              | <u>80</u>  | <u>1,599</u>                        | <u>1,083</u>      |
| Net change in fund balance                                   | <u>\$ (55,676)</u> | <u>\$ (68,586)</u> | <u>\$ (25,882)</u>                        | <u>\$ 42,704</u>   | <u>\$ 17,974</u>                    | <u>\$ (7,908)</u> |