File ID: 2026-01502 8/17/2026

City of Sacramento Measure U Community Advisory Commission 2026 Annual Report and 2027 Workplan

File ID: 2026-01502

Location: Citywide

Recommendation: Review, comment, and provide direction.

Contact: Ash Roughani, Special Projects Manager, (916) 808-7751, aroughani@cityofsacramento.org, Office of the City Manager

Presenter: None

Attachments:
1-Description/Analysis
2-FINAL 2025 Annual Report and 2026 Workplan
3-FY2024/25 Measure U Performance Audit

Description/Analysis
Issue Detail: Chapter 17 of the Council Rules of Procedure states that each city advisory body shall provide an annual report for review by the Personnel and Public Employees Committee (P&PE). At a minimum, reports should include the following:

- Highlights accomplishments from the previous year's work.
- Proposed projects, priorities, and recommendations for the upcoming year including resources required and information on feasibility.
- Any other information required of the advisory body according to the Sacramento City Code.

This purpose of this item is to review the Measure U Community Advisory Commission's (Commission's) most recent annual report and workplan (Attachment 2), and provide direction on the development of the Commission's 2026 Annual Report and 2027 Workplan. In accordance with Sacramento City Code Chapter 3.27.140, the most recent independent annual audit of Measure U revenues and expenditures (Attachment 3) was received and filed by the City Council on February

10, 2025 and covers the 2024/25 fiscal year.

This will remain as a standing agenda item for all subsequent regular Commission meetings until the Commission approves a final version of its 2026 Annual Report and 2027 Workplan. At their discretion, the Chair may establish, and appoint up to seven commissioners to, a new ad hoc committee charged with working on the report between Commission meetings.

Policy Considerations: Chapter 17 of the Council Rules of Procedure outlines the Advisory Body reporting process. In addition, Sacramento City Code Chapter 2.114.030 requires that the Commission's annual report include:

1. A review of transactions and use tax revenues;
2. Recommendations on how to allocate resources to support inclusive community economic development. Recommendations should be informed by committee review and discussion of revenues from the transactions and use tax and information concerning city expenditures;
3. Advice to council on priorities; and
4. Review of performance measures and evaluation of city expenditures.

Economic Impacts: Not applicable.

Environmental Considerations:
California Environmental Quality Act (CEQA): This action is not a project that is subject to CEQA because it is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. (CEQA Guidelines §15378(b)(5)).

Sustainability: Not applicable.

Commission/Committee Action: Not applicable.

Rationale for Recommendation: So that advisory bodies may effectively incorporate their important role, voice, and work to provide thoughtful community recommendations to the City Council on a consistent basis the Personnel and Public Employees Committee shall facilitate the process for advisory bodies to communicate their accomplishments, projects, priorities, and recommendations to the city council.

Financial Considerations: Not applicable.

Local Business Enterprise (LBE): Not applicable.

File ID: 2026-00816 4/14/2026

City of Sacramento Measure U Community Advisory Commission 2025 Annual Report and 2026 Workplan

File ID: 2026-00816

Location: Citywide

Recommendation: Receive and file.

Contact: Ash Roughani, Special Projects Manager, (916) 808-7751, aroughani@cityofsacramento.org, Office of the City Manager

Presenter: None

Attachments:
1-Description/Analysis
2-Measure U Annual Report - Cover Summary
3-2025 Annual Report and 2026 Workplan

Description/Analysis

Issue Detail: Advisory bodies of the City are required to provide an annual report and workplan for review by the Personnel and Public Employees (P&PE) Committee as outlined in the City Council Rules of Procedure, Chapter 17. The P&PE Committee shall review advisory body annual reports and give staff direction on those reports' stated projects, priorities, and recommendations. Before forwarding the report to the City Council, the Committee may request supplemental information from staff or the advisory body.

The P&PE Committee has reviewed the attached Measure U Community Advisory Commission 2025 Annual Report and 2026 Workplan and passed a motion forwarding it to the City Council.

Policy Considerations: Chapter 17 of the Council Rules of Procedure outlines the Advisory Body reporting process.

Economic Impacts: Not applicable.

Environmental Considerations:

California Environmental Quality Act (CEQA): This action is not a project that is subject to CEQA because it is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. (CEQA Guidelines §15378(b)(5)).

Sustainability: Not applicable.

Commission/Committee Action: On January 26, 2026 the Measure U Community Advisory Commission passed a motion forwarding their Annual Report and Workplan to the P&PE Committee for consideration. On March 24, 2026 the P&PE Committee reviewed the Annual Report and Workplan and passed a motion forwarding it to the City Council.

Rationale for Recommendation: Annual Reports by city advisory bodies ensures they effectively incorporate their important role, voice, and work and provide thoughtful community recommendations to the City Council on a consistent basis.

Financial Considerations: Not applicable.

Local Business Enterprise (LBE): Not applicable.

Measure U Annual Report - Cover Summary

The Measure U Community Advisory Commission (MU Commission) serves as Sacramento's citizen oversight body for the Measure U sales tax, ensuring spending aligns with community priorities and delivers measurable impact. In 2025, the Commission focused on transparency, fiscal responsibility, and community voice — reinforcing equity-driven, data-based budgeting.

Key Accomplishments (2025)

- **Nine public meetings** were held.
- **Developed outcome-based performance metrics** with an equity lens to evaluate Measure U–funded programs in housing, youth, and economic development.
- **Issued FY2025/26 budget recommendations** to City Council (Appendix A).
- **Implemented and reviewed Measure U Focus Groups**, conducted by Stanford Settlement, to capture resident priorities.

Advice to City Council

FY2025/26 Budget Reflections

- The Commission's input arrived late in the budget cycle but influenced key outcomes (e.g., restored youth program funding, maintained diversity programs).
- Future recommendations aim to be more data-driven and holistic, considering the **General Fund** alongside Measure U for fuller fiscal context.

2026 Analysis and Recommendations

Facing a **structural deficit** and diminishing federal/state funding, the Commission advised shifting Measure U from a **revenue-driven** to an **impact-driven investment** strategy.

Key Recommendations

1. **Demonstrate measurable ROI** — outcomes in safety, housing, youth, and economic mobility per dollar spent.
2. **Restrict Measure U funding** to programs within the measure's intended scope (public safety, affordable housing, libraries, parks, youth, economic development).
3. **Improve transparency** via public dashboards showing who benefits and outcomes achieved.
4. **Require measurable impact metrics** from all funded programs.
5. **Reclassify items** like facility maintenance and ADA compliance under the General Fund.
6. **Shift from activity-based to outcome-based metrics** — e.g., tracking housing retention, not just service counts.

Program Prioritization (2026)

Prioritize:

- Small business and workforce development (esp. underserved areas)
- Libraries (esp. in District 8)
- Inclusive economic development
- Youth and community programs
- Cultural arts and participatory budgeting initiatives
- Public Safety and violence prevention programs
- Homeless programs with measurable success

Deprioritize:
Programs increasing deficits, lacking metrics, or fulfilling general city obligations (e.g., City Hall maintenance, ADA compliance).

2026 Workplan

Principles

- Every dollar should create a measurable community impact.
- Collaborate constructively with staff and council.
- Align with city goals to address the structural deficit.

Goals

1. **Program Goals & Transparency:** Gather department presentations, assess outcomes, streamline data collection.
2. **Budget Engagement:** Review quarterly progress and submit recommendations early.
3. **Performance Tracking:** Refine outcome metrics quarterly.
4. **Community Engagement:** Increase public participation and feedback.

In summary:
The 2025 report demonstrates a major pivot toward accountability and measurable outcomes, urging Sacramento to use Measure U as a tool for equitable, evidence-based investment rather than routine spending. The Commission's 2026 work will emphasize early budget engagement, stronger metrics, and community inclusion to ensure Measure U remains transparent, effective, and trusted.

Measure U Community Advisory Commission Annual Report

January 2025 through December 2025

915 I Street, Sacramento, CA 95814 · clerk@cityofsacramento.org · (916) 808-7200

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Message from the Measure U Community Advisory Commission

Dear Mayor McCarty and Members of the Sacramento City Council:

The Measure U Community Advisory Commission is proud to present our 2025 Annual Report, highlighting a year of progress toward equity, accountability, and sustainable growth for Sacramento's communities.

In 2025, the Commission advanced its commitment to ensuring that every Measure U dollar delivers measurable community impact. We strengthened our collaboration with City departments to develop outcome-based performance metrics with an equity lens — linking investments to improvements in public safety, housing stability, youth development, and economic mobility. We also implemented community focus groups to ensure that Measure U priorities reflect the lived experiences and needs of Sacramento residents.

As detailed in this report, our work this year focused on three key priorities:

1. **Transparency and Accountability:** Making sure Measure U spending is clear, data-driven, and tied to meaningful community outcomes.
2. **Fiscal Responsibility:** Ensuring Measure U funds are used wisely, efficiently, and for their intended purposes—meeting the needs of residents today while protecting resources for the future.
3. **Community Voice:** Creating more opportunities for residents to share their experiences and priorities so that Measure U investments reflect the people they are meant to serve.

Looking ahead, the Commission will continue to guide Measure U toward an impact-driven approach that demonstrates clear community outcomes, builds public trust, and ensures funds are used effectively and equitably. Together, we can ensure Measure U remains a catalyst for long-term, positive change across all Sacramento neighborhoods.

We submit this report in the spirit of collaboration, transparency, and shared responsibility for building a more inclusive and equitable Sacramento.

Sincerely,
The Measure U Community Advisory Commission

Cc: City Manager Maraskeshia Smith

Assistant City Manager Michael Jasso

City Clerk Mindy Cuppy

1. Introduction

A. Background on Measure U

In November 2012, City of Sacramento voters approved Measure U, a temporary ½ cent sales tax intended to restore police, fire, park maintenance, and library services which had been adversely affected by the recession. This additional sales tax took effect on April 1, 2013, and expired on March 31, 2019.

In November 2018, City voters approved a second Measure U ballot measure, a permanent one-cent sales tax. The ballot measure read "Shall the measure to protect and enhance essential public safety services, including 9-1-1 response, fire protections, community neighborhood policing and other essential services, including homeless supportive services affordable housing, libraries, park maintenance, high-wage job promotion and youth programming, by enacting a one-cent sales tax generating $95 million annually that is legally required to stay in the City's General Fund until ended by voters, with independent annual financial audits and citizen oversight be adopted?"

This report is a product of the citizen oversight function required by the 2018 Measure U ballot measure.

B. Establishment of the Commission

The Measure U Community Advisory Commission (Measure U Commission) was established in 2018 by City Council Resolution 2018-0393, and subsequently updated in September 2024 by City Council Ordinance 2024-0039, as codified in Sacramento City Code Chapter 2.114.

The Measure U Commission consists of 15 members, 9 of which are recommended for appointment by each City Council member and 6 of which are recommended for appointment by the Personnel and Public Employees Committee, with the concurrence of a majority of the City Council.

All members shall live in the City of Sacramento. No member shall be elected officials of the City of Sacramento. No member shall have a direct or indirect interest, distinguishable from the interest of the public generally, in any appropriation of the Transactions and Use Tax revenues. Indirect interest includes but are not limited to an owner, officer, employee or business entity that directly receives Transactions and Use Tax revenue.

C. Purpose, Powers and Duties of the Commission

Purpose

The purpose of the Measures U Commission is to ensure that the expenditures of City resources reflect Council and community priorities by reviewing, reporting, and making non-binding recommendations on Transaction and Use Tax revenues and expenditures (Sacramento City Code Section 2.114.020).

Powers and Duties

The powers and duties of the Commission are as follows:

A. Provide recommendations through the publication of an annual report that will be available on the city's website and presented to the Sacramento City Council, which report will include:

    1. A review of transactions and use tax revenues;

    2. Recommendations on how to allocate resources to support inclusive community economic development. Recommendations should be informed by committee review and discussion of revenues from the transactions and use tax and information concerning city expenditures;

    3. Advice to council on priorities; and

    4. Review of performance measures and evaluation of city expenditures.

B. Work with city staff on community engagement with respect to the transactions and use tax.

C. Annually, report to the city council on the activities of the commission.

D. Measure U Community Advisory Commissioners

1. Appointment of Commissioners and Qualifications

The Measure U Commission's membership composition is as follows:

- Seat A - Member recommended for appointment by District 1 Councilmember.
- Seat B - Member recommended for appointment by District 2 Councilmember.
- Seat C - Member recommended for appointment by District 3 Councilmember.

- Seat D - Member recommended for appointment by District 4 Councilmember.
- Seat E - Member recommended for appointment by District 5 Councilmember.
- Seat F - Member recommended for appointment by District 6 Councilmember.
- Seat G - Member recommended for appointment by District 7 Councilmember.
- Seat H - Member recommended for appointment by District 8 Councilmember.
- Seat I - Member recommended for appointment by the Mayor.
- Seat J - Member shall be a representative of a bona fide taxpayer organization and is recommended for appointment by the Personnel and Public Employees Committee.
- Seat K - Member shall have professional or personal experience with housing, affordable housing, homelessness, or rental housing issues and is recommended for appointment by the Personnel and Public Employees Committee.
- Seat L - Member shall be between the ages of 16 and 24 and is recommended for appointment by the Personnel and Public Employees Committee.

- Seat M - Member shall have professional experience with business, economic development, or workforce development and is recommended for appointment by the Personnel and Public Employees Committee.
- Seat N - Member shall have professional experience with community trauma, mental health, or community-based crime reduction and is recommended for appointment by the Personnel and Public Employees Committee.
- Seat O - Member shall have professional experience with youth-focused, adult education, public health, or environmental justice organizations and is recommended for appointment by the Personnel and Public Employees Committee.

2. Current Commissioners

The following members are currently serving on the Measure U Commission:

- Richard “Teddy” Georgeoff, III (Chair)
- John Cook (Vice Chair)
- Sandra Frye-Lucas
- Jose Goris, Jr.
- Emily Gerofsky
- Conner Johnston
- Natalie McGee
- Juan Novello
- Maximilian Rosa
- Nikki Paschal
- Marbella Sala
- Timothy Smith

3. Commissioners Who Previously Served

The following members previously served on the Measure U Commission after January 1, 2025 but ended their terms prior to November 17, 2025:

- Marcus Wolf

4. Adhoc Committees

Goals & Metrics - to create a proposal and shepherd MU programs to start reporting metrics on a per-program level

- Teddy Georgeoff (Chair)
- Sandra Frye-Lucas
- Conner Johnston
- Maximilian Rosa
- Timothy Smith
- John Cook
- Juan Novello

Annual Report - to create and edit this report

- Teddy Georgeoff (Chair)
- Emily Georfsky
- Timothy Smith
- John Cook

Community Outreach - to facilitate new initiatives of public engagement

- Sandra Frye-Lucas
- Emily Georfsky
- Jose Goris Jr
- Nikki Paschal
- Maximilian Rosa
- Marbella Sala

E. Commission Staff

The Measure U Commission is supported primarily by the following staff members.

- Angel Solis, Senior Deputy City Attorney
- Michael Jasso, Assistant City Manager
- Denise Malvetti, Deputy Director, Office of Innovation and Economic Development
- Ash Roughani, Special Projects Manager, Office of the City Manager

Commission Staff Contact Information

City of Sacramento – Office of the City Manager
915 I Street – Sacramento, CA 95814
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(916) 808-7751

https://www.cityofsacramento.gov/city-manager

2. Key Accomplishments

This report covers the period since the Commission's last report, January 2025 through December 2025.

In 2025, the Commission held nine (9) meetings.

In its 2025 Workplan, the Commission identified the following goals:

1. ***Department Presentations to the Commission****: Highlight City departments that have received Measure U funding, and have them present their accomplishments and the impact of the funding.*
2. ***High-Level Budget Presentations****: There is interest in conducting high-level presentations on Measure U budgeting to ensure that commissioners are informed about fiscal priorities and able to guide decision-making effectively.*
3. ***Further Development of Outcome-Based Performance Metrics with an Equity Lens****: Continue the development and implementation of outcome-based performance metrics to ensure that Measure U funds are effectively advancing racial equity, particularly in affordable housing, youth services, and economic development.*

The Commission is proud to identify the following accomplishments in 2025:

1. ***Collaboration with City Staff on Updated Metrics:*** *Further Development of Outcome-Based Performance Metrics with an Equity Lens: The Measure U Commission continued the development and implementation of outcome-based performance metrics to ensure that Measure U funds are effectively advancing racial equity, particularly in affordable housing, youth services, and economic development. The Commission has made great strides in identifying the metrics used by the departments that receive Measure U funding. Our next step will be to work with applicants to link programmatic outcomes to Measure U's purposes.*
2. ***25/26 budget recommendations:*** *The Measure U Advisory Commission shared non-binding recommendations on the Measure U portion of the City Budget that conform to City Council Ordinance 2024-0039, adopted September 24, 2024, which outlines the purpose and the powers and duties of the Measure U Community Advisory Commission; specifically, to ensure that the expenditures of City resources reflect Council and community priorities.*
3. ***Measure U Focus Groups Implementation and Final Report:*** *In November 2024, the City executed a professional services agreement with Stanford Settlement to provide Measure U Focus Group Planning and Implementation. Stanford reported to the Commission on the budgetary priorities identified by focus group members.*

3. Advice to City Council Regarding Community Priorities

A. Reflections on FY2025/26 Adopted Budget

Our FY2025/26 budget recommendations were brought to council fairly late in the process, and we thank Councilmember Dickinson and the rest of B&A who were vocal about ensuring that this commission's feedback gets heard sooner. We are working with Pete and the budgeting department to ensure that happens next year, which will be helpful to all involved so it's less rushed and more useful.

Many of the specific recommendations Measure U suggested, we are grateful that they were acted on. We kept funding for GPIT, $1.3 million reduction to youth programs was backfilled with other funding, and we stayed firm in funding our diversity programs within our city.

At the time of recommendation we had only begun the program goals work, and so our ability to recommend on specifics were not able to be backed by objective data, and program results. As this initiative continues the council should expect deeper level analysis and data driven recommendations from this committee.

Measure U Community Advisory Committee is charged with overseeing expenditure of revenue captured from the Measure U tax, but it's very apparent to all members and anyone doing our work that a proper budget analysis cannot be done in isolation of the General Fund. Programs have mixed funding models from both pools, departments receive mission based funding from both, so something may be underfunded when looking at MU in isolation, but when accounting general funds an initiative may actually be over funded. As our commission looks to next year's cycle, we intend to take a more broad view and holistic approach to our analysis, even though our recommendations will remain focused on only Measure U programs.

A copy of the Commission's FY2025/26 Measure U budget recommendations is included as Appendix A.

B. 2026 Measure U & Budgeting Analysis

It is the position of the Measure U Commission that spending priorities must reflect the new economic reality. Sacramento now faces a fiscal environment defined by a structural deficit, reduced external funding, and residents who are already carrying significant economic strain.

This reality demands a shift in how Measure U is managed: from a revenue-driven fund to an impact-driven investment strategy that protects taxpayer trust, delivers measurable community outcomes, and sustains the long-term credibility of the measure.

1. The federal government is likely not coming to save Sacramento.

The expiration of COVID-era ARPA and CARES funding, combined with the federal government's pivot toward deficit reduction, will cascade to the state and then local levels. Sacramento is already dependent on state passthroughs for homelessness, infrastructure, and public safety, all of which will face sharp reductions.

For example Sacramento received ~$27 million from HHAP Round 5 in FY2024–25 but the State has not guaranteed ongoing rounds beyond that. If HHAP is reduced or eliminated, the City would have to either backfill from the General Fund (which it cannot afford) or cut shelter and outreach programs.

2. There is little appetite for new or more taxes.

Sacramento residents are already burdened by rising housing costs, utilities, and inflation. There is no economic bandwidth from the taxpayers for new taxes or bonds. For example:

- In 2022 - the county attempted to implement a 0.5% sales tax increase via Measure A, it was rejected by 56% of voters.
- In 2024 - the city attempted to increase taxes on local businesses via Measure C, it was rejected by 62% of voters.
- In 2024 - the state attempted to lower the super majority requirement for local bond measures via Proposition 5, it was rejected by 55% of voters.

Implications for Measure U

Measure U's credibility depends on demonstrating measurable community outcomes rather than seeking more revenue from increased consumer spending. The Commission recommends focusing on:

- Demonstrating a clear return on investment per dollar spent by showing a tangible improvement in public safety, housing stability, youth outcomes, and economic mobility per dollar invested.
- Ensuring every Measure U-funded initiative clearly ties to the measure's core purpose: public safety, affordable housing, libraries, parks, economic development, and youth programming.

- Embedding transparency through data: departments should track who benefits from Measure U investments and report progress through standardized, public outcome dashboards.

Recommendations for MU funded program evaluation:

For the upcoming fiscal year, it is recommended that programs which receive funding from Measure U be evaluated across the following three vectors:

1. Programs impact measures.

There are at least 17 programs which in the aggregate receive $19 million in MU funding which have no reported metrics**.** It will be our recommendation that programs unable to provide measurable impact must provide impact metrics before continued funding.

2. Impact measures alignment with Measure U priorities.

The Measure U fund is subsidizing expenses which should be covered by the General Fund. For example (not exhaustive):

- $2.2 million of Measure U funding is allocated to the "repair or replacement of roofs, structural elements, plumbing, electrical service, mechanical systems, and exterior coatings of City facilities".
- $58,000 of Measure U funding is allocated to "the management of department-wide technical equipment and software expenditures".
- $500,000 of Measure U funding is allocated to "help the city comply with state and federal civil rights laws to eliminate physical barriers which cause discrimination to individuals with disabilities. Remediate conditions or barriers that hinder the participation of individuals with disabilities in City's programs, services, and activities.

While these programs are essential to city operations, they should be funded through the General Fund not Measure U.

3. Prioritize impact over activities where possible.

Many of the City's performance measures are activity counts that may not effectively capture the impact on the citizens of Sacramento. For example (not exhaustive):

Department	**Category**	**Measure**	**Why its activity based**
Community Response	Outreach	Count of Type of Services Provided	Describes what's delivered, not impact

			on clients.
Community Response	Shelter Service Provider	Total Number of Scheduled Intakes	Counts throughput; no measure of housing retention or client stability.
Community Response	Case Management	Total number of clients provided a service	Count participation only.

- Counting how many services were delivered says little about whether the service worked. The MU commission must move from "what did we do?" to "did it change anything?".
- Activity-based metrics can create an illusion of progress. The City Manager's inclusive economic development program can hit its target of assisting 500 new businesses and still fail to improve citywide economic outcomes (no net job creation, stagnant median income).
- Outcome measures reveal ROI and accountability. By tracking end results, we can prioritize MU funded programs that produce lasting change and redirect funds from those that do not.

However, the commission recognizes that change takes time and the evaluation of change can carry a high cost burden. While we recommend that all Measure U programs push measurement towards impact and outcomes, all programs must demonstrate a clear basis in evidence-based best practices that are proven to lead to the desired outcomes.

What Measure U Commission is doing in collaboration with departments:

Today, departments collect a significant amount of data, but metrics are internally defined, and not all made public in an easily digestible manner. We are also cognizant that asking for metrics has a cost, so we wish to ensure our asks can be done efficiently with staff and do not cause too much time spent on data collection vs services.

Therefore the measure U commission is aligned with staff to update our quarterly report to include program level goals. This will ensure every department's Measure U presentation demonstrates how its programs contribute to Measure U prioritized outcomes. By the end of this year, it is the goal of the Measure U Commission and staff to have a first draft of this, and iterate as we find ways to improve our reporting structure.

C. 2026 Program Recommendations

The commission feels that funding should be prioritized for programs that align with the intended purpose of Measure U, and the priority areas identified by focus group participants. Without metrics being made available, it is difficult to make meaningful suggestions for program funding prioritization. However, the commission has received detailed presentations from departments regarding their Measure U funded programs and reviewed all available details and metrics currently reported in the public dashboard. Using this information, the commission has developed the following list of programs it feels should be prioritized due to the strong alignment with Measure U priorities, along with programs that may be considered for deprioritization due to the lack of apparent alignment.

Areas of Alignment	**Notes**
Small-business and Workforce Development	Focus should be in low-income, marginalized communities
Libraries	Emphasis on areas without access, such as District 8, which as experienced a 2 year closure
Inclusive Economic Development	Prioritize programs that engage residents in planning and address historical underinvestment
Youth and Community Programs	Aquatics, community centers, violence prevention, and youth expanded-learning initiatives were highlighted as cost-effective investments in long-term public safety and community health.
Cultural Arts Grants	Cultural arts are central to the Measure's goal of creating thriving, vibrant communities
Homeless Programs	Emphasis on programs that address root issues and a proven track record of success in establishing permanent and stable housing
Public Safety	Public safety services (e.g., police, fire, emergency medical services, citywide emergency management and youth-centered prevention services)

Participatory Budgeting	Should be prioritized to ensure transparency in funding allocation and addressing community needs

While these areas of alignment are broad, the commission feels that programs, even those within areas of alignment, should be evaluated and deprioritized when they:

- Increase the structural deficit
- Have low performance history
- Are unable to measure output
- Should be part of the City's general funding
    - Maintenance on City Hall
    - Legal obligations, such as ADA compliance

4. Commission Resources Expended

In 2025 we held 9 meetings. The estimated cost per meeting is **$5,405.81**. The estimated cost to support the Measure U Commission's meetings in 2025 was **$48,652.29**.

At the Measure U Commission's request, the City Council approved additional expenditures of up to $16,000 to support the implementation of Measure U focus groups. The actual cost of the Focus Groups Implementation Consultant was **$14,000.00**.

Therefore, the total estimated cost to support the Measure U Commission in 2025 was **$62,652.29**.

5. 2026 Workplan

A. Commission Principles

- A commitment to ensuring that every Measure U dollar delivers measurable community impact.
- A deeper collaborative and constructive engagement with city staff, departments, and council.
- Our work plan aligns with current city goals because we are hyper focused on helping our city with the structural deficit.

B. 2026 Goals and Objectives

1. **Program Goals & Transparency**
   - Receive short presentations from all Measure U–funded departments
   - Assess how departments are using funds to achieve outcomes.
   - Get presentations ahead of time so we can coordinate questions ahead of time with the departments.
   - Establish the low cost process for goal data collection & aggregation.
2. **Budget Engagement**
   - Review program goal progress quarterly.
   - Provide Commission recommendations to Council prior to and during budget development.
   - Discuss with departments for deeper insights into programs where questions remain.
3. **Performance**
   - Continue to refine outcome-based measures quarterly
   - Track progress in areas that Measure U stands for, public safety, vibrant neighborhoods, equity, economic development, and youth development.
4. **Community Engagement**
   - Explore opportunities to gather input from community members on Measure U investments.
   - Increase public engagement at commission meetings.

C. Discussion Topic Schedule

Month	Topic / Activity	Deliverable(s)	Strategic Focus Area(s)
January	Budget Update, Department Presentations, Program Goals Review	Submit preliminary recommendations to the Budget Dept.	Budget Engagement / Performance
March	Department Presentations (cont.)	Approve Commission Budget Priorities	Dept Accountability
April	Department Presentations (cont.), Develop Commission Budget Recommendations	Program Goals Revision	Goals/Metrics
May	City Manager Proposed Budget Review	Approve Commission Budget Recommendations	Budget Engagement
June	Review Metrics	Mid-year equity/performance review	Budget Engagement / Performance
August	Community Engagement Session	Community Engagement report Program Goals Revision	Community Engagement
September	Develop Annual Report and Workplan		Dept Accountability / Performance
October	Develop Annual Report and Workplan (cont.)	Annual Report Draft	
November	2027 Budget Priorities	Submit Annual Report to Council	All focus areas

D. Deliverables Summary

- Annual Report to City Council (December)
- Mid/End Year program goals revision.
- Community Engagement report

E. Measures of Success

Define how the Commission will evaluate its effectiveness, e.g.:

- % of programs that contain measurable goals in quarterly update which allows for objective analysis of these programs.
- Months prior to the budget finalizing that the commission submits recommendations.
- Community engagement - Number of public speakers.

APPENDICES

A. **FY2025/26 Measure U Budget Recommendations**

B. **Final Report on the 2025 Measure U Focus Groups**

C. **Program Importance - Survey of Commission Members**

Measure U Commission

25/26 Budget Recommendation

Dear Mayor McCarty and Councilmembers:

On behalf of the Measure U Community Advisory Commission, we thank you and your staff for your continued support of community-centered initiatives. The impact of Measure U funding has been felt in many areas regarding quality of life but especially in the Community Response Program, the Utilities Rate Assistance Program and the Free Ride Transit Program for Youth. These programs are vital to improving public safety, equity, and access for Sacramento's most underserved communities.

In alignment with the goals of the Measure U ordinance—which include advancing racial, economic, and gender equity, strengthening community health and safety, and supporting inclusive economic development—we respectfully offer the following budget recommendations:

Funding Recommendations:

1. Youth and Older Adult Programs

   The Commission recommends funding for robust youth and senior programs, particularly in historically underinvested neighborhoods. The Commission does not support the proposed $1.3 million reduction in youth programming. Additionally, we oppose any fee increases for youth and seniors in communities already facing economic barriers.

   In a presentation to the Commission in January of this year, YPCE leaders reported that Measure U funding supports 55 community-based organizations with more than 8,000 program participants. These programs support entire families and communities who benefit when youth have safe and engaging programming after school and in the summer; reducing these opportunities is short-sighted.

   Furthermore, the Commission recommends that funding allocated to the Hart Center be equitably redistributed to support other centers that provide services for older adults in underinvested neighborhoods. A citywide approach to aging equity ensures all seniors regardless of where they live have access to wellness programs and social support.

2. Allocate Funding to Reinstate the Participatory Budgeting Process

   The result of the City's pilot program on participatory budgeting, driven by this commission, was not only greater investment of resources to underserved communities and high impact organizations, but an inclusive process that allowed for establishing trust and creating ownership and agency for city residents. We recommend Participatory Budgeting be reinstated as a structural component of Measure U funding. The City's initial investment of $1 million established a baseline and allowed for a process to be established and evaluated, but it is clear that the need in underserved communities and among our community organizations - now threatened by severe federal funding cuts - is far greater. We urge substantial investment into participatory budgeting-directed community programs that would have an outstanding impact in communities throughout the City of Sacramento. A time of budget shortfall makes all the more clear why community members should be engaged and involved in the funding-tradeoffs the council faces. We hope the City Council can approve increased funding for Participatory Budgeting of $3 million.

3. Affordable Housing & Supportive Services

   We strongly urge continued and increased investment in affordable housing and supportive services. Stable housing is foundational to community well-being and reduces reliance on emergency response systems.

4. Redirect Police Vacancies to Community-Based Safety Programs

   We recommend redirecting funding from unfilled vacancies in the Sacramento Police Department to community-based alternatives to public safety, such as mental health crisis response, violence prevention, and programs.

5. The City's Diversity, Equity, and Inclusion (DEI) program

   The DEI program is a cornerstone of the City's commitment to building a more inclusive, equitable, and just community. This work is not peripheral—it is central to the City's strategic goals and values. The Commission strongly opposes the proposed elimination of the full-time equivalent (FTE) position currently funded with Measure U resources. This position is essential to maintaining the capacity and continuity necessary to advance the City's DEI objectives. Removing this FTE would significantly undermine the City's ability to implement and sustain meaningful DEI initiatives, jeopardizing progress already made and sending a troubling message about the City's priorities.

Accountability & Equity:

We urge the adoption of a transparent process to ensure Measure U funds are serving the purpose of the half cent tax increase approved by voters in 2018. The purpose of this tax as presented to voters on the ballot include: "enhance essential public safety services, including 9-1-1 response, fire protection, community neighborhood policing, and other essential services, including homeless supportive services, affordable housing, libraries, park maintenance, high-wage job promotion, and youth programming."

The Measure U Advisory Commission is currently developing a proposed metrics framework that would give us the more robust data needed to fully fulfill our duties of evaluating if City spending serves these purposes, and we understand the City is engaged in similar discussions with council.

In the absence of this data, our recommendations rely upon presentations from department directors that, while appreciated, do not give us any standard criteria or apples-to-apples comparisons to evaluate programs or identify the best return on taxpayers' Measure U investment.

For example, while we acknowledge the city's investment in firefighter recruitment and outreach—including the funding of 17 FTEs through Measure U with the goal of increasing diversity—it is unclear whether these efforts have yielded tangible progress. The same concern applies to the Police Department. We urge the City to evaluate the effectiveness of these programs and prioritize equity-driven outcomes rather than continue to invest in strategies that have yet to demonstrate success.

Fiscal Responsibility:

The Commission is deeply concerned that the City may attempt to balance the budget at the expense of youth, seniors, and other vulnerable populations. Measure U was passed by voters to uplift communities most impacted by historic disinvestment—not to reinforce the status quo. Budget decisions must reflect that commitment.

In Summary:

We urge the City to:

- Maintain and increase funding for youth and senior services.
- Prevent fee increases for low-income and under-resourced communities.
- Invest in affordable housing and community-based safety strategies.
- Reassess the return on investment in public safety recruitment initiatives.
- Ensure Measure U funds are used in accordance with equity and community empowerment goals.
- Fund the Participatory Budgeting Program and ensure community input in the City's budgeting process.

We thank you again for your collaboration and leadership, and we look forward to continuing to work together to build a more just and inclusive Sacramento.

Sincerely,

The Measure U Community Advisory Commission

Measure U Focus Groups Final Report

April 21, 2025

Julie Rhoten, MSW, ACSW

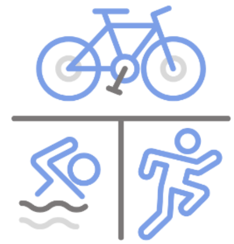
Stanford Settlement Neighborhood Center

Table of Contents

1. Executive Summary

Top Priorities

Overall, focus group participants prioritized using an equity lens to identify priorities. Primary focus of priorities included City parks and aquatics programming; libraries; road improvements for bicycle safety; support for business development and regulatory reform; homeless services and affordable housing; and zero-fee programming.



Areas for Deprioritization

Focus group participants would deprioritize police funding; libraries; pet adoption fee waivers; and the use of Measure U funding to address general budget shortfalls within the City of Sacramento. There was agreement that these items are important and beneficial to the community, but that they should not be funded through Measure U.

People Love the Measure U Budget Dashboard

The Measure U Budget Dashboard has been well-received by participants, who appreciate its transparency and accessibility. However, they expressed a desire for even more detailed data, particularly around the impact and effectiveness of the programs funded by Measure U. This information would help them form more informed opinions about the funding priorities and ensure that the investments align with community needs.

Desire for More Data on Impact and Effectiveness

Participants want to see not only how many people are served by Measure U programs but also the tangible outcomes these programs have achieved. They emphasized the importance of having both quantitative data (e.g., number of individuals impacted, funds allocated) and qualitative data (e.g., how is the community better off because of Measure U funds) to better assess the effectiveness of the funding. This comprehensive data would help residents evaluate whether Measure U funds are truly making a difference in their communities.

Trust in Efficient Use of Measure U Funds

There was a strong desire to ensure that Measure U funds are being used efficiently. Participants want to trust that the funds are being allocated to programming that has measurable impact, both in terms of numbers and the quality of the services provided. Ensuring that funds are spent wisely would help reinforce public confidence in the program and its goals.

> What I see as the greatest need may not **BE** the greatest need. Each community knows best what they need to be successful. We must engage in trust-building in neighborhoods.
>
> -Focus Group Member

Ensuring Measure U Funds Reach Under-Resourced Communities

A recurring theme was the importance of ensuring that Measure U funds are directed toward under-resourced and underserved communities within Sacramento. Participants want to see that the funds are being used for their intended purpose, which is to provide support and resources to those who need them most. There is a strong call for accountability to ensure that these communities are truly benefiting from Measure U investments.

Focus on Equity

Equity was a central theme in all of the focus group discussions. Participants stressed the need for Measure U funds to prioritize the needs of marginalized communities, ensuring that every neighborhood in Sacramento has access to the resources and services they need. They highlighted the importance of addressing systemic inequities and providing support in a way that is accessible to all, regardless of their background or location.

Desire for Continued Community Engagement

Residents expressed a strong interest in participating in more conversations like this one. They want to be actively involved in shaping decisions that affect their communities, especially when it comes to the allocation of public funds. There was a clear desire for ongoing engagement, whether through focus groups, surveys, or other forms of outreach, to ensure that community voices continue to be heard and considered in the decision-making process.

2. Background

At the November 20, 2022 meeting, the Measure U Community Advisory Commission (Commission) discussed the possibility of conducting focus groups with community members to inform the Commission’s budget priorities and recommendations to City Council. At the Commission’s request to solicit participation, approximately 500 respondents to the City Auditor’s 2022 Community Survey indicated their interest in participating in a focus group regarding the use of Measure U funds and provided their email address to be contacted.

In adopting the Fiscal Year (FY) 2024/25 Approved Budget on June 11, 2024, the Sacramento City Council allocated resources in response to the Commission’s request for funding to support the implementation of focus groups to learn more about community member preferences for Measure U spending.

The City of Sacramento (City) contracted with Stanford Settlement Neighborhood Center (SSNC) to plan and implement three focus groups to gather community input on Measure U spending priorities to inform Commission recommendations on budget allocations for Measure U funds in the fiscal Year 2025/26 Budget.

A focus group is a qualitative research method that involves gathering a small, diverse group of people to discuss specific topics or issues in a structured, facilitated setting. The primary purpose of a focus group is to explore participants' perceptions, opinions, beliefs, and attitudes towards a particular product, service, concept, policy, or other subjects of interest.

Four focus groups were convened by SSNC to gather community input on Measure U spending priorities to inform Commission recommendations on budget allocations for Measure U funds in the Fiscal Year 2025/26 Budget.

The focus groups consisted of two virtual and two in-person sessions. SSNC provided logistical and facilitation support. Recruitment of focus group participants targeted community members who expressed prior interest in participating through the 2022 City Auditor’s Community Survey. Participants were invited to participate in focus groups with a goal of being representative of the population demographics of the City of Sacramento.

The results of the focus groups are detailed in this Final Report to the Commission, synthesizing broad themes that emerged from the discussion.

3. Methodology

SSNC met virtually with Measure U Commissioners Georgeoff, McGee, and Sala on December 27, 2024 for a general discussion about the focus groups.

The group discussed both the approach and the goals of the focus groups. In terms of approach, there was high value placed on organic discussions and guided responses to scripted questions. The questions to be covered during the focus groups were developed by the group following the meeting.

Special Projects Manager Ash Roughani provided SSNC with data from the 2022 Community Survey, and also created an updated survey (Attachment 1) to assess interest in participating in upcoming focus groups.

This new survey (Attachment 2) was emailed on January 21, 2025 to 410 email addresses from the 2022 Community Survey, with a letter from Teddy Georgeoff, Chair, Measure U Community Advisory Commission and Julie Rhoten, SSNC Focus Group Convener. 100 individuals responded, forming the pool of possible focus group participants. Demographics about the respondents can be found in Attachment 3.

Participant selection
Respondents were divided by City Council district to ensure representation from across the City and assigned a unique number identifier. Focus group members were selected using a random number generator, and received an invitation to specific focus groups, based on their stated location preferences. Details are below.

1. Hagginwood Community Center: March 10, 2025 • 5:30 pm
    - A total of 13 individuals were invited
    - Six individuals confirmed
    - Four individuals did not respond
    - Three individuals declined and were offered another date.
    - Two individuals attended the focus group

2. Pannell Community Center: March 17, 2025 • 2 pm
    - A total of 6 individuals were invited
    - Four individuals confirmed
    - Two individuals did not respond
    - Three individuals attended the focus group

3. Virtual meeting on Zoom: March 15, 2025 • 10 am
    - A total of 24 individuals were invited
    - Six individuals confirmed
    - One individual declined and was offered another date
    - Fifteen individuals did not respond
    - Five individuals attended the focus group

4. Virtual meeting on Zoom: March 22, 2025 • 2 pm
    - A total of 17 individuals were invited
    - Five individuals confirmed
    - Two individuals declined
    - Ten individuals did not respond
    - One individual attended the focus group

In total, eleven individuals participated in a focus group. Details about participant demographics can be found in Attachment 4.

Approach

Each of the focus groups was facilitated by Julie Rhoten. At least one member of the Measure U Commission was also in attendance at every focus group. In-person focus groups were audio recorded; virtual meetings were recorded via Zoom. The flow of the meeting followed the outline below:

- Welcome & Housekeeping: Refreshments, restrooms, materials, and structure of time together
- Introductions
- Overview: Background on Measure U, review Measure U Dashboard, questions & answers, and other feedback.
- Goals: Creating a space for open sharing, hearing from all present, understanding that all opinions are valid, and disagreeing without being disagreeable.
- About Measure U: history, purpose, priorities
- A look at the Measure U Dashboard
- Questions:
    - General Awareness: How familiar are you with Measure U and its intended purpose?
    - Funding Allocation: What areas of community investment do you believe should be prioritized and consequentially deprioritized with Measure U funding?
    - Equity and Inclusion: How do you think Measure U funds can be used to address inequities within our community?
    - Community Benefits: What positive changes have you noticed in the community as a result of Measure U funding?

- Accountability and Transparency: Do you feel there is enough transparency in how Measure U funds are being allocated and used? And how would you prefer this information be disseminated?

- Long-Term Vision: What are your long-term hopes for the impact of Measure U on our community, and how do you hope it would be measured by the city? (follow up) Are there specific metrics you would be interested in seeing?

- Involvement: What are the best ways for the city to involve residents in future decisions about Measure U? What would make you feel the impact of Measure U funds?

- Wrap Up: Is there any other information that you want to share about Measure U?

4. Summary of Responses

Dashboard Review

The link to the Measure U dashboard was shared with participants in advance of the focus groups and briefly reviewed at the beginning of each session. Overall, participants expressed appreciation for the dashboard's transparency and showed strong interest in exploring it further. While they were generally impressed, several questions and suggestions emerged:

- Add a key or glossary for acronyms such as CIP, MYOP, etc.
- Clarify the discrepancy between the stated projected $139 million for FY 2024–25 and the $159 million shown in the pie chart.
- Improve or complete descriptions that are currently blank or overly generic.
- Provide more detail and clarification for categories related to homelessness and the Department of Community Response.
- Include a comparison of Measure U funds to the overall City budget.
- Add functionality or visuals that reflect neighborhood-level investments.
- Incorporate language that ensures allocations are specific and measurable, helping prevent potential diversion of funds.

General Awareness: How familiar are you with Measure U?

Participants demonstrated varying levels of familiarity with Measure U, which appeared to correlate with how long they had lived in Sacramento. Some recalled it being on the ballot in both 2012 and 2018 and were well-acquainted with its history and intent. Others had only recently become aware of it.

One participant initially believed Measure U funds were primarily designated for youth services, specifically youth employment and training, before reviewing the dashboard.

Participants with a deeper understanding of Measure U emphasized the importance of ensuring that its original intent—supporting underserved and underrepresented communities, as outlined in the 2018 measure—continues to be fulfilled.

Several participants recalled that Measure U passed in 2012 in response to dissatisfaction over the lack of maintenance in City parks following the Great Recession. One participant noted they did not support the 2018 measure, citing concerns that firefighter salaries had increased significantly following the initial passage in 2012. This sentiment reflected a broader concern about the disconnect between tax dollars and the tangible benefits received by residents.

Two key questions emerged during the discussion, which were explored further in the focus groups:

- What are the tangible benefits of Measure U?
- How are the results and impacts of Measure U communicated to the public?

Funding Allocation: What areas of community investment do you believe should be prioritized and consequentially deprioritized with Measure U funding?

Participants were asked to consider which areas of community investment should be prioritized—and which should be deprioritized—when allocating Measure U funds. The following themes emerged:

Funding Priorities:

- Programs that support disadvantaged and underrepresented communities
- Youth services, supports, and resources
- Expanded hours and increased access to City swimming pools, including more swim lesson options
- Library services
- Park improvements, including increased tree coverage and consistent maintenance of park restrooms
- Safer road infrastructure for bicyclists
- Zero-fee programs that increase accessibility
- Homeless services (with the caveat that they must be executed effectively)
- Business development initiatives, alongside efforts to reduce regulatory burdens
- Affordable housing

Areas for Deprioritization:

- Police funding
- Libraries (noted by some as a lower priority compared to other needs)
- Waiving adoption fees for pets
- Using Measure U funds to cover general City budget shortfalls

Questions and Concerns:

- What specific programs are funded under the "Community Investment" and "Entertainment Services" categories within Measure U? Are these investments designed to generate economic return or other indirect benefits for the City?
- Could the City expand volunteer opportunities across departments as a way to extend the impact of Measure U funds, given the acknowledgment that public resources will always be limited?
- Are Measure U-funded homeless services ever audited to understand where and how the funds are being spent?
- Measure U funds for public safety should be used to supplement projects, rather than covering the entire cost of a project.
- Participants expressed a desire for more information on the results of Measure U funding in order to better provide informed feedback on priorities.

Equity and Inclusion: How do you think Measure U funds can be used to address inequities within our community?

- Is there data available from individuals in underserved communities?
- Is the data disaggregated by specific community needs?
- Without this data, it is challenging to fully address the question.
- Ensuring access through transportation, ADA compliance, and geographic considerations.
- Strive for equity as much as practically possible.
- Build trust with neighborhood leaders in underserved areas and offer incentives for community participation.
- Ensure that citywide services are equitably distributed across all neighborhoods, particularly underserved ones.
- Host community events that are accessible to all, including offering childcare and food.
- Utilize the City's SEED tool for better resource allocation.
- Address historical inequities and work to improve access to services and resources in underserved neighborhoods.
- Ensure safe access to housing and food for all residents.
- Focus on building up communities without displacing or gentrifying them.
- Increase the inclusion of underserved individuals on boards and commissions.

Community Benefits: What positive changes have you noticed in the community as a result of Measure U funding?

Participants acknowledged several positive changes in the community, although they were unsure if these improvements were directly tied to Measure U funding:

- Regular communication through City Minute emails
- Lawns being maintained and mowed in parks
- An increase in community events
- Faster response times to 311 reports regarding street light and stop sign repairs
- Zero-fee programming for greater accessibility
- Improvements in code enforcement response

Additionally, participants speculated that the slight improvement in communication between the City and County regarding homelessness might be a result of Measure U funding.

Accountability and Transparency: Do you feel there is enough transparency in how Measure U funds are being allocated and used? And how would you prefer this information be disseminated?

Again, there was strong support for the Measure U Budget Dashboard, though participants expressed a desire for more detailed information. They wanted to know how many individuals have been impacted by Measure U-funded programs, as well as more insight into outcomes and overall impact, beyond just the number of people served. There was also concern about the efficiency of fund usage and whether a third-party review of Measure U spending is in place.

Participants called for greater transparency regarding how funds are allocated, particularly in relation to improvements versus salaries. They suggested that this information be shared through City Minute, social media platforms, and signage at community centers. While transparency within departments is somewhat visible, participants felt more could be done. Increased transparency would help the community at large better understand whether Measure U funding is leading to tangible improvements.

Several creative ideas emerged for disseminating information about Measure U, including:

- Outreach to neighborhood associations
- Collaboration with community networks
- Signage and taglines highlighting Measure U-funded projects

- Communication via local access TV
- Email, text messages, and social media posts
- More frequent sharing of the dashboard link
- Inserting Measure U spending details in City utility bills
- Displaying Measure U information at City Councilmember tables at events
- Leveraging neighborhood news publications and online platforms

Long-Term Vision: What are your long-term hopes for the impact of Measure U on our community, and how do you hope it would be measured by the city? (follow up) Are there specific metrics you would be interested in seeing?

Long-term hopes:

- Measure U funds will be strategically allocated to support and uplift marginalized neighborhoods.
- Greater public understanding of Measure U's goals and outcomes will benefit everyone.
- A vibrant, active community with access to Measure U services will attract more people to Sacramento. As the city's population grows, increased support for businesses will follow.

Discussions about specific metrics were extensive across all focus groups. Several participants recommended adopting the SMART goals framework for Measure U budgeting, as well as for citywide budgeting. This approach would ensure that goals are measurable, achievable, time-bound, and relevant. Another group proposed using Key Performance Indicators (KPIs) to identify funding priorities, outline how goals will be achieved, and assess overall success.

There was broad consensus that shared metrics would create accountability and provide insight into where needs are most pressing. Some participants pointed out that they remember past City promises for certain services that were ultimately not delivered, or only delivered for a short time period. They emphasized the importance of ensuring the City is held accountable, particularly with Measure U funds and their intended uses.

Involvement: What are the best ways for the city to involve residents in future decisions about Measure U? What would make you feel the impact of Measure U funds?

Some participants commended the City for its effective outreach efforts, noting an increase in opportunities for community members to voice their opinions. However, they also identified several barriers to participation, including lack of time, limited resources, and general cynicism toward local government.

The value of a personal invitation to participate was emphasized, along with the need for continuous engagement. This could be achieved through ongoing focus groups, surveys, and other forms of regular feedback.

It was suggested that the City intensify its outreach and feedback efforts. For example, when signage, taglines, or emails indicate Measure U funding, they could simultaneously invite feedback through a link or QR code.

One participant posed a thought-provoking question: "If Measure U were to end, would people miss the services? What difference would be felt?" They suggested that answering this question could help the City tell a more compelling story about the impact of Measure U.

Wrap Up: Is there any other information that you want to share about Measure U?

Most participants did not have additional comments specifically regarding Measure U funds. However, concerns about the projected deficit for the City of Sacramento next year, along with the development of the FY 2025/26 City budget, sparked the following additional ideas.

- The City should convene focus groups for the City’s budget process.
- Could the City create a dashboard similar to the Measure U Budget Dashboard for the whole City budget?

5. Focus Group Challenges & Limitations

When planning and coordinating the focus groups, securing meeting space at the Pannell Community Center proved to be challenging, as it is a highly utilized community venue. Consequently, the in-person meeting at Pannell was scheduled on a weekday mid-afternoon, which likely prevented some participants from attending.

Invitations were sent via both email and phone calls, with email being more effective. Phone calls were less successful, as many people no longer answer calls from unrecognized numbers. Despite participants committing to attend, many were unable to participate.

Perhaps more individuals should have been invited to attend each focus group. However, having too many attendees could have made it challenging to facilitate meaningful discussions and ensure everyone had a chance to contribute.

Originally, the City's agreement was for SSNC to provide three focus groups. A fourth virtual (Zoom) focus group was added by SSNC to both accommodate those who had been unable to attend their original group, as well as to accommodate additional invited participants. Unfortunately, only one individual attended the fourth focus group

6. Conclusion

Thank you so much for trusting SSNC to lead these focus groups for the Measure U Commission. As we've shared before, SSNC's mission is about helping people create positive change in their own lives and in their communities—and this project truly aligned with that purpose. We're genuinely grateful for the opportunity to be involved.

Special thanks to Ash Roughani, Special Projects Manager for the City of Sacramento. His assistance, guidance, and technical support were invaluable to us.

On a personal note, I really appreciated the chance to connect with each participant. Listening to them share their thoughts, experiences, and hopes—not just about Measure U, but about Sacramento as a whole—was both moving and eye-opening. Hearing from both those who have recently made Sacramento their home, as well as those who have spent their whole lives here, gave me a deeper understanding of the City's complexities and its potential. Spending time with people who care so deeply about their community has given me a lot of hope.

Attachment 1
Measure U Focus Groups Survey Questions 2025

1. First Name
2. Last Name
3. Email address
4. Phone number
5. In which City Council District do you currently reside?
6. Please select your preferred focus group location/format. Choose all that apply.
   - In-person: Hagginwood Community Center (3271 Marysville Blvd, Sacramento, CA 95815)
   - In-person: Pannell Meadowview Community Center (2450 Meadowview Rd, Sacramento, CA 95832)
   - Virtual Town Hall (via Zoom)

7. What is your gender identity? Choose all that apply.
   - Woman
   - Man
   - Transgender
   - Cisgender
   - Genderqueer
   - Gender non-conforming/Non-binary
   - Questioning
   - Two-Spirit
   - I don't know
   - Prefer not to say
   - Prefer to self-describe

8. Please specify your race/ethnicity. Choose all that apply.
   - Asian
   - Black or African American (not of Hispanic origin)
   - Filipino (not of Hispanic origin)
   - Hispanic or Latino/Latinx
   - Middle Eastern or North African

- Native American or Alaska Native (not of Hispanic origin)
- Native Hawaiian or other Pacific islander
- White (not of Hispanic origin)
- Two or more ethnicities (check all that apply)
- Prefer not to say

9. What is your age range?
   - 25-29 years of age
   - 30-34 years of age
   - 35-39 years of age
   - 40-44 years of age
   - 45-49 years of age
   - 50-54 years of age
   - 55-64 years of age
   - Over the age of 64
   - Prefer not to say

10. What is your total household income?
    - Less than $20,000
    - $20,000 to $34,999
    - $35,000 to $49,999
    - $50,000 to $74,999
    - $75,000 to $99,999
    - $100,000 to $149,999
    - $150,000 or More
    - Prefer not to say

Attachment 2
Email to Previous Survey Respondents with Link to New Survey

On behalf of the Measure U Community Advisory Commission, we'd like to extend an invitation for you to participate in one of three upcoming focus groups aimed at gathering feedback on the impact of Measure U spending.

You're receiving this invitation because you previously completed a Measure U survey and expressed interest in providing further input. While it's been a little while since then, we hope you're still interested in sharing your feedback. We've created a **new survey** to assess current interest and would greatly appreciate your participation.

We're looking for your valuable insights on several key areas, including your awareness of Measure U, community priorities, its impact, future investments, and opportunities for further engagement. Your input will directly inform future recommendations from the Commission.

The three focus group sessions will take place at Hagginwood Community Center, Pannell Community Center, and one virtual session via Zoom. Each session will last approximately 90 minutes, with refreshments, childcare, and interpreters available upon request for the on-site sessions. We'll also provide public transportation vouchers as needed by request. Some services may be limited by capacity, but we will do our best to accommodate

Please take a moment to complete the **new survey**. If you have any questions or need more information, feel free to reply to this email. We look forward to working with you.

Kind regards,

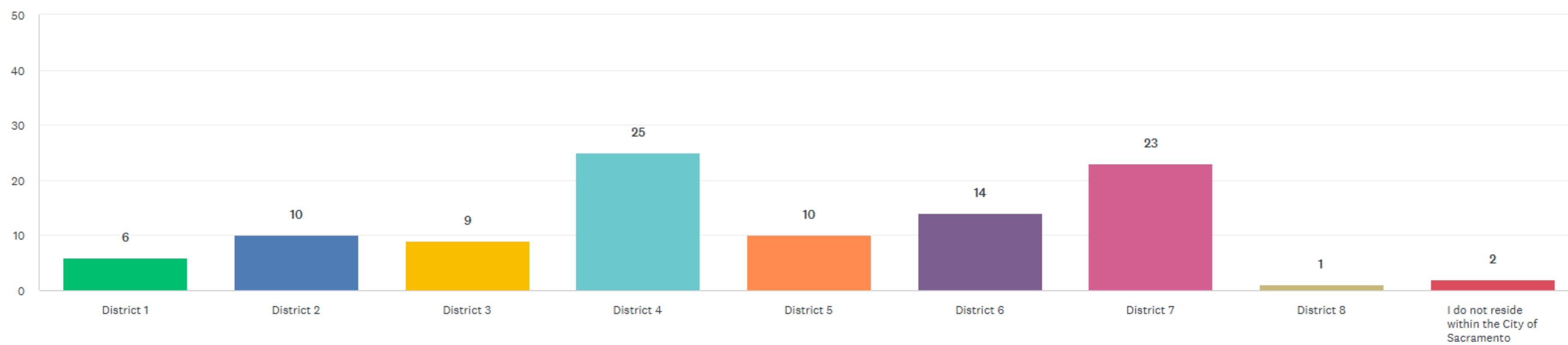
Teddy Georgeoff, Chair, Measure U Community Advisory Commission
Julie Rhoten, Focus Group Convener

P.S. The City of Sacramento has recently launched its **Measure U Budget Dashboard** to increase transparency about how Measure U funds are being spent. We encourage you to take a look!

Attachment 3
Results of Measure U Focus Groups Interest Survey 2025

In which City Council District do you currently reside? Use the City's district lookup tool to search by address.

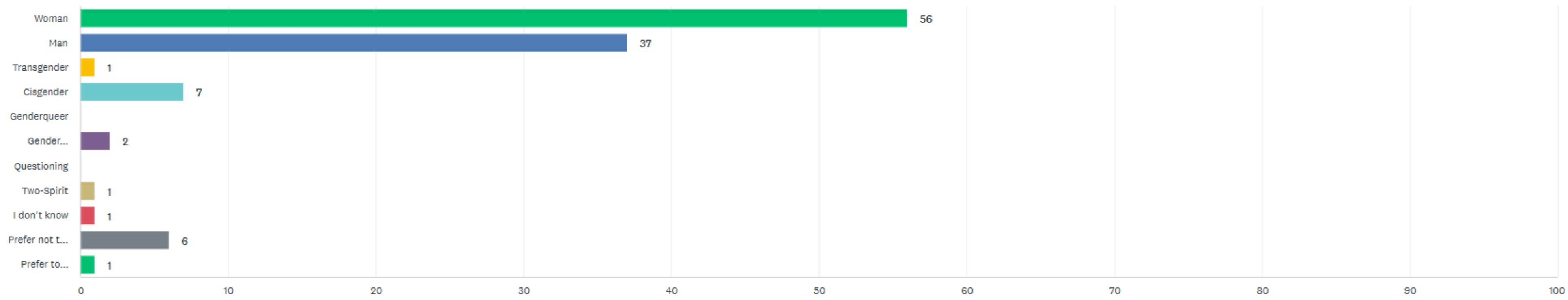
Answered: 100 Skipped: 0



ANSWER CHOICES	RESPONSES	
District 1	6.00%	6
District 2	10.00%	10
District 3	9.00%	9
District 4	25.00%	25
District 5	10.00%	10
District 6	14.00%	14
District 7	23.00%	23
District 8	1.00%	1
I do not reside within the City of Sacramento	2.00%	2
TOTAL		100

What is your gender identity? Choose all that apply.

Answered: 100 Skipped: 0

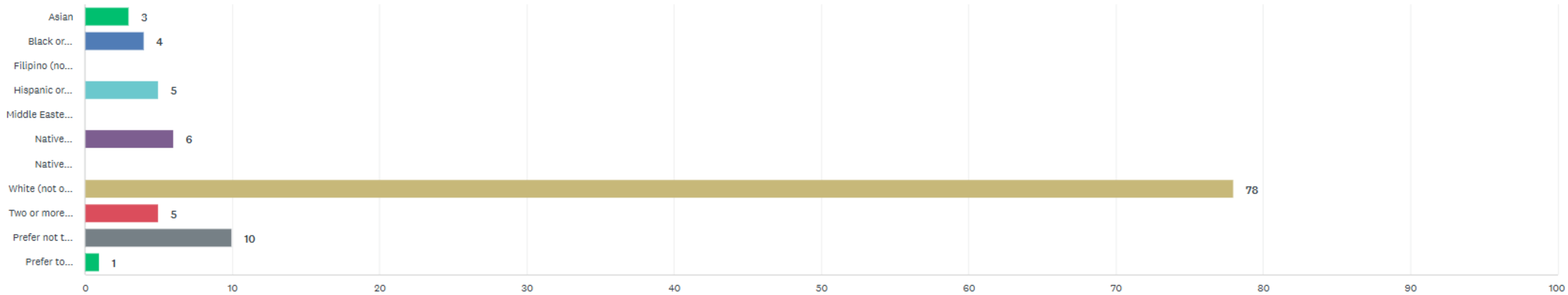


ANSWER CHOICES		RESPONSES	
Woman		56.00%	56
Man		37.00%	37
Transgender		1.00%	1
Cisgender		7.00%	7
Genderqueer		0.00%	0
Gender non-conforming/Non-binary		2.00%	2
Questioning		0.00%	0
Two-Spirit		1.00%	1
I don't know		1.00%	1
Prefer not to say		6.00%	6
Prefer to self-describe	Responses	1.00%	1
Total Respondents: 100			

Measure U Community Advisory Commission Focus Group Interest Survey

Please specify your race/ethnicity. Choose all that apply.

Answered: 100   Skipped: 0



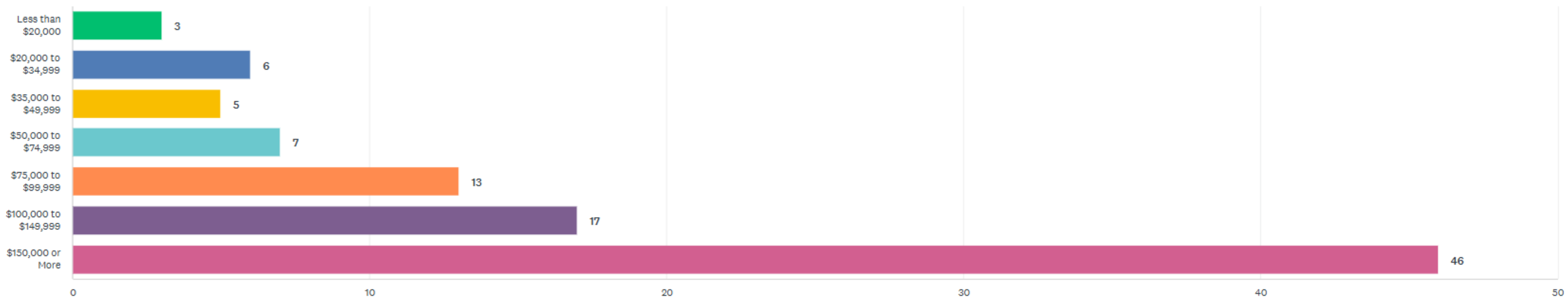
ANSWER CHOICES		RESPONSES	
Asian		3.00%	3
Black or African American (not of Hispanic origin)		4.00%	4
Filipino (not of Hispanic origin)		0.00%	0
Hispanic or Latino/Latinx		5.00%	5
Middle Eastern or North African		0.00%	0
Native American or Alaska Native (not of Hispanic origin)		6.00%	6
Native Hawaiian or other Pacific islander		0.00%	0
White (not of Hispanic origin)		78.00%	78
Two or more ethnicities (check all that apply)		5.00%	5
Prefer not to say		10.00%	10
Prefer to self-describe	Responses	1.00%	1
Total Respondents: 100			

Measure U Community Advisory Commission Focus Group Interest Survey

(0)

What is your total household income?

Answered: 97 Skipped: 3

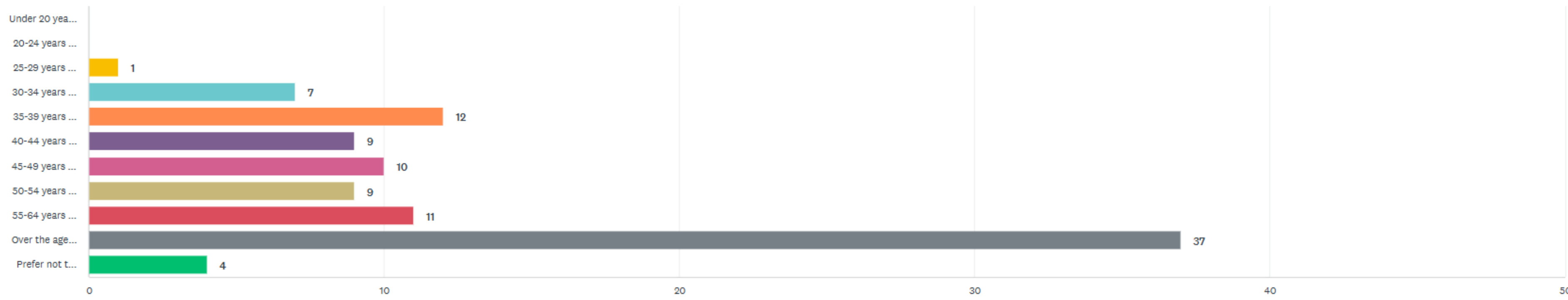


ANSWER CHOICES	RESPONSES	
Less than $20,000	3.09%	3
$20,000 to $34,999	6.19%	6
$35,000 to $49,999	5.15%	5
$50,000 to $74,999	7.22%	7
$75,000 to $99,999	13.40%	13
$100,000 to $149,999	17.53%	17
$150,000 or More	47.42%	46
TOTAL		97

Measure U Community Advisory Commission Focus Group Interest Survey (0)

What is your age range?

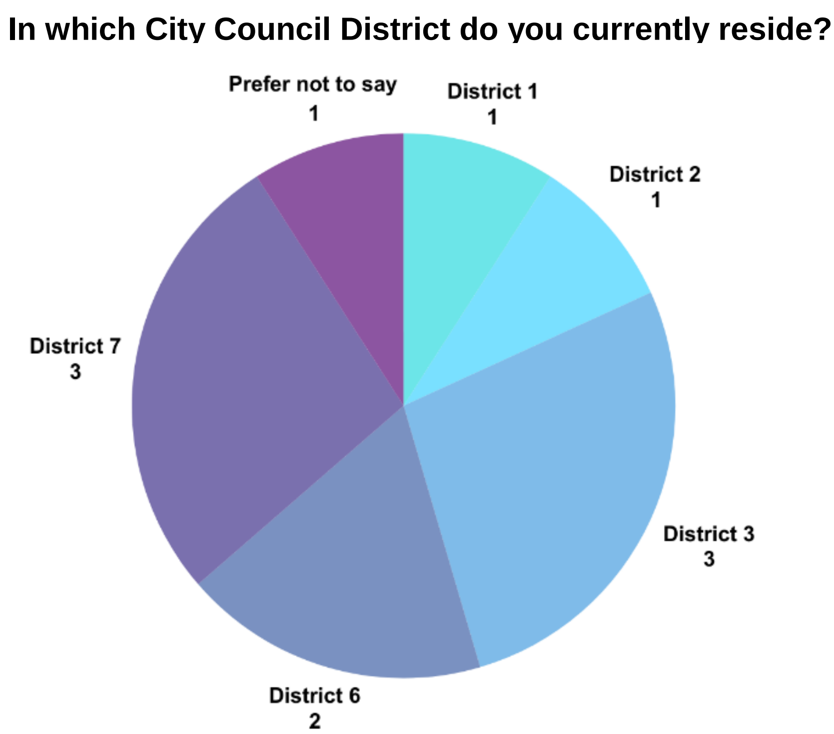
Answered: 100 Skipped: 0

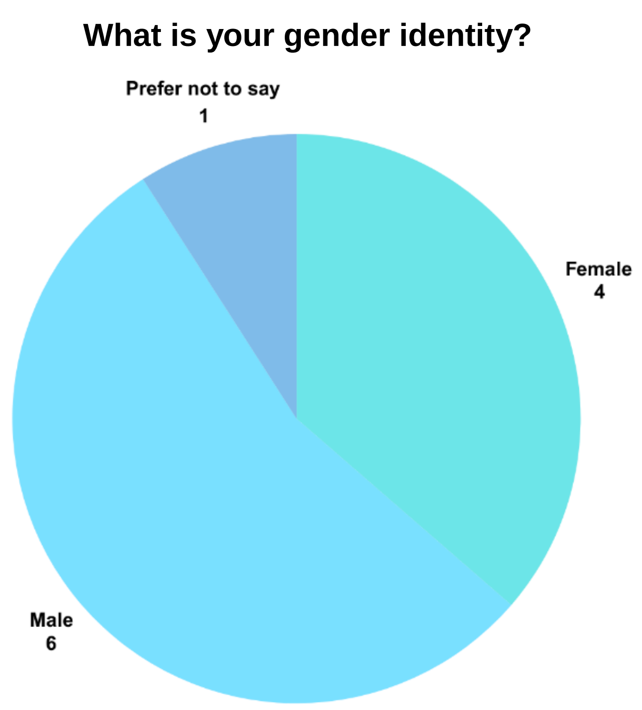


ANSWER CHOICES	RESPONSES	
Under 20 years of age	0.00%	0
20-24 years of age	0.00%	0
25-29 years of age	1.00%	1
30-34 years of age	7.00%	7
35-39 years of age	12.00%	12
40-44 years of age	9.00%	9
45-49 years of age	10.00%	10
50-54 years of age	9.00%	9
55-64 years of age	11.00%	11
Over the age of 64	37.00%	37
Prefer not to say	4.00%	4
TOTAL		100

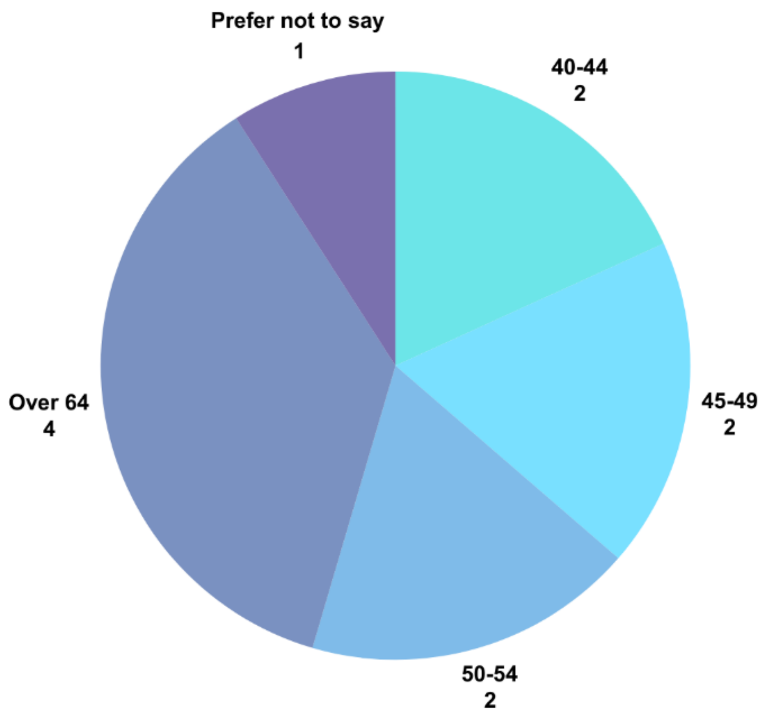
Measure U Community Advisory Commission Focus Group Interest Survey (0)

Attachment 4
Demographics of Focus Group Participants

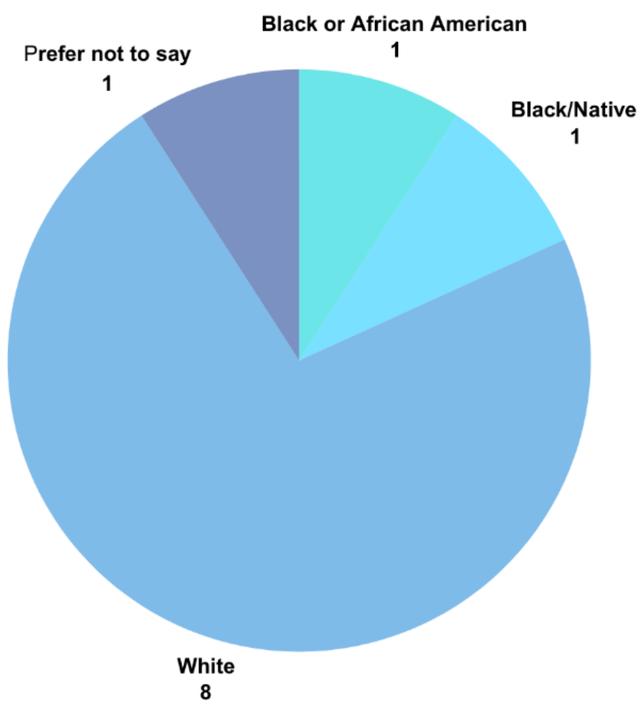




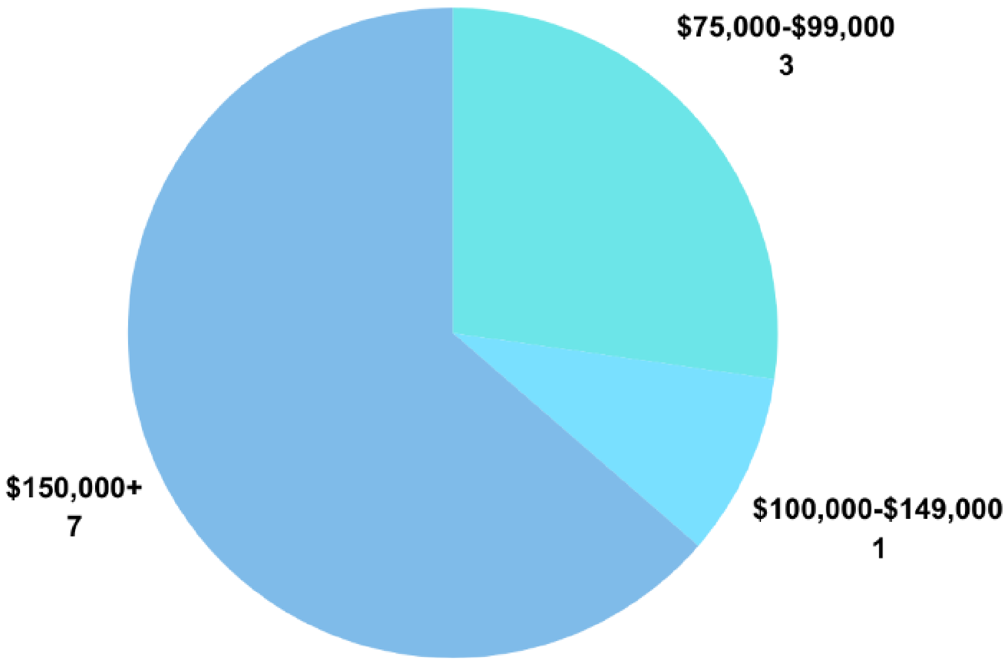
What is your age range?



Please specify your race/ethnicity



What is your total household income?



2026 Community Priorities: Commissioner Survey Results

October 20, 2025

At the request of the 2025 Annual Report and 2026 Workplan Ad Hoc Committee, staff conducted a survey of commissioners regarding their 2026 community priorities. Below are the survey results received through October 20, 2025:

What are your top priorities for our commission, and what do you want our commission to accomplish or effect change on in the next year?

Jose Goris, Jr.	Assist council with homelessness solutions Continue services for underserved communities Participatory budgeting, figuring out how to bring back.
Juan Novello	My top priorities are to ensure Measure U investments drive equitable economic growth and opportunity across historically under-invested Sacramento neighborhoods. I want our commission to strengthen accountability and transparency around how Measure U funds are deployed, especially ensuring small business support, workforce development, and neighborhood revitalization reach historically underserved communities. In the next year, I'd like us to measure impact not only in infrastructure outcomes, but in the number of residents and businesses that experience meaningful economic mobility because of these investments.
Sandra Frye-Lucas	I think that we need to revisit that activity because it's one of the few evaluation tools that are in place and one that, although the groups are small, have all said the same thing and are all based upon the priorities that Measure U has. However I'd like to suggest that the focus groups be fortified in workshops throughout city district's, program, festival and other activities that are already planned for the year, For, example in District 8 we have a breakfast update that we do each year we have various community programs and festivals where clients will come for fun. We can offer them gift certificates for their participation. If we are able to put together a focus group and or survey that people can complete at that time we may have better outcomes. I would also like that we consider training people at that time on how to use our dashboard. Again I would like to add that we should

	re-establish the city survey that you were talking about that we did in the past. That is an important tool and will also give us a feedback on particular program outputs. Lastly, I'd like to suggest that each Measure U program provide some funding equivalent to 50% or one full-time FTE yearly who is responsible for program evaluations that measure predetermined outcomes. Another top priority should be to get ahead of the budgeting process so that our recommendations can be taken more seriously. Get more participation from the board to participate on adhoc committees and actually show up. We need to engage in more community programs and district based activities (i.e. City Connect, district public functions such as neighborhood associations meetings, informational meetings and other kinds of gathers and festivities) that give us the chance to meet the people and to learn more about initiatives we are supporting and to meet City staff. We need to be sure to adhere to the Ethnics Training Requirements. Set time requirements for all presentations and request written reports ahead of such presentations. All should be required to submit written reports.
Richard "Teddy" Georgeoff, III	My top priority is for us to get to a point where all members, and by extension the public and City Council, feel comfortable in evaluating the programs that Measure U funds. To be able to make informed decisions about what programs to fund and which programs to cut. Create a framework that facilitates discussions of improvement of impact through goal oriented measurement and reporting.
Conner Johnston	A better understanding/complete/agreed to understanding for Measure U's purpose and how it fits within the city's overall budgeting process.
Timothy Smith	Aligning the Commission's budget recos with its purpose, integrating performance management and metrics into the Commission's recos, and improving methods of public engagement.
Marbella Sala	Economic Development for northgate and gardenland culturally and linguistically appropriate senior program, Gardenland Park, Participatory Budgeting, Northgate Mobility Plan, homeless prevention, ie. rental assistance job training and placement, micro homes, homeless campsite and parking

Of the programs you see listed in the Measure U Dashboard what programs / initiatives do you feel DO NOT fit within the spirit of Measure U and why?

Jose Goris, Jr.	IT maintenance and support Technology Administration Fleet Acquisition
Juan Novello	While many programs advance the city's goals, several appear misaligned with Measure U's intent to deliver equitable, community-centered investment: Large-scale downtown infrastructure projects that primarily benefit private development rather than neighborhood residents. Administrative or consultant-heavy initiatives that lack clear, measurable outcomes tied to job creation or community well-being. Community Programs that include financial support for special events and operations to ONLY Visit Sacramento, Downtown Sacramento Partnership (DSP), H Street Theater, and the annual New Years Even fireworks show. These should be expanded to include ALL PBIDS serving aging corridors. One-time capital expenditures with limited long-term benefit to residents in underinvested corridors (e.g., projects that do not include workforce or small business participation components).
Sandra Frye-Lucas	Library continues to report that they are fully operational when MLK Library, one of the oldest libraries in District 8 closed for two years for remodeling. There is no mention of this in their reporting nor and answer for "Where do District 8 citizens and FTE go for weekend and afterschool programs, tutoring, learning and studying for homework, or seniors without computers?" They are not traveling to other districts for these programs they just do have them. Where is the staff, are they still being paid to work in other libraries or, is there a savings on FTE costs not reflected in their reporting? I do recommend funding until this is clear. They have no reliable quantitative measures for performance. Community Investment, Older Adult Services- Hart I recommend a redistribution of funds to provide an opportunity for the involvement of programs with experience, willing and better prepared to serve our underserved communities/clients. For example, we should provide funding to senior centers in underserved communities, such as North and South Natomas, South Sacramento, Sims Center and not just the Hart Center.

	Traveling and parking at the Hart Center present many obstacles for seniors living in outlying areas. At the Hart Center there are no meaningful measures for their success nor indicators that tell us who they actually serve outside of their immediate area and for how long. Also, Hart has the distinct advantage of a trust fund which guarantees yearly funding, none of which (to my knowledge) are available to outlying senior centers. Our seniors want to live and play in their own communities. Finally, Hart is not located and in an underserved community, it is in a community that is well served and well-funded without Measure U dollars. Lastly, the program listed below is really not a obligation of Measure U to fulfill, it is the City's. This program does not involve the communities that are underserved in any way. They do not mention i.e., golf clinics for the underserved nor do they explain or have outreach activities relevant to the communities that are underserved who cannot afford to golf as a sport. City financial obligations for Golf are infrequent as the Lessee for all four golf courses is responsible for most expenses. However, the City is responsible for well costs over $60,000 in a calendar year. Due to the aging well and pump systems, the City is responsible for $135,164 in repair and replacement costs in late 2023.
Richard "Teddy" Georgeoff, III	City Facility Reinvestment Program - $2.2M Facility ADA compliance Program - $500k City Attorney Department - Address legal mandates related to the release of police videos - $279k Zoning Operations - $765k It would be much easier to evaluate the programs if the program line item comprised of ALL of the cost to run that program, and didn't separate out the IT, vehicle acquisitions, Office management, etc. into their own line items.
Conner Johnston	I still do not think we have a complete understanding of what it means to be "within the spirit of Measure U."
Timothy Smith	1. The Community Development Department's Long Range Planning Project does not fit within the mandate of Measure U and has no metrics attached to it... not even the creation of a plan. In fact, in my opinion, departmental planning efforts should be completed before applicants request Measure U funding, so as to align the purpose of the project and its performance measures with the purpose of Measure U funds. 2. YPCE - Fiscal and Management Services, Fleet Acquisitions, Fleet Facilities Program, Golf Administration, Historic City Cemetery, Measure U Park Maintenance Improvements. Though all of the functions performed by

	these programs are doubtlessly essential parts of YPCE, none track any metrics that link program operations to Measure U priorities or YPCE priorities. Furthermore, most of these functions could be performed in any number of alternative ways - some of which would be more directly relevant to Measure U. 3. Utility Rate Assistance Program (SURA) - Though immensely important for the quality of life of individuals served by this program, the program is inconsistent with the purpose of Measure U, insomuch as its impact is limited to residents of particular economic profiles, it provides little evidence of systemwide impact, and fundamentally fails to address the economic conditions that cause ratepayers to qualify for the program in the first place..
Marbella Sala	Under Parks no administrative cost should be charged to Measure that is the City responsibility and should not be shifted. Community develop, insurance termination, retired employee benefits, citywide It and employee development are all city responsibilities and should not be shifted. Community Development no administrative cost for the animal shelter, zoning is the city's responsibility, long range planning, commission stipends is a city's responsibility; Fire department outreach efforts has not shown impact; Police department hiring practice has not shown real impact; city manager no administration costs, Thousand Strong to costly and no real impact

Of the programs you see listed in the Measure U Dashboard what programs / initiatives do you feel BEST fit within the spirit of Measure U and why?

Jose Goris, Jr.	Affordable Housing Cultural Arts Awards Sustainability Program
Juan Novello	Small Business & Inclusive Economic Development Initiatives that support minority-owned businesses and local entrepreneurship. Workforce Development and Youth Employment Programs that connect residents—especially from underserved areas—to career pathways that align with our region's economic growth. Neighborhood Revitalization Projects that combine infrastructure, arts, and cultural investments to strengthen community identity and local pride, prioritizing .
Sandra Frye-Lucas	All of the programs included under Inclusive Economic Development clearly focus on Measure U Goals for serving underserved populations/communities and for engaging them in the planning process. They all should be refunded.
Richard "Teddy" Georgeoff, III	City Manager - Community Engagement - $1.56M - This program helps people help themselves and targets specific zip codes to boost economic prosperity for underfunded areas. YPCE - Aquatics - $5M - Providing extracurricular activities that are safe and available throughout the city. This would be similar to the Community Centers as well or Youth Expanded Learning. Providing structured activities and community connection to help keep youth in productive activities. Violence Prevention - $1M - Proactive approach to public safety, likely saves significant money for PD long term.
Conner Johnston	Same.
Timothy Smith	1. Animal Care/Administration and Animal Care Shelter - Clear set of throughputs and outputs that relate to the mission of Animal Care and the purpose of Measure U funds. 311 metrics directly address demand for services. I would like to see this department ask for more. 2. YPCE Park Operations Administration.- Parks are public goods with an intrinsic value to the communities they serve. It's next to impossible to track user satisfaction or park visitation, but the program utilizes quantitative metrics to get as close as possible.

Marbella Sala	(No response.)

What do you think the goals/metrics of the Measure U Commission should be for the next year? How should we evaluate ourselves?

Jose Goris, Jr.	We should carefully watch data on impact of measure u dollars being spent. Also, departments that receive measure u funds should be able to articulate the impact. We should be able to evaluate ourselves but sadly only meet 1 a month for up to 3 hr and it's not enough time many times. The commission should be allowed for research to meet and discuss metrics even if outside of a meeting (I do understand that it's a brown act violation but we are handicapped).
Juan Novello	The commission should define success by measurable improvements in equity, transparency, and community outcomes. Equity Investment Ratio: % of Measure U funds directed to disadvantaged or historically underserved neighborhoods. Small Business Impact: Number of local/minority-owned businesses supported or contracts awarded. Workforce Outcomes: Number of residents trained, placed in jobs, or upskilled through Measure U-funded programs. Community Trust: Resident satisfaction and engagement levels with Measure U projects (via surveys or town halls). Evaluation should balance quantitative results with qualitative feedback from community stakeholders, ensuring that we're not just funding projects—but fostering real progress.
Sandra Frye-Lucas	Next year I think we should consider the variables (700?) that have been already developed by the City as quantitative program outcomes, and we should develop our own questions that address qualitative outcomes. These questions should be based upon relevance (It the intervention doing the right things), coherence (How well does the intervention fit), effectiveness (Is the intervention achieving its objectives), efficiency (How well are resources being used), impact (What differences does the intervention make) and sustainability (Will the benefit last). All expectations for this data should be discussed openly and on an ongoing basis.
Richard "Teddy" Georgeoff, III	% of programs that the commission feels they can evaluate effectively because data is provided. % of programs that have metrics we think capture impact vs actions Public involvement with the commission meetings.

	Sentiment of the public around Measure U spending from not-effective to effective. (could be captured via survey)
Conner Johnston	A clear and supported recommendation to the city council in time for it to incorporate the recommendation in the budgeting process.
Timothy Smith	To provide a set of recommendations for the City Council that reflect Measure U and City budget priorities,
Marbella Sala	Not Sure

CITY OF SACRAMENTO, CALIFORNIA

Measure U Sales Tax
Performance Audit

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

MGO. | Certified Public Accountants

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.

Macias Gini & O'Connell LLP

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.

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.

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				
Revenues:						
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
Expenditures:						
Current Department Operations:						
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
Multi-year Operating Projects:						
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
NDAT 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 - OIED	—	—	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 Woks						
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
Community Development						
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)	—
Community Response						
Community Response	15,168	3,374	—	3,374	—	—
Hope Cooperative DCR Outreach	—	—	973	(973)	—	973
Forensiclean 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	—	—
Capital outlay:						
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
Police						
PD Fleet Equipment and Technology	2	2	—	2	—	—
Police Safety Equipment	551	551	—	551	—	—
Public Works						
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 Cooledge 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 Cooledge 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 & Scafld	—	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

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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
Mama 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	—	—
PIF Nexus Study	—	150	—	150	—	—
Sierra 2 Shade	—	300	51	249	(10)	41
Lewis Park Imp	—	335	306	29	(287)	19
Dixieanne 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	—	—	15	(15)	(4)	11
Facility Imp - Musco Lighting	3	—	—	—	—	—
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 Cooledge	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

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	Original	Final				
Ninos Park Improvements	25	60	40	20	—	40
Sim Park Improvements	25	25	—	25	—	—
Community Response						
ERF RRC Expansion	—	—	5	(5)	(5)	—
Debt service:						
Principal	—	374	374	—	—	374
Interest and other charges	—	36	36	—	—	36
Total expenditures	195,310	202,435	163,738	38,697	(16,375)	147,363
Excess (deficiency) of revenues over (under) expenditures	(54,966)	(67,990)	(25,366)	42,624	16,375	(8,991)
Other financing sources (uses):						
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	(710)	(596)	(516)	80	1,599	1,083
Net change in fund balance	$ (55,676)	$ (68,586)	$ (25,882)	$ 42,704	$ 17,974	$ (7,908)