



FINAL BUDGET

FISCAL YEAR 2026-2027



SACRAMENTO AREA
SEWER DISTRICT

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Table of Contents	3	Information Technology	32
Message from the District Engineer	4	Treatment and Resource Recovery	32
Service Area	6	Collection System	33
Board of Directors	8	Laboratory	34
Organizational Chart	10	Treatment and Resource Recovery	34
Overview	12	Maintenance and Operations – Collection System	35
Operating Fund Budget Summary	14	Collection System	36
Treatment and Resource Recovery	14	Office of the Director - Collection System	37
Collection System	15	Collection System	37
Operating Fund Budget Schedule	16	Office of the Director - EchoWater Facility	38
Treatment and Resource Recovery	16	Treatment and Resource Recovery	38
Collection System	17	Operations Support - EchoWater Facility	39
Budget Summary	18	Treatment and Resource Recovery	39
Top 10 Expenditures	18	Policy and Planning	40
Budget Program Summary	19	Treatment and Resource Recovery	40
Program Description and Budgets	20	Collection System	41
Administrative Services	20	Training and Organizational Development	42
Treatment and Resource Recovery	20	Treatment and Resource Recovery	43
Collection System	21	Collection System	44
Bufferlands	22	Capital Fund Budget Summary	46
Treatment and Resource Recovery	22	Treatment and Resource Recovery	46
Communications	23	Collection System	47
Treatment and Resource Recovery	23	Capital Fund Budget Schedule	48
Collection System	23	Treatment and Resource Recovery	48
Customer Care	24	Collection System	49
Collection System	24	Capital Projects List - Treatment and Resource Recovery	50
EchoWater Facility Operations and Maintenance	25	Treatment and Resource Recovery	50
Treatment and Resource Recovery	25	Capital Projects List - Collection System	56
Engineering - EchoWater	26	Collection System	56
Treatment and Resource Recovery	26	Designated Reserves Schedule	58
Engineering - Collection System	27	Treatment and Resource Recovery	58
Collection System	27	Collection System	59
Finance	28	Appendix A	60
Treatment and Resource Recovery	28	Summary of Positions	60
Collection System	29	Current Permanent Positions	60
Human Resources	30	Limited-Term	65
Treatment and Resource Recovery	30	New Positions	66
Collection System	31		

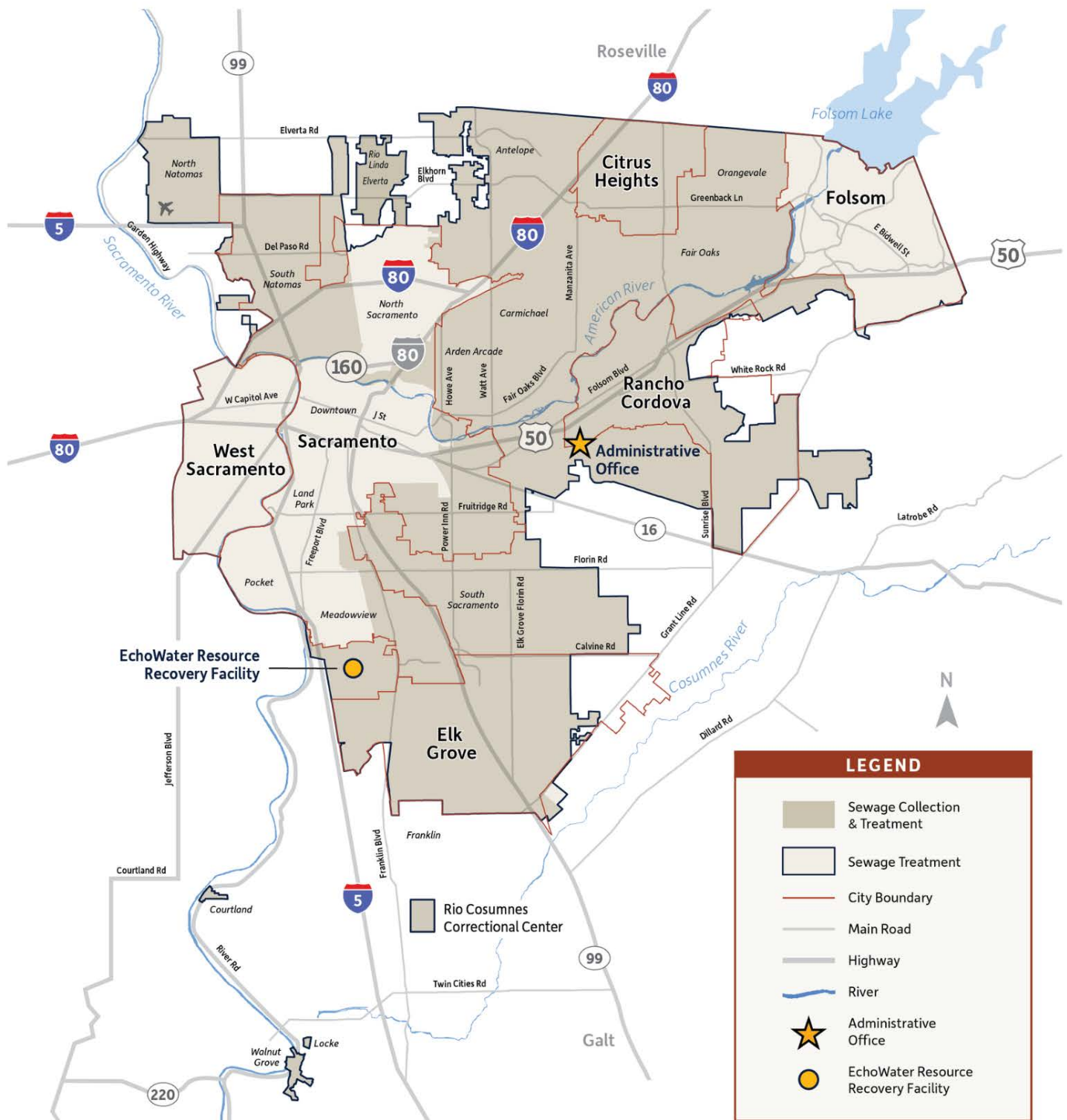
The Sacramento Area Sewer District (SacSewer) is proud to present its Fiscal Year 2026-27 budget. This budget book presents to our ratepayers, stakeholders, Board of Directors, and staff our fiscal plans for the upcoming year. This document is critical in guiding our expenditures and priorities as we continue to provide our customers with sewage collection, treatment, and resource recovery services in a safe, efficient, and innovative manner. SacSewer's 2026-27 operating budget, less depreciation and amortization in the amount of \$372 million, has increased approximately \$33.8 million, approximately 10 percent over the prior year budget. A significant factor of this change is due to a \$24.2 million increase in the costs of service and supplies related to chemicals, insurance premiums, and overall inflationary pressures.

The capital budget is decreasing by \$37.8 million for the Treatment System and decreasing by \$14.1 million for the Collection System this fiscal year despite shifting into the construction phase of two key projects for the System Treatment—Harvest Water and the Bio Generation Facility. While staff remain committed to ensuring costs are closely managed and future expenditures minimized, external cost pressures have significantly increased in the last couple of years affecting all sectors, including labor, construction, chemicals, and electricity. Previously adopted rate increases will be implemented as planned on July 1, 2026—an increase of \$2.00 per month per equivalent single-family dwelling unit (ESD) for Collection System customers and an increase of \$3.00 per month per ESD for Treatment and Resource Recovery customers.

To learn more about SacSewer, review previous Budget Books, and read about how we're working every day to protect public health and the environment, please visit sacsewer.com.



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Phil Serna
Sacramento County,
District 1



Patrick Kennedy
Sacramento County,
District 2



Rich Desmond
Sacramento County,
District 3



Rosario Rodriguez
Sacramento County,
District 4



Pat Hume
Sacramento County,
District 5



Roger Dickinson
City of Sacramento



Phil Pluckebaum
City of Sacramento



Lisa Kaplan
City of Sacramento



Vacant
City of Sacramento



Vacant
City of Sacramento



Jayna Karpinski-Costa
City of Citrus Heights



Sergio Robles
City of Elk Grove



Darren Suen
City of Elk Grove



Justin Raithe
City of Folsom



David Sander
City of Rancho Cordova



Quirina Orozco
City of West Sacramento



Oscar Villegas
Yolo County, District 1

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SacSewer is the Sacramento region's largest sewage collection, treatment, and resource recovery utility—providing sewage collection services to 1.2 million people and sewage treatment and resource recovery services to 1.6 million people. We own and operate the second largest collection system in California, which includes more than 100 pump stations and 5,000 miles of sewer pipe. Our EchoWater Resource Recovery Facility (EchoWater Facility) is the second largest facility of its kind in the nation. Located near Elk Grove, we treat and recover resources from—approximately 135 million gallons of sewage each day. Our service area includes unincorporated Sacramento County; the cities of Citrus Heights, Elk Grove, Folsom, Rancho Cordova, Sacramento, and West Sacramento; and the communities of Locke, Walnut Grove, Courtland, and Freeport.



SacSewer is governed by a 17-member Board of Directors consisting of five Sacramento County Board of Supervisors, five city council members from the City of Sacramento, two city council members from the City of Elk Grove, and one representative each from the cities of Citrus Heights, Folsom, Rancho Cordova, West Sacramento, and the Yolo County Board of Supervisors.

Our mission is to serve our community by protecting public health and the environment through sewage collection, treatment, and resource recovery, and our vision is to set the bar for excellence in utility management and environmental sustainability.

SacSewer has initiated a key project, known as Harvest Water, to distribute high quality recycled water to the southern portion of Sacramento County. Once completed in 2027, most of the treated water at the EchoWater Facility will be reused for irrigation and a variety of environmental benefits. For fiscal year 2026-27, the Harvest Water design and construction expenditures are expected to be approximately \$85.7 million, almost all of which will be covered by grant funding.

SacSewer has launched two additional projects. The first is the Central Interceptor Rehabilitation Project, a \$100.7 million effort to replace and refurbish critical sewer equipment and wastewater structures. The second is the Bio-Generation Facility, a \$144.1 million project designed to convert methane gas into electricity. Slated for completion in 2027, this facility will eventually offset its own costs through reduced electricity charges while moving the EchoWater Facility toward full energy independence.

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Treatment and Resource Recovery

The fiscal year 2026-27 Operating Fund Budget for Treatment and Resource Recovery is \$237.8 million, net depreciation and amortization. This is an increase of about \$22.2 million, or 10.3 percent, from the 2025-26 approved budget. Highlights of the budget are as follows:

- Salaries and benefits increased by \$8 million, or 8.7 percent, from the 2025-26 budget. This is due to the addition of fourteen (14) new positions, equity and cost-of-living adjustments applied to employee salaries, and an increase in benefits. Nine (9) new positions are needed to appropriately staff the operations and maintenance of two major assets (BioGeneration Facility and Harvest Water), and the start-up of a \$500 million biosolids program (Primary Sludge Thickening and Digested Sludge Dewatering). Three (3) new positions in Information Technology are transitioning from long-term contract positions to permanent staff. These three new positions will continue to support our IT infrastructure group and our Applications support group including our new Tyler Enterprise Resource Planning. An additional one (1) new position within our Training and Organizational Development Section is transitioning from a long-term contract position to continue facilitating necessary training and development of staff. One (1) Account Clerk position is needed in the Accounts Payable section to replace a position that was reallocated to a Contracts Services Officer to support increased workload in the Purchasing and Contracts section.
- Services and supplies increased by \$14.9 million, or 13.2 percent, from the 2025-26 budget. This increase is largely driven by rising costs of supplies and services, most notably chemicals and insurance premiums.
- Contingency budget remains the same at \$2 million. The contingency budget provides funding to respond to unplanned increases in operating costs, due to weather or other abnormal conditions that are not included in routine budget requests. Use of contingency is authorized as needed by the District Engineer.
- A total of \$4.9 million will be moved from unreserved cash to increase reserve balances in the Operating Fund Designated Reserves to \$108.9 million in line with the Reserves Policy. An additional \$12 million will be transferred from the Treatment Capital Fund increasing unreserved cash in the Operating Fund to an estimated \$551 thousand.
- The cost of the Sewer Lifeline Rate Assistance Program (SLRAP), which credits \$13.75 per month to qualifying customers, is also included in this budget. Funding for SLRAP is provided from non-rate and non-fee revenues.

Funding for the Operating Fund Budget is primarily derived from monthly service charges (rate revenue). In April 2024, the Board adopted a \$3.00 per month per equivalent single-family dwelling unit (ESD) rate increase for the 2026-27 fiscal year, increasing the monthly rate from \$44.00 to \$47.00 effective July 1, 2026. Rates for industrial customers were also increased in line with updated cost of service estimates.

Total monthly sewer service charges revenue is projected at \$375.9 million, a 4.4 percent increase from the 2025-26 fiscal year adopted budget. Of the total amount, approximately \$203.1 million, or 54 percent, is allocated to the Operating Fund Budget, an increase of about \$5.8 million from the 2025-26 adopted budget. Correspondingly, approximately \$172.8 million, or 46 percent of the total monthly sewer services charge revenue is allocated to the Capital Fund Budget.

Collection System

The fiscal year 2026-27 Operating Fund Budget for the Collection System is \$134.2 million, net of depreciation and amortization, an increase of \$11.6 million, or 9.5 percent, from the 2025-26 approved budget. Highlights of the budget are as follows:

- Salaries and benefits increased by \$2.2 million, or 3.4 percent, from the 2025-26 budget. This is due to the addition of seven (7) new positions, equity and cost-of-living adjustments applied to employee salaries, and an increase to benefits. Seven new positions are needed to appropriately staff fleet operations, facility maintenance operations, Harvest Water pipeline maintenance and response, and engineering long-term operations support.
- Services and supplies increased by \$9.4 million, or 17.8 percent, from the 2025-26 budget. The increase is due to cost escalation for goods and services and an increase in insurance premiums.
- Contingency budget remains the same at \$1 million for the 2026-27 budget. The contingency budget provides funding to respond to unexpected increases in operating costs due to weather or other abnormal conditions that are not included in routine budget requests. Use of contingency is authorized as needed by the District Engineer.
- A total of \$3.8 million will be moved from unreserved cash to increase reserve balances in the Operating Fund Designated Reserves to \$41.1 million in line with the Reserves Policy. An additional \$5 million will be transferred to the Collection Capital Fund reducing unreserved cash in the Operating Fund to an estimated \$84 million.
- Funding for the Operating Fund Budget is primarily derived from monthly service charges (rate revenue). In April 2024, the Board adopted a \$2.00 per month per ESD rate increase for the 2026-27 fiscal year, increasing the monthly rate from \$25.35 to \$27.35 effective July 1, 2026.

Total monthly sewer service charges revenue is projected at \$146.1 million, a 7.6 percent increase from the 2025-26 fiscal year adopted budget. Approximately \$122.7 million, or 84 percent, is allocated to the Operating Fund budget, an increase of about \$18.8 million from the 2025-26 adopted budget. Approximately \$23.4 million, or 16 percent of the total monthly sewer services charge revenue is allocated to the Capital Fund Budget.

Treatment and Resource Recovery

Fund #161				
Operating Budget				
Category Name	FY 2024-2025 Actuals	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Revenues				
Monthly Service Charges	171,397,124	197,307,749	187,045,319	203,110,356
Interfund Reimbursement	7,499,707	19,114,931	15,685,695	19,233,200
Other Revenue	2,684,607	2,254,811	680,771	482,586
Interest Income	470,935	4,483,840	14,274,000	15,000,000
Total Operating Revenues	182,052,373	223,161,331	217,685,785	237,826,142
Expenses				
Salaries & Benefits	76,936,241	91,832,322	85,038,994	99,810,115
Services & Supplies	104,271,759	112,362,002	111,922,125	127,212,225
Other Charges	5,461,031	5,905,933	4,539,727	5,408,802
Fixed Assets				
Equipment	3,194,886	3,527,000	3,270,000	3,395,000
Contingency	—	2,000,000	2,000,000	2,000,000
Total Operating Expenses	189,863,917	215,627,257	206,770,845	237,826,142
Net Operating Budget	(7,811,544)	7,534,074	10,914,940	(0)
Reserve Contribution	(6,779,468)	(7,524,074)	(7,524,074)	(4,881,702)
Transfer from Treatment Capital	—	—	—	12,000,000
Net Change Increase (Decrease)	(14,591,012)	10,000	3,390,866	7,118,298
Beginning Unreserved Cash Balance	4,632,351	(9,958,661)	(9,958,661)	(6,567,795)
Ending Unreserved Cash Balance	(9,958,661)	(9,948,661)	(6,567,795)	550,503

Collection System

Fund #267				
Operating Budget				
Category Name	FY 2024-2025 Actuals	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Revenues				
Monthly Service Charges	106,765,548	103,951,650	119,471,834	122,696,740
Interfund Reimbursement	5,388,460	14,664,000	8,503,600	8,891,500
Other Revenue	2,749,030	1,347,300	2,529,757	291,300
Interest Income	3,574,129	2,573,600	2,235,000	2,300,000
Total Operating Revenues	118,477,167	122,536,550	132,740,191	134,179,540
Expenses				
Salaries & Benefits	55,580,356	63,333,582	57,238,782	65,483,849
Services & Supplies	44,187,555	52,779,315	53,473,105	62,155,599
Other Charges	928,200	1,133,653	1,318,374	1,190,092
Fixed Assets				
Equipment	2,784,447	4,290,000	4,250,000	4,350,000
Contingency	—	1,000,000	—	1,000,000
Total Operating Expenses	103,480,558	122,536,550	116,280,261	134,179,540
Net Operating Budget	14,996,609	—	16,459,930	(0)
Reserve Contribution	(2,512,090)	(2,886,907)	(2,886,907)	(3,826,720)
Transfer to Collection Capital	—	—	(15,000,000)	(5,000,000)
Net Change Increase (Decrease)	12,484,519	(2,886,907)	(1,426,977)	(8,826,720)
Beginning Unreserved Cash Balance	81,800,190	94,207,208	94,207,208	92,780,231
Ending Unreserved Cash Balance	94,284,709	91,320,301	92,780,231	83,953,511

Top 10 Expenditures

Category Name	FY 2025-2026 Approved Budget	FY 2026-2027 Budget Request	Difference
1. Chemical Supplies Increase is due to a significant increase in chlorine unit costs.	26,452,000	37,011,000	10,559,000
2. Interfund Charges-Payroll Increase is due to interceptor pipeline work (performed by Collections and reimbursed by Treatment through interfund charges)	17,131,931	21,085,200	3,953,269
3. Electricity Increase is due to a SMUD rate increase of 3.0%.	18,480,000	19,074,000	594,000
4. Refuse Collection/Disposal Services This expense is expected to remain stable in FY 26/27.	15,020,750	15,047,200	26,450
5. Construction Services & Supplies Increase is due to rising costs of goods and services.	10,503,000	10,693,000	190,000
6. Insurance Premiums Insurance costs are expected to remain stable when compared with FY25/26 insurance costs. However, the FY26/27 budget will see a large increase from the prior year as all insurance premium and claims costs are now being accounted for, which did not occur in the FY25/26 budget due to the separation from the County.	3,177,000	10,662,200	7,485,200
7. Temporary Services Decrease is due to eliminating temporary staff and obtaining new permanent positions.	11,248,692	9,110,098	(2,138,594)
8. Equipment-Property This expense is expected to remain stable in FY26/27.	7,817,000	7,745,000	(72,000)
9. Sewage Disposal Services Increase is due to rising costs of goods and services.	5,708,000	5,837,000	129,000
10. Stores Charges Increase is due to rising costs of goods and services.	5,181,500	5,278,150	96,650

Budget Program Summary

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Administrative Services	19,534,573	20,200,780	26,031,669
Bufferlands	1,716,142	1,593,521	1,738,426
Communications	3,993,031	3,590,586	4,415,454
Customer Care	2,677,263	2,193,245	2,604,230
EchoWater Facility Operations and Maintenance	106,296,027	106,608,819	117,637,445
Engineering - EchoWater	7,633,295	7,281,051	8,988,896
Engineering - Collection System	31,423,972	26,890,002	32,525,659
Finance	13,461,111	11,934,350	14,350,128
Human Resources	3,266,660	3,261,090	4,353,535
Information Technology	21,801,800	19,147,096	22,638,405
Laboratory	6,381,431	6,478,537	7,025,046
Maintenance and Operations – Collection System	55,061,930	52,028,746	58,630,103
Office of the Director - Collection System	2,457,888	2,251,108	3,704,137
Office of the Director - EchoWater Facility	1,750,816	1,660,610	1,949,104
Operations Support - EchoWater Facility	39,332,890	38,095,034	41,238,725
Policy and Planning	15,387,493	14,864,067	17,127,716
Training and Organizational Development	2,987,485	2,972,464	4,047,004
Grand Total	335,163,807	321,051,106	369,005,682

Administrative Services

The Administrative Services section includes the District Engineer and all general administration staff for SacSewer. This section is responsible for payroll, real estate, records management, stores, and all administrative support.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$1,359,232 under budget. Decreased costs are primarily due to staff vacancies and lower than anticipated use of temporary services.

Labor costs are 42 percent of the budget and include COLAs. This year's budget is \$1,416,407 higher than last year's budget. Increased costs are primarily attributable to increased labor costs and insurance premiums. Overall, insurance costs are expected to remain stable when compared with FY25/26 insurance costs. However, the FY26/27 budget will see a large increase from the prior year as all insurance premium and claims costs are now being accounted for, which did not occur in the FY25/26 budget due to the separation from the County. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by Collection System. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	5,677,461	5,352,777	6,356,069
Insurance Premiums	3,177,000	4,100,000	5,331,100
Interfund Charges-Payroll	—	505,000	606,000
Engineering & Consultant Contract	500,000	500,000	500,000
Workers Compensation Claims	—	—	392,500
Liability Claim Settlement	—	—	350,000
Other	4,202,980	1,740,431	1,438,179
Grand Total	13,557,441	12,198,209	14,973,848

Administrative Services

Collection System

The 2025-26 estimated year-end is \$2,025,440 over budget. This increase is primarily due to a more accurate allocation of insurance expenses between Collection System and Treatment and Resource Recovery since separating from the County. The Collection System reimburses Treatment and Resource Recovery for services provided, which is included under Interfund Charges.

Labor costs are 1 percent of the budget and include COLAs. This year's budget is \$5,080,689 higher than last year's budget. Increased costs are primarily attributable to increased insurance premiums. Overall, insurance costs are expected to remain stable when compared with FY25/26 insurance costs. However, the FY26/27 budget will see a large increase from the prior year as all insurance premium and claims costs are now being accounted for, which did not occur in the FY25/26 budget due to the separation from the County.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	121,460	100,000	93,000
Insurance Premiums	—	4,100,000	5,331,100
Interfund Charges-Payroll	2,413,000	2,455,000	3,450,000
Engineering & Consultant Contract	500,000	71,270	500,000
Workers Compensation Claims	—	—	392,500
Liability Claim Settlement	—	—	350,000
Other	2,942,672	1,276,302	941,221
Grand Total	5,977,132	8,002,572	11,057,821

Bufferlands

The Bufferlands section provides natural resource stewardship and property management on the Bufferlands and other SacSewer properties through wildlife habitat restoration and conservation, landscaping, weed abatement, agricultural lease administration, grounds maintenance, security-related tasks, and participation in public outreach and education programs. Other responsibilities include professional biological guidance and support to SacSewer projects and operations that may impact sensitive environmental resources. Support includes review of project and program designs and specifications, negotiation of appropriate impact-mitigation measures, implementation, oversight, and monitoring of project mitigation, and tracking and coordination of projects by other entities that may impact SacSewer natural resources.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$122,621 under budget. The projected year-end costs for salaries and benefits are lower than expected due to unfilled permanent position vacancies.

Labor costs are 73 percent of the budget and include COLAs. This year's budget is \$22,284 higher than last year's budget. There have been increases in salaries, wages, and benefits and we plan to fill all vacancies. The increase in labor costs is offset by a reduction in the Operating Funds Budget, primarily driven by a reduction in the Temporary Services object. Two of the larger objects in the budget, Agriculture/Horticulture Services and Land Improvement Maintenance Services are also likely to increase mid-fiscal year, pending the outcome of the RFP process for both the Weed Abatement Contract and the Landscape Contract.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	1,198,555	1,057,547	1,268,683
Land Improvement Maintenance Service	119,000	110,000	119,000
Refuse Collection/Disposal Services	83,000	83,000	85,000
Agriculture/Horticulture Service	72,000	68,000	80,000
Temporary Services	129,750	154,014	54,000
Other Professional Services	32,600	32,600	34,200
Other	81,237	88,359	97,543
Grand Total	1,716,142	1,593,521	1,738,426

Communications

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$223,870 under budget. This was due mainly to the lower-than-expected consultant support needed for public relations services.

Labor costs are 56 percent of the budget and include COLAs. This year's budget is \$231,643 higher than last year's budget. The increase is primarily due to the increased salaries and cost of doing business. Staff time in support of SacSewer collection activities is reimbursed to Treatment and Resource Recovery by Collection Systems. All service and supply costs for SacSewer activities are contained in the SacSewer budget.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	1,324,227	1,188,314	1,392,575
Contributions- Other Agencies	280,000	273,700	280,000
Other Professional Services	312,500	313,000	264,450
Public Relations Services	50,000	—	245,000
Temporary Services	150,000	177,000	118,000
Printing Services	49,000	35,000	113,500
Other	110,404	65,247	94,249
Grand Total	2,276,131	2,052,261	2,507,774

Collection System

The 2025-26 estimated year-end is \$178,575 under budget. This was due mainly to the lower-than-expected consultant support needed for public relations services.

This year's budget is \$190,780 higher than last year's budget. The increase in the 2026-27 budget is primarily due to consultant services, informational videos, implementation of a new education program, and the increased cost of doing business. SacSewer's Collection System reimburses Treatment and Resource Recovery for services provided, which is included under Interfund Charges.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Interfund Charges-Payroll	730,000	700,000	845,000
Advertising/Legal Notices	363,500	362,100	422,180
Other Professional Services	186,400	135,000	225,500
Contributions- Other Agencies	120,000	117,300	120,000
Other Operating Expense Supplies	100,000	74,000	115,000
Other	217,000	149,925	180,000
Grand Total	1,716,900	1,538,325	1,907,680

Customer Care

Customer Care interfaces directly with SacSewer ratepayers in the areas of customer complaints and damage claims. Staff oversee the Backup-into-Structure (BIS) claims process, serve as the primary point of contact for elevated customer service matters, and provide an ombudsman role for customer concerns. They also monitor customer feedback and satisfaction levels and identify potential enterprise-wide customer service improvement opportunities.

Collection System

The 2025-26 estimated year-end is \$484,018 under budget. Decreases are due to a reduction in billing service costs.

Labor costs are 6 percent of the budget and include COLAs. This year's budget is \$73,033 lower than last year's budget. Decreases are primarily due to a reduction in Other Professional Services for BIS claims and billing service costs.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	150,937	160,772	169,218
DPW Utility Bill	1,428,976	880,000	1,263,660
Insurance- Liability	746,000	746,000	773,000
Other Professional Services	320,000	320,000	300,936
County Wide IT Services	—	35,000	36,517
Gs Mail/Postage Charges	15,000	18,542	20,000
Other	16,350	32,931	40,899
Grand Total	2,677,263	2,193,245	2,604,230

EchoWater Facility Operations and Maintenance

Operations and Maintenance is responsible for the 24/7 operation of the EchoWater Facility and daily maintenance of equipment, including mechanical, electrical, control systems, and all buildings and structures.

Operations is staffed by five shifts of State of California-certified wastewater treatment plant operators and supervisors. Operators use a centralized Plant Computer Control System and field activities to operate the treatment plant for the protection of the public and environment.

Maintenance staff are assigned to various process area teams and central shops. Major work activities include preventive maintenance, such as inspection, testing, cleaning, and lubrication, corrective maintenance, and other maintenance-related activities such as analyses of asset data and information.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$312,792 over budget. This is largely due to an increase in chemical supply costs resulting from a local supplier no longer providing chlorine production and delivery to SacSewer. The increase in chemical supplies is partially offset by a savings in labor.

Labor costs are 36 percent of the budget and include COLAs. This year's budget is \$11,341,418 higher than last year's budget. Increase is due to chemical supplies, electricity rate increases, continued general inflation of supplies, and labor which includes cost of living of adjustment, various employer contributions, and potential compensation adjustment.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	39,551,176	38,142,456	42,499,251
Chemical Supplies	21,730,000	27,010,879	31,569,000
Electricity	16,600,000	16,765,000	17,200,000
Interfund Charges-Payroll	6,600,000	5,680,000	6,816,000
Equipment-Property	3,457,000	3,200,000	3,215,000
Stores Charges	2,897,000	2,703,146	2,861,000
Other	15,460,851	13,107,338	13,477,194
Grand Total	106,296,027	106,608,819	117,637,445

Engineering - EchoWater

Engineering provides engineering and project management support services for capital and non-capital projects. Project phases and tasks include planning, lifecycle-cost analysis, design, construction, start-up and commissioning, and overall project management. Larger capital projects generally involve the hiring and management of engineering consultants. Smaller capital projects are typically designed in-house and may utilize specialty consultants to supplement staff resources. Engineering provides some staff resources for the EchoWater Project and Harvest Water, serving as Project Engineers, Project Managers, and other technical support.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$352,244 under budget. Staffing levels during the fiscal year were less than anticipated. Budget for consultant services were delayed on cathodic protection and electrical support projects. These efforts are budgeted accordingly in the FY25/26 budget.

Labor costs are 86 percent of the budget and include COLAs. This year's budget is \$1,355,601 higher than last year's budget. This is largely due to new engineering positions and an increase in services and supplies. The decrease in the Small Maintenance Projects budget includes the reduction in cathodic protection system testing scope which partially offsets the increase in the labor budget.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	6,404,587	6,193,551	7,757,153
Construction Services & Supplies	400,000	400,000	600,000
Engineering & Consultant Contract	350,000	350,000	350,000
Temporary Services	80,000	56,600	130,000
Technical Services	30,000	80,000	30,000
Land Line Charge	22,000	—	25,293
Other	346,708	200,900	96,450
Grand Total	7,633,295	7,281,051	8,988,896

Engineering - Collection System

Engineering maintains the Sewer System Management Plan and Asset Management Plan, performs hydraulic modeling and capacity analysis, analyzes performance indicators to meet service level agreements and regulatory compliance, prepares asset and strategy-level business case evaluations, supports Maintenance and Operations, reviews video inspections of assets to identify needed repairs and determines appropriate maintenance strategies, researches asset and property information, and investigates solutions to support others within SacSewer. Engineering plans, schedules, and oversee sewer maintenance, repair, relief, and rehabilitation projects and programs, and plans, designs, and oversee the construction of sewer pipelines and pump stations, reviews and approves sewer infrastructure plans, and facilitates the sewer portion of the land-use entitlement process.

Collection System

Engineering maintains the Sewer System Management Plan and Asset Management Plan, performs hydraulic modeling and capacity analysis, analyzes performance indicators to meet service level agreements and regulatory compliance, prepares asset and strategy-level business case evaluations, supports Maintenance and Operations, reviews video inspections of assets to identify needed repairs and determines appropriate maintenance strategies, researches asset and property information, and investigates solutions to support others within SacSewer. Engineering plans, schedules, and oversee sewer maintenance, repair, relief, and rehabilitation projects and programs, and plans, designs, and oversee the construction of sewer pipelines and pump stations, reviews and approves sewer infrastructure plans, and facilitates the sewer portion of the land-use entitlement process.

The 2025-26 estimated year-end is \$4,533,970 under budget. Decreases are due to vacant positions and less contracted M&O Support work.

Labor costs are 72 percent of the budget and include COLAs. This year's budget is \$1,101,687 higher than last year's budget. This budget difference is due to increases in labor costs and decreases in contracted M&O Support work.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	21,569,051	19,137,122	23,343,673
Construction Services & Supplies	5,403,000	4,753,000	5,413,000
Temporary Services	1,821,000	890,572	1,329,900
Technical Services	713,500	607,500	673,750
DTech Fee	219,274	157,250	382,266
Engineering & Consultant Contract	655,400	452,270	375,000
Other	1,042,747	892,288	1,008,070
Grand Total	31,423,972	26,890,002	32,525,659

Finance

Finance is responsible for managing SacSewer's corporate finance functions and services, including the preparation of the Annual Comprehensive Financial Report, debt issuance and management, treasury operations, investment management, long-term financial planning and revenue projections, development of financial policies and procedures, budget preparation and monitoring, the Sewer Lifeline Rate Assistance Program, program cost accounting, accounts payable, accounts receivable, and the auditing of contributing agencies and internal financial activities.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$1,576,982 under budget. This is mainly due to labor savings primarily as a result of vacancies. A number of positions, added following separation from the County, have not been filled on a timely basis. Expenses for the Sewer Lifeline Rate Assistance Program also came in under budget. The fiscal year 2025-26 budget had anticipated a significant increase in new customer enrollments from the extensive outreach efforts conducted in March and October 2025. While meaningful increases in enrollments were achieved, the results were much lower than anticipated in the budget. Finally, reimbursements to contributing agencies for billing charges were lower than expected.

Labor costs are 62 percent of the budget and include COLAs. This year's budget is \$358,432 higher than last year's budget. The labor budget is roughly \$1.6 million higher (including Labor and POB Debt) over last year's budget. This increase is largely due to a new position within the Contracts Division adopted during fiscal year 2025-26 as well as previously adopted equity increases for fiscal year 2026-27. Other drivers for the budget increase include increases in sewer lifeline rate assistance, reimbursements to contributing agencies, and the addition of expenses previously budgeted in ISD for Accounts Payable services.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	5,185,368	4,857,671	6,679,341
Sewer Charge Rebate	2,500,000	1,489,597	1,620,000
Contributions- Other Agencies	1,447,326	1,100,000	1,400,000
Temporary Services	425,000	406,894	499,722
Accounting Services	168,000	125,000	262,800
Other Professional Services	4,000	—	121,500
Other	645,952	819,503	150,715
Grand Total	10,375,646	8,798,664	10,734,078

Finance

Collection System

The 2025-26 estimated year-end is \$50,221 over budget. This is primarily due to lower-than-expected spending on the Sewer Lifeline Rate Assistance program and temporary staffing services. The Collection System reimburses Treatment and Resource Recovery for personnel services provided, which is included under Interfund Charges.

This year's budget is \$530,585 higher than last year's budget. This is primarily due to an increase in labor costs in the Treatment and Resource Recovery fund which are reimbursed from Collection System through interfund charges.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Interfund Charges-Payroll	2,423,000	2,546,695	2,910,000
Sewer Charge Rebate	330,000	235,077	275,000
Temporary Services	200,000	—	203,148
Accounting Services	72,000	72,000	81,600
Other Professional Services	—	—	80,000
Other	60,465	281,914	66,302
Grand Total	3,085,465	3,135,686	3,616,050

Human Resources

Human Resource (HR) services encompass various functions and responsibilities related to the management of employees throughout their employment lifecycle. These services are essential for creating a healthy workplace environment and ensuring the well-being of both employees and the organization. HR services staff include various HR positions within the ISD section. These services include, but are not limited to Recruitment and Talent Acquisition, Compensation and Benefits, Employee Relations, Performance Management, and Labor Relations.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$659,218 under budget. The decrease is a result of ensuring a more accurate allocation of expenditures between Collection System and Treatment and Resource Recovery.

Labor costs are 88 percent of the budget and include COLAs. This year's budget is \$455,800 lower than last year's budget. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by Collection System. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	1,934,160	1,720,587	2,045,585
Temporary Services	200,000	272,449	125,000
Legal Services	300,000	84,602	75,000
Other Professional Services	60,000	1,960	25,000
Engineering & Consultant Contract	140,000	37,500	17,500
Tuition Reimbursement	12,000	802	12,000
Other	139,000	8,042	29,275
Grand Total	2,785,160	2,125,942	2,329,360

Human Resources

Collection System

The 2025-26 estimated year-end is \$653,648 over budget. The Collection System reimburses Treatment and Resource Recovery for services provided, which are included under Interfund Charges.

This year's budget is \$1,542,675 higher than last year's budget. This is primarily due to an increase in labor costs in the Treatment and Resource Recovery fund which are reimbursed from Collection System through interfund charges.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Interfund Charges-Payroll	106,000	915,000	1,784,000
Temporary Services	100,000	108,370	125,000
Legal Services	150,000	63,875	75,000
Engineering & Consultant Contract	75,000	37,500	17,500
Membership Dues	10,000	9,120	6,250
Other	40,500	1,284	16,425
Grand Total	481,500	1,135,148	2,024,175

Information Technology

The IT section provides a wide variety of support services including the IT Service Desk, desktop and enterprise application support, desktop and server hardware and software configuration, systems administration, custom application development, vended application administration and configuration, intranet development and maintenance, network and server support, video conferencing and conference room audio-visual support, IT project management, and more. The IT section supports and maintains numerous applications, reports, servers, and databases for District staff.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$1,095,975 under budget. This reduction is due to both staffing and a reduction in consulting contract expenditure.

Labor costs are 47 percent of the budget and include COLAs. This year's budget is \$453,634 higher than last year's budget. This is primarily due to an increase in labor which includes the transition of three (3) long-term contract positions to permanent. Labor costs in the Treatment and Resource Recovery fund are partially reimbursed from Collection System through interfund charges.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	5,144,156	4,457,256	6,055,977
Application Software Purchases	919,322	973,500	1,592,500
Temporary Services	1,337,717	1,421,000	1,320,725
DTech Fee	1,228,203	1,228,203	1,247,728
Other Professional Services	1,223,940	1,200,000	1,166,440
Hardware	142,249	500,000	297,076
Other	2,521,043	1,640,695	1,289,818
Grand Total	12,516,630	11,420,655	12,970,264

Information Technology Collection System

The 2025-26 estimated year-end is \$1,558,729 under budget. The Collection System reimburses Treatment and Resource Recovery for services provided, which are included under Interfund Charges.

This year's budget is \$382,971 higher than last year's budget. This is primarily due to an increase in labor costs in the Treatment and Resource Recovery fund which are reimbursed from Collection System through interfund charges.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Interfund Charges-Payroll	2,385,000	1,780,000	2,460,000
Application Software Purchases	1,112,018	628,000	1,928,500
Temporary Services	1,337,717	1,421,250	1,320,725
Wan Charges	1,365,247	1,365,247	1,316,961
Other Professional Services	684,000	600,000	685,000
Other	2,401,188	1,931,944	1,956,955
Grand Total	9,285,170	7,726,441	9,668,141

Laboratory

SacSewer provides laboratory services to multiple public agencies, including the Sacramento County Water Agency and the cities of Sacramento, Elk Grove, and Isleton. Laboratory functional units include Chemistry, Biology, Conventional Chemistry, and Quality Assurance. Laboratory Program Coordinators are responsible for coordinating laboratory services with customers. Staff also provide sample collection services for drinking water, groundwater, river water, and process-control samples.

Most testing is performed in-house by laboratory staff. However, external laboratories are utilized when certification is not available for specific tests or when specialized analytical capabilities are required.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$97,106 over budget. This variance is primarily due to increased labor cost and are partially offset by savings in other categories including reduced spending on equipment maintenance services and other expenditures.

Labor costs are 79 percent of the budget and include COLAs. This year's budget is \$643,615 higher than last year's budget. This increase is primarily due to an increase in labor costs, along with higher supply and instrument costs, as well as additional anticipated testing for various programs, including WSCS residential testing, solids, and Harvest Water.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	5,045,662	5,197,245	5,554,265
Labratory (Non Med) Supplies	380,000	390,000	400,000
Stores Charges	275,000	275,000	290,000
Labratory (Non Med) Services	270,000	270,000	270,000
Equipment-Property	70,000	70,000	180,000
Other Equipment Maintenance Service	170,000	130,000	150,000
Other	170,769	146,292	180,781
Grand Total	6,381,431	6,478,537	7,025,046

Maintenance and Operations – Collection System

Collections Maintenance & Operations (M&O) responds to routine and emergency service requests 24 hours a day, 7 days a week to reduce sewage backups, spills, and loss of service for SacSewer customers. M&O Dispatch receives and dispatches roughly 7,000 customer calls per year. M&O conducts sewer inspections, preventative maintenance, corrective repairs, and minor rehabilitation of aging and/or damaged assets. M&O operates and maintains 4,700 miles of gravity sewer collection assets, 90 miles of pressurized collection assets and 106 pump stations. M&O also operates and maintains Echo Water Resource Recovery Facility conveyance assets, which includes 8 large pump stations and 169 miles of interceptor pipe. In addition, M&O is responsible for the maintenance and operations of two corporation yards - NACY and SACY, and the maintenance, inspections and repair of SacSewer's fleet, consisting of nearly 400 vehicles and pieces of equipment.

Maintenance and Operations – Collection System Collection System

The 2025-26 estimated year-end is \$3,033,184 under budget. M&O is currently projected to be significantly under spent; this is due to two primary factors. The first is Collection M&O has carried higher-than-expected vacancy rate through a majority of the fiscal year. The second factor contributing to the current projected short fall in budget spent is associated with vehicle procurement. The Fleet section continues to work through CARB ACF regulations to acquire vehicles to meet compliance and limited available inventory issues. ACF regulations have significantly slowed the process and made it considerably more complicated to locate and purchase vehicles. Fleet is working diligently to identify and procure the majority of the units approved in the current FY and is currently estimating the year end expenditure to be \$4.3M, which will bring the estimated under spent amount down significantly.

Labor costs are 62 percent of the budget and include COLAs. This year's budget is \$3,568,173 higher than last year's budget. The majority of the budget increase is in salaries and due to equity increases that brought all classes to market median and annual COLA adjustments. In addition, the Maintenance and Operation section is adding two additional positions in the Mechanical Facilities section, a new Maintenance Worker position in Building Facilities and transitioning two long-term contracted positions to permanent in Fleet. Another notable portion of the increase is due to the continuing escalation in the cost of utilities, goods, and services, fueled by shortages of many products and/or materials in multiple sectors. There is also a project to replace all the controllers at the 106 CSO pump stations which are obsolete and not in compliance with cyber security requirements. This project cost are estimated to be just over \$500K. Finally, continued increases in CA. regulatory requirements continue to contribute to ongoing cost escalations, driving up the prices of vehicles and equipment, while also making them much harder to locate and acquire.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	35,581,106	32,920,232	36,580,055
Equipment-Property	4,290,000	4,250,000	4,350,000
Construction Services & Supplies	2,730,000	3,616,500	4,270,000
Stores Charges	1,878,000	1,913,235	1,960,500
Construction Equipment Maintenance Service	1,500,000	1,424,100	1,525,000
Electricity	1,350,000	1,086,000	1,420,000
Other	7,732,824	6,818,679	8,524,548
Grand Total	55,061,930	52,028,746	58,630,103

Office of the Director - Collection System

The Office of the Director is responsible for the oversight of day-to-day operations including office and field-staff safety, regulatory compliance audits and inspections, renewal of regulatory permits, and for the enforcement of the SacSewer Ordinance.

Collection System

The 2025-26 estimated year-end is \$206,780 under budget. Decreases are due to a vacancy and a reduction of costs associated with regulatory permits and materials.

Labor costs are 43 percent of the budget and include COLAs. This year's budget is \$1,246,249 higher than last year's budget. Increases are primarily associated with the purchase of new gas detectors.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	1,471,088	1,369,053	1,596,092
Safety Program Services	250,000	351,646	1,350,000
Legal Services	230,000	149,302	200,000
Permit Charges	120,000	139,630	140,000
Real Estate Services	75,000	66,875	122,000
Environmental Services	75,000	10,136	75,000
Other	236,800	164,466	221,045
Grand Total	2,457,888	2,251,108	3,704,137

Office of the Director - EchoWater Facility

This program includes the EchoWater Director of Operations and Safety Office staff. The Director is responsible for managing the operation and maintenance of the the EchoWater Resource and Recovery Facility. The Director's duties include oversight of the following workgroups in the Department: Engineering, Operations & Maintenance, Operations Support, Laboratory, EchoWater Project and Harvest Water – Program Management Offices, and Safety. The Safety Office is responsible for all safety activities required to operate and maintain assets in a safe manner and to ensure a safe working environment for all staff.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$90,206 under budget. This is primarily due to lower-than-expected disposal costs and a vacancy in the Safety group.

Labor costs are 88 percent of the budget and include COLAs. This year's budget is \$198,288 higher than last year's budget. The budget includes a modest increase in labor costs due to COLAs.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	1,425,813	1,406,989	1,708,845
Refuse Collection/Disposal Services	160,000	95,253	150,000
Permit Charges	25,000	25,000	25,000
Office Supplies	7,000	13,000	13,000
Recognition Events	13,000	3,000	13,000
Other Equipment Maintenance Service	10,000	23,000	10,000
Other	110,003	94,368	29,259
Grand Total	1,750,816	1,660,610	1,949,104

Operations Support - EchoWater Facility

Operations Support is responsible for change management, asset management, documentation management, data integrity and accuracy, management of compliance efforts (Wastewater Discharge, solids disposal, dams and levees, collection system maintenance, and air quality permits), security management, process control/optimization, recycled water program operations, and providing operations engineering support to various sections at EchoWater Facility. Duties include process pilot studies; management of the gas management system program; regulatory permit compliance and reporting; EchoWater Facility and interceptor odor control; coordination of construction activities; and support/technical assistance to the Harvest Water and EchoWater Project Program Management Office.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$1,237,856 under budget. This decrease is mainly due to lower-than-expected operating costs resulting from Biosolids Recycling Facility shutdowns to accommodate rehabilitation work. In addition, DLD liner repair projects were moved to next fiscal year.

Labor costs are 26 percent of the budget and include COLAs. This year's budget is \$1,905,835 higher than last year's budget. This is largely due to an increase in biosolids processing from the Biosolids Recycling Facility and higher chemical costs.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	9,648,264	9,283,289	10,796,461
Refuse Collection/Disposal Services	14,034,500	13,850,000	14,375,000
Sewage Disposal Services	4,956,000	4,850,000	5,085,000
Chemical Supplies	3,945,000	4,276,000	4,675,500
Permit Charges	1,314,000	1,300,000	1,315,000
Natural Gas / LPG / Fuel Oil	1,200,000	1,200,000	1,209,000
Other	4,235,126	3,335,745	3,782,764
Grand Total	39,332,890	38,095,034	41,238,725

Policy and Planning

Policy and Planning is responsible for monitoring and engaging in state and federal legislative and regulatory processes; regulatory oversight of industrial and commercial types of discharges into the sewer system; optimizing sewage collection and treatment with long-range strategic planning; furthering sustainability and alternative energy efforts; exploring opportunities to provide recycled water delivery; managing the community-wide septic to sewer program and its projects; overseeing the Confluence Regional Partnership Program; conducting scientific research and technical support related to environmental and process needs; developing rates and fees; managing the service area boundaries; facilitating the Project Authorization Committee meetings; overseeing the ordinances; and facilitating agreements with contributing agencies and others.

Policy and Planning includes the following sections: Asset Management and Long-term Planning, Wastewater Source Control Section, Legislative and Regulatory Affairs, and Scientific Research.

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$749,507 under budget. This is mainly due to staff vacancies and underspending on the consulting contracts budget, resulting from delays in the start of the Biosolids Waste Discharge Requirements Report.

Labor costs are 65 percent of the budget and include COLAs. This year's budget is \$1,391,108 higher than last year's budget. This is mainly due to increased salaries and temporary services for staff augmentation. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by the Collection System. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	9,128,767	8,548,617	9,751,707
Contributions- Other Agencies	1,491,000	1,491,000	1,614,890
Engineering & Consultant Contract	952,800	753,858	1,005,965
Temporary Services	361,000	598,395	791,000
Industry Associations/Agencies	—	—	430,912
Legal Services	310,000	601,374	260,000
Other	1,318,426	819,242	1,098,627
Grand Total	13,561,993	12,812,486	14,953,101

Policy and Planning

Collection System

The 2025-26 estimated year-end is \$226,080 over budget. This is mainly due to higher-than-anticipated charges for consultant contracts and temporary services for staff augmentation.

This year's budget is \$349,115 higher than last year's budget. Collection System reimburses Treatment and Resource Recovery for staff services provided, which is included under Interfund Charges.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Interfund Charges-Payroll	1,079,000	1,028,000	1,030,200
Contributions- Other Agencies	639,000	639,000	692,096
Engineering & Consultant Contract	65,000	135,463	204,135
Membership Dues	—	—	140,188
Other Professional Services	—	146,813	81,000
Other	42,500	102,304	26,996
Grand Total	1,825,500	2,051,580	2,174,615

Training and Organizational Development

The Training section supports SacSewer by ensuring employees have access to the knowledge and skills needed to work safely and successfully. The team plans and delivers technical, safety, regulatory, and professional development training for all SacSewer locations and departments. The team also manages training records in the Learning Management System, oversees the new-employee onboarding program, and partners with departments to develop custom in-house training and videos that align with current systems, processes, and operational needs.

The Organizational Development section supports SacSewer by overseeing initiatives that strengthen leadership, enhance employee engagement, and improve organizational and team culture. The team provides consulting and facilitating support for teams, supports change management efforts, coordinates engagement initiatives, and supports leadership in gathering feedback that impacts the employee experience. They also oversee the SacSewer Supervisor Academy, the leadership development program, the issuance of service awards, exit Interviews, and the coaching program.

Training and Organizational Development

Treatment and Resource Recovery

The 2025-26 estimated year-end is \$240,221 under budget. Labor costs for the FY25/26 are lower than expected because we anticipated converting contract positions earlier in the year. This delay also led to higher-than-planned Temporary Services costs.

Labor costs are 66 percent of the budget and include COLAs. This year's budget is \$456,131 higher than last year's budget. Vacant positions were filled, and a position previously filled by a long-term contractor was converted to a permanent role last year. In the upcoming year, the team will add a position to manage the Learning Management System and reporting. Staff time supporting Collection System activities is reimbursed to Treatment and Resource Recovery by Collection System Operations. Contractor costs are shared between Treatment and Resource Recovery and Collection System Operations.

Training has also taken on responsibility for budgeting training for all departments, increasing the Training Services budget as more departments identified their needs and historical budget amounts. These costs are expected to be offset by corresponding reductions in those departments' Training Services budgets.

Organizational Development also has several new or expanded program costs, including rollout of the Service Awards Program, renewal of the Gallup employee engagement contract, two cohorts of The Leadership Challenge, and motivational speakers. These costs are split between Treatment and Resource Recovery and Collection System Operations.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Labor	1,472,937	1,184,296	1,646,014
Training Services	193,800	191,082	266,885
Temporary Services	137,504	213,000	213,989
Engineering & Consultant Contract	128,611	78,000	194,685
Software	—	35,000	36,140
Education & Training Service	35,000	34,737	35,000
Other	57,903	49,419	89,173
Grand Total	2,025,755	1,785,534	2,481,886

Training and Organizational Development Collection System

The 2025-26 estimated year-end is \$225,200 over budget. Interfund charges for FY25/26 are higher than expected due to a miscalculation of this cost. These charges make up 56% of the FY26/27. Collection System Operations will reimburse Treatment and Resource Recovery for staff time and share costs for temporary services and organizational development efforts.

This year's budget is \$603,388 higher than last year's budget. Training has also assumed responsibility for budgeting training for all departments, resulting in an increased Training Services budget as more departments identified their needs and historical budget amounts. These training costs are expected to be offset by corresponding reductions in those departments' Training Services budgets.

Category Name	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Interfund Charges-Payroll	570,931	735,000	882,000
Temporary Services	137,504	204,371	213,989
Engineering & Consultant Contract	128,611	78,000	194,685
Training Services	68,184	68,184	124,804
Software	—	35,000	36,140
Other	56,500	66,375	113,500
Grand Total	961,730	1,186,930	1,565,118

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Treatment and Resource Recovery

The 2026-27 Capital Fund Budget for Treatment and Resource Recovery is \$426.7 million, a decrease of \$37.8 million, or 8.1 percent less from the 2025-26 budget.

Notable elements of the 2026-27 capital budget are:

- A total of approximately \$302 million on capital projects and related expenditures. A complete list of the projects planned to be designed or constructed in 2026-27 is found on beginning on page 50.
- Debt Service on outstanding bonds and State Revolving Fund (SRF) loans decreased by \$3 million, or 2.2 percent less than the 2025-26 budget.
- A total of \$2.5 million will be moved from undesignated cash to increase reserve balances in the Capital Fund Designated Reserves to \$167 million in line with the Reserves Policy. An additional \$12 million will be transferred to the Treatment Operating Fund.
- The unreserved cash balance an indication of short-term financial strength. The estimated ending balance for the 2026-27 fiscal year unreserved cash in the Capital Fund is \$159.5 million.

Funding for the Treatment and Resource Recovery Capital Budget is derived from sewer impact fees charged to new development, a portion of the monthly service charge, undesignated cash, and interest earned on cash balances, and debt proceeds. Notable revenue and funding sources for the 2026-27 capital budget are as follows:

- Total revenue from monthly sewer service charges for Treatment and Resource Recovery is projected at roughly \$375.9 million. The Capital Fund allocation is budgeted at approximately \$172.8 million, or 46 percent of the total sewer service charge, resulting in a 6.1% increase from the 2025-26 adopted budget. Rate revenue allocation is based on the principle that operating revenues should first be allocated to the Operating Fund to fully fund operations to ensure SacSewer can meet its ongoing operating obligations with its ongoing revenues before investing in capital assets.
- Impact fee revenue is budgeted at \$30 million, an increase of \$4.9 million from the 2025-26 fiscal year. This projected amount anticipates that development activity in the Sacramento region seen in 2025-26 will continue in 2026-27.
- The other revenue of \$145 million represents anticipated grant receipts for the Harvest Water Project.
- New debt issuance of \$100 million in revenue bonds is planned to help close the financing gap for the Harvest Water Project and other capital projects.

Collection System

The 2026-27 Capital Fund Budget for the Collections System is \$59.5 million, a decrease of \$14.1 million or 19.2 percent from the 2025-26 budget.

Notable items regarding the 2026-27 Capital Budget are:

- Total expenditure of approximately \$36.4 million on capital projects and related expenditures. A complete list of the projects planned to be designed or constructed in 2026-27 is found beginning on page 56.
- Debt Service of approximately \$14 million on outstanding revenue bonds.
- A total of \$331 thousand will be moved from unreserved cash to increase reserve balances in the Capital Fund Designated Reserves to \$10.8 million in line with the Reserves Policy. An additional \$5 million will be transferred from the Collection Operating Fund.

Funding for the Capital Budget is derived from sewer impact fees charged to new development, a portion of the monthly service charge, other revenues, interest earned on cash balances, and cash reserves. Notable revenue and funding sources for the 2026-27 Capital Budget are as follows:

- Total monthly sewer service charges revenue is approximately \$146.1 million. The Capital Fund allocation is budgeted at \$23.4 million, or 16 percent, an increase of about \$8.5 million from the 2025-26 adopted budget. Rate revenue allocation is based on the principle that operating revenues should first be allocated to the Operating Fund to fully fund operations to ensure SacSewer can meet its ongoing operating obligations with its ongoing revenues before investing in capital assets.
- Impact Fee Revenue is budgeted at \$8.5 million. This anticipates that the development activity in the Sacramento region will remain the same as the 2025-26 year.
- Other revenue of \$30.3 million accounts for anticipated grant receipts for septic conversion projects.
- The estimated ending balance for the 2026-27 fiscal year undesignated cash reserves in the Capital Fund is \$681 thousand.

Treatment and Resource Recovery

Fund #162 Capital Budget				
Category Name	FY 2024-2025 Actuals	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Revenues				
Monthly Service Charges	153,195,404	162,886,801	167,188,016	172,812,525
Impact Fees	33,648,796	25,125,000	28,473,789	30,000,000
Other Revenue	37,352,626	151,000,000	168,000,000	145,000,000
Interest Income	10,536,752	9,528,160	1,426,958	5,700,000
Total Capital Revenues	234,733,578	348,539,961	365,088,763	353,512,525
Expenses				
Services & Supplies	51,507,917	50,017,991	49,566,464	80,524,353
Other Charges	421,247	640,000	710,000	1,397,860
Debt Service				
Principal	68,842,146	75,000,000	75,000,000	72,000,000
Interest	29,042,705	60,000,000	60,000,000	60,000,000
Fixed Assets				
Land	—	12,451,000	—	13,339,715
Improvements	208,558,391	266,382,406	202,581,736	199,424,155
Total Capital Expenses	358,372,406	464,491,397	387,858,201	426,686,083
Bond Proceeds	—	—	—	100,000,000
Net Capital Budget	(123,638,828)	(115,951,436)	(22,769,438)	26,826,442
Reserve Contribution	(2,340,524)	(2,399,037)	(2,399,037)	(2,459,013)
Transfer to Treatment Operations	—	—	—	(12,000,000)
Net Change Increase (Decrease)	(125,979,352)	(118,350,473)	(25,168,475)	12,367,429
Beginning Unreserved Cash Balance	296,331,655	170,352,303	170,352,303	145,183,828
Ending Unreserved Cash Balance	170,352,303	52,001,830	145,183,828	157,551,257

Collection System

Fund #268				
Capital Budget				
Category Name	FY 2024-2025 Actuals	FY 2025-2026 Approved Budget	FY 2025-2026 Estimated Year-End	FY 2026-2027 Budget Request
Revenues				
Monthly Service Charges	14,509,209	31,764,202	16,266,074	23,360,813
Impact Fees	8,981,404	7,500,000	8,500,000	8,500,000
Interfund Reimbursement	—	1,056,000	1,375,000	—
Other Revenue	6,074,056	27,256,000	13,569,000	30,302,220
Interest Income	404,722	643,400	640,000	188,000
Total Capital Revenues	29,969,392	68,219,602	40,350,074	62,351,033
Expenses				
Services & Supplies	36,209,236	59,559,200	40,958,792	38,955,500
Other Charges	66,942	—	10,070,279	6,500,000
Debt Service				
Principal	1,335,000	4,800,000	4,800,000	5,000,000
Interest	8,783,404	9,200,000	9,200,000	9,000,000
Fixed Assets				
Improvements	669,923	—	—	—
Total Capital Expenses	47,064,505	73,559,200	65,029,071	59,455,500
Bond Proceeds	—	—	—	—
Net Capital Budget	(17,095,113)	(5,339,598)	(24,678,997)	2,895,533
Reserve Contribution	—	—	—	(331,000)
Transfer from Collection Operations Fund	—	—	15,000,000	5,000,000
Net Change Increase (Decrease)	(17,095,113)	(5,339,598)	(9,678,997)	7,564,533
Beginning Unreserved Cash Balance	19,856,093	2,760,980	2,760,980	(6,918,017)
Ending Unreserved Cash Balance	2,760,980	(2,578,618)	(6,918,017)	646,516

Treatment and Resource Recovery

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
Allowance for Intercetor Capital Projects	Provides for allowance for smaller or unforeseen capital projects for the interceptor facilities.	\$5,000,000	\$410,000
Allowance for Other EchoWater Facility Capital Projects	Provides for allowance for smaller or unforeseen capital projects at the EchoWater Facility.	\$5,000,000	\$1,000,000
Area 9 Low Voltage Switchgear	Replace the low voltage electrical switchgear at the Sacramento River Outfall (Area 9). The switch gear is outdated, deteriorating, and not sufficiently reliable. Failure of this equipment would result in discharge permit violations. (Design)	\$1,875,000	\$1,300,000
ARV Replacement Project - NEA 51 Line A & B	Replace ARVs and VRV on the NEA 51 force main. Phase 1 consists of Line B. Phase 2 consists of Line A. (Construction)	\$500,000	\$296,000
Beach Lake Berm Repair Project	Rebuild/repair the Lower Beach Lake & Morrison Creek Levee. This project is a joint effort between SacSewer, the County of Sacramento and City of Sacramento. (Permitting/Environmental Review/ Design)	\$750,000	\$615,000
Barscreen 2 Replacement	Barscreen 2 (BSN21108) is unreliable due to age and limitations of the original design. It's used as functional redundancy during high/peak flows and during summer maintenance schedule. (Planning)	\$2,100,000	\$1,050,000
BioGeneration Facility	Construct a new co-generation plant that will allow the EchoWater Facility to burn digested gas to produce electricity and heat. (Design-Build)	\$144,138,381	\$49,000,000
Biosolids Disposal Capacity Upgrades - Digested Sludge Dewatering Project	Recent EchoWater plant upgrades made to satisfy the 2010 NPDES permit have caused significant biosolids treatment capacity issues. This project will construct a new facility to dewater digested sludge to facilitate land application and off-site disposal. (Design)	\$310,000,000	\$5,530,000
Biosolids Disposal Capacity Upgrades - Primary Sludge Thickening Project	Recent EchoWater plant upgrades made to satisfy the 2010 NPDES permit have caused significant biosolids treatment capacity issues. This project will construct a new primary sludge thickening process to increase treatment capacity. (Design)	\$128,800,000	\$7,450,000
Biosolids Disposal Capacity Upgrades - New CAP Well System	Recent EchoWater plant upgrades made to satisfy the 2010 NPDES permit have caused significant biosolids treatment capacity issues. This project will construct a new CAP well system which captures and contains any groundwater contamination that may result from biosolids processing and disposal at the EchoWater Facility. (Planning)	\$5,150,000	\$700,000

Treatment and Resource Recovery

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
BRF Improvements	BRF plant upgrades are being made to comply with safety regulations and to replace and repair aging equipment, such as the drum dryer, screw conveyors, PLC, and screw conveyor. These capital improvements will be completed under the operations agreement, but the cost will be posted to the capital budget. (Operating Contract)	\$12,402,081	\$9,650,000
Chiller Replacement Project	Replace obsolete and failing chillers with new high-efficiency electric chillers to provide adequate cooling for offices and process buildings. (Design)	\$23,800,000	\$9,170,000
City of Sacto N-12 Ball Valve PLC, Instrumentation, and Actuator Replacement	Replacement of control elements related to the N12 Fall Structure bypass ball valve to restore its function of maintaining upstream water levels to prevent corrosion and odor problems. (Planning)	\$1,337,050	\$150,000
City of Sacto N29 Force Main Slip Lining & Rehab (CIPP)	Condition Assessment of the N29 force main showed significant corrosion and a need for rehabilitation likely through Cast in Place Pipe (CIPP) slip lining. (Design)	\$22,400,000	\$14,400,000
City of Sacto Sump 55 Connection to City Interceptor Replacement	Repair corroded section of pipe between 72-inch Interceptor and Sump 55 Force main. (Construction)	\$600,000	\$120,000
City of Sacto N12 48-inch Gate Valve Replacement (NEW)	Project to install 48-inch gate valves at the upstream and downstream vaults of the bypass piping at N12. This project is to replace the old valves that were removed as part of the N12 bypass emergency repair.	\$1,088,000	\$220,000
Cryo Plant Decommissioning Project	The EchoWater Facility's cryogenic plant is no longer needed and has been permanently removed from service. The project will remove the major pieces of equipment making the space available for other purposes. (Construction)	\$100,000	\$100,000
DAFT Rehabilitation (On Hold)	Conduct necessary rehabilitation to ensure structural Integrity of the Dissolved Air Flotation Thickener.	\$6,750,000	—
Digester No. 4 Roof Coating	Roof repair of Digester No. 4 facility (Planning)	\$300,000	\$300,000
East Rancho Interceptor	This project aims to relieve capacity issues at the S132 Chrysanthi pump station and support future development. SacSewer's PAC approved restarting the White Rock and Aerojet Interceptors Project in December 2024. A Request for Proposal was issued in February 2025, and consultant submissions are now under review. (Design)	\$105,000,000	\$3,589,519

Treatment and Resource Recovery

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
Ferric Chloride Feed System Improvements and Rehab	Provides for rehabilitation and improvements to the EchoWater Facility's Ferric Chloride chemical feed system to improve reliability and safety. (Design)	\$8,800,000	\$3,275,000
FOG Station Repairs	Replace the failed plug valves with stainless steel ball valves, add large rock traps and replace grinders with larger units. (Construction)	\$750,000	\$525,000
Harvest Water - Central/South Pipelines	Pump station and large diameter pipeline to deliver recycled water to agricultural interests in south Sacramento County for the purpose of reducing the use of groundwater for agricultural irrigation and to provide other ecological benefits. (Construction)	\$58,441,000	\$390,000
Harvest Water - Administrative Program Management Office	Eco Plan Construction covers benefit implementation activities such as fencing, vegetation control, native plantings and irrigation systems, beaming for crane fields. (Construction)	\$120,000,000	\$29,857,704
Harvest Water - Elk Grove Transmission Pipeline, Segment 1 & 2	One of five Harvest Water pipeline construction projects, the EGTP Segment 2 project consists of about 4 miles of 66-inch diameter welded steel pipe constructed through the City of Elk Grove that will help convey recycled water to agricultural properties south of Elk Grove. Segment 1 of EGTP has been completed. (Construction)	\$98,593,000	\$3,000,000
Harvest Water - Franklin-Eschinger Pipelines	One of five Harvest Water pipeline construction projects, the Central/South Pipelines project includes roughly 9.5 miles of 20-inch to 66-inch diameter pipelines that will distribute recycled water to agricultural properties in south Sacramento County for the purpose of reducing the use of groundwater for agricultural irrigation and to provide other ecological benefits. (Construction)	\$81,776,000	\$225,000
Harvest Water - West Pipelines	One of five Harvest Water pipeline construction projects, the Central/South Pipelines project includes roughly 10.3 miles of 12-inch to 48-inch diameter pipelines that will deliver recycled water to agricultural properties in south Sacramento County for the purpose of reducing the use of groundwater for agricultural irrigation and providing other ecological benefits. (Construction)	\$50,768,000	\$490,000

Treatment and Resource Recovery

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
Harvest Water Capital Program Management Office	The Harvest Water C-PMO is a blended team of District and consultant staff responsible for establishing design standards, implementing pre-design field work, procuring design services, and managing multiple, large construction projects to build the Harvest Water recycled water conveyance and distribution system. Reimbursements for grower installed improvements will also be budgeted here. (Construction)	\$48,246,000	\$13,632,000
Harvest Water Pumping Station	A new, large pumping station with a design capacity of 105 million gallons per day (MGD) that will send recycled water from the EchoWater Facility to agricultural properties south of Elk Grove. (Construction)	\$81,145,000	\$15,680,000
Harvest Water - On-Farm Connections, Phases 1 and 2	These two projects will construct mechanical and control system equipment at roughly 120 service connections that will control the delivery of recycled water to agricultural properties covering 16,000 acres in the south Sacramento County area. (Construction)	\$58,231,000	\$22,480,000
I&E Building Fire Alarm Upgrade	Upgrade or replace existing fire alarm systems in the Influent & Effluent Building to ensure compliance with current fire codes. (Design)	\$1,300,000	\$1,215,000
I/E Locker Room Expansion & Upgrades	Architectural improvements to expand the existing operator locker rooms in the I&E Building at SRWTP. (Construction)	\$1,400,000	\$700,000
IJS Rehabilitation (On Hold)	Conduct necessary rehabilitation to ensure structural integrity of the Influent Junction Structure	\$1,000,000	—
Influent Pump 2 & 5 Installation	Adding a 6th Influent Pump to restore necessary capacity and redundancy to ensure plants' ability to handle high incoming wet weather flows and prevent spills in the sewer collection system. (Construction)	\$17,345,000	\$3,650,000
Interceptor Cathodic Protection	Rehabilitation of cathodic protection systems that protect the South River Pump Station, New Natomas Pump Station, and the New Natomas force mains. (Construction)	\$2,300,000	\$2,127,000
Lab HVAC upgrade/replacement	Replace the existing 180-ton system with a new more reliable system. (Planning)	\$1,800,000	\$450,000
Lining DLD-1	In response to the biosolids emergency, the need for another lined dedicated land disposal unit has been identified to increase the EchoWater Facility's capacity for biosolids processing and disposal. (Construction)	\$20,000,000	\$16,900,000

Treatment and Resource Recovery

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
Mixed Sludge Piping System Rehab	Replace aging and failing piping and valves on the SRWTP Mixed Sludge distribution system. (Construction)	\$900,000	\$900,000
MSG Heat Exchangers Replcement (On Hold)	Replacing Medium Sludge gas heat exchangers	\$1,000,000	—
N18 Water Supply Improvements	Provide adequate water sources for operations at the N18 facilities.	\$600,000	\$125,000
N21 Central Interceptor Rehab	Rehabilitation of the lower reach of the Central Inceptor to address corrosion of pipe walls and hydraulic structures observed through inspections performed in 2020. (Construction)	\$115,083,000	\$58,926,500
New Natomas PS (N51) HVAC Replacement	Replace failing HVAC equipment at New Natomas Pump Station. (Construction)	\$1,419,000	\$1,219,000
NST Influent Facility Improvements	New NST Facility Influent Improvements. Add third influent pump, add second rotary screen and screw conveyor extension. (Design)	\$1,250,000	\$695,000
PLC Replacement at Interceptor Pump Stations	Replace and program discontinued PLCs at all Interceptor pump stations. (Construction)	\$3,900,000	\$874,000
Primary Deck Rehab Phase 5 2026	Continue rehabilitation of the Primary Sedimentation Tanks including the repair of 54 slides gates. (Design)	\$2,000,000	\$1,275,000
Primary Deck WRH Pipe Replacement	The project will replace approximately 2,000 linear feet of 4" steel piping in the primary area. The piping is related to spray water for scum control. (Construction)	\$2,000,000	\$1,800,000
Primary ORT Rehabilitation	Components of the Primary Odor Reduction Tower (ORT) are experiencing various levels of corrosion and need to be replaced and/or repaired. (Design)	\$7,200,000	\$1,650,000
RTP Corp I/O Replacement - ACC1	The project will replace obsolete communication equipment in ACC1 to provide alternatives to the PCCS system (Planning).	\$7,200,000	\$1,000,000
S129 Concrete Pad & Drainage System	Improve the drainage at S129 Facility	\$500,000	\$450,000
SSB Closure (On Hold)	Scope of the project to be determined	\$31,500,000	—

Treatment and Resource Recovery

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
SST 10 and 16 Rehab 2026	EchoWater Operations conducts rehabilitation of Secondary Sedimentation Tanks based on previously approved maintenance plan. Infrastructure included in the rehabilitation effort will be determined based on condition assessment result. (Design)	\$3,700,000	\$3,305,000
Upper Dry Creek Interceptor Relief	New segment of interceptor sewer pipe to relieve excess capacity in Upper Dry Creek due to new development. (Construction)	\$22,039,000	\$5,072,500
WAS Thickner Expansion (On Hold)	Scope of the project to be determined	\$8,400,000	—
Zinfandel Drive Extension - Interceptor	New segment of interceptor sewer pipe north of Douglas Rd. to Mather Blvd. (Design/Construction)	\$15,297,000	\$5,099,000
TOTAL CAPITAL PROJECTS - TREATMENT AND RESOURCE RECOVERY		\$1,652,973,512	\$302,038,223

Collection System

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
ARD-10 Relief Project	Addresses predicted capacity deficiencies in the Arden area west of Eastern Ave by upsizing pipe and installing a new pump station. (Initiation/ Planning)	\$6,400,000	\$340,000
Arden Gold (NEA-51) Relief Project	Upgrade S059 pump station and replacement of sewer lines to address capacity deficiencies near Dredger Way and Main Avenue (Planning)	\$18,161,000	\$2,735,000
Arden Towne (ARD-24) Relief Project	Addresses predicted capacity deficiencies in the Arden area, north-east of Fair Oaks Boulevard and Watt Avenue. (Planning)	\$3,187,000	\$240,000
Creek Crossing Project II	Replacement and/or rehabilitation of sewer lines crossing water courses. (Design)	\$4,549,000	\$3,160,000
Landis Avenue Pump Station Rehab Project	Functional renewal of the Landis Avenue Pump Station (S067). (Construction)	\$764,000	\$614,000
Lower Lateral Cured in Place Pipe Projects	Annual lining to renew lower laterals in various areas throughout SASD. (Construction)	\$600,000	\$60,000
Lower Lateral Replacement Projects	Annual replacement of lower laterals in various areas throughout SASD. (Construction)	\$37,500,000	\$3,750,000
Main Line Cured in Place Pipe Projects	Lining to renew main lines in various areas throughout SASD. (Construction)	\$25,300,000	\$3,450,000
MH/ML Replacements	Replacing manholes or mainlines in various areas throughout SacSewer Collection System (Construction)	\$1,392,500	\$830,000
NACY Admin Building	Replacement of the Administration Building at the SacSewer North Area Corporation Yard. (Planning)	\$47,870,000	\$4,929,000
NACY Reroof and HVAC	Functional renewal of the garage roof and HVAC. (Design/Construction)	\$3,519,000	\$3,184,000
Orange Park Cove Septic Conversion Project	Conversion of septic systems to sewer. (Planning)	\$6,500,000	\$40,000
Park Road Pump Station Rehabilitation	Functional renewal of the Park Road Pump Station (S014). (Planning)	\$8,620,000	\$120,000
Pump Station/Force Main Rehabilitation Projects	Rehabilitation of pump stations. (Planning)	\$4,900,000	\$500,000
Rio Consumnes Correction Center Pump Station Rehab Project	Functional renewal of the RCCC Pump Station (S012). (Construction)	\$18,512,000	\$6,920,000
Rio Linda (RIO-3) Relief Project	Addresses predicted capacity deficiencies in Rio Linda Boulevard and Q Street. (Planning)	\$25,763,000	\$1,154,000

Collection System

Project Name	Project Description and Status	Total Project Budget	2026-27 Budget
SACY Administration Building Roof Rehabilitation	Functional renewal of the SACY administration building roof (Construction)	\$3,531,500	\$3,500,000
SACY Material Bin Roof	Functional renewal of the materials bins roof. (Construction)	\$592,000	\$557,000
Walnut Grove Pumping System Relief Project (WG-1)	Upgrade pump stations convey flows from Walnut Grove service area. (Planning)	\$7,122,000	\$379,000
Zinfandel Drive Extension - Trunk	New segment of trunk sewer pipe north of Douglas Rd. to Mather Blvd.	\$760,000	—
TOTAL CAPITAL PROJECTS - COLLECTION SYSTEM		\$228,551,000	\$36,365,000

Treatment and Resource Recovery

Reserve Name	Reserve Description	Reserves Balance 6/30/26	Adopted Decrease	Adopted Increase	Total Reserves for 6/30/27
TREATMENT AND RESOURCE RECOVERY OPERATIONS FUND					
General	For unexpected expenses not included in budget. Targeted at 25 percent of budget.	\$48,267,000	—	\$4,033,000	\$52,300,000
Rate Stabilization	Required by bond documents to ensure 120 percent coverage met.	\$23,200,000	—	—	\$23,200,000
Facilities Closure	State-mandated to finance closure costs of SSBs and DLDs and required corrective action.	\$16,290,623	—	\$815,900	\$17,106,523
Equipment Replacement	Replacement of existing heavy equipment.	\$1,312,087	—	\$32,802	\$1,344,889
Reserve for Confluence Program	To manage the non-rate and non-fee expenditure fluctuations to maintain a balance of \$15 million.	\$15,000,000	—	—	\$15,000,000
TOTAL		\$104,069,710	—	\$4,881,702	\$108,951,412
TREATMENT AND RESOURCE RECOVERY CAPITAL FUND					
Expansion	Mitigate shortfalls in sewer impact fees due to growth slowdown.	\$20,908,124	—	—	\$20,908,124
Replacement	Portion of future rehabilitation and replacement of existing facilities.	\$98,360,511	—	\$2,459,013	\$100,819,524
CWSRF Loan	Required by State Water Resources Control Board for Echo Water Loan.	\$45,250,505	—	—	\$45,250,505
TOTAL		\$164,519,140	—	\$2,459,013	\$166,978,153
GRAND TOTAL		\$268,588,850	—	\$7,340,715	\$275,929,565

Collection System

Reserve Name	Reserve Description	Reserves Balance 6/30/26	Adopted Decrease	Adopted Increase	Total Reserves for 6/30/27
COLLECTION SYSTEM OPERATIONS FUND					
General	For unexpected expenses not included in budget. Approximately 25 percent of operating expenses.	\$25,732,676	—	\$3,767,324	\$29,500,000
Reserve for Metro Airpark	For additional maintenance expenses at Metro Airpark.	\$2,969,805	—	\$59,396	\$3,029,201
Reserve for Confluence Program	To manage the non-rate and non-fee expenditure fluctuations to maintain a balance of \$8 million.	\$8,000,000	—	—	\$8,000,000
Reserve for Upper-Lateral Revolving Loan Fund	To provide low interest loans for customers that need to replace upper lateral sewer pipes.	\$600,000	—	—	\$600,000
TOTAL		\$37,302,481	—	\$3,826,720	\$41,129,201
COLLECTION SYSTEM CAPITAL FUND					
Reserve for Asset Replacement	Replace assets as they reach the end of their useful lives.	\$6,541,000	—	\$331,000	\$6,872,000
Reserve for Rate Stabilization	Required by bond documents to ensure 120 percent coverage is met.	\$4,000,000	—	—	\$4,000,000
TOTAL		\$10,651,000	—	\$331,000	\$10,872,000
GRAND TOTAL		\$47,843,481	—	\$4,157,720	\$52,001,201

Summary of Positions

Current Permanent Positions

This summary outlines the positions and corresponding class designations allocated to the Sacramento Area Sewer District as of July 1, 2026.

Class Code	Class Title	Treatment	Collection	Total
3180	Account Clerk	1	—	1
2932	Accounting Manager	1	—	1
3018	Accounting Technician	3	—	3
3046	Administrative Assistant To The District Engineer	1	—	1
2259	Administrative Services Manager	1	—	1
3144	Administrative Services Officer I	4	—	4
3674	Administrative Services Officer I Conf	1	—	1
3813	Administrative Services Officer II	3	1	4
3914	Administrative Services Officer II Conf	1	—	1
3975	Administrative Services Officer III	2	—	2
3262	Assistant Business Analyst	1	1	2
3956	Assistant Engineer	24	26	50
3193	Assistant Mechanical Maintenance Technician	—	1	1
3421	Assistant Underground Construction Maintenance Specialist	—	5	5
3495	Associate Business Analyst	3	1	4
3169	Associate Civil Engineer	26	18	44
3068	Associate Electrical Engineer	2	1	3
3166	Associate Mechanical Engineer	1	—	1
3631	Biologist	2	—	2
3150	Carpenter	2	—	2
3783	Chemist	4	—	4
3488	Chief Storekeeper	1	—	1
3396	Contract Services Officer	4	—	4
3001	Contract Services Specialist	3	—	3
2468	Control & Electrical Systems Manager	1	—	1
3577	Data Management Supervisor	1	1	2
3700	Data Management Technician	3	6	9
2679	Deputy Director of Echowater Operations	1	—	1
2538	Director of Collection System Operations	—	1	1
2321	Director of Communications	1	—	1

Summary of Positions

Class Code	Class Title	Treatment	Collection	Total
2187	Director of Echowater Operations	1	—	1
2819	Director of Finance	1	—	1
2034	Director of Internal Services	1	—	1
2023	Director of Policy & Planning	1	—	1
2384	District Engineer	1	—	1
3244	Electrician Supervisor	1	—	1
3662	Electrician	10	5	15
3244	Electrician Supervisor	1	1	2
3091	Engineering Technician	1	8	9
3450	Engineering Technician Supervisor	1	7	8
3494	Environmental Health & Safety Manager	1	1	2
3853	Environmental Health & Safety Specialist	3	1	4
3260	Environmental Health & Safety Technician	1	2	3
3277	Environmental Laboratory Analyst	12	—	12
3075	Environmental Laboratory Supervisor	4	—	4
3752	Environmental Legislative & Regulatory Affairs Analyst	1	—	1
2382	Environmental Legislative & Regulatory Affairs Manager	1	—	1
2510	Environmental Program Manager I	3	—	3
2192	Environmental Program Manager II	1	—	1
3849	Environmental Specialist II	4	1	5
3049	Environmental Specialist III	7	1	8
3935	Environmental Specialist Supervisor	4	—	4
3787	Executive Administrative Assistant	3	—	3
2256	Facilities Manager	1	1	2
3076	Facilities Trade Operations Supervisor	1	—	1
2007	Fleet Manager	—	1	1
3556	Fleet Supervisor	—	2	2
3258	Geographic Information System Analyst	1	2	3
3012	Geographic Information System Supervisor	1	1	2
3729	Geographic Information System Technician III	1	—	1
3031	Human Resources Analyst	3	—	3
3898	Human Resources Information Systems Analyst	2	—	2
2612	Human Resources Manager	1	—	1

Summary of Positions

Class Code	Class Title	Treatment	Collection	Total
3530	Human Resources Technician	4	—	4
3918	Industrial Control System Supervisor	2	1	3
3009	Industrial Control System Technician	9	3	12
2812	Information Security Officer	1	—	1
3722	Information Technology Application Analyst	4	1	5
3337	Information Technology Business Systems Analyst	1	—	1
3951	Information Technology Infrastructure Analyst	3	—	3
2605	Information Technology Manager	1	—	1
3699	Information Technology Supervisor	4	—	4
3482	Information Technology Systems Service Technician	4	—	4
3517	Internal Auditor	1	—	1
2656	Laboratory Manager	1	—	1
3310	Lead Electrician	8	2	10
3315	Lead Painter	2	—	2
3021	Maintenance & Operations Assistant	—	61	61
2048	Maintenance & Operations Assistant Superintendent	—	2	2
2375	Maintenance & Operations Manager	—	4	4
2211	Maintenance & Operations Superintendent	—	1	1
3340	Maintenance & Operations Supervisor	—	6	6
3900	Maintenance & Operations Technician	—	55	55
3137	Maintenance Worker	10	2	12
3688	Mechanic I	5	12	17
3780	Mechanic II	15	10	25
3462	Mechanic Supervisor	5	1	6
3263	Mechanical Maintenance Supervisor	1	2	3
3099	Mechanical Maintenance Technician	1	5	6
3067	Natural Resource Specialist	3	—	3
3943	Natural Resource Supervisor	1	—	1
3543	Office Assistant	8	3	11
3095	Office Specialist	1	—	1
3763	Painter	2	—	2
3576	Park Maintenance Worker	2	—	2
3901	Personnel Specialist	2	—	2

Summary of Positions

Class Code	Class Title	Treatment	Collection	Total
3602	Planner Scheduler	—	7	7
2998	Planner Scheduler Manager	—	1	1
3579	Planner Scheduler Supervisor	—	3	3
2841	Principal Civil Engineer	1	2	3
3314	Principal Data Management Technician	3	1	4
2141	Principal Engineer/Architect	2	—	2
3571	Principal Engineering Technician	2	16	18
3623	Process Control Systems Analyst	3	—	3
3759	Process Control Systems Supervisor	1	—	1
2120	Public Information Manager	1	—	1
3191	Public Information Officer	3	—	3
2322	Purchasing Manager	1	—	1
3875	Real Estate Officer	1	—	1
3296	Records Management Coordinator	1	—	1
2089	Risk Manager	1	—	1
3230	Scientist II	1	—	1
3117	Senior Account Clerk	4	—	4
3173	Senior Accountant	4	—	4
2097	Senior Accounting Manager	1	—	1
3946	Senior Administrative Analyst	1	—	1
3684	Senior Civil Engineer	14	7	21
3471	Senior Contract Services Officer	2	—	2
3205	Senior Data Management Technician	6	2	8
2084	Senior Electrical Engineer	1	—	1
3958	Senior Engineering Technician	1	13	14
3925	Senior Environmental Laboratory Analyst	8	—	8
3299	Senior Equipment Technician	—	3	3
3802	Senior Human Resources Analyst	2	—	2
3883	Senior Industrial Control System Technician	7	3	10
3664	Senior Information Technology Analyst	5	—	5
3905	Senior Information Technology Business Systems Analyst	2	—	2
3750	Senior Maintenance & Operations Technician	—	15	15
3872	Senior Mechanic	4	2	6

Summary of Positions

Class Code	Class Title	Treatment	Collection	Total
3746	Senior Natural Resource Specialist	2	—	2
3779	Senior Personnel Specialist	1	—	1
3741	Senior Public Information Officer	3	—	3
2148	Senior Scientist	1	—	1
3008	Senior Stationary Engineer	1	1	2
3306	Senior Wastewater Treatment Plant Operator	25	—	25
3285	Stationary Engineer I	7	1	8
3548	Stationary Engineer II	2	1	3
3568	Stock Clerk	1	—	1
2846	Storekeeper	6	—	6
3047	Storekeeper Supervisor	2	—	2
2816	Training & Organizational Development Manager	1	—	1
3199	Training & Organizational Development Specialist	5	—	5
3447	Training & Organizational Development Supervisor	2	—	2
2155	Treatment Plant Operations & Maintenance Manager I	2	—	2
2677	Treatment Plant Operations & Maintenance Manager II	1	—	1
3215	Treatment Plant Operator II	4	—	4
3737	Underground Construction & Maintenance Specialist	—	3	3
3103	Underground Construction & Maintenance Supervisor	—	1	1
3691	Wastewater Treatment Plant Operations Supervisor	12	—	12
3104	Wastewater Treatment Plant Operator II	46	—	46
Grand Total		481	349	830

Summary of Positions

Limited-Term

This summary outlines the Limited-Term positions and corresponding class designations allocated to the Sacramento Area Sewer District as of July 1, 2026.

Class Code	Class Title	Treatment	Collection	Total
3813	Administrative Services Officer II	1	—	1
2679	Deputy Director of Echowater Operations	1	—	1
3099	Mechanical Maintenance Technician	—	1	1
	Grand Total	2	1	3

Summary of Positions

New Positions

This summary outlines the twenty-one (21) new requested positions and corresponding class designations allocated to the Sacramento Area Sewer District as of July 1, 2026. This includes fourteen (14) positions in Treatment and Resource Recovery, a \$2.7 million increase, and seven (7) positions in Collection System, a \$1.3 million increase for a combined increase of \$4 million.

Class Code	Class Title	Treatment	Collection	Total
3180	Account Clerk	1	—	1
3956	Assistant Engineer	3	—	3
3169	Associate Civil Engineer	1	—	1
3009	Industrial Control System Technician	1	—	1
3722	Information Technology Applications Analyst	3	—	3
3137	Maintenance Worker	2	1	3
3688	Mechanic I	—	1	1
3780	Mechanic II	—	1	1
3095	Office Specialist	1	—	1
3602	Planner Scheduler	—	2	2
3684	Senior Civil Engineer	—	1	1
2084	Senior Electrical Engineer	1	—	1
3299	Senior Equipment Tech	—	1	1
3285	Stationary Engineer I	1	—	1
	Grand Total	14	7	21

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