STATE OF CALIFORNIA
Budget Change Proposal - Cover Sheet
DF-46 (REV 03/25)

okFiscal Year	Business Unit Number	Department
2026-27	3855	Sierra Nevada Conservancy

Hyperion Budget Request Name	Relevant Program or Subprogram
3855-036-BCP-2026-MR	3220 Sierra Nevada Conservancy

Budget Request Title
Accounting Resources

Budget Request Summary
Sierra Nevada Conservancy requests $214,000 Environmental License Plate Fund ongoing, and 1.0 permanent full-time Accountant I (Specialist) and 1.0 permanent full-time Accounting Officer (Specialist) to realign accounting resources.

Requires Legislation (submit required legislation with the BCP)	Code Section(s) to be Added/Amended/Repealed
☐ Trailer Bill Language ☐ Budget Bill Language ☒ N/A	

Does this BCP contain information technology (IT) components? ☐ Yes ☒ No	Department CIO	Date

For IT requests, specify the project number, the most recent project approval document (FSR, SPR, S1BA, S2AA, S3SD, S4PRA), the approval date, and the total project cost.

Project No. **Approval Date:**

Project Approval Document: **Total Project Cost:**

If proposal affects another department, does other department concur with proposal? ☐ Yes ☐ No

Prepared By	Date	Reviewed By	Date
Amy Nelson	5/13/2026	Amy Lussier	5/13/2026
Department Director	**Date**	**Agency Secretary**	**Date**
Angela Avery	5/13/2026	Bryan Cash	5/13/2026

Department of Finance Use Only

Additional Review: ☐ Capital Outlay ☐ ITCU ☒ FSCU ☐ OSAE ☐ Dept. of Technology

Principal Program Budget Analyst	Date submitted to the Legislature
Vy Nguyen	5/14/2026

A. Problem Statement

Since its creation in 2004, the Sierra Nevada Conservancy (SNC) has grown as an organization in number of staff and complexity of financial operations.

SNC was created by bipartisan legislation signed into law in 2004. SNC's base operating budget has always been funded from the Environmental License Plate Fund (ELPF), with additional funding from bonds, reimbursements, and several one-time General Fund appropriations beginning in fiscal year 2020-21. Initially, ELPF was the only funding source for SNC, with Proposition 84 following in 2007. Proposition 84 gave SNC its first local assistance appropriation at $17 million, and to date, SNC has appropriated $340 million in local assistance funding (with an additional $34 million allocated to SNC under Proposition 4 but not yet appropriated). SNC is recognized as a reliable, efficient, and effective grantor because of the department's ability to grow, adapt, and react. As of 2025-26, SNC transacts in ten funds, is managing multiple reimbursable agreements, as well as almost 200 grant agreements, and has disbursed over $290 million into the Sierra-Cascade Region (Region).

SNC has been using service contracts to meet its accounting needs. However, SNC's accounting requirements have grown in scope and complexity to a point where it needs a dedicated internal accounting team that understands SNC's programs, processes, and mission, and is in close alignment with SNC's administrative units, particularly the budget unit. Accordingly, SNC requests $214,000 Environmental License Plate Fund ongoing and 2.0 permanent full-time positions (an Accountant I (Specialist) and an Accounting Officer (Specialist)) to realign its accounting resources.

B. Justification

SNC has administered its own Human Resources (HR) since 2015 and its own budget operations since 2017. In doing so, SNC has demonstrated success in these critical responsibility areas and continues to maintain the high level of service and knowledge needed to manage them long-term.

A realignment of accounting resources will fully internalize SNC's accounting functions, rejoining the highly intertwined budget and accounting units. This bolsters departmental collaboration (especially important in critical times like year-end) and work processes that benefit SNC's mission, goals, organizational structure, and grantees.

SNC's request for 1.0 permanent full-time Accountant I (Specialist) and 1.0 permanent full-time Accounting Officer (Specialist) will support SNC's business requirements and make accounting staffing levels commensurate with the degree of care, oversight, timeliness, and attention to detail required by the complex workload.

SNC has been laying the foundation to fully absorb its accounting functions, starting with onboarding two accounting positions in 2022. Staff at SNC are knowledgeable, experienced, and prepared to take on this transition with over ten years of state accounting experience and deep utilization of FI$Cal since its creation. With an Accounting Administrator I (Supervisor)—a FI$Cal Subject Matter Expert—and a Senior Accounting Officer (Specialist), SNC has built a competent and high-achieving team that is ready to take the next steps.

Over the past four years, the team has identified and addressed both opportunities for process improvements and areas where accounting knowledge within SNC needed to be increased. The team continues to compile resources, attend trainings and forums, and develop and foster relationships with accounting and other peers to work toward this realignment of accounting resources.

In the accounting unit, SNC will prepare for potential staffing fluctuations by creating and updating clear and detailed processes and procedures, cross-training and assigning backup roles, and monitoring workload to ensure continuity in times of change. As a department, SNC

focuses on succession planning and workforce retention by supporting staff, creating professional growth opportunities, and working to keep employee morale high, among other strategies. It is critically important to have plans for staffing changes, and this is a key element in SNC's realignment transition plan.

The accounting team has strong support within SNC, especially in the Administrative Services Division. The budget unit works closely with accounting, most notably in the areas of reimbursements, reconciliation, and cashflow. SNC's human resources officer has 25 years of experience with payroll and related accounting functions, including accounts receivable, advances, and releasing and holding warrants.

The budget and accounting units at SNC are overseen by the administrative services manager who has 12 years of state administrative experience. The entire administrative team, including HR, is under the direction of SNC's deputy executive officer who has 25 years of state administrative experience and oversaw the successful integration of budgets and human resources into SNC.

SNC's fiscal activities are critical business functions that impact external customers, from small entities throughout the Region to large state departments for statewide fiscal reporting. Launching this accounting realignment will improve fiscal processes and procedures while enhancing efficiency and collaboration internally and externally.

C. Departmentwide and Statewide Considerations

SNC's mission is to initiate, encourage, and support efforts that improve the environmental, economic, and social well-being of California's Sierra-Cascade Region, its communities, and the people of California. With the unprecedented increase in large, high-severity wildfire activity, and in a changing climate affecting the entire SNC Region, SNC's work addressing regional needs that advance state and federal policy goals is especially important. Working with key partners and policymakers, SNC is being called upon to successfully deliver programs to build resilience in Sierra forests and communities. To accomplish SNC's mission and advance the state's goals that include climate and wildfire resilience and forest health, departmental business functions must be adequately supported by appropriate numbers of departmental staff and efficient processes must be in place.

SNC's 2024-2029 Strategic Plan identifies four goals and multiple objectives to bolster and protect the Region. Objectives include "*administer grant programs and other funding opportunities through which eligible partners may access SNC funding to plan and implement projects strategies…*" (all goals), to "*elevate Regional economic and social opportunities and challenges in SNC's outreach and education activities to encourage funding and policy solutions that benefit Regional communities*" (Resilient Sierra-Cascade Communities goal), and "*advocate for and secure increased funding for sustainable recreation and equitable outdoor access, including funding for the SNC and other agencies and organizations*" (Sustainable Recreation and Tourism and Equitable Outdoor Access goal). While these are just a small sample, goals and objectives like these are possible when the optimal foundational administrative systems are in place.

D. Outcomes and Accountability

When this proposal is fully implemented, SNC will be positioned to more efficiently manage the millions of dollars of climate resilience, wildfire resilience, nature-based solutions, and bond funding going to the Region—a benefit for all Californians. SNC will have full control of payments to grantees and suppliers from invoice acceptance to submission to the State Controller's Office, all financial reporting, and year- and month-end close processes. This strengthens accounting procedures and importantly realigns the accounting and budget units, boosting operational efficiency while also saving an estimated average of $129,000

annually within the Environmental License Plate Fund from 2027-28 through 2030-31, and at least $150,000 annually thereafter.

Projected Outcomes
(Dollars in thousands)

ELPF Expenditures	**BY**	**BY+1**	**BY+2**	**BY+3**	**BY+4**
Pro Rata cost (current system)	$303	$318	$334	$351	$369
SNC cost (requested system)	$214	$214	$214	$214	$214
ELPF savings	*$**	*-$104*	*-$120*	*-$137*	*-$155*
*No savings in BY based on transition timeline.					

E. Implementation Plan

Upon position approval, in July 2026, SNC will begin the hiring process, attend trainings and begin cross-training, and begin process documentation.

SNC will take over full accounting duties for all 2027-28 transactions in July 2027, receiving fully closed 2026-27 books in the fall of 2027.

Timeframe	**Tasks**
July 2026	Recruitment begins
July 2026 – June 2027	Transition plan is launched: staff will attend training, current processes will be improved, new processes will be created, material items will be acquired, and staff will cross-train with and reach out to accounting units in other departments and work in test/mock environments to ensure readiness.
July 2027	SNC takes over all accounting duties for 2027-28

F. Supplemental Information (If Applicable)

N/A

BCP Fiscal Detail Sheet

(Dollars in Thousands)

BCP Title: Accounting Resources

BR Name: 3855-036-BCP-2026-MR

Budget Request Summary

Personal Services

Personal Services	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Positions - Permanent	0.0	2.0	2.0	2.0	2.0	2.0
Total Positions	**0.0**	**2.0**	**2.0**	**2.0**	**2.0**	**2.0**
Salaries and Wages Earnings - Permanent	0	124	124	124	124	124
Total Salaries and Wages	**$0**	**$124**	**$124**	**$124**	**$124**	**$124**
Total Staff Benefits	0	90	90	90	90	90
Total Personal Services	**$0**	**$214**	**$214**	**$214**	**$214**	**$214**

Total Budget Request

Total Budget Request	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total Budget Request	**$0**	**$214**	**$214**	**$214**	**$214**	**$214**

Fund Summary

Fund Source

Fund Source	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
State Operations - 0140 - California Environmental License Plate Fund	0	214	214	214	214	214
Total State Operations Expenditures	**$0**	**$214**	**$214**	**$214**	**$214**	**$214**
Total All Funds	**$0**	**$214**	**$214**	**$214**	**$214**	**$214**

Program Summary

Program Funding

Program Funding	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
3220 - Sierra Nevada Conservancy	0	214	214	214	214	214
Total All Programs	**$0**	**$214**	**$214**	**$214**	**$214**	**$214**

Personal Services Details

Positions

Positions	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
4177 - Accountant I (Spec)	0.0	1.0	1.0	1.0	1.0	1.0
4546 - Accounting Officer (Spec)	0.0	1.0	1.0	1.0	1.0	1.0
Total Positions	**0.0**	**2.0**	**2.0**	**2.0**	**2.0**	**2.0**

Salaries and Wages

Salaries and Wages	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
4177 - Accountant I (Spec)	0	53	53	53	53	53
4546 - Accounting Officer (Spec)	0	71	71	71	71	71
Total Salaries and Wages	**$0**	**$124**	**$124**	**$124**	**$124**	**$124**

Staff Benefits

Staff Benefits	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
5150350 - Health Insurance	0	42	42	42	42	42
5150450 - Medicare Taxation	0	2	2	2	2	2
5150500 - OASDI	0	7	7	7	7	7
5150600 - Retirement - General	0	39	39	39	39	39
Total Staff Benefits	**$0**	**$90**	**$90**	**$90**	**$90**	**$90**

Total Personal Services

Total Personal Services	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total Personal Services	**$0**	**$214**	**$214**	**$214**	**$214**	**$214**