

State Controller Schedules  
 County Budget Act  
 January 2010, Version 1

## Governmental Funds Summary Fiscal Year 2026-2027

Schedule 2

Fund Name 1	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2026 2	Decreases to Obligated Fund Balance 3	Additional Financing Sources 4	Total Financing Sources 5	Financing Uses 6	Increases to Obligated Fund Balance 7	Total Financing Uses 8	
	2	3	4	5	6	7	8	
<b>Special Revenue Funds Non - Operating</b>								
<b>2400 General Government</b>								
24000 - Housing Rehabilitation Repayment	\$ 18,057	\$ -	\$ -	\$ 18,057	\$ -	\$ 18,057	\$ 18,057	
24010 - 1% TOT-Housing	3,406,409	-	1,130,000	4,536,409	1,000,000	3,536,409	4,536,409	
24020 - State/County Prop Tax Admin - AB818	30,586	-	500	31,086	30,000	1,086	31,086	
24021 - County Assessor Grant Program	112,853	-	2,850	115,703	90,000	25,703	115,703	
<b>2420 Public Protection</b>								
24200 - Asset Forfeitures - DA	91,665	-	18,000	109,665	15,000	94,665	109,665	
24201 - Prop 64 Civil Penalties	756,856	-	273,000	1,029,856	400,000	629,856	1,029,856	
24203 - Vehicle Registration Assessment	466,004	-	287,000	753,004	350,000	403,004	753,004	
24210 - Consumer Fraud	78,150	-	27,000	105,150	25,000	80,150	105,150	
24220 - Civil Equipment	75,395	8,270	20,335	104,000	104,000	-	104,000	
24221 - Fingerprint ID	998,066	-	155,956	1,154,022	107,100	1,046,922	1,154,022	
24223 - Asset Forfeitures - Sheriff	110,477	-	2,943	113,420	25,200	88,220	113,420	
24224 - Debtor Assessment Fees	459,614	-	26,789	486,403	34,782	451,621	486,403	
24226 - Muni Court Auto Warrant	190,310	-	3,959	194,269	20,000	174,269	194,269	
24240 - Rabies Eradication and Control	11,161	-	251	11,412	2,000	9,412	11,412	
24255 - Standards and Training-Corrections	14,065	-	138,556	152,621	138,256	14,365	152,621	
24260 - Asset Forfeitures - Probation	4,079	-	75	4,154	3,557	597	4,154	
24266 - Community Corrections Performance Incentive	-	-	316,070	316,070	316,070	-	316,070	
24268 - Juvenile Justice Realignment	1,226,155	-	773,500	1,999,655	1,008,479	991,176	1,999,655	
24270 - Weights and Measures	138,721	-	20,000	158,721	-	158,721	158,721	
24280 - Micrographics	626,184	-	36,500	662,684	139,386	523,298	662,684	
24281 - Modernization	1,416,864	-	125,000	1,541,864	634,110	907,754	1,541,864	
24282 - Vital and Health Statistics - Clerk	332,735	-	27,500	360,235	12,000	348,235	360,235	
24283 - SS Truncation Fees	83,207	-	2,200	85,407	11,000	74,407	85,407	
24284 - Electronic Document Recording	357,788	-	27,300	385,088	23,630	361,458	385,088	
24290 - Seismic Education/Data Utilization	56,096	-	3,000	59,096	-	59,096	59,096	
24291 - Telecommunications	130,565	-	2,500	133,065	-	133,065	133,065	
24292 - Department of Public Health	179,999	-	-	179,999	58,170	121,829	179,999	
24294 - CASp Certification & Training	60,375	-	7,000	67,375	-	67,375	67,375	

**Governmental Funds Summary (continued)**  
**Fiscal Year 2026-2027**

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Special Revenue Funds Non - Operating</b>							
<b>2440 Public Ways &amp; Facilities</b>							
24400 - Mitigation - Airport Industrial Area	\$ (2,108,006)	\$ 2,064,006	\$ 103,000	\$ 59,000	\$ 59,000	\$ -	\$ 59,000
24410 - SB1	4,549,857	-	4,422,399	8,972,256	3,900,000	5,072,256	8,972,256
24450 - Local Transportation Tax (T/U)	10,309,274	-	9,249,300	19,558,574	10,150,000	9,408,574	19,558,574
24460 - Measure A – Unincorporated	362,956	-	-	362,956	-	362,956	362,956
<b>2460 Health &amp; Sanitation</b>							
24600 - AIDS Education - HS11350	36,299	-	1,800	38,099	-	38,099	38,099
24601 - Local Public Health Bioterrorism	24,560	-	194,569	219,129	193,000	26,129	219,129
24602 - Emergency Medical Services	168,667	-	511,000	679,667	511,000	168,667	679,667
24603 - Vital and Health Statistics - Health	225	-	25,225	25,450	25,000	450	25,450
24605 - HRSA-Health Resources and Services	12,403	-	151,561	163,964	150,000	13,964	163,964
24606 - CDC - Public Health Emergency Response	1,187	-	50	1,237	-	1,237	1,237
24607 - Hospital Prep - H1N1	1,006	-	50	1,056	-	1,056	1,056
24608 - Tobacco Control Prop 99	2,089	-	151,000	153,089	151,000	2,089	153,089
24609 - Tobacco Control Prop 56	-	-	151,000	151,000	151,000	-	151,000
24610 - Child Restraint Surcharge	4,874	-	700	5,574	-	5,574	5,574
24611 - Opioid Remediation Settlement	1,758,676	-	686,000	2,444,676	790,000	1,654,676	2,444,676
24620 - Managed Care	1,860,230	-	50,000	1,910,230	-	1,910,230	1,910,230
24621 - MHSA Planning Expenses	18,336,439	-	11,935,000	30,271,439	16,077,812	14,193,627	30,271,439
24622 - CARE Court	178,585	-	8,000	186,585	26,000	160,585	186,585
24640 - Alcohol Abuse Education & Prevention	34,253	-	27,500	61,753	-	61,753	61,753
24641 - Drug Fees-HS11372.7	15,666	-	11,600	27,266	-	27,266	27,266
24644 - PC 1463.16 - Statham	89,177	-	45,500	134,677	-	134,677	134,677
24660 - PBES-Hazardous Waste Enforcement	547,823	-	15,000	562,823	15,000	547,823	562,823
24665 - Local Enforcement Agency	93,612	-	2,200	95,812	6,000	89,812	95,812
24700 - COVID-19 ARPA	339,025	-	-	339,025	-	339,025	339,025

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### Governmental Funds Summary (continued) Fiscal Year 2026-2027

Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Special Revenue Funds Non - Operating</b>							
<b>2480 Public Assistance</b>							
24800 - County Children Fund	\$ 30,653	\$ -	\$ 42,500	\$ 73,153	\$ 40,000	\$ 33,153	\$ 73,153
24801 - SB163 Wraparound	2,066,183	-	40,000	2,106,183	100,000	2,006,183	2,106,183
24805 - Indigent Burial	12,929	-	4,622	17,551	10,000	7,551	17,551
24810 - Clerk Domestic Violence	7,447	-	19,590	27,037	20,000	7,037	27,037
24811 - Family Support Subacct	2,046,827	-	1,820,000	3,866,827	2,184,318	1,682,509	3,866,827
24812 - Sales Tax Realign - CALWorks	395,207	-	1,403,000	1,798,207	1,400,000	398,207	1,798,207
24860 - Title IVE	17,880	-	281,200	299,080	280,000	19,080	299,080
<b>2500 Realignment 2011</b>							
25000 - CEO - Local Law Enforcement Services	4,532,158	-	2,727,018	7,259,176	3,064,506	4,194,670	7,259,176
25001 - CEO - Local Community Corrections	3,939,300	-	5,200,000	9,139,300	6,784,225	2,355,075	9,139,300
25010 - District Attorney	565,425	-	120,000	685,425	120,000	565,425	685,425
25020 - Public Defender	552,015	-	120,000	672,015	203,000	469,015	672,015
25031 - Trial Court Security	46,174	-	2,120,000	2,166,174	2,120,000	46,174	2,166,174
25040 - Youthful Offender Block Grant	3,533,599	-	1,079,233	4,612,832	1,032,093	3,580,739	4,612,832
25050 - Community Mental Health	1,633,037	-	5,957,128	7,590,165	5,957,128	1,633,037	7,590,165
25062 - Behavioral Health	74	-	6,200,306	6,200,380	6,200,380	-	6,200,380
25063 - Protective Services	-	-	8,936,970	8,936,970	8,887,442	49,528	8,936,970
<b>Total Special Revenue Funds Non - Operating</b>	<b>\$ 67,430,221</b>	<b>\$ 2,072,276</b>	<b>\$ 67,241,805</b>	<b>\$ 136,744,302</b>	<b>\$ 75,155,644</b>	<b>\$ 61,588,658</b>	<b>\$ 136,744,302</b>

**Fund Balance - Governmental Funds  
 Fiscal Year 2026-2027**

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balance			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Special Revenue Funds Non - Operating</b>					
<b>2400 General Government</b>					
24000 - Housing Rehabilitation Repayment	\$ 18,057	\$ -	\$ -	\$ -	\$ 18,057
24010 - 1% TOT-Housing	3,406,409	-	-	-	3,406,409
24020 - State/County Prop Tax Admin - AB818	30,586	-	-	-	30,586
24021 - County Assessor Grant Program	112,853	-	-	-	112,853
<b>2420 Public Protection</b>					
24200 - Asset Forfeitures - DA	91,665	-	-	-	91,665
24201 - Prop 64 Civil Penalties	756,856	-	-	-	756,856
24203 - Vehicle Registration Assessment	466,004	-	-	-	466,004
24210 - Consumer Fraud	78,150	-	-	-	78,150
24220 - Civil Equipment	75,395	-	-	-	75,395
24221 - Fingerprint ID	998,066	-	-	-	998,066
24223 - Asset Forfeitures - Sheriff	110,477	-	-	-	110,477
24224 - Debtor Assessment Fees	459,614	-	-	-	459,614
24226 - Muni Court Auto Warrant	190,310	-	-	-	190,310
24240 - Rabies Eradication and Control	11,161	-	-	-	11,161
24255 - Standards and Training-Corrections	14,065	-	-	-	14,065
24260 - Asset Forfeitures - Probation	4,079	-	-	-	4,079
24268 - Juvenile Justice Realignment	1,226,155	-	-	-	1,226,155
24270 - Weights and Measures	138,721	-	-	-	138,721
24280 - Micrographics	626,184	-	-	-	626,184
24281 - Modernization	1,416,864	-	-	-	1,416,864
24282 - Vital and Health Statistics - Clerk	332,735	-	-	-	332,735
24283 - SS Truncation Fees	83,207	-	-	-	83,207
24284 - Electronic Document Recording	357,788	-	-	-	357,788
24290 - Seismic Education/Data Utilization	56,096	-	-	-	56,096
24291 - Telecommunications	130,565	-	-	-	130,565
24292 - Department of Public Health	179,999	-	-	-	179,999
24294 - CASp Certification & Training	60,375	-	-	-	60,375

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**Fund Balance - Governmental Funds (continued)**  
**Fiscal Year 2026-2027**

**Schedule 3**  
 Actual   
 Estimated

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balance			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Special Revenue Funds Non - Operating</b>					
<b>2440 Public Ways &amp; Facilities</b>					
24400 - Mitigation - Airport Industrial Area	\$ (2,108,006)	\$ -	\$ -	\$ -	\$ (2,108,006)
24410 - SB1	4,549,857	-	-	-	4,549,857
24450 - Local Transportation Tax (T/U)	10,309,274	-	-	-	10,309,274
24460 - Measure A – Unincorporated	742,521	-	379,565	-	362,956
<b>2460 Health &amp; Sanitation</b>					
24600 - AIDS Education - HS11350	36,299	-	-	-	36,299
24601 - Local Public Health Bioterrorism	24,560	-	-	-	24,560
24602 - Emergency Medical Services	168,667	-	-	-	168,667
24603 - Vital and Health Statistics - Health	225	-	-	-	225
24605 - HRSA-Health Resources and Services	12,403	-	-	-	12,403
24606 - CDC - Public Health Emergency Response	1,187	-	-	-	1,187
24607 - Hospital Prep - H1N1	1,006	-	-	-	1,006
24608 - Tobacco Control Prop 99	2,089	-	-	-	2,089
24610 - Child Restraint Surcharge	4,874	-	-	-	4,874
24611 - Opioid Remediation Settlement	1,758,676	-	-	-	1,758,676
24620 - Managed Care	1,860,230	-	-	-	1,860,230
24621 - MHSA Planning Expenses	18,336,439	-	-	-	18,336,439
24622 - CARE Court	178,585	-	-	-	178,585
24640 - Alcohol Abuse Education & Prevention	34,253	-	-	-	34,253
24641 - Drug Fees-HS11372.7	15,666	-	-	-	15,666
24644 - PC 1463.16 - Statham	89,177	-	-	-	89,177
24660 - PBES-Hazardous Waste Enforcement	547,823	-	-	-	547,823
24665 - Local Enforcement Agency	93,612	-	-	-	93,612
24700 - COVID-19 ARPA	339,025	-	-	-	339,025

**Fund Balance - Governmental Funds (continued)**  
**Fiscal Year 2026-2027**

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balance			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Special Revenue Funds Non - Operating</b>					
<b>2480 Public Assistance</b>					
24800 - County Children Fund	\$ 30,653	\$ -	\$ -	\$ -	\$ 30,653
24801 - SB163 Wraparound	2,066,183	-	-	-	2,066,183
24805 - Indigent Burial	12,929	-	-	-	12,929
24810 - Clerk Domestic Violence	7,447	-	-	-	7,447
24811 - Family Support Subacct	2,046,827	-	-	-	2,046,827
24812 - Sales Tax Realign - CALWorks	395,207	-	-	-	395,207
24860 - Title IVE	17,880	-	-	-	17,880
<b>2500 Realignment 2011</b>					
25000 - CEO - Local Law Enforcement Services	4,532,158	-	-	-	4,532,158
25001 - CEO - Local Community Corrections	3,939,300	-	-	-	3,939,300
25010 - District Attorney	565,425	-	-	-	565,425
25020 - Public Defender	552,015	-	-	-	552,015
25031 - Trial Court Security	46,174	-	-	-	46,174
25040 - Youthful Offender Block Grant	3,533,599	-	-	-	3,533,599
25050 - Community Mental Health	1,633,037	-	-	-	1,633,037
25062 - Behavioral Health	74	-	-	-	74
<b>Total Special Revenue Funds Non - Operating</b>	<b>\$ 67,809,786</b>	<b>\$ -</b>	<b>\$ 379,565</b>	<b>\$ -</b>	<b>\$ 67,430,221</b>

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### Obligated Fund Balances - Governmental Funds Fiscal Year 2026-2027

Schedule 4

Fund Name	Obligated Fund Balance June 30, 2026	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>Special Revenue Funds Non - Operating</b>						
<b>2400 General Government</b>						
24000 - Housing Rehabilitation Repayment	\$ -	\$ -	\$ -	18,057	\$ -	18,057
24010 - 1% TOT-Housing	-	-	-	3,536,409	-	3,536,409
24020 - State/County Prop Tax Admin - AB818	-	-	-	1,086	-	1,086
24021 - County Assessor Grant Program	-	-	-	25,703	-	25,703
<b>2420 Public Protection</b>						
24200 - Asset Forfeitures - DA	-	-	-	94,665	-	94,665
24201 - Prop 64 Civil Penalties	-	-	-	629,856	-	629,856
24203 - Vehicle Registration Assessment	-	-	-	403,004	-	403,004
24210 - Consumer Fraud	-	-	-	80,150	-	80,150
24220 - Civil Equipment	-	8,270	-	-	-	(8,270)
24221 - Fingerprint ID	-	-	-	1,046,922	-	1,046,922
24223 - Asset Forfeitures - Sheriff	-	-	-	88,220	-	88,220
24224 - Debtor Assessment Fees	-	-	-	451,621	-	451,621
24226 - Muni Court Auto Warrant	-	-	-	174,269	-	174,269
24240 - Rabies Eradication and Control	-	-	-	9,412	-	9,412
24255 - Standards and Training-Corrections	-	-	-	14,365	-	14,365
24260 - Asset Forfeitures - Probation	-	-	-	597	-	597
24268 - Juvenile Justice Realignment	-	-	-	991,176	-	991,176
24270 - Weights and Measures	-	-	-	158,721	-	158,721
24280 - Micrographics	-	-	-	523,298	-	523,298
24281 - Modernization	-	-	-	907,754	-	907,754
24282 - Vital and Health Statistics - Clerk	-	-	-	348,235	-	348,235
24283 - SS Truncation Fees	-	-	-	74,407	-	74,407
24284 - Electronic Document Recording	-	-	-	361,458	-	361,458
24290 - Seismic Education/Data Utilization	-	-	-	59,096	-	59,096
24291 - Telecommunications	-	-	-	133,065	-	133,065
24292 - Department of Public Health	-	-	-	121,829	-	121,829
24294 - CASp Certification & Training	-	-	-	67,375	-	67,375

**Obligated Fund Balances - Governmental Funds (continued)**  
**Fiscal Year 2026-2027**

Fund Name	Obligated Fund Balance June 30, 2026	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>Special Revenue Funds Non - Operating</b>						
<b>2440 Public Ways &amp; Facilities</b>						
24400 - Mitigation - Airport Industrial Area	\$ -	\$ 2,064,006	\$ -	\$ -	\$ -	(2,064,006)
24410 - SB1	-	-	-	5,072,256	-	5,072,256
24450 - Local Transportation Tax (T/U)	-	-	-	9,408,574	-	9,408,574
24460 - Measure A – Unincorporated	379,565	-	-	362,956	-	742,521
<b>2460 Health &amp; Sanitation</b>						
24600 - AIDS Education - HS11350	\$ -	\$ -	\$ -	\$ 38,099	\$ -	\$ 38,099
24601 - Local Public Health Bioterrorism	-	-	-	26,129	-	26,129
24602 - Emergency Medical Services	-	-	-	168,667	-	168,667
24603 - Vital and Health Statistics - Health	-	-	-	450	-	450
24605 - HRSA-Health Resources and Services	-	-	-	13,964	-	13,964
24606 - CDC - Public Health Emergency Response	-	-	-	1,237	-	1,237
24607 - Hospital Prep - H1N1	-	-	-	1,056	-	1,056
24608 - Tobacco Control Prop 99	-	-	-	2,089	-	2,089
24610 - Child Restraint Surcharge	-	-	-	5,574	-	5,574
24611 - Opioid Remediation Settlement	-	-	-	1,654,676	-	1,654,676
24620 - Managed Care	-	-	-	1,910,230	-	1,910,230
24621 - MHSA Planning Expenses	-	-	-	14,193,627	-	14,193,627
24622 - CARE Court	-	-	-	160,585	-	160,585
24640 - Alcohol Abuse Education & Prevention	-	-	-	61,753	-	61,753
24641 - Drug Fees-HS11372.7	-	-	-	27,266	-	27,266
24644 - PC 1463.16 - Statham	-	-	-	134,677	-	134,677
24660 - PBES-Hazardous Waste Enforcement	-	-	-	547,823	-	547,823
24665 - Local Enforcement Agency	-	-	-	89,812	-	89,812
24700 - COVID-19 ARPA	-	-	-	339,025	-	339,025

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### Obligated Fund Balances - Governmental Funds (continued) Fiscal Year 2026-2027

Schedule 4

Fund Name	Obligated Fund Balance June 30, 2026	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>Special Revenue Funds Non - Operating</b>						
<b>2480 Public Assistance</b>						
24800 - County Children Fund	\$ -	\$ -	\$ -	\$ 33,153	\$ -	\$ 33,153
24801 - SB163 Wraparound	-	-	-	2,006,183	-	2,006,183
24805 - Indigent Burial	-	-	-	7,551	-	7,551
24810 - Clerk Domestic Violence	-	-	-	7,037	-	7,037
24811 - Family Support Subacct	-	-	-	1,682,509	-	1,682,509
24812 - Sales Tax Realign - CALWorks	-	-	-	398,207	-	398,207
24860 - Title IVE	-	-	-	19,080	-	19,080
<b>2500 Realignment 2011</b>						
25000 - CEO - Local Law Enforcement Services	-	-	-	4,194,670	-	4,194,670
25001 - CEO - Local Community Corrections	-	-	-	2,355,075	-	2,355,075
25010 - District Attorney	-	-	-	565,425	-	565,425
25020 - Public Defender	-	-	-	469,015	-	469,015
25031 - Trial Court Security	-	-	-	46,174	-	46,174
25040 - Youthful Offender Block Grant	-	-	-	3,580,739	-	3,580,739
25050 - Community Mental Health	-	-	-	1,633,037	-	1,633,037
25063 - Protective Services	-	-	-	49,528	-	49,528
<b>Total Special Revenue Funds Non - Operating</b>	<b>\$ 379,565</b>	<b>\$ 2,072,276</b>	<b>\$ -</b>	<b>\$ 61,588,658</b>	<b>\$ -</b>	<b>\$ 59,895,947</b>