

NON-OPERATING SPECIAL REVENUE FUNDS

State Controller Schedules
County Budget Act
January 2010, Version 1

Governmental Funds Summary Fiscal Year 2025-2026

Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	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
Special Revenue Funds Non - Operating							
2400 General Government							
24000 - Housing Rehabilitation Repayment	\$ 17,569	\$ -	\$ -	\$ 17,569	\$ -	\$ 17,569	\$ 17,569
24010 - 1% TOT-Housing	2,264,383	-	1,081,500	3,345,883	75,000	3,270,883	3,345,883
24020 - State/County Prop Tax Admin - AB818	27,932	-	800	28,732	10,000	18,732	28,732
24021 - County Assessor Grant Program	106,320	-	2,500	108,820	30,000	78,820	108,820
2420 Public Protection							
24200 - Asset Forfeitures - DA	100,551	-	17,000	117,551	15,000	102,551	117,551
24201 - Prop 64 Civil Penalties	746,103	-	268,000	1,014,103	400,000	614,103	1,014,103
24202 - Hazardous Waste Enforcement	229	-	-	229	200	29	229
24203 - Vehicle Registration Assessment	543,083	-	305,000	848,083	350,000	498,083	848,083
24210 - Consumer Fraud	67,752	-	11,500	79,252	25,000	54,252	79,252
24220 - Civil Equipment	298,240	-	21,573	319,813	274,818	44,995	319,813
24221 - Fingerprint ID	966,422	-	148,468	1,114,890	68,291	1,046,599	1,114,890
24223 - Asset Forfeitures - Sheriff	108,949	-	814	109,763	-	109,763	109,763
24224 - Debtor Assessment Fees	463,838	-	20,942	484,780	27,762	457,018	484,780
24226 - Muni Court Auto Warrant	213,221	-	3,498	216,719	20,000	196,719	216,719
24240 - Rabies Eradication and Control	12,945	-	222	13,167	2,000	11,167	13,167
24255 - Standards and Training-Corrections	13,198	-	124,930	138,128	124,630	13,498	138,128
24260 - Asset Forfeitures - Probation	10,590	-	650	11,240	6,800	4,440	11,240
24261 - Probation - Post Release Community Supervision	235	-	-	235	-	235	235
24266 - Community Corrections Performance Incentive	2,966	-	326,947	329,913	323,912	6,001	329,913
24268 - Juvenile Justice Realignment	1,282,250	-	781,959	2,064,209	1,069,951	994,258	2,064,209
24270 - Weights and Measures	171,774	-	20,000	191,774	102,900	88,874	191,774
24280 - Micrographics	549,760	-	42,000	591,760	129,700	462,060	591,760
24281 - Modernization	1,837,219	-	135,000	1,972,219	911,440	1,060,779	1,972,219
24282 - Vital and Health Statistics - Clerk	306,587	-	23,000	329,587	4,000	325,587	329,587
24283 - SS Truncation Fees	87,942	-	2,000	89,942	9,000	80,942	89,942
24284 - Electronic Document Recording	352,075	-	26,000	378,075	21,500	356,575	378,075
24290 - Seismic Education/Data Utilization	51,541	-	3,000	54,541	-	54,541	54,541
24291 - Telecommunications	128,101	-	2,500	130,601	-	130,601	130,601
24292 - Department of Public Health	215,500	-	-	215,500	50,000	165,500	215,500
24294 - CASp Certification & Training	52,122	-	7,000	59,122	-	59,122	59,122

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Governmental Funds Summary (continued)
Fiscal Year 2025-2026

Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	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
Special Revenue Funds Non - Operating							
2440 Public Ways & Facilities							
24400 - Mitigation - Airport Industrial Area	\$ (1,192,712)	\$ 1,139,712	\$ 103,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
24401 - Mitigation - American Canyon Area	218	-	-	218	-	218	218
24410 - SB1	3,749,260	-	4,113,976	7,863,236	-	7,863,236	7,863,236
24450 - Measure T	14,021,456	-	9,798,500	23,819,956	-	23,819,956	23,819,956
2460 Health & Sanitation							
24600 - AIDS Education - HS11350	32,412	-	1,800	34,212	-	34,212	34,212
24601 - Local Public Health Bioterrorism	23,130	-	184,000	207,130	182,000	25,130	207,130
24602 - Emergency Medical Services	151,851	-	271,000	422,851	270,000	152,851	422,851
24603 - Vital and Health Statistics - Health	618	-	25,225	25,843	25,000	843	25,843
24605 - HRSA-Health Resources and Services	12,358	-	205,000	217,358	202,000	15,358	217,358
24606 - CDC - Public Health Emergency Response	1,156	-	50	1,206	-	1,206	1,206
24607 - Hospital Prep - H1N1	981	-	50	1,031	-	1,031	1,031
24608 - Tobacco Control Prop 99	9,235	-	151,000	160,235	153,000	7,235	160,235
24609 - Tobacco Control Prop 56	177	-	150,650	150,827	150,650	177	150,827
24610 - Child Restraint Surcharge	4,577	-	700	5,277	-	5,277	5,277
24611 - Opioid Remediation Settlement	2,116,408	-	478,000	2,594,408	600,000	1,994,408	2,594,408
24620 - Managed Care	1,805,522	-	57,000	1,862,522	-	1,862,522	1,862,522
24621 - MHSA Planning Expenses	19,343,823	-	12,730,000	32,073,823	16,338,206	15,735,617	32,073,823
24622 - CARE Court	164,990	-	8,000	172,990	150,000	22,990	172,990
24640 - Alcohol Abuse Education & Prevention	198,795	-	22,500	221,295	195,000	26,295	221,295
24641 - Drug Fees-HS11372.7	76,896	-	3,400	80,296	75,000	5,296	80,296
24644 - PC 1463.16 - Statham	192,734	-	23,000	215,734	150,000	65,734	215,734
24660 - PBES-Hazardous Waste Enforcement	520,985	-	15,000	535,985	15,000	520,985	535,985
24665 - Local Enforcement Agency	92,664	-	1,800	94,464	6,000	88,464	94,464
24700 - COVID-19 ARPA	50,000	-	-	50,000	-	50,000	50,000

NON-OPERATING SPECIAL REVENUE FUNDS

State Controller Schedules
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Governmental Funds Summary (continued) Fiscal Year 2025-2026

Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	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
Special Revenue Funds Non - Operating							
2480 Public Assistance							
24800 - County Children Fund	\$ 22,746	\$ -	\$ 42,500	\$ 65,246	\$ 50,000	\$ 15,246	\$ 65,246
24801 - SB163 Wraparound	2,057,011	-	20,000	2,077,011	8,000	2,069,011	2,077,011
24805 - Indigent Burial	21,820	-	4,700	26,520	10,000	16,520	26,520
24810 - Clerk Domestic Violence	8,055	-	15,000	23,055	15,000	8,055	23,055
24811 - Family Support Subacct	1,921,385	-	1,320,000	3,241,385	1,500,000	1,741,385	3,241,385
24812 - Sales Tax Realign - CALWorks	375,856	-	1,489,571	1,865,427	1,400,000	465,427	1,865,427
24860 - Title IVE	47,724	-	284,500	332,224	280,000	52,224	332,224
2500 Realignment 2011							
25000 - CEO - Local Law Enforcement Services	4,522,536	-	2,666,240	7,188,776	2,993,202	4,195,574	7,188,776
25001 - CEO - Local Community Corrections	3,360,856	-	5,200,366	8,561,222	5,757,023	2,804,199	8,561,222
25010 - District Attorney	544,397	-	140,000	684,397	100,000	584,397	684,397
25020 - Public Defender	430,986	-	90,000	520,986	90,000	430,986	520,986
25031 - Trial Court Security	1,164	-	2,120,453	2,121,617	2,117,943	3,674	2,121,617
25040 - Youthful Offender Block Grant	3,071,977	-	1,314,035	4,386,012	1,016,807	3,369,205	4,386,012
25050 - Community Mental Health	73,536	-	5,957,128	6,030,664	5,957,128	73,536	6,030,664
25062 - Behavioral Health	503,218	-	5,887,929	6,391,147	6,387,929	3,218	6,391,147
25063 - Protective Services	-	-	8,655,783	8,655,783	8,655,783	-	8,655,783
Total Special Revenue Funds Non - Operating	\$ 69,340,198	\$ 1,139,712	\$ 66,928,659	\$ 137,408,569	\$ 58,952,575	\$ 78,455,994	\$ 137,408,569

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County Budget Act
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Fund Balance - Governmental Funds Fiscal Year 2025-2026

Schedule 3

Actual ☐

Estimated ☒

Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balance			Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Special Revenue Funds Non - Operating					
2400 General Government					
24000 - Housing Rehabilitation Repayment	\$ 17,569	\$ -	\$ -	\$ -	\$ 17,569
24010 - 1% TOT-Housing	2,264,383	-	-	-	2,264,383
24020 - State/County Prop Tax Admin - AB818	27,932	-	-	-	27,932
24021 - County Assessor Grant Program	106,320	-	-	-	106,320
2420 Public Protection					
24200 - Asset Forfeitures - DA	100,551	-	-	-	100,551
24201 - Prop 64 Civil Penalties	746,103	-	-	-	746,103
24202 - Hazardous Waste Enforcement	229	-	-	-	229
24203 - Vehicle Registration Assessment	543,083	-	-	-	543,083
24210 - Consumer Fraud	67,752	-	-	-	67,752
24220 - Civil Equipment	298,240	-	-	-	298,240
24221 - Fingerprint ID	966,422	-	-	-	966,422
24223 - Asset Forfeitures - Sheriff	108,949	-	-	-	108,949
24224 - Debtor Assessment Fees	463,838	-	-	-	463,838
24226 - Muni Court Auto Warrant	213,221	-	-	-	213,221
24240 - Rabies Eradication and Control	12,945	-	-	-	12,945
24255 - Standards and Training-Corrections	13,198	-	-	-	13,198
24260 - Asset Forfeitures - Probation	10,590	-	-	-	10,590
24261 - Probation - Post Release Community Supervision	235	-	-	-	235
24266 - Community Corrections Performance Incentive	2,966	-	-	-	2,966
24268 - Juvenile Justice Realignment	1,282,250	-	-	-	1,282,250
24270 - Weights and Measures	171,774	-	-	-	171,774
24280 - Micrographics	549,760	-	-	-	549,760
24281 - Modernization	1,837,219	-	-	-	1,837,219
24282 - Vital and Health Statistics - Clerk	306,587	-	-	-	306,587
24283 - SS Truncation Fees	87,942	-	-	-	87,942
24284 - Electronic Document Recording	352,075	-	-	-	352,075
24290 - Seismic Education/Data Utilization	51,541	-	-	-	51,541
24291 - Telecommunications	128,101	-	-	-	128,101
24292 - Department of Public Health	215,500	-	-	-	215,500
24294 - CASp Certification & Training	52,122	-	-	-	52,122

NON-OPERATING SPECIAL REVENUE FUNDS

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Fund Balance - Governmental Funds (continued) Fiscal Year 2025-2026

Schedule 3

Actual ☐

Estimated ☒

Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balance			Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Special Revenue Funds Non - Operating					
2440 Public Ways & Facilities		-	-	-	
24400 - Mitigation - Airport Industrial Area	\$ (1,192,712)	\$ -	\$ -	\$ -	\$ (1,192,712)
24401 - Mitigation - American Canyon Area	218	-	-	-	218
24410 - SB1	3,749,260	-	-	-	3,749,260
24450 - Measure T	14,021,456	-	-	-	14,021,456
24460 - Measure A Unincorporated	381,274	-	381,274	-	-
2460 Health & Sanitation		-	-	-	
24600 - AIDS Education - HS11350	32,412	-	-	-	32,412
24601 - Local Public Health Bioterrorism	23,130	-	-	-	23,130
24602 - Emergency Medical Services	151,851	-	-	-	151,851
24603 - Vital and Health Statistics - Health	618	-	-	-	618
24605 - HRSA-Health Resources and Services	12,358	-	-	-	12,358
24606 - CDC - Public Health Emergency Response	1,156	-	-	-	1,156
24607 - Hospital Prep - H1N1	981	-	-	-	981
24608 - Tobacco Control Prop 99	9,235	-	-	-	9,235
24609 - Tobacco Control Prop 56	177	-	-	-	177
24610 - Child Restraint Surcharge	4,577	-	-	-	4,577
24611 - Opioid Remediation Settlement	2,116,408	-	-	-	2,116,408
24620 - Managed Care	1,805,522	-	-	-	1,805,522
24621 - MHSA Planning Expenses	19,343,823	-	-	-	19,343,823
24622 - CARE Court	164,990	-	-	-	164,990
24640 - Alcohol Abuse Education & Prevention	198,795	-	-	-	198,795
24641 - Drug Fees-HS11372.7	76,896	-	-	-	76,896
24644 - PC 1463.16 - Statham	192,734	-	-	-	192,734
24660 - PBES-Hazardous Waste Enforcement	520,985	-	-	-	520,985
24665 - Local Enforcement Agency	92,664	-	-	-	92,664
24700 - COVID-19 ARPA	50,000	-	-	-	50,000

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Fund Balance - Governmental Funds (continued)
Fiscal Year 2025-2026

Schedule 3
Actual ☐
Estimated ☒

Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balance			Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Special Revenue Funds Non - Operating					
2480 Public Assistance					
24800 - County Children Fund	\$ 22,746	\$ -	\$ -	\$ -	\$ 22,746
24801 - SB163 Wraparound	2,057,011	-	-	-	2,057,011
24805 - Indigent Burial	21,820	-	-	-	21,820
24810 - Clerk Domestic Violence	8,055	-	-	-	8,055
24811 - Family Support Subacct	1,921,385	-	-	-	1,921,385
24812 - Sales Tax Realign - CALWorks	375,856	-	-	-	375,856
24860 - Title IVE	47,724	-	-	-	47,724
2500 Realignment 2011					
25000 - CEO - Local Law Enforcement Services	4,522,536	-	-	-	4,522,536
25001 - CEO - Local Community Corrections	3,360,856	-	-	-	3,360,856
25010 - District Attorney	544,397	-	-	-	544,397
25020 - Public Defender	430,986	-	-	-	430,986
25031 - Trial Court Security	1,164	-	-	-	1,164
25040 - Youthful Offender Block Grant	3,071,977	-	-	-	3,071,977
25050 - Community Mental Health	73,536	-	-	-	73,536
25062 - Behavioral Health	503,218	-	-	-	503,218
Total Special Revenue Funds Non - Operating	\$ 69,721,472	\$ -	\$ 381,274	\$ -	\$ 69,340,198

NON-OPERATING SPECIAL REVENUE FUNDS

State Controller Schedules
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Obligated Fund Balances - Governmental Funds Fiscal Year 2025-2026

Schedule 4

Fund Name	Obligated Fund Balance June 30, 2025	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
Special Revenue Funds Non - Operating						
2400 General Government						
24000 - Housing Rehabilitation Repayment	\$ -	\$ -	\$ -	17,569	\$ -	17,569
24010 - 1% TOT-Housing	-	-	-	3,270,883	-	3,270,883
24020 - State/County Prop Tax Admin - AB818	-	-	-	18,732	-	18,732
24021 - County Assessor Grant Program	-	-	-	78,820	-	78,820
2420 Public Protection						
24200 - Asset Forfeitures - DA	-	-	-	102,551	-	102,551
24201 - Prop 64 Civil Penalties	-	-	-	614,103	-	614,103
24202 - Hazardous Waste Enforcement	-	-	-	29	-	29
24203 - Vehicle Registration Assessment	-	-	-	498,083	-	498,083
24210 - Consumer Fraud	-	-	-	54,252	-	54,252
24220 - Civil Equipment	-	-	-	44,995	-	44,995
24221 - Fingerprint ID	-	-	-	1,046,599	-	1,046,599
24223 - Asset Forfeitures - Sheriff	-	-	-	109,763	-	109,763
24224 - Debtor Assessment Fees	-	-	-	457,018	-	457,018
24226 - Muni Court Auto Warrant	-	-	-	196,719	-	196,719
24240 - Rabies Eradication and Control	-	-	-	11,167	-	11,167
24255 - Standards and Training-Corrections	-	-	-	13,498	-	13,498
24260 - Asset Forfeitures - Probation	-	-	-	4,440	-	4,440
24261 - Probation - Post Release Community Supervision	-	-	-	235	-	235
24266 - Community Corrections Performance Incentive	-	-	-	6,001	-	6,001
24268 - Juvenile Justice Realignment	-	-	-	994,258	-	994,258
24270 - Weights and Measures	-	-	-	88,874	-	88,874
24280 - Micrographics	-	-	-	462,060	-	462,060
24281 - Modernization	-	-	-	1,060,779	-	1,060,779
24282 - Vital and Health Statistics - Clerk	-	-	-	325,587	-	325,587
24283 - SS Truncation Fees	-	-	-	80,942	-	80,942
24284 - Electronic Document Recording	-	-	-	356,575	-	356,575
24290 - Seismic Education/Data Utilization	-	-	-	54,541	-	54,541
24291 - Telecommunications	-	-	-	130,601	-	130,601
24292 - Department of Public Health	-	-	-	165,500	-	165,500
24294 - CASp Certification & Training	-	-	-	59,122	-	59,122

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Obligated Fund Balances - Governmental Funds (continued)
Fiscal Year 2025-2026

Schedule 4

Fund Name	Obligated Fund Balance June 30, 2025	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
Special Revenue Funds Non - Operating						
2440 Public Ways & Facilities						
24400 - Mitigation - Airport Industrial Area	\$ -	\$ 1,139,712	\$ -	\$ -	\$ -	\$ (1,139,712)
24401 - Mitigation - American Canyon Area	-	-	-	218	-	218
24410 - SB1	-	-	-	7,863,236	-	7,863,236
24450 - Measure T	-	-	-	23,819,956	-	23,819,956
24460 - Measure A Unincorporated Restricted	381,274	-	-	-	-	381,274
2460 Health & Sanitation						
24600 - AIDS Education - HS11350	-	-	-	34,212	-	34,212
24601 - Local Public Health Bioterrorism	-	-	-	25,130	-	25,130
24602 - Emergency Medical Services	-	-	-	152,851	-	152,851
24603 - Vital and Health Statistics - Health	-	-	-	843	-	843
24605 - HRSA-Health Resources and Services	-	-	-	15,358	-	15,358
24606 - CDC - Public Health Emergency Response	-	-	-	1,206	-	1,206
24607 - Hospital Prep - H1N1	-	-	-	1,031	-	1,031
24608 - Tobacco Control Prop 99	-	-	-	7,235	-	7,235
24609 - Tobacco Control Prop 56	-	-	-	177	-	177
24610 - Child Restraint Surcharge	-	-	-	5,277	-	5,277
24611 - Opioid Remediation Settlement	-	-	-	1,994,408	-	1,994,408
24620 - Managed Care	-	-	-	1,862,522	-	1,862,522
24621 - MHSA Planning Expenses	-	-	-	15,735,617	-	15,735,617
24622 - CARE Court	-	-	-	22,990	-	22,990
24640 - Alcohol Abuse Education & Prevention	-	-	-	26,295	-	26,295
24641 - Drug Fees-HS11372.7	-	-	-	5,296	-	5,296
24644 - PC 1463.16 - Statham	-	-	-	65,734	-	65,734
24660 - PBES-Hazardous Waste Enforcement	-	-	-	520,985	-	520,985
24665 - Local Enforcement Agency	-	-	-	88,464	-	88,464
24700 - COVID-19 ARPA	-	-	-	50,000	-	50,000

NON-OPERATING SPECIAL REVENUE FUNDS

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Obligated Fund Balances - Governmental Funds (continued) Fiscal Year 2025-2026

Schedule 4

Fund Name	Obligated Fund Balance June 30, 2025	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
Special Revenue Funds Non - Operating						
2480 Public Assistance						
24800 - County Children Fund	\$ -	\$ -	\$ -	\$ 15,246	-	\$ 15,246
24801 - SB163 Wraparound	-	-	-	2,069,011	-	2,069,011
24805 - Indigent Burial	-	-	-	16,520	-	16,520
24810 - Clerk Domestic Violence	-	-	-	8,055	-	8,055
24811 - Family Support Subacct	-	-	-	1,741,385	-	1,741,385
24812 - Sales Tax Realign - CALWorks	-	-	-	465,427	-	465,427
24860 - Title IVE	-	-	-	52,224	-	52,224
2500 Realignment 2011						
25000 - CEO - Local Law Enforcement Services	-	-	-	4,195,574	-	4,195,574
25001 - CEO - Local Community Corrections	-	-	-	2,804,199	-	2,804,199
25010 - District Attorney	-	-	-	584,397	-	584,397
25020 - Public Defender	-	-	-	430,986	-	430,986
25031 - Trial Court Security	-	-	-	3,674	-	3,674
25040 - Youthful Offender Block Grant	-	-	-	3,369,205	-	3,369,205
25050 - Community Mental Health	-	-	-	73,536	-	73,536
25062 - Behavioral Health	-	-	-	3,218	-	3,218
Total Special Revenue Funds Non - Operating	\$ 381,274	\$ 1,139,712	\$ -	\$ 78,455,994	\$ -	\$ 77,697,556