

# State Schedules

## Table of Contents

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<b>Summary Schedules</b> .....	<b>A-2</b>
All Funds Summary (Schedule 1) .....	<b>A-2</b>
Governmental Funds Summary (Schedule 2) .....	<b>A-3</b>
Fund Balance - Governmental Funds (Schedule 3) .....	<b>A-6</b>
Obligated Fund Balances by Governmental Funds (Schedule 4) .....	<b>A-8</b>
Summary of Additional Financing Sources by Source and Funds (Schedule 5) .....	<b>A-15</b>
Detail of Additional Financing Sources by Fund and Account (Schedule 6) .....	<b>A-18</b>
Summary of Financing Uses by Function and Fund (Schedule 7) .....	<b>A-73</b>
Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8) .....	<b>A-77</b>
Special Districts and Other Agencies Summary (Schedule 12) .....	<b>A-86</b>
Fund Balance - Special Districts and Other Agencies (Schedule 13) .....	<b>A-88</b>
Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14) .....	<b>A-90</b>
<b>Proprietary Schedules</b> .....	<b>A-91</b>
Operation of Internal Service Funds (Schedule 10) .....	<b>A-91</b>
Operation of Enterprise Funds (Schedule 11) .....	<b>A-101</b>

# All Funds Summary (Schedule 1)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 1	
County Budget Act		All Funds Summary					
		Fiscal Year 2025-26					
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	\$ 241,492,453	\$ 44,589,747	\$ 5,452,753,661	\$ 5,738,835,861	\$ 5,633,565,155	\$ 105,270,706	\$ 5,738,835,861
Special Revenue Funds	239,267,969	639,958	546,790,956	786,698,883	780,029,774	6,669,109	786,698,883
Capital Project Funds	120,939,795	---	100,405,570	221,345,365	221,345,365	---	221,345,365
Debt Service Funds	6,300,222	---	177,624,808	183,925,030	183,925,030	---	183,925,030
Total Governmental Funds	\$ 608,000,439	\$ 45,229,705	\$ 6,277,574,995	\$ 6,930,805,139	\$ 6,818,865,324	\$ 111,939,815	\$ 6,930,805,139
Other Funds							
Internal Service Funds	\$ ---	\$ 8,893,574	\$ 491,560,297	\$ 500,453,871	\$ 489,605,889	\$ 10,847,982	\$ 500,453,871
Enterprise Funds	---	45,410,911	1,332,864,510	1,378,275,421	921,204,960	457,070,461	1,378,275,421
Special Districts and Other Agencies	\$ 152,684,904	\$ 2,563,216	\$ 130,566,520	\$ 285,814,640	\$ 278,479,275	\$ 7,335,365	\$ 285,814,640
Total Other Funds	\$ 152,684,904	\$ 56,867,701	\$ 1,954,991,327	\$ 2,164,543,932	\$ 1,689,290,124	\$ 475,253,808	\$ 2,164,543,932
Total All Funds	\$ 760,685,343	\$ 102,097,406	\$ 8,232,566,322	\$ 9,095,349,071	\$ 8,508,155,448	\$ 587,193,623	\$ 9,095,349,071

**Governmental Funds Summary (Schedule 2)**  
Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 2	
County Budget Act		Governmental Funds Summary						
		Fiscal Year 2025-26						
Fund Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
General Fund								
General Fund	\$ 92,694,258	\$ 20,639,169	\$ 3,896,585,598	\$ 4,009,919,025	\$ 3,987,332,871	\$ 22,586,154	\$ 4,009,919,025	
Neighborhood Revitalization	1,092,732	---	207,000	1,299,732	1,299,732	---	1,299,732	
Mental Health Services Act	33,967,122	---	101,290,870	135,257,992	113,041,941	22,216,051	135,257,992	
Public Safety Sales Tax	8,980	---	175,204,175	175,213,155	175,204,175	8,980	175,213,155	
1991 Realignment	36,533,153	11,490,290	387,122,270	435,145,713	432,130,379	3,015,334	435,145,713	
2011 Realignment	4,479,629	8,376,451	417,155,114	430,011,194	424,806,160	5,205,034	430,011,194	
Sheriff DOJ Asset Forfeiture	478,826	---	---	478,826	478,826	---	478,826	
Clerk/Recorder Fees	4,189,786	1,860,757	2,600,000	8,650,543	7,888,439	762,104	8,650,543	
Restricted Revenues Fund for Departments	36,612,643	1,788,582	52,788,528	91,189,753	90,967,352	222,401	91,189,753	
Sheriff Restricted Revenue	12,532,692	---	9,135,152	21,667,844	21,667,844	---	21,667,844	
Patient Care Revenue	16,054,648	---	394,839,881	410,894,529	359,639,881	51,254,648	410,894,529	
Transient Occupancy Tax	1,707,423	---	3,509,015	5,216,438	5,216,438	---	5,216,438	
Golf	1,140,561	434,498	12,316,058	13,891,117	13,891,117	---	13,891,117	
Total General Fund	\$ 241,492,453	\$ 44,589,747	\$ 5,452,753,661	\$ 5,738,835,861	\$ 5,633,565,155	\$ 105,270,706	\$ 5,738,835,861	
Special Revenue Funds								
Fish And Game Propagation	\$ 2,681	\$ ---	\$ 9,713	\$ 12,394	\$ 4,956	\$ 7,438	\$ 12,394	
Roads	161,543,538	2,850	155,129,276	316,675,664	315,872,814	802,850	316,675,664	
Department of Transportation	5,440,781	---	73,774,172	79,214,953	79,214,953	---	79,214,953	
Environmental Management	3,605,006	285,966	23,185,486	27,076,458	25,083,910	1,992,548	27,076,458	
EMD Special Program Funds	362,975	102,072	4,350	469,397	441,000	28,397	469,397	
County Library	22,173	---	1,336,238	1,358,411	1,358,411	---	1,358,411	

**Governmental Funds Summary (Schedule 2)**  
Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 2	
County Budget Act		Governmental Funds Summary						
		Fiscal Year 2025-26						
Fund Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
Special Revenue Funds								
First 5 Sacramento Commission	---	---	2,715,222	2,715,222	2,715,222	---	2,715,222	
Economic Development	17,754,349	---	30,868,156	48,622,505	48,166,642	455,863	48,622,505	
Building Inspection	884,500	---	24,526,200	25,410,700	25,410,700	---	25,410,700	
Technology Cost Recovery Fee	558,764	249,070	2,053,000	2,860,834	2,860,834	---	2,860,834	
Development And Code Services	5,380,375	---	74,700,234	80,080,609	79,452,388	628,221	80,080,609	
Affordability Fee	1,456,921	---	5,911,699	7,368,620	7,368,620	---	7,368,620	
SCTDF Capital Fund	31,610,440	---	17,958,018	49,568,458	49,568,458	---	49,568,458	
Transportation-Sales Tax	9,042,608	---	128,838,162	137,880,770	137,880,770	---	137,880,770	
Solid Waste Commercial Program	1,500,721	---	5,475,000	6,975,721	4,221,929	2,753,792	6,975,721	
Jail Industry Trust Fund	102,137	---	306,030	408,167	408,167	---	408,167	
Total Special Revenue Funds	\$ 239,267,969	\$ 639,958	\$ 546,790,956	\$ 786,698,883	\$ 780,029,774	\$ 6,669,109	\$ 786,698,883	
Capital Project Funds								
Parks Construction	\$ 13,255,835	\$ ---	\$ 12,054,974	\$ 25,310,809	\$ 25,310,809	\$ ---	\$ 25,310,809	
Capital Construction	86,704,581	---	87,340,740	174,045,321	174,045,321	---	174,045,321	
Florin Road Capital Project	459,916	---	20,000	479,916	479,916	---	479,916	
NVSSP-Library	626,026	---	2,000	628,026	628,026	---	628,026	
North Vineyard Station Specific Plan	5,353,678	---	34,000	5,387,678	5,387,678	---	5,387,678	
North Vineyard Station CFDs	4,827,891	---	928,356	5,756,247	5,756,247	---	5,756,247	
Florin Vineyard Community Plan	9,711,868	---	25,500	9,737,368	9,737,368	---	9,737,368	
Total Capital Project Funds	\$ 120,939,795	\$ ---	\$ 100,405,570	\$ 221,345,365	\$ 221,345,365	\$ ---	\$ 221,345,365	
Debt Service Funds								

# Governmental Funds Summary (Schedule 2)

## Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Governmental Funds Summary Fiscal Year 2025--26				Schedule 2	
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Debt Service Funds							
Teeter Plan	\$ 3,780,084	\$ ----	\$ 49,655,072	\$ 53,435,156	\$ 53,435,156	\$ ----	\$ 53,435,156
2004 Pension Obligation Bond Debt Svc	2,520,138	---	127,969,736	130,489,874	130,489,874	---	130,489,874
Total Debt Service Funds	\$ 6,300,222	\$ ----	\$ 177,624,808	\$ 183,925,030	\$ 183,925,030	\$ ----	\$ 183,925,030
Total Governmental Funds	\$ 608,000,439	\$ 45,229,705	\$ 6,277,574,995	\$ 6,930,805,139	\$ 6,818,865,324	\$ 111,939,815	\$ 6,930,805,139

**Fund Balance - Governmental Funds (Schedule 3)**  
Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 3					
County Budget Act		Fund Balance - Governmental Funds									
		Fiscal Year 2025-26				<table><tr><td>Actual</td><td></td></tr><tr><td>Estimated</td><td>X</td></tr></table>		Actual		Estimated	X
Actual											
Estimated	X										
Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025					
		Encumbrances	Nonspendable, Restricted and Committed								
1	2	3	4		5	6					
General Fund											
General Fund	\$ 364,272,322	\$ ---	\$ 10,997,822	\$	260,580,242	\$ 92,694,258					
Neighborhood Revitalization	1,092,732	---	---		---	1,092,732					
Mental Health Services Act	88,025,339	---	54,058,217		---	33,967,122					
Public Safety Sales Tax	8,980	---	---		---	8,980					
1991 Realignment	66,345,399	---	29,812,246		---	36,533,153					
2011 Realignment	38,646,518	---	34,166,889		---	4,479,629					
Sheriff DOJ Asset Forfeiture	478,826	---	---		---	478,826					
Clerk/Recorder Fees	26,449,573	---	22,259,787		---	4,189,786					
Restricted Revenues Fund for Departments	54,509,119	---	17,896,476		---	36,612,643					
Sheriff Restricted Revenue	12,532,692	---	---		---	12,532,692					
Patient Care Revenue	29,115,986	---	13,061,338		---	16,054,648					
Transient Occupancy Tax	1,707,423	---	---		---	1,707,423					
Golf	5,303,898	---	4,163,337		---	1,140,561					
Total General Fund	\$ 688,488,807	\$ ---	\$ 186,416,112	\$	260,580,242	\$ 241,492,453					
Special Revenue Funds											
Fish And Game Propagation	\$ 17,058	\$ ---	\$ 14,377	\$	---	2,681					
Roads	176,043,538	---	14,500,000		---	161,543,538					
Department of Transportation	13,482,864	---	8,042,083		---	5,440,781					
Environmental Management	13,557,552	---	9,952,546		---	3,605,006					
EMD Special Program Funds	1,094,744	---	731,769		---	362,975					
County Library	22,173	---	---		---	22,173					
First 5 Sacramento Commission	14,857,050	---	14,857,050		---	---					
Economic Development	45,437,524	---	27,683,175		---	17,754,349					

# Fund Balance - Governmental Funds (Schedule 3)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 3					
County Budget Act		Fund Balance - Governmental Funds									
		Fiscal Year 2025-26				<table><tr><td>Actual</td><td></td></tr><tr><td>Estimated</td><td>X</td></tr></table>		Actual		Estimated	X
Actual											
Estimated	X										
Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025					
		Encumbrances	Nonspendable, Restricted and Committed								
1	2	3	4		5	6					
Special Revenue Funds											
Building Inspection	6,718,264	---	5,833,764	---	---	884,500					
Technology Cost Recovery Fee	1,366,598	---	807,834	---	---	558,764					
Development And Code Services	13,909,630	---	8,529,255	---	---	5,380,375					
Affordability Fee	1,456,921	---	---	---	---	1,456,921					
SCTDF Capital Fund	88,103,178	---	56,492,738	---	---	31,610,440					
Transportation-Sales Tax	12,942,608	---	3,900,000	---	---	9,042,608					
Solid Waste Commercial Program	10,069,697	---	8,568,976	---	---	1,500,721					
Jail Industry Trust Fund	102,137	---	---	---	---	102,137					
Total Special Revenue Funds	\$ 399,181,536	\$ ---	\$ 159,913,567	\$ ---	\$ ---	239,267,969					
Capital Project Funds											
Parks Construction	\$ 13,478,173	\$ ---	\$ 222,338	\$ ---	\$ ---	13,255,835					
Capital Construction	86,704,581	---	---	---	---	86,704,581					
Florin Road Capital Project	459,916	---	---	---	---	459,916					
NVSSP-Library	626,026	---	---	---	---	626,026					
North Vineyard Station Specific Plan	5,353,678	---	---	---	---	5,353,678					
North Vineyard Station CFDs	4,827,891	---	---	---	---	4,827,891					
Florin Vineyard Community Plan	9,711,868	---	---	---	---	9,711,868					
Total Capital Project Funds	\$ 121,162,133	\$ ---	\$ 222,338	\$ ---	\$ ---	120,939,795					
Debt Service Funds											
Teeter Plan	\$ 3,780,084	\$ ---	\$ ---	\$ ---	\$ ---	3,780,084					
2004 Pension Obligation Bond Debt Svc	2,520,138	---	---	---	---	2,520,138					
Total Debt Service Funds	\$ 6,300,222	\$ ---	\$ ---	\$ ---	\$ ---	6,300,222					
Total Governmental Funds	\$ 1,215,132,698	\$ ---	\$ 346,552,017	\$ ---	\$ 260,580,242	608,000,439					

# Obligated Fund Balances by Governmental Funds (Schedule 4)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
General Fund							
General Fund							
Assigned - General Reserve	90,739,147	---	---	601,240	---	91,340,387	
Assigned - Cash Flow	32,421,527	---	---	---	---	32,421,527	
Assigned - Imprest Cash	513,650	51,929	---	---	---	461,721	
Assigned - Audit Report Paybacks	---	---	---	19,251,687	---	19,251,687	
Assigned - Spec. Deposits-Travel	100,000	---	---	---	---	100,000	
Assigned - New Property Tax System	26,387,823	7,132,107	---	---	---	19,255,716	
Assigned - Service Stability	90,639,816	---	---	---	---	90,639,816	
Assigned - American River Parkway Homeless Reserve	5,000,000	4,077,019	---	---	---	922,981	
Assigned - ARPA Administration	7,829,128	4,247,311	---	---	---	3,581,817	
Assigned - ARPA CBO Capacity Building	6,949,151	4,998,561	---	---	---	1,950,590	
Nonspendable - Loan Buyout (Teeter Plan)	2,685,709	132,242	---	---	---	2,553,467	
Nonspendable - Tax Loss (Teeter Plan)	7,574,509	---	---	2,615,303	---	10,189,812	
Nonspendable - Teeter Delinquencies	737,604	---	---	117,924	---	855,528	
Total General Fund	\$ 271,578,064	\$ 20,639,169	\$ ---	\$ 22,586,154	\$ ---	\$ 273,525,049	
Mental Health Services Act							
Restricted - Prudent Reserve	\$ 13,196,792	---	\$ ---	---	---	13,196,792	
Restricted - Comm Services and Supports	13,867,403	---	---	11,306,702	---	25,174,105	
Restricted - Prevention and Early Intervention	4,082,067	---	---	5,910,969	---	9,993,036	
Restricted - Projects – Innovation	22,413,299	---	---	698,733	---	23,112,032	
Restricted - Activities– Workforce and Training	---	---	---	2,086,040	---	2,086,040	
Restricted - Projects – Technological Needs	498,656	---	---	2,213,607	---	2,712,263	
Total Mental Health Services Act	\$ 54,058,217	\$ ---	\$ ---	\$ 22,216,051	\$ ---	\$ 76,274,268	



# Obligated Fund Balances by Governmental Funds (Schedule 4)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
General Fund							
Public Safety Sales Tax							
Restricted - Public Safety Sales Tax Reserve	\$	---	\$	---	\$	8,980	\$ 8,980
Total Public Safety Sales Tax	\$	---	\$	---	\$	8,980	\$ 8,980
1991 Realignment							
Restricted - Social Services	5,488,777	5,488,777	---	687,682	---	687,682	687,682
Restricted - Public Health	1,737,016	1,737,016	---	2,327,652	---	2,327,652	2,327,652
Restricted - Mental Health	22,586,453	4,264,497	---	---	---	18,321,956	18,321,956
Total 1991 Realignment	\$ 29,812,246	\$ 11,490,290	\$	\$ 3,015,334	\$	21,337,290	21,337,290
2011 Realignment							
Restricted - Youthful Offender Block Grant	3,696,138	3,259,089	---	1,362,608	---	1,799,657	1,799,657
Restricted - Local Innovation	2,204,651	---	---	1,330,000	---	3,534,651	3,534,651
Restricted - Protective Services	---	---	---	141,126	---	141,126	141,126
Restricted - Comm Corrections Planning	794,524	246,407	---	---	---	548,117	548,117
Restricted - AB 109 Comm Corrections	19,644,415	4,518,573	---	---	---	15,125,842	15,125,842
Restricted - District Attorney and Public Defender	1,608,158	352,382	---	---	---	1,255,776	1,255,776
Restricted - Juvenile Justice Crime Prevention	5,317,980	---	---	1,507,256	---	6,825,236	6,825,236
Restricted - Juvenile Probation Activities	901,023	---	---	---	---	901,023	901,023
Restricted - Juvenile Reentry Grant	---	---	---	864,044	---	864,044	864,044
Total 2011 Realignment	\$ 34,166,889	\$ 8,376,451	\$	\$ 5,205,034	\$	30,995,472	30,995,472

# Obligated Fund Balances by Governmental Funds (Schedule 4)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
General Fund							
Clerk/Recorder Fees							
Restricted - Modernization Fees	\$ 10,296,533	\$ 1,456,174	\$ ---	\$ ---	\$ ---	\$ 8,840,359	
Restricted - Micrographics Fees	5,528,388	---	---	309,353	---	5,837,741	
Restricted - Hours Fees	916,280	202,912	---	---	---	713,368	
Restricted - Index Fees	912,461	201,671	---	---	---	710,790	
Restricted - E-Recording Fees	4,042,258	---	---	298,004	---	4,340,262	
Restricted - Vital Health Statistics Fees	563,867	---	---	154,747	---	718,614	
Total Clerk/Recorder Fees	\$ 22,259,787	\$ 1,860,757	\$ ---	\$ 762,104	\$ ---	\$ 21,161,134	
Restricted Revenues Fund for Departments							
Restricted - Future Planned Programs	17,896,476	1,788,582	---	222,401	---	16,330,295	
Total Restricted Revenues Fund for Departments	\$ 17,896,476	\$ 1,788,582	\$ ---	\$ 222,401	\$ ---	\$ 16,330,295	
Patient Care Revenue							
Fund Balance Reserved	\$ 13,061,338	\$ ---	\$ ---	\$ 51,254,648	\$ ---	\$ 64,315,986	
Total Patient Care Revenue	\$ 13,061,338	\$ ---	\$ ---	\$ 51,254,648	\$ ---	\$ 64,315,986	
Golf							
Restricted - Future Services	4,163,337	434,498	---	---	---	3,728,839	
Total Golf	\$ 4,163,337	\$ 434,498	\$ ---	\$ ---	\$ ---	\$ 3,728,839	
Total General Fund	\$ 446,996,354	\$ 44,589,747	\$ ---	\$ 105,270,706	\$ ---	\$ 507,677,313	
Special Revenue Funds							
Fish And Game Propagation							
Restricted - Future Services	\$ 14,377	\$ ---	\$ ---	\$ 7,438	\$ ---	\$ 21,815	
Total Fish And Game Propagation	\$ 14,377	\$ ---	\$ ---	\$ 7,438	\$ ---	\$ 21,815	

# Obligated Fund Balances by Governmental Funds (Schedule 4)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds							
Roads							
Restricted - Long-Term Liabilities	\$ 3,202,850	\$ 2,850	\$ ---	\$ ---	\$ ---	\$ 3,200,000	
Restricted - Working Capital	11,297,150	---	---	802,850	---	12,100,000	
Total Roads	\$ 14,500,000	\$ 2,850	\$ ---	\$ 802,850	\$ ---	\$ 15,300,000	
Department of Transportation							
Restricted - Future Services	\$ 8,042,083	\$ ---	\$ ---	\$ ---	\$ ---	\$ 8,042,083	
Total Department of Transportation	\$ 8,042,083	\$ ---	\$ ---	\$ ---	\$ ---	\$ 8,042,083	
Environmental Management							
Restricted - EMD-Health	5,978,278	---	---	1,970,717	---	7,948,995	
Restricted - EMD-Admin	17,040	---	---	21,831	---	38,871	
Restricted - EMD-Hazardous Materials	3,957,228	285,966	---	---	---	3,671,262	
Total Environmental Management	\$ 9,952,546	\$ 285,966	\$ ---	\$ 1,992,548	\$ ---	\$ 11,659,128	
EMD Special Program Funds							
Restricted - Regional Water Quality Fund	354,204	---	---	13,154	---	367,358	
Restricted - EMD Well Restoration	186,576	77,563	---	---	---	109,013	
Restricted - Singe Wall UST	190,989	24,509	---	---	---	166,480	
Restricted - Local Primary Agency	---	---	---	137	---	137	
Restricted - Future Services	---	---	---	15,106	---	15,106	
Total EMD Special Program Funds	\$ 731,769	\$ 102,072	\$ ---	\$ 28,397	\$ ---	\$ 658,094	
First 5 Sacramento Commission							
Restricted - Future Services	\$ 14,857,050	\$ ---	\$ ---	\$ ---	\$ ---	\$ 14,857,050	
Total First 5 Sacramento Commission	\$ 14,857,050	\$ ---	\$ ---	\$ ---	\$ ---	\$ 14,857,050	

# Obligated Fund Balances by Governmental Funds (Schedule 4)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds							
Economic Development							
Restricted - Administration	\$ 250,000	\$ ---	\$ ---	\$ 250,000	\$ ---	\$ 500,000	
Restricted - Imprest Cash	300	---	---	---	---	300	
Restricted - Mather Reserve	1,560,067	---	---	---	---	1,560,067	
Restricted - Western Area Power Authority Contingencies	750,000	---	---	---	---	750,000	
Restricted - Business Environmental Restoration	575,000	---	---	---	---	575,000	
Restricted - Economic Development Restoration	2,910,000	---	---	---	---	2,910,000	
Restricted - Economic Development Projects	5,000,000	---	---	---	---	5,000,000	
Restricted - Western Area Power Authority - Projects	1,850,000	---	---	---	---	1,850,000	
Restricted - Qualified Investment	350,000	---	---	---	---	350,000	
Restricted - Mather Contingency 2008 TE	238,664	---	---	4,107	---	242,771	
Restricted - Mather Contingency 2008 TX	8,485,344	---	---	102,041	---	8,587,385	
Restricted - Mather Contingency	5,713,800	---	---	99,715	---	5,813,515	
Total Economic Development	\$ 27,683,175	\$ ---	\$ ---	\$ 455,863	\$ ---	\$ 28,139,038	
Building Inspection							
Restricted - Future Services	\$ 5,833,764	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,833,764	
Total Building Inspection	\$ 5,833,764	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,833,764	
Technology Cost Recovery Fee							
Restricted - Technology Cost Recovery Fee	\$ 807,834	\$ 249,070	\$ ---	\$ ---	\$ ---	\$ 558,764	
Total Technology Cost Recovery Fee	\$ 807,834	\$ 249,070	\$ ---	\$ ---	\$ ---	\$ 558,764	

# Obligated Fund Balances by Governmental Funds (Schedule 4)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds							
Development And Code Services							
Restricted - Construction Mgmt and Inspection Div	8,529,255	---	---	628,221	---	9,157,476	
Total Development And Code Services	\$ 8,529,255	\$ ---	\$ ---	\$ 628,221	\$ ---	\$ 9,157,476	
SCTDF Capital Fund							
Restricted - Future Construction	\$ 54,449,777	---	---	---	---	\$ 54,449,777	
Restricted - Five-Year Mitigation Act Update	2,042,961	---	---	---	---	2,042,961	
Total SCTDF Capital Fund	\$ 56,492,738	\$ ---	\$ ---	\$ ---	\$ ---	\$ 56,492,738	
Transportation-Sales Tax							
Restricted - Working Capital	\$ 3,900,000	---	---	---	---	\$ 3,900,000	
Total Transportation-Sales Tax	\$ 3,900,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,900,000	
Solid Waste Commercial Program							
Restricted - Commercial Programs	\$ 8,568,976	---	---	2,753,792	---	11,322,768	
Total Solid Waste Commercial Program	\$ 8,568,976	---	---	2,753,792	---	11,322,768	
Total Special Revenue Funds	\$ 159,913,567	\$ 639,958	---	\$ 6,669,109	---	\$ 165,942,718	
Capital Project Funds							
Parks Construction							
Restricted - American River Parkway	\$ 3,365	---	---	---	---	3,365	
Restricted - Loan to CSA 4C	8,986	---	---	---	---	8,986	
Restricted - General	209,987	---	---	---	---	209,987	
Total Parks Construction	\$ 222,338	\$ ---	\$ ---	\$ ---	\$ ---	\$ 222,338	
Total Capital Project Funds	\$ 222,338	\$ ---	\$ ---	\$ ---	\$ ---	\$ 222,338	

# Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Obligated Fund Balances - By Governmental Funds Fiscal Year 2025-26				Schedule 4
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7
Total Governmental Funds		\$ 607,132,259	\$ 45,229,705	\$ 111,939,815	\$ 673,842,369	

# Summary of Additional Financing Sources by Source and Funds (Schedule 5)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Source						
Other Interfund Reimbursements	\$ 381,565,673	\$ 545,148,832	\$ 668,051,246	\$		
Semi-Discretionary Reimbursements	1,019,598,697	1,031,526,781	1,031,894,307			
Taxes	837,229,422	900,605,926	926,515,673			
Licenses, Permits & Franchises	76,196,973	81,972,665	82,895,463			
Fines, Forfeitures & Penalties	24,612,126	25,212,486	23,311,311			
Revenue from Use Of Money & Property	227,500,577	211,307,935	169,035,619			
Intergovernmental Revenues	2,448,455,565	2,684,086,215	2,920,285,605			
Charges for Services	300,705,717	329,028,878	362,653,616			
Miscellaneous Revenues	90,643,136	66,171,854	91,817,666			
Other Financing Sources	564,778	678,289	21,000			
Residual Equity Transfer In	21,036	23,917	1,093,489			
Total Summarization by Source		\$ 5,407,093,701	\$ 5,875,763,779	\$ 6,277,574,995	\$	
Summarization by Fund						
General Fund	\$ 3,349,818,579	\$ 3,684,760,591	\$ 3,896,585,598	\$		
Community Investment Program	---	66,234	---			
Neighborhood Revitalization	4,344	130,000	207,000			
Mental Health Services Act	140,899,549	138,690,444	101,290,870			
Public Safety Sales Tax	170,585,049	171,011,013	175,204,175			
1991 Realignment	402,400,923	410,082,317	387,122,270			
2011 Realignment	425,713,179	410,595,688	417,155,114			
Sheriff DOJ Asset Forfeiture	102,710	129,261	---			
Clerk/Recorder Fees	11,576,228	3,187,304	2,600,000			
Restricted Revenues Fund for Departments	43,479,287	35,836,894	52,788,528			
Sheriff Restricted Revenue	10,724,278	11,466,787	9,135,152			
Patient Care Revenue	151,790,549	230,152,232	394,839,881			

# Summary of Additional Financing Sources by Source and Funds (Schedule 5)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 5	
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
Fish And Game Propagation	10,694	9,817	9,713			
Roads	128,305,656	163,614,865	155,129,276			
Department of Transportation	68,083,216	67,418,630	73,774,172			
Parks Construction	6,108,437	6,106,604	12,054,974			
Capital Construction	50,516,799	55,798,604	87,340,740			
Environmental Management	24,193,871	25,438,212	23,185,486			
EMD Special Program Funds	61,967	94,412	4,350			
County Library	1,290,004	1,321,789	1,336,238			
First 5 Sacramento Commission	19,304,703	17,612,005	2,715,222			
Transient Occupancy Tax	4,339,108	3,469,837	3,509,015			
Teeter Plan	38,304,746	42,410,714	49,655,072			
Golf	11,400,036	12,199,009	12,316,058			
Economic Development	33,176,459	39,479,691	30,868,156			
Building Inspection	20,774,781	22,558,852	24,526,200			
Technology Cost Recovery Fee	2,044,523	2,065,977	2,053,000			
Development And Code Services	60,515,461	73,431,697	74,700,234			
Affordability Fee	5,837,836	5,225,341	5,911,699			
SCCTDF Capital Fund	18,176,438	17,854,609	17,958,018			
Transportation-Sales Tax	39,578,009	58,154,584	128,838,162			
Interagency Procurement	3,891,893	3,727,653	---			
Solid Waste Commercial Program	6,370,562	6,112,222	5,475,000			
Jail Industry Trust Fund	228,415	249,688	306,030			
Florin Road Capital Project	19,734	18,753	20,000			
NVSSP-Library	45,337	25,526	2,000			
North Vineyard Station Specific Plan	1,644,341	784,859	34,000			



# Summary of Additional Financing Sources by Source and Funds (Schedule 5)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
North Vineyard Station CFDs	984,738	1,076,002	928,356			---
Florin Vineyard Community Plan	5,436,196	3,519,049	25,500			---
2004 Pension Obligation Bond Debt Svc	49,499,223	149,876,014	127,969,736			---
Tobacco Litigation Settlement-Capital Projects	(58)	---	---			---
Pension Obligation Bond Debt Svc	99,855,902	---	---			---
Total Summarization by Fund		\$ 5,407,093,701	\$ 5,875,763,779	\$ 6,277,574,995	\$	---

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Other Interfund Reimbursements							
Inter Cost Recovery			\$	8,893,868	\$	6,445,746	\$
Operating Trans In				14,516,860		14,928,195	
Mhsa Funds Reimb				127,471,636		131,749,225	
Sheriff Restricted Funding				10,339,573		14,746,367	
Community Corrections Planning				192,230		201,318	
Restricted Funding				26,315,948		56,105,391	
Patient Care Revenue (PCR) Reimbursement				118,936,014		233,890,780	
Trans Inter Fund				2,486		30,500	
Total Other Interfund Reimbursements			\$	306,668,615	\$	458,097,522	\$
						572,533,835	\$

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Semi-Discretionary Reimbursements							
		Realignment 1991 CalWORKS MOE	\$ 66,288,182	\$ 70,985,916	\$ 75,764,711	\$	
		Realignment 1991 Chld Pov & Fam Sup	64,367,977	70,694,403	79,954,646		
		Realignment 1991 Family Support	45,153,170	41,669,517	38,583,765		
		Realignment 1991 Social Services	152,001,793	157,587,145	142,001,179		
		Realignment 1991 Mental Health	65,990,994	66,719,969	75,787,977		
		Realignment 1991 Health	16,052,791	19,618,492	20,038,101		
		Realignment 2011 AB 109	71,185,556	76,552,744	78,069,110		
		Realignment 2011	72,576,776	79,818,944	79,987,050		
		Realignment 2011 Protect Svc	161,719,006	158,778,942	157,507,312		
		Realignment 2011 Behav Hlth	126,412,398	118,064,289	108,996,281		
		Public Safety Svc St	177,850,055	171,036,420	175,204,175		
Total Semi-Discretionary Reimbursements			\$ 1,019,598,697	\$ 1,031,526,781	\$ 1,031,894,307	\$	
Taxes							
		Prop Tax Cur Sec	\$ 335,412,598	\$ 350,109,195	\$ 369,268,085	\$	
		Prop Tax Cur Unsec	11,836,697	12,992,918	14,464,256		
		Prop Tax Cur Sup	7,900,437	7,632,312	7,571,358		
		Prop Tax Sec Delinquent	2,596,120	3,080,739	2,443,326		
		Prop Tax Supplemental Del	862,150	665,256	708,384		
		Prop Tax Unitary	5,527,545	6,092,673	6,404,303		
		Prop Tax In-Lieu of Vehicle License Fee	233,644,943	246,055,680	258,971,737		

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Taxes							
		Prop Tax Redemption	10,329	42,448	10,000		
		Prop Tax Pr Unsec	114,200	181,707	150,000		
		Prop Tax Penalties	1,376,521	1,359,854	1,000,000		
		Sales Use Tax	146,917,866	172,492,158	148,002,279		
		Utility User Tax	19,584,074	21,658,164	22,308,000		
		Trans Occupancy Tax	5,908,961	5,180,515	5,118,700		
		Prop Tax Trans	11,488,032	13,053,244	13,000,000		
		Taxes-Aircraft	645,891	499,411	598,968		
		RDA Residual Distribution	14,000,751	14,376,954	14,520,723		
		Taxes-Other	5,843	5,942	---		
Total Taxes			\$ 797,832,957	\$ 855,479,169	\$ 864,540,119	\$ ---	
Licenses, Permits & Franchises							
		Animal Licenses	\$ 265,189	\$ 190,989	\$ 350,000	\$ ---	
		Business Lic	1,420,978	1,622,748	1,691,196	---	
		Business Lic Spec	930,482	898,438	1,109,964	---	
		Employee Permits	15,636	8,377	18,652	---	
		Short Term Rental Business License	15,089	(11,291)	17,999	---	
		Fict Bus Names	442,295	468,396	527,610	---	
		Encroachment Permits	4,500	12,150	10,000	---	
		Zoning Permits	60,935	100,907	110,000	---	
		Cable TV Fran Fees	2,272,050	2,373,054	1,369,040	---	
		Franchises	1,822,959	2,057,987	1,800,000	---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Licenses, Permits & Franchises							
		Street/Trans Permits	16,920	14,760	19,000	---	
		Lic/Permits Other	3,353,134	3,360,236	4,506,519	---	
		Sws License/Permit	---	(555)	---	---	
		Document/File Review	---	47,500	---	---	
Total Licenses, Permits & Franchises			\$ 10,620,167	\$ 11,143,695	\$ 11,529,980	\$ ---	
Fines, Forfeitures & Penalties							
		Vehicle Code Fines	\$ 2,577,395	\$ 2,260,879	\$ 2,562,715	\$ ---	
		Other Court Fines	6,653,743	6,667,408	6,500,000	---	
		Forfeit/Penalties	9,292,137	10,705,061	8,836,529	---	
Total Fines, Forfeitures & Penalties			\$ 18,523,275	\$ 19,633,348	\$ 17,899,244	\$ ---	
Revenue from Use Of Money & Property							
		Interest Income	\$ 39,649,239	\$ 18,056,083	\$ 12,837,578	\$ ---	
		Misc Income	772,170	1,050,975	700,000	---	
		Contributions	42,956	36,042	---	---	
		Bldg Rental Other	126,042	127,776	100,000	---	
		Agri Leases	1,000	4,400	9,600	---	
		Ground Leases-Other	95,004	444,015	402,052	---	
		Recreational Concess	38,996	49,986	78,000	---	
Total Revenue from Use Of Money & Property			\$ 40,725,407	\$ 19,769,277	\$ 14,127,230	\$ ---	
Intergovernmental Revenues							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
<b>General Fund</b>							
<b>Intergovernmental Revenues</b>							
State Revenue							
			\$	\$	\$	\$	
		Cig Tax Unincorp	831,456	1,185,526	1,720,315		
		Home Prop Tax Rel	2,372,881	2,327,968	2,300,000		
		State Aid-Other	1,647,949	2,093,729	2,000,000		
		Welf Admin St	84,812,498	111,849,772	91,640,509		
		Welf Svc St	51,681,578	52,466,790	54,887,463		
		Welf St-Calwin	1,682,195	765,660	737,619		
		Welf St	853,605	3,649,594	10,920,335		
		Welf St	32,694,485	36,018,566	41,427,301		
		Ccs-Administration	8,326,912	9,102,432	9,499,459		
		CCS-Treatment/Therapy	1,602,771	1,094,538	1,816,346		
		Medi-Cal Admin State	36,385,218	52,086,938	54,921,806		
		Other Health State	5,746,009	7,979,626	15,369,939		
		Agriculture St	3,160,913	3,019,135	2,677,973		
		Public Defender St	2,999,685	2,879,766	2,709,302		
		Veterans Affairs	696,451	838,796	924,413		
		TCF-Trial Court Improvement Fund	53,462	---	---		
		Realignment 2011	42,615	---	---		
		State Aid Other Misc Programs	97,039,508	113,504,014	151,691,176		
		State Medi/Cal Revenues	2,640,971	4,148,582	2,661,538		
		Medi/Cal Ccs Therapy Bowling Green	116,822	133,743	---		
		Medi/Cal Ccs Therapy Orchard	48,562	50,292	---		
		Medi/Cal Ccs Therapy Starr King	60,115	74,118	---		

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
<b>General Fund</b>							
<b>Intergovernmental Revenues</b>							
State Revenue							
State Aid Sb 90 Misc Programs			6,221,852	3,227,719	1,394,121		
Total State Revenue			\$ 341,718,512	\$ 408,497,305	\$ 449,299,615	\$	
<b>Federal Revenues</b>							
Welf Admin Fed			225,723,121	221,128,598	250,162,788		
Welf Svc Fed			56,900,470	59,467,654	67,085,483		
Welf Fed			139,001,951	161,351,906	190,178,153		
Welf Fed			29,504,588	25,859,656	32,077,243		
Health Federal			71,796,669	80,176,718	84,156,273		
Medi-Care Revenue			62,138	69,093	80,353		
Construction Fed			63,688	77,568	475,712		
CARES Act Revenue			---	27,146	504,666		
ARPA - SLFRF Revenue			20,461,995	17,539,188	26,739,192		
General Fund In Lieu ARPA			---	---	(2,525,293)		
Federal Pass-Through Funding			---	915,961	---		
Federal Aid - Other Misc Program			21,386,307	15,497,915	19,359,014		
FEMA Grant Reimbursement			225,616	16,053,189	---		
PY FEMA Grant Reimbursement			---	29,101	---		
Total Federal Revenues			\$ 565,126,544	\$ 598,193,692	\$ 668,293,584	\$	
<b>Fees or Other Intergovernmental</b>							
In Lieu Taxes-Other			\$ 504,337	750,000	\$ 1,010,000	\$	
Miscellaneous Intergovernmental			11,756,727	11,336,158	12,528,771		
Prior Year Intergovernmental - State			8,469,317	30,529,276	2,180,612		

# Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Intergovernmental Revenues							
Fees or Other Intergovernmental							
		Prior Year Intergovernmental - Federal	14,612,762	13,100,152	8,377,575	---	
		Prior Year Intergovernmental - Local	45,561	116,020	---	---	
		Aid Local Gov Ag	12,482,598	17,940,987	20,646,482	---	
		Sheriff's Contract City	28,501,173	28,497,144	29,042,360	---	
		Redev Passthru	6,224,631	6,357,996	6,421,575	---	
		Rev Neut Payments	13,023,905	12,170,608	10,738,836	---	
		Total Fees or Other Intergovernmental	\$ 95,621,012	\$ 120,798,340	\$ 90,946,211	\$ ---	
		Total Intergovernmental Revenues	\$ 1,002,466,068	\$ 1,127,489,338	\$ 1,208,539,410	\$ ---	
Charges for Services							
		Vital Statistic Fees	2,509,064	2,907,833	2,532,680	---	
		Adoption Fees	172,419	148,160	345,304	---	
		Candidate Filing Fee	77,652	---	39,123	---	
		Process Svc Fees	1,046,673	1,517,217	1,400,000	---	
		Civ/Sm CI Filing Fee	---	---	50,000	---	
		Appeal	81,178	66,428	---	---	
		Estate/Pub Adm Fees	903,254	1,243,105	840,000	---	
		Cert/Recording Fees	2,928,495	3,161,121	2,737,234	---	
		Resource Recovery & Recycling Sales	7,025	622	1,000	---	
		Electricity Svc Chgs	---	455	---	---	
		Collection Fees	10,289,096	15,474,839	16,329,634	---	
		Aud/Acct Fees	869,735	876,604	1,038,581	---	



# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
		Court/Legal Fees	3,807,619	3,585,574	3,981,265		
		Research Fees	5,194	6,095	---		
		Miscellaneous Other Fees	700,986	801,564	870,000		
		Appeals Municipal/Small Claims/Misc	(533)	---	---		
		Records Sealed Fee - Formal	600	---	---		
		Data Proc Svc	676,441	(0)	---		
		Election Svc Chgs	2,147,656	4,231,177	1,334,802		
		Personnel Svc Fees	18,210,808	19,276,228	24,403,406		
		Benefit Admin Svcs Fees	534,254	644,130	18,542		
		Employment Svcs Fees	2,159,284	2,561,289	275,102		
		Training Svcs Fees	357,462	567,072	163,645		
		Dps Department Services Teams	4,053,102	5,607,708	3,529,844		
		401A Plan Administration Services	---	---	13,375		
		Fuel Recovery	---	(81)	---		
		Planning Svc Fees	3,331,922	3,844,926	3,500,000		
		Plan Check Fees	552,485	628,889	588,000		
		Jail Booking Fees	780,720	785,934	559,064		
		Recreation Svc Chgs	3,488,445	3,632,911	4,649,002		
		Transcript Copy Fees	76,032	74,917	60,627		
		Landscaping Maint Ch	2,160,209	2,283,142	2,291,112		
		Treatment Chgs	(700)	(446)	1,000		
		CCS Assessments	1,300	1,300	---		
		CCS Enrollments	300	---	---		

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
		Medical Care Indigent Patients	---	---	4,000	---	
		Cmisp Share Of Cost Revenue-Drr	9,569	11,367	---	---	
		Medical Care Private Patients	---	---	1,000	---	
		Mental Health Private	484,359	435,580	550,000	---	
		Alcohol Svc Fees	3,405	8,801	4,905	---	
		Medical Care Other	115,000	5,000	21,000	---	
		Institutional Care Adult	6,736,364	8,092,355	8,291,317	---	
		Work Furlough Chgs	44,028	31,925	34,000	---	
		Data Proc Svc	92,896	188,610	111,778	---	
		Aud/Contr Svc	2,477,985	2,854,373	509,000	---	
		Auditor Controller Services - ACP	---	---	2,072,741	---	
		Public Works Services	5,557,706	5,254,137	6,596,570	---	
		Svcs To Trans - Sales Tax Fund	---	1,817	---	---	
		Services To Road Fund	---	51,292	---	---	
		Services To Refuse Enterprise	971,303	851,530	1,365,443	---	
		Services To San & Sewer Districts	607,223	(276,989)	1,428,976	---	
		Services To Water Maint Districts	129,423	(4,872)	240,098	---	
		Services To Drainage Districts	84,130	(185,479)	151,949	---	
		Services To Water Agencies Drainage	---	8,952	---	---	
		Services To Airports	---	5,209	---	---	
		Svcs To Parks & Rec Department	---	14,053	---	---	
		Svcs To General Services	---	5,375	---	---	
		Services To Planning Dept	795,383	875,345	855,251	---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
<b>General Fund</b>							
<b>General Fund</b>							
<b>Charges for Services</b>							
		Services To Building Inspection	157,625	196,313	184,000	---	---
		Services To Others	1,465,275	1,608,319	1,722,360	---	---
		Services To Public Facilities (Pipfs)	143,561	186,512	210,688	---	---
		Lease Prop Use Chgs	---	275	---	---	---
		Cemetery Svc	33,536	35,914	37,787	---	---
		Humane Services	---	---	8,000	---	---
		Microchipping	40	---	---	---	---
		Spray Neuter	479	394	---	---	---
		Rabies Vaccination	3,809	41,403	150,000	---	---
		Law Enforcement Svc	9,641,965	9,420,440	9,899,864	---	---
		Svc Fees Other	32,723,950	32,337,677	35,282,103	---	---
		Bad Check Fees	2,226	713	---	---	---
		EMS Medical Control Reimbursemts	172,926	181,572	---	---	---
		EMS Parametric Accreditation/ Reaccr.	37,141	16,014	---	---	---
		EMS EMT 1A Certification	70,484	63,911	---	---	---
		EMS Defibrillation Accreditation	6,900	5,072	---	---	---
		EMS Trauma Designation Fee	305,695	320,980	---	---	---
		EMS Training Program Fees	15,092	53,238	---	---	---
		EMS ALS Training Provider Fees	139,808	146,799	---	---	---
		EMS CE Provider Fees	12,099	11,777	---	---	---
		Stroke Center Provide Fee	168,955	177,403	---	---	---
		STEMI Center Provider Fee	94,809	99,550	---	---	---

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
EMR Provider Fee			375	900	---	---	
Install Services			221,968	223,770	270,000	---	
Total Charges for Services			\$ 125,455,671	\$ 137,286,043	\$ 141,555,172	\$ ---	
Miscellaneous Revenues							
Natural Gas Resales			\$ 76,576	\$ 63,832	\$ 166,883	\$ ---	
Cash Overages			50	(51)	---	---	
Bad Debt Recovery			93,196	81,004	70,000	---	
Aid Pmt Recoveries			682,201	842,102	955,200	---	
Donations/Contributions			2,035,189	2,515,276	1,828,892	---	
Insurance Proceeds			467,518	1,127,675	3,601,400	---	
Assessment Fees			4,196,657	4,117,160	3,931,339	---	
Ch Sup Recoveries			1,016,557	1,177,803	1,196,991	---	
County Wide Cost Plan			1,567,350	1,841,714	5,604,498	---	
Miscellaneous Other Revenues			11,014,461	11,357,027	15,369,044	---	
Travel Reimbursement			1,753	676	---	---	
Jury Fee Employee Reimbursement			109	405	---	---	
Witness Miscellaneous Revenues			30,306	16,166	13,565	---	
Public Works Misc Revenue-Env Hlth			46,754	52,615	---	---	
Env Health File Review			132,146	252,880	---	---	
Admin Fee			60,288	98,861	60,000	---	
Settlement Agreement			1,372	---	---	---	

# **Detail of Additional Financing Sources by Fund and Account (Schedule 6)** Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Miscellaneous Revenues							
		Return Check Fees Collected	477	371			
		Prior Year	4,094,658	558,415	75,000		
		Prior Year Revenues--State Program	2,217,693				
		Prior Year Revenues--Federal Prog.	31,842	3,963			
		Prior Year Revenues--Miscellaneous	117,394	182,376			
Total Miscellaneous Revenues			\$ 27,884,543	\$ 24,290,271	\$ 32,872,812	\$	
Other Financing Sources							
		Gain On Sale Of Fixed Asset	22,143	\$ 21,229	\$		\$
Total Other Financing Sources			\$ 22,143	\$ 21,229	\$		\$
Residual Equity Transfer In							
		Residual Eq Trans In	21,036	\$ 23,917	\$ 1,093,489	\$	
Total Residual Equity Transfer In			\$ 21,036	\$ 23,917	\$ 1,093,489	\$	
Total General Fund Financing Sources			\$ 3,349,818,579	\$ 3,684,760,591	\$ 3,896,585,598	\$	
Community Investment Program							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Community Investment Program							
Revenue from Use Of Money & Property							
Interest Income			\$	---	\$ 66,234	\$	---
Total Revenue from Use Of Money & Property			\$	---	\$ 66,234	\$	---
Total Community Investment Program Financing Sources							
Neighborhood Revitalization			\$	---	\$ 66,234	\$	---
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 4,344	\$ 130,000	\$ 207,000	\$	---
Total Miscellaneous Revenues			\$ 4,344	\$ 130,000	\$ 207,000	\$	---
Total Neighborhood Revitalization Financing Sources							
Mental Health Services Act			\$ 4,344	\$ 130,000	\$ 207,000	\$	---
Revenue from Use Of Money & Property							
Interest Income			\$ 6,382,659	\$ 5,278,343	\$ 7,387,400	\$	---
Total Revenue from Use Of Money & Property			\$ 6,382,659	\$ 5,278,343	\$ 7,387,400	\$	---
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$ 134,516,890	\$ 133,412,101	\$ 93,903,470	\$	---
Total State Revenue			\$ 134,516,890	\$ 133,412,101	\$ 93,903,470	\$	---
Total Intergovernmental Revenues			\$ 134,516,890	\$ 133,412,101	\$ 93,903,470	\$	---

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6									
County Budget Act			Detail of Additional Financing Sources by Fund and Account												
			Governmental Funds												
			Fiscal Year 2025-26												
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors									
1	2	3	4	5	6	7									
General Fund															
Mental Health Services Act															
Total Mental Health Services Act Financing Sources			\$	140,899,549	\$	138,690,444	\$	101,290,870	\$						
Public Safety Sales Tax															
Revenue from Use Of Money & Property															
Interest Income								\$	15,268	\$	5,723	\$	---	\$	---
Total Revenue from Use Of Money & Property								\$	15,268	\$	5,723	\$	---	\$	---
Intergovernmental Revenues															
State Revenue															
Public Safety Svc St								\$	170,569,781	\$	171,005,290	\$	175,204,175	\$	---
Total State Revenue								\$	170,569,781	\$	171,005,290	\$	175,204,175	\$	---
Total Intergovernmental Revenues								\$	170,569,781	\$	171,005,290	\$	175,204,175	\$	---
Total Public Safety Sales Tax Financing Sources								\$	170,585,049	\$	171,011,013	\$	175,204,175	\$	---
1991 Realignment															

# Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6		
County Budget Act			Detail of Additional Financing Sources by Fund and Account					
			Governmental Funds					
			Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5	6	7		
General Fund								
1991 Realignment								
Intergovernmental Revenues								
State Revenue								
		Realign VLF Health	\$ 17,990,248	\$ 16,722,940	\$ 18,301,086	\$		
		Realign VLF Mental Health	4,732,068	12,952,112	11,775,775			
		Realign VLF Social Services	10,617,700	11,300,434	10,617,699			
		Realign Sales Tax Health	211,127	3,778,499	---			
		Realign Sales Tax Mental Health	65,363,879	57,372,770	59,747,705			
		Realign Sales Tax Social Services	130,032,067	124,605,725	125,801,117			
		Realign 1991 CalWORKS MOE	66,288,182	70,985,916	75,764,711			
		Realign 1991 Fam Sup	45,153,170	41,669,517	38,583,765			
		Realignment 1991 Chd Pov	62,012,483	70,694,403	46,530,412			
		Total State Revenue	\$ 402,400,923	\$ 410,082,317	\$ 387,122,270	\$		
		Total Intergovernmental Revenues	\$ 402,400,923	\$ 410,082,317	\$ 387,122,270	\$		
Total 1991 Realignment Financing Sources								
2011 Realignment								
Intergovernmental Revenues								
State Revenue								
		Realignment 2011	\$ 349,369,790	\$ 337,037,671	\$ 343,604,577	\$		
		Realignment - AB 109	76,143,390	73,558,016	73,550,537			
		State Aid Other Misc Programs	200,000	---	---			
		Total State Revenue	\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$		
		Total Intergovernmental Revenues	\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$		
Total 2011 Realignment Financing Sources								
Sheriff DOJ Asset Forfeiture								
			\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$		



# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Sheriff DOJ Asset Forfeiture							
Fines, Forfeitures & Penalties							
Fed Asset Forfeitures			\$ ---	\$ 129,261	\$ ---	\$ ---	
Total Fines, Forfeitures & Penalties			\$ ---	\$ 129,261	\$ ---	\$ ---	
Intergovernmental Revenues							
Federal Revenues							
Federal Aid - Other Misc Program			\$ 102,710	\$ ---	\$ ---	\$ ---	
Total Federal Revenues			\$ 102,710	\$ ---	\$ ---	\$ ---	
Total Intergovernmental Revenues			\$ 102,710	\$ ---	\$ ---	\$ ---	
Total Sheriff DOJ Asset Forfeiture Financing Sources			\$ 102,710	\$ 129,261	\$ ---	\$ ---	
Clerk/Recorder Fees							
Revenue from Use Of Money & Property							
Interest Income			\$ 1,499,795	\$ 1,156,007	\$ 670,000	\$ ---	
Total Revenue from Use Of Money & Property			\$ 1,499,795	\$ 1,156,007	\$ 670,000	\$ ---	
Charges for Services							
Vital Statistic Fees			\$ 174,565	\$ 199,372	\$ 170,000	\$ ---	
Cert/Recording Fees			\$ 1,601,868	\$ 1,831,925	\$ 1,760,000	\$ ---	
Total Charges for Services			\$ 1,776,433	\$ 2,031,297	\$ 1,930,000	\$ ---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Clerk/Recorder Fees							
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 8,300,000	\$ ----	\$ ----	\$ ----	
Total Miscellaneous Revenues			\$ 8,300,000	\$ ----	\$ ----	\$ ----	
Total Clerk/Recorder Fees Financing Sources			\$ 11,576,228	\$ 3,187,304	\$ 2,600,000	\$ ----	
Restricted Revenues Fund for Departments							
Other Interfund Reimbursements							
Inter Cost Recovery			\$ 1,131	\$ ----	\$ ----	\$ ----	
Restricted Funding			----	4,908	----	----	
Trans Inter Fund			5,440,004	4,537,800	5,000,000	----	
Total Other Interfund Reimbursements			\$ 5,441,135	\$ 4,542,708	\$ 5,000,000	\$ ----	
Licenses, Permits & Franchises							
Animal Licenses			\$ 21,148	\$ 20,703	\$ 15,500	----	
Marriage Licenses			196,991	211,973	202,500	----	
Total Licenses, Permits & Franchises			\$ 218,139	\$ 232,675	\$ 218,000	\$ ----	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Fines, Forfeitures & Penalties							
			\$	1,747,812	\$	1,864,226	\$
		Vehicle Code Fines					1,656,873
		Other Court Fines		140,308		131,508	114,583
		Forfeit/Penalties		1,250,104		709,470	1,389,049
		St Asset Forfeitures		206,306		168,554	117,789
		Total Fines, Forfeitures & Penalties	\$	3,344,530	\$	2,873,758	\$
Revenue from Use Of Money & Property							
		Interest Income	\$	3,540,547	\$	4,324,717	\$
		Ground Leases-Other		---		1,000	---
		Total Revenue from Use Of Money & Property	\$	3,540,547	\$	4,325,717	\$

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Intergovernmental Revenues							
State Revenue							
Other Health State							
State Aid Other Misc Programs							
Total State Revenue							
Federal Revenues							
Health Federal							
Total Federal Revenues							
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental							
Prior Year Intergovernmental - Local							
Total Fees or Other Intergovernmental							
Total Intergovernmental Revenues							
Charges for Services							
Special Assesment							
Svc Fees Other							
Total Charges for Services							
Miscellaneous Revenues							
Donations/Contributions							
Miscellaneous Other Revenues							
Total Miscellaneous Revenues							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Total Restricted Revenues Fund for Departments			\$	43,479,287	\$	35,836,894	\$ 52,788,528
Sheriff Restricted Revenue							
Taxes							
CFD 2005-1 Police Services			\$	2,423,358	\$	2,981,769	\$ 2,969,173
Total Taxes			\$	2,423,358	\$	2,981,769	\$ 2,969,173
Fines, Forfeitures & Penalties							
Other Court Fines			\$	127,368	\$	138,162	\$ 180
St Asset Foreitures				167,560		155,542	---
Total Fines, Forfeitures & Penalties			\$	294,928	\$	293,704	\$ 180
Revenue from Use Of Money & Property							
Interest Income			\$	836,441	\$	756,531	\$ ---
Total Revenue from Use Of Money & Property			\$	836,441	\$	756,531	\$ ---
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$	1,320,338	\$	743,602	\$ 715,550
Total State Revenue			\$	1,320,338	\$	743,602	\$ 715,550
Fees or Other Intergovernmental							
Aid Local Gov Ag			\$	1,986,751	\$	1,344,904	\$ 1,930,366
Total Fees or Other Intergovernmental			\$	1,986,751	\$	1,344,904	\$ 1,930,366
Total Intergovernmental Revenues			\$	3,307,090	\$	2,088,505	\$ 2,645,916

## Summary Schedules

STATE SCHEDULES

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Patient Care Revenue							
Total Patient Care Revenue Financing Sources			\$	151,790,549	\$	230,152,232	\$
Transient Occupancy Tax							
Other Interfund Reimbursements							
Trans Inter Fund			\$	4,195,996	\$	3,404,133	\$
Total Other Interfund Reimbursements			\$	4,195,996	\$	3,404,133	\$
Revenue from Use Of Money & Property							
Interest Income			\$	143,112	\$	65,704	\$
Total Revenue from Use Of Money & Property			\$	143,112	\$	65,704	\$
Total Transient Occupancy Tax Financing Sources			\$	4,339,108	\$	3,469,837	\$
Golf							
Revenue from Use Of Money & Property							
Interest Income			\$	211,184	\$	187,698	\$
Ground Leases-Other				70,372		72,803	
Food Svc Concessions				1,605,312		1,842,824	
Recreational Concess				4,488,777		4,401,596	
Total Revenue from Use Of Money & Property			\$	6,375,645	\$	6,504,921	\$

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Golf							
Charges for Services							
Recreation Svc Chgs			\$ 5,024,391	\$ 5,688,188	\$ 6,123,895	\$ ---	
Total Charges for Services			\$ 5,024,391	\$ 5,688,188	\$ 6,123,895	\$ ---	
Other Financing Sources							
Gain On Sale Of Fixed Asset			\$ ---	\$ 5,900	\$ ---	\$ ---	
Total Other Financing Sources			\$ ---	\$ 5,900	\$ ---	\$ ---	
Total Golf Financing Sources			\$ 11,400,036	\$ 12,199,009	\$ 12,316,058	\$ ---	
Interagency Procurement							
Other Interfund Reimbursements							
Operating Trans In			\$ 2,654,755	\$ 2,561,243	\$ ---	\$ ---	
Total Other Interfund Reimbursements			\$ 2,654,755	\$ 2,561,243	\$ ---	\$ ---	
Revenue from Use Of Money & Property							
Interest Income			\$ 268,619	\$ 127,878	\$ ---	\$ ---	
Total Revenue from Use Of Money & Property			\$ 268,619	\$ 127,878	\$ ---	\$ ---	
Charges for Services							
Lease Prop Use Chgs			\$ 968,518	\$ 1,038,532	\$ ---	\$ ---	
Total Charges for Services			\$ 968,518	\$ 1,038,532	\$ ---	\$ ---	



# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Interagency Procurement							
Total Interagency Procurement Financing Sources			\$ 3,891,893	\$ 3,727,653	\$ ---	\$ ---	
Total General Fund Financing Sources			\$ 4,726,725,712	\$ 5,115,505,263	\$ 5,452,753,661	\$ ---	
Special Revenue Funds							
Fish And Game Propagation							
Fines, Forfeitures & Penalties							
Other Court Fines			\$ 10,003	\$ 9,038	\$ 9,573	\$ ---	
Total Fines, Forfeitures & Penalties			\$ 10,003	\$ 9,038	\$ 9,573	\$ ---	
Revenue from Use Of Money & Property							
Interest Income			\$ 691	\$ 779	\$ 140	\$ ---	
Total Revenue from Use Of Money & Property			\$ 691	\$ 779	\$ 140	\$ ---	
Total Fish And Game Propagation Financing Sources			\$ 10,694	\$ 9,817	\$ 9,713	\$ ---	
Roads							
Other Interfund Reimbursements							
Inter Cost Recovery			\$ 42,612,541	\$ 47,044,701	\$ 44,055,912	\$ ---	
Operating Trans In			---	2,775,000	1,000,000	\$ ---	
Trans Inter Fund			436	---	---	\$ ---	
Total Other Interfund Reimbursements			\$ 42,612,976	\$ 49,819,701	\$ 45,055,912	\$ ---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6		
County Budget Act			Detail of Additional Financing Sources by Fund and Account					
			Governmental Funds					
			Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5	6	7		
Special Revenue Funds								
Roads								
Taxes								
		Prop Tax Cur Sec	\$	651,676	\$	679,403	\$	652,000
		Prop Tax Cur Unsec		23,176		25,425		23,000
		Prop Tax Cur Sup		15,467		14,936		15,000
		Prop Tax Sec Delinquent		5,086		6,031		5,000
		Prop Tax Supplemental Del		1,689		1,302		2,000
		Prop Tax Unitary		8,812		9,830		8,000
		Prop Tax Redemption		20		83		100
		Prop Tax Pr Unsec		224		355		400
		Prop Tax Penalties		115		148		300
		Sales Use Tax		682,207		677,311		737,000
		RDA Residual Distribution		9,640		11,990		7,056
		Taxes-Other		22		22		---
Total Taxes			\$	1,398,134	\$	1,426,836	\$	1,449,856
Licenses, Permits & Franchises								
		Encroachment Permits	\$	1,424,482	\$	1,738,339	\$	1,532,000
		Street/Trans Permits		65,283		64,441		55,000
Total Licenses, Permits & Franchises			\$	1,489,765	\$	1,802,780	\$	1,587,000

## Summary Schedules

## STATE SCHEDULES

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Roads							
Charges for Services							
		Engineering Svc Fees	\$ 8,000	\$ 14,000	\$ 25,000	\$	
		Planning Svc Fees	89,934	89,636	90,000		
		Plan Check Fees	(350)	1,041	---		
		Road Maint Svc Chgs	167,031	159,668	150,000		
		Street Trench Cut Fees	1,518	34,494	---		
		Public Works Services	(41,171)	---	---		
		Svcs To Dev Fee Roadway Fund	202,056	---	---		
		Svc Fees Other	---	4,091	---		
Total Charges for Services			\$ 427,018	\$ 302,929	\$ 265,000	\$	
Miscellaneous Revenues							
		Bad Debt Recovery	\$ 22,830	\$ 15,505	\$ 32,000	\$	
		Donations/Contributions	52,528	894,462	1,135,000		
		Miscellaneous Other Revenues	289,203	632,152	455,325		
		Consult	520,357	---	---		
		Prior Year	(2,056)	---	---		
Total Miscellaneous Revenues			\$ 882,862	\$ 1,542,119	\$ 1,622,325	\$	
Total Roads Financing Sources			\$ 128,305,656	\$ 163,614,865	\$ 155,129,276	\$	
Department of Transportation							

## Summary Schedules

## STATE SCHEDULES

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Department of Transportation							
Charges for Services							
		Services To Refuse Enterprise	3,463	7,906	10,000		
		Services To Lighting Maint Districts	1,050,758	1,026,707	1,445,000		
		Services To Drainage Districts	3,180	2,169	9,500		
		Services To Airports	65,923	10,961	---		
		Svcs To Parks & Rec Department	150,745	407,025	175,000		
		Services To Planning Dept	23,211	58,183	45,000		
		Services To Building Inspection	88,299	131,982	201,500		
		Services To Others	3,300	26,876	27,500		
		Services To Public Facilities (Pipfs)	1,047,847	1,240,630	1,702,099		
		Services To Water Ag Water Supply	100,552	50,856	29,852		
		Services To Landscape Maintenance District	158,068	116,570	185,000		
Total Charges for Services			\$ 65,469,445	\$ 64,981,650	\$ 71,426,692	\$ ---	
Miscellaneous Revenues							
		Bad Debt Recovery	\$ 1,486	\$ 674	\$ 500	\$ ---	
		Insurance Proceeds	4,541	7,424	---	---	
		Miscellaneous Other Revenues	18,309	111	---	---	
		Prior Year	178	---	---	---	
Total Miscellaneous Revenues			\$ 24,513	\$ 8,208	\$ 500	\$ ---	

# **Detail of Additional Financing Sources by Fund and Account (Schedule 6)** Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Department of Transportation							
Other Financing Sources							
		Gain On Sale Of Fixed Asset	\$ 7,700	\$ 6,236	\$ ---	\$ ---	
		Total Other Financing Sources	\$ 7,700	\$ 6,236	\$ ---	\$ ---	
Total Department of Transportation Financing Sources							
			\$ 68,083,216	\$ 67,418,630	\$ 73,774,172	\$ ---	
Environmental Management							
Other Interfund Reimbursements							
		Operating Trans In	\$ 414,296	\$ 489,749	\$ 892,798	\$ ---	
		EMD Restricted Funding	228,043	158,087	---	---	
		Total Other Interfund Reimbursements	\$ 642,339	\$ 647,837	\$ 892,798	\$ ---	
Licenses, Permits & Franchises							
		Drainage Permits	\$ 563,089	\$ 605,805	\$ 560,000	\$ ---	
		Sewage License/ Permit	338,165	431,978	390,500	---	
		Wells License/Permit	430,474	416,157	445,700	---	
		Labor Camp License/Permit	19,957	23,157	23,000	---	
		Disposal Site License/Permit	562,800	668,389	675,500	---	
		Public Pools License/Permit	1,322,496	1,528,254	1,200,000	---	
		Septic Haul License/Permit	109,623	131,105	133,500	---	
		Sws License/Permit	222,916	227,226	235,500	---	
		Food Establishment License/ Permit	4,354,576	9,027,992	7,890,548	---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6		
County Budget Act			Detail of Additional Financing Sources by Fund and Account					
			Governmental Funds					
			Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5	6	7		
Special Revenue Funds								
Environmental Management								
Licenses, Permits & Franchises								
		Cross Connection Tester Certification Revenues	39,860	51,168	43,500			
		Waste Generator License/Permit	1,696,320	1,929,249	1,950,000			
		Disclosure License/Permit	2,845,371	3,258,026	3,055,500			
		Annual Ust License/Permit	934,549	1,317,836	1,585,000			
		Ust County License/Permit	239,198	251,771	237,500			
		Ust Removal License/Permit	12,708	35,188	17,500			
		Local Remediation Program Licenses And Permits	3,621	16,355	8,000			
		Rmpp License/Permit	146,819	168,316	173,500			
		Incident Response/Special Lic/Permit	2,137	6,491	7,500			
		Infectious Waste Certificates	355,416	410,127	310,000			
Total Licenses, Permits & Franchises			\$ 14,200,095	\$ 20,504,590	\$ 18,942,248	\$		
Revenue from Use Of Money & Property								
		Interest Income	\$ 431,881	\$ 478,359	\$ 140,000	\$		
Total Revenue from Use Of Money & Property			\$ 431,881	\$ 478,359	\$ 140,000	\$		
Intergovernmental Revenues								
Federal Revenues								
		ARPA - SLFRF Revenue	\$ 3,289,167	\$ (26,902)	\$	---		
		FEMA Grant Reimbursement	---	193,053	---	---		
Total Federal Revenues			\$ 3,289,167	\$ 166,151	\$	---		
Fees or Other Intergovernmental								



# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Intergovernmental Revenues							
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 1,070,484	\$ 953,627	\$ 1,042,050	\$ ---	
		Aid Local Gov Ag	823,423	721,363	633,890	---	
		Total Fees or Other Intergovernmental	\$ 1,893,907	\$ 1,674,990	\$ 1,675,940	\$ ---	
		Total Intergovernmental Revenues	\$ 5,183,074	\$ 1,841,141	\$ 1,675,940	\$ ---	
Charges for Services							
		Planning Svc Fees	\$ 39,852	\$ 54,329	\$ 42,500	\$ ---	
		Food Plan Check Fees	708,843	715,899	618,000	---	
		Swim Pool Plan Check Fees	211,752	189,869	95,000	---	
		Sub/Parcel Map Fees	---	---	2,000	---	
		Noise Mech (County) Plan Check Fees	5,440	5,917	3,500	---	
		Transcript Copy Fees	15	75	---	---	
		Svcs To Trans - Sales Tax Fund	---	699	---	---	
		Total Charges for Services	\$ 965,902	\$ 966,786	\$ 761,000	\$ ---	
Miscellaneous Revenues							
		Cash Overages	\$ 20	\$ ---	\$ ---	\$ ---	
		Miscellaneous Other Revenues	2,412	32,274	---	---	
		X-Conn Tag Fee Miscellaneous Rev	431,867	376,113	200,000	---	
		Closed Landfill	79,175	91,976	130,000	---	
		Smoking Com/Rein	(374)	---	---	---	
		Geo Tech Cons	1,395	---	3,500	---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Miscellaneous Revenues							
Delinquency			37,087	239,617	90,000	----	
Settlement Agreement			2,218,998	259,518	350,000	----	
Total Miscellaneous Revenues			\$ 2,770,580	\$ 999,499	\$ 773,500	----	
Other Financing Sources							
Gain On Sale Of Fixed Asset			---	\$ 0	\$ ---	----	
Total Other Financing Sources			\$ ---	\$ 0	\$ ---	----	
Total Environmental Management Financing Sources							
			\$ 24,193,871	\$ 25,438,212	\$ 23,185,486	----	
EMD Special Program Funds							
Revenue from Use Of Money & Property							
Interest Income			\$ 61,967	\$ 49,412	\$ 4,350	----	
Total Revenue from Use Of Money & Property			\$ 61,967	\$ 49,412	\$ 4,350	----	
Miscellaneous Revenues							
Settlement Agreement			\$ ---	\$ 45,000	\$ ---	----	
Total Miscellaneous Revenues			\$ ---	\$ 45,000	\$ ---	----	
Total EMD Special Program Funds Financing Sources							
			\$ 61,967	\$ 94,412	\$ 4,350	----	
County Library							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account			
			Governmental Funds			
			Fiscal Year 2025-26			
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
County Library						
Revenue from Use Of Money & Property						
Interest Income			\$ 5,330	\$ 3,775	\$ 6,000	\$ ----
Total Revenue from Use Of Money & Property			\$ 5,330	\$ 3,775	\$ 6,000	\$ ----
Intergovernmental Revenues						
Fees or Other Intergovernmental						
Aid Local Gov Ag			\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$ ----
Total Fees or Other Intergovernmental			\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$ ----
Total Intergovernmental Revenues			\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$ ----
Total County Library Financing Sources			\$ 1,290,004	\$ 1,321,789	\$ 1,336,238	\$ ----
First 5 Sacramento Commission						
Revenue from Use Of Money & Property						
Interest Income			\$ 912,041	\$ 740,239	\$ ----	\$ ----
Misc Income			15	----	----	----
Total Revenue from Use Of Money & Property			\$ 912,056	\$ 740,239	\$ ----	\$ ----

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
First 5 Sacramento Commission							
Intergovernmental Revenues							
State Revenue							
Medi-Cal Admin State			\$ 509,835	\$ 297,391	\$ ---	\$ ---	
State Aid Other Misc Programs			11,696,130	10,855,177	2,715,222	---	
Total State Revenue			\$ 12,205,965	\$ 11,152,568	\$ 2,715,222	\$ ---	
Federal Revenues							
Federal Aid - Other Misc Program			\$ 1,255,671	\$ 902,016	\$ ---	\$ ---	
Total Federal Revenues			\$ 1,255,671	\$ 902,016	---	\$ ---	
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$ 4,929,261	\$ 4,797,868	\$ ---	\$ ---	
Total Fees or Other Ingoovernmental			\$ 4,929,261	\$ 4,797,868	---	\$ ---	
Total Intergovernmental Revenues			\$ 18,390,897	\$ 16,852,451	\$ 2,715,222	\$ ---	
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 1,750	\$ 19,315	\$ ---	\$ ---	
Total Miscellaneous Revenues			\$ 1,750	\$ 19,315	---	\$ ---	
Total First 5 Sacramento Commission Financing Sources							
Economic Development			\$ 19,304,703	\$ 17,612,005	\$ 2,715,222	\$ ---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Economic Development							
Other Interfund Reimbursements							
			\$	12,809,021 \$	14,700,321 \$	10,461,303 \$	
				218,939	460,082	265,000	
				---	---	360,593	
				808	835	4,764,514	
Total Other Interfund Reimbursements			\$	13,028,768 \$	15,161,238 \$	15,851,410 \$	
Licenses, Permits & Franchises							
			\$	46,352 \$	83,465 \$	68,040 \$	
				118,091	183,069	197,976	
Total Licenses, Permits & Franchises			\$	164,443 \$	266,533 \$	266,016 \$	
Revenue from Use Of Money & Property							
			\$	1,651,957 \$	1,632,145 \$	1,436,800 \$	
				171,001	171,001	171,001	
Total Revenue from Use Of Money & Property			\$	1,822,958 \$	1,803,146 \$	1,607,801 \$	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Economic Development							
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$ 21,436	\$ 5,170	\$ 60,000	\$ ---	
Total State Revenue			\$ 21,436	\$ 5,170	\$ 60,000	\$ ---	
Federal Revenues							
ARPA - SLFRF Revenue			\$ 6,280,157	\$ 2,503,236	\$ 4,410,943	\$ ---	
Total Federal Revenues			\$ 6,280,157	\$ 2,503,236	\$ 4,410,943	\$ ---	
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$ 5,885,592	\$ 14,043,163	\$ 4,000,000	\$ ---	
Aid Local Gov Ag			81,502	89,142	230,276	\$ ---	
Total Fees or Other Intergovernmental			\$ 5,967,094	\$ 14,132,305	\$ 4,230,276	\$ ---	
Total Intergovernmental Revenues			\$ 12,268,687	\$ 16,640,711	\$ 8,701,219	\$ ---	
Charges for Services							
Svc Fees Other			\$ 3,484,573	\$ 2,659,591	\$ 2,479,165	\$ ---	
Total Charges for Services			\$ 3,484,573	\$ 2,659,591	\$ 2,479,165	\$ ---	
Miscellaneous Revenues							
Electricity Resales			\$ 1,797,497	\$ 2,265,184	\$ 1,320,000	\$ ---	
Donations/Contributions			594,533	606,133	621,545	\$ ---	
Prior Year			---	49,315	---	\$ ---	
Total Miscellaneous Revenues			\$ 2,392,030	\$ 2,920,632	\$ 1,941,545	\$ ---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Economic Development							
Other Financing Sources							
Op Tran In			\$	15,000 \$	27,840 \$	21,000 \$	
Total Other Financing Sources			\$	15,000 \$	27,840 \$	21,000 \$	
Total Economic Development Financing Sources							
Building Inspection			\$	33,176,459 \$	39,479,691 \$	30,868,156 \$	
Licenses, Permits & Franchises							
Bldg Permits-Residential			\$	13,686,894 \$	13,460,334 \$	15,323,586 \$	
Expired Permit Fee - Residential				2,642	1,664	3,500	
Bldg Permits-Commercial				6,474,785	8,453,513	8,322,113	
Expired Permit Fee - Commercial				11,977	11,610	---	
Lic/Permits Other				(354)	---	---	
Total Licenses, Permits & Franchises			\$	20,175,944 \$	21,927,121 \$	23,649,199 \$	
Fines, Forfeitures & Penalties							
Fed Asset Forfeitures			\$	---	95 \$	---	
Total Fines, Forfeitures & Penalties			\$	---	95 \$	---	
Revenue from Use Of Money & Property							
Interest Income			\$	442,038 \$	419,296 \$	330,000 \$	
Total Revenue from Use Of Money & Property			\$	442,038 \$	419,296 \$	330,000 \$	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Building Inspection							
Intergovernmental Revenues							
Federal Revenues							
		Patient Care Revenue	\$	---	\$	(126)	\$
		Total Federal Revenues	\$	---	\$	(126)	\$
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$	52,622	\$	51,536	\$
		Total Fees or Other Intergovernmental	\$	52,622	\$	51,536	\$
		Total Intergovernmental Revenues	\$	52,622	\$	51,410	\$
Charges for Services							
		Collection Fees	\$	26,742	\$	20,778	\$
		Court/Legal Fees		2,630		2,674	
		Transcript Copy Fees		2,113		223	
		Svc Fees Other		68,387		126,311	
		Total Charges for Services	\$	99,872	\$	149,986	\$
Miscellaneous Revenues							
		Bad Debt Recovery	\$	150	\$	---	\$
		Miscellaneous Other Revenues		1,498		10,647	
		Admin Fee		2,657		296	
		Total Miscellaneous Revenues	\$	4,305	\$	10,944	\$
Total Building Inspection Financing Sources			\$	20,774,781	\$	22,558,852	\$
Technology Cost Recovery Fee						24,526,200	



# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Technology Cost Recovery Fee							
Licenses, Permits & Franchises							
Business Lic			\$ (15)	\$ ---	\$ ---	\$ ---	---
Bldg Permits-Commercial			6	---	---	---	---
Encroachment Permits			10,134	11,354	13,000	13,000	---
Lic/Permits Other			1,995,421	1,995,163	2,000,000	2,000,000	---
Total Licenses, Permits & Franchises			\$ 2,005,547	\$ 2,006,516	\$ 2,013,000	\$ 2,013,000	---
Revenue from Use Of Money & Property							
Interest Income			\$ 18,332	\$ 41,313	\$ 15,000	\$ 15,000	---
Total Revenue from Use Of Money & Property			\$ 18,332	\$ 41,313	\$ 15,000	\$ 15,000	---
Charges for Services							
Planning Svc Fees			\$ ---	\$ (11)	\$ ---	\$ ---	---
Plan Check Fees			(16)	---	---	---	---
Services To Planning Dept			---	(18)	---	---	---
Total Charges for Services			\$ (16)	\$ (29)	\$ ---	\$ ---	---
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 20,660	\$ 18,176	\$ 25,000	\$ 25,000	---
Total Miscellaneous Revenues			\$ 20,660	\$ 18,176	\$ 25,000	\$ 25,000	---
Total Technology Cost Recovery Fee Financing Sources			\$ 2,044,523	\$ 2,065,977	\$ 2,053,000	\$ 2,053,000	---

## Summary Schedules

## STATE SCHEDULES

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Development And Code Services							
Charges for Services							
		Svcs To Dev Fee Roadway Fund	138,072	142,792	---	---	
		Svcs To Trans - Sales Tax Fund	1,763,826	3,649,587	---	---	
		Services To Road Fund	5,850,352	7,786,544	31,000	---	
		Services To Refuse Enterprise	2,326,709	1,854,889	---	---	
		Services To San & Sewer Districts	5,808,170	8,554,722	---	---	
		Services To Water Agencies Drainage	1,913,872	1,849,277	---	---	
		Services To Airports	4,979,448	5,980,450	---	---	
		Svcs To Parks & Rec Department	495,151	315,093	33,271	---	
		Svcs To General Services	90,265	26,565	---	---	
		Services To Ccf Projects	1,201,865	2,023,042	---	---	
		Services To Building Inspection	4,383,934	4,331,872	---	---	
		Services To Others	2,853,362	2,389,904	---	---	
		Services To Public Facilities (Pipfs)	18,381	15,172	---	---	
		Services To Water Ag Water Supply	1,637,569	1,440,127	---	---	
		Svc Fees Other	129,657	131,437	314,327	---	
Total Charges for Services			\$ 59,891,804	\$ 67,820,682	\$ 74,026,297	\$ ---	
Miscellaneous Revenues							
		Taxable Sales	\$	---	\$	1,200 \$	
		Bad Debt Recovery	20,317	9,212	4,300	---	
		Insurance Proceeds	877	---	---	---	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account			
			Governmental Funds			
			Fiscal Year 2025-26			
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Development And Code Services						
Miscellaneous Revenues						
Miscellaneous Other Revenues			345,147	409,007	370,877	---
Total Miscellaneous Revenues			\$ 366,341	\$ 418,219	\$ 376,377	\$ ---
Total Development And Code Services Financing Sources						
Affordability Fee			\$ 60,515,461	\$ 73,431,697	\$ 74,700,234	\$ ---
Licenses, Permits & Franchises						
Lic/Permits Other			\$ 5,760,514	\$ 5,141,049	\$ 5,911,699	\$ ---
Total Licenses, Permits & Franchises			\$ 5,760,514	\$ 5,141,049	\$ 5,911,699	\$ ---
Revenue from Use Of Money & Property						
Interest Income			\$ 77,322	\$ 84,292	---	\$ ---
Total Revenue from Use Of Money & Property			\$ 77,322	\$ 84,292	---	\$ ---
Total Affordability Fee Financing Sources						
SCTDF Capital Fund			\$ 5,837,836	\$ 5,225,341	\$ 5,911,699	\$ ---
Other Interfund Reimbursements						
Inter Cost Recovery			\$ (1,802,367)	\$ ---	---	\$ ---
Total Other Interfund Reimbursements			\$ (1,802,367)	\$ ---	---	\$ ---

# Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account			
			Governmental Funds			
			Fiscal Year 2025-26			
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
SCTDF Capital Fund						
Licenses, Permits & Franchises						
		Roadway Development	\$ 16,767,038	\$ 13,758,206	\$ 13,892,321	\$ ----
		Total Licenses, Permits & Franchises	\$ 16,767,038	\$ 13,758,206	\$ 13,892,321	\$ ----
Revenue from Use Of Money & Property						
		Interest Income	\$ 2,827,009	\$ 3,195,161	\$ 2,685,000	\$ ----
		Misc Income	---	10,588	---	----
		Total Revenue from Use Of Money & Property	\$ 2,827,009	\$ 3,205,749	\$ 2,685,000	\$ ----
Intergovernmental Revenues						
		Fees or Other Intergovernmental				
		Miscellaneous Intergovernmental	\$ 3,274	\$ 151,087	\$ 796,611	\$ ----
		Total Fees or Other Intergovernmental	\$ 3,274	\$ 151,087	\$ 796,611	\$ ----
		Total Intergovernmental Revenues	\$ 3,274	\$ 151,087	\$ 796,611	\$ ----
Charges for Services						
		Svcs To Dev Fee Roadway Fund	\$ (202,056)	\$ ----	\$ ----	\$ ----
		Total Charges for Services	\$ (202,056)	\$ ----	\$ ----	\$ ----

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
SCTDF Capital Fund							
Miscellaneous Revenues							
			\$	525,000 \$	--- \$	---	\$
		Donations/Contributions					
		Admin Fee		576,841	739,566	584,086	
		Consult		(520,357)	---	---	
		Prior Year		2,056	---	---	
		Total Miscellaneous Revenues	\$	583,540 \$	739,566 \$	584,086 \$	
Total SCTDF Capital Fund Financing Sources			\$	18,176,438 \$	17,854,609 \$	17,958,018 \$	
Transportation-Sales Tax							
Other Interfund Reimbursements							
		Inter Cost Recovery	\$	648,835 \$	2,921,323 \$	19,428,000 \$	
		Total Other Interfund Reimbursements	\$	648,835 \$	2,921,323 \$	19,428,000 \$	
Taxes							
		Sales Use Tax	\$	273,617 \$	--- \$	---	\$
		Sales Tax 1/2 Cent		34,349,430	39,690,633	56,638,749	
		Total Taxes	\$	34,623,046 \$	39,690,633 \$	56,638,749 \$	
Revenue from Use Of Money & Property							
		Interest Income	\$	384,609 \$	401,120 \$	294,000 \$	
		Contributions		115,487	---	---	
		Total Revenue from Use Of Money & Property	\$	500,096 \$	401,120 \$	294,000 \$	

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
<b>Special Revenue Funds</b>							
<b>Transportation-Sales Tax</b>							
<b>Intergovernmental Revenues</b>							
<b>State Revenue</b>							
		Hiway User Tax-Rmra	\$ 700,000	\$ 5,000,000	\$ ---	\$ ---	
		State Aid Other Misc Programs	1,442,736	2,790,395	25,622,413		
		State Match Funding	100,000	100,000	---		
		<b>Total State Revenue</b>	<b>\$ 2,242,736</b>	<b>\$ 7,890,395</b>	<b>\$ 25,622,413</b>	<b>\$</b>	
<b>Federal Revenues</b>							
		Construction Fed	1,562,305	5,604,947	21,141,000	\$	
		ARPA - SLFRF Revenue	---	1,031,965	5,500,000		
		<b>Total Federal Revenues</b>	<b>\$ 1,562,305</b>	<b>\$ 6,636,912</b>	<b>\$ 26,641,000</b>	<b>\$</b>	
<b>Fees or Other Intergovernmental</b>							
		Miscellaneous Intergovernmental	500	155,853	214,000	\$	
		<b>Total Fees or Other Intergovernmental</b>	<b>\$ 500</b>	<b>\$ 155,853</b>	<b>\$ 214,000</b>	<b>\$</b>	
		<b>Total Intergovernmental Revenues</b>	<b>\$ 3,805,540</b>	<b>\$ 14,683,160</b>	<b>\$ 52,477,413</b>	<b>\$</b>	
<b>Miscellaneous Revenues</b>							
		Donations/Contributions	---	458,348	---	\$	
		Miscellaneous Other Revenues	492	---	---		
		<b>Total Miscellaneous Revenues</b>	<b>\$ 492</b>	<b>\$ 458,348</b>	<b>\$ ---</b>	<b>\$</b>	
<b>Total Transportation-Sales Tax Financing Sources</b>							
			\$ 39,578,009	\$ 58,154,584	\$ 128,838,162	\$	
<b>Solid Waste Commercial Program</b>							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Solid Waste Commercial Program							
Licenses, Permits & Franchises							
			\$	4,757,034 \$	5,180,560 \$	4,800,000 \$	
		Lic/Permits Other	258	---	---	---	
		Total Licenses, Permits & Franchises	\$	4,757,292 \$	5,180,560 \$	4,800,000 \$	
Fines, Forfeitures & Penalties							
		Forfeit/Penalties	\$	187,116 \$	220,700 \$	190,000 \$	
		Total Fines, Forfeitures & Penalties	\$	187,116 \$	220,700 \$	190,000 \$	
Revenue from Use Of Money & Property							
		Interest Income	\$	391,999 \$	410,412 \$	185,000 \$	
		Total Revenue from Use Of Money & Property	\$	391,999 \$	410,412 \$	185,000 \$	
Miscellaneous Revenues							
		Miscellaneous Other Revenues	\$	1,034,155 \$	300,549 \$	300,000 \$	
		Total Miscellaneous Revenues	\$	1,034,155 \$	300,549 \$	300,000 \$	
Total Solid Waste Commercial Program Financing Sources							
			\$	6,370,562 \$	6,112,222 \$	5,475,000 \$	
Jail Industry Trust Fund							



# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Jail Industry Trust Fund							
Taxes							
		Taxes-Sales	\$	(12,260) \$	16,602 \$	13,920 \$	
		Total Taxes	\$	(12,260) \$	16,602 \$	13,920 \$	
Revenue from Use Of Money & Property							
		Interest Income	\$	16,660 \$	15,208 \$	---	
		Total Revenue from Use Of Money & Property	\$	16,660 \$	15,208 \$	---	
Charges for Services							
		Svc Fees Other	\$	225,361 \$	224,972 \$	214,000 \$	
		Total Charges for Services	\$	225,361 \$	224,972 \$	214,000 \$	
Miscellaneous Revenues							
		Miscellaneous Other Revenues	\$	(1,346) \$	(7,252) \$	78,110 \$	
		Total Miscellaneous Revenues	\$	(1,346) \$	(7,252) \$	78,110 \$	
Other Financing Sources							
		Gain On Sale Of Fixed Asset	\$	---	158 \$	---	
		Total Other Financing Sources	\$	---	158 \$	---	
Total Jail Industry Trust Fund Financing Sources							
Total Special Revenue Funds Financing Sources							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Parks Construction							
Other Interfund Reimbursements							
			\$	---	\$	---	\$
		Inter Cost Recovery					
		Operating Trans In	5,269,363	1,393,965			492,064
		Total Other Interfund Reimbursements	\$ 5,269,363	\$ 1,393,965	\$ 3,997,064	\$	
Revenue from Use Of Money & Property							
		Interest Income	\$ 558,099	\$ 609,873	\$ 205,000	\$	
		Ground Leases-Other	2,200	1,500	2,200		
		Royalties	11,737	33,839	15,000		
		Total Revenue from Use Of Money & Property	\$ 572,036	\$ 645,212	\$ 222,200	\$	
Intergovernmental Revenues							
		State Revenue					
		State Aid Other Misc Programs	\$ 267,038	\$ 3,080,413	\$ 6,259,030	\$	
		Total State Revenue	\$ 267,038	\$ 3,080,413	\$ 6,259,030	\$	
Federal Revenues							
		Federal Aid - Other Misc Program	---	987,014	1,576,680		
		Total Federal Revenues	\$ ---	\$ 987,014	\$ 1,576,680	\$	
		Total Intergovernmental Revenues	\$ 267,038	\$ 4,067,427	\$ 7,835,710	\$	
		Total Parks Construction Financing Sources	\$ 6,108,437	\$ 6,106,604	\$ 12,054,974	\$	
Capital Construction							

## Summary Schedules

STATE SCHEDULES

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Capital Construction							
Charges for Services							
		Resource Recovery & Recycling Sales	\$ ---	\$ 846	\$ ---	\$ ---	
		Bldg Maint Chgs	24,060,093	24,711,972	25,738,048	---	
		Services To Ccf Projects	1,939,326	3,521,988	24,235,328	---	
		Total Charges for Services	\$ 25,999,419	\$ 28,234,806	\$ 49,973,376	\$ ---	
Miscellaneous Revenues							
		Donations/Contributions	\$ 108,450	\$ (60,565)	\$ ---	\$ ---	
		Insurance Proceeds	---	109,516	---	---	
		Miscellaneous Other Revenues	75,875	146,508	---	---	
		Total Miscellaneous Revenues	\$ 184,325	\$ 195,459	\$ ---	\$ ---	
Total Capital Construction Financing Sources			\$ 50,516,799	\$ 55,798,604	\$ 87,340,740	\$ ---	
Florin Road Capital Project							
Revenue from Use Of Money & Property							
		Interest Income	\$ 19,734	\$ 18,753	\$ 20,000	---	
		Total Revenue from Use Of Money & Property	\$ 19,734	\$ 18,753	\$ 20,000	\$ ---	
Total Florin Road Capital Project Financing Sources			\$ 19,734	\$ 18,753	\$ 20,000	\$ ---	
NVSSP-Library							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
NVSSP-Library							
Revenue from Use Of Money & Property							
Interest Income			\$ 45,337	\$ 25,526	\$ 2,000	\$	
Total Revenue from Use Of Money & Property			\$ 45,337	\$ 25,526	\$ 2,000	\$	
Total NVSSP-Library Financing Sources			\$ 45,337	\$ 25,526	\$ 2,000	\$	
North Vineyard Station Specific Plan							
Other Interfund Reimbursements							
Operating Trans In			\$ 696,390	\$ 171,368	\$	\$	
Total Other Interfund Reimbursements			\$ 696,390	\$ 171,368	\$	\$	
Revenue from Use Of Money & Property							
Interest Income			\$ 217,288	\$ 222,491	\$ 14,000	\$	
Total Revenue from Use Of Money & Property			\$ 217,288	\$ 222,491	\$ 14,000	\$	
Charges for Services							
Development Fees			\$ 730,663	\$ 391,000	\$ 20,000	\$	
Total Charges for Services			\$ 730,663	\$ 391,000	\$ 20,000	\$	
Total North Vineyard Station Specific Plan Financing Sources			\$ 1,644,341	\$ 784,859	\$ 34,000	\$	
North Vineyard Station CFDs							

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
North Vineyard Station CFDs							
Taxes							
CFD Special Tax Revenue			\$ 964,187	\$ 1,010,917	\$ 903,856	\$ ---	
Total Taxes			\$ 964,187	\$ 1,010,917	\$ 903,856	\$ ---	
Revenue from Use Of Money & Property							
Interest Income			\$ 20,551	\$ 65,085	\$ 24,500	\$ ---	
Total Revenue from Use Of Money & Property			\$ 20,551	\$ 65,085	\$ 24,500	\$ ---	
Total North Vineyard Station CFDs Financing Sources			\$ 984,738	\$ 1,076,002	\$ 928,356	\$ ---	
Florin Vineyard Community Plan							
Revenue from Use Of Money & Property							
Interest Income			\$ 287,405	\$ 429,126	\$ 10,500	\$ ---	
Contributions			61,744	---	---	\$ ---	
Total Revenue from Use Of Money & Property			\$ 349,149	\$ 429,126	\$ 10,500	\$ ---	
Charges for Services							
Development Fees			\$ 5,087,047	\$ 3,089,923	\$ 15,000	\$ ---	
Total Charges for Services			\$ 5,087,047	\$ 3,089,923	\$ 15,000	\$ ---	
Total Florin Vineyard Community Plan Financing Sources			\$ 5,436,196	\$ 3,519,049	\$ 25,500	\$ ---	
Tobacco Litigation Settlement-Capital Projects							

## Summary Schedules

STATE SCHEDULES

# Detail of Additional Financing Sources by Fund and Account (Schedule 6)

## Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Debt Service Funds							
Teeter Plan							
Total Teeter Plan Financing Sources			\$	38,304,746	\$	42,410,714	\$
2004 Pension Obligation Bond Debt Svc							
Revenue from Use Of Money & Property							
		Interest Income	\$	677,688	\$	839,031	\$
		Transfers In	48,821,535	149,036,983		127,969,736	
Total Revenue from Use Of Money & Property			\$	49,499,223	\$	149,876,014	\$
Total 2004 Pension Obligation Bond Debt Svc Financing Sources			\$	49,499,223	\$	149,876,014	\$
Pension Obligation Bond Debt Svc							
Revenue from Use Of Money & Property							
		Interest Income	\$	439,848	\$		\$
		Transfers In	99,410,204				
Total Revenue from Use Of Money & Property			\$	99,850,052	\$		\$
Miscellaneous Revenues							
		Miscellaneous Other Revenues	\$	5,850	\$		\$
Total Miscellaneous Revenues			\$	5,850	\$		\$
Total Pension Obligation Bond Debt Svc Financing Sources			\$	99,855,902	\$		\$
Total Debt Service Funds Financing Sources			\$	187,659,871	\$	192,286,728	\$
TOTAL ALL FUNDS			\$	5,407,093,701	\$	5,875,763,779	\$



# Summary of Financing Uses by Function and Fund (Schedule 7)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund			
		Governmental Funds			
		Fiscal Year 2025-26			
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Function					
General	\$ 322,426,449	\$ 306,613,990	\$ 431,728,589	\$	
Public Protection	1,874,305,419	1,937,043,094	1,995,344,671		
Public Ways & Facilities	221,798,324	251,986,322	604,046,314		
Health and Sanitation	1,441,160,412	1,782,183,835	2,065,442,927		
Public Assistance	1,285,571,176	1,377,150,996	1,434,929,859		
Education	1,830,300	1,975,260	1,984,790		
Recreation & Cultural Services	43,634,814	47,097,796	49,005,397		
Debt Service	176,846,603	192,230,350	183,925,030		
Total Financing Uses by Function	\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,766,407,577	\$	
Appropriation for Contingencies					
General Fund	\$	---	\$	8,657,810	\$
Sheriff DOJ Asset Forfeiture	---	---	---	228,826	
Restricted Revenues Fund for Departments	---	---	---	28,521,440	
Sheriff Restricted Revenue	---	---	---	8,051,052	
Parks Construction	---	---	---	6,877,269	
Jail Industry Trust Fund	---	---	---	121,350	
Total Appropriation for Contingencies	\$	---	\$	52,457,747	\$
Subtotal Financing Uses	\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,818,865,324	\$	
Provisions for Obligated Fund Balance					
General Fund	\$	---	\$	22,586,154	\$
Mental Health Services Act	---	---	---	22,216,051	
Public Safety Sales Tax	---	---	---	8,980	
1991 Realignment	---	---	---	3,015,334	
2011 Realignment	---	---	---	5,205,034	
Clerk/Recorder Fees	---	---	---	762,104	

# Summary of Financing Uses by Function and Fund (Schedule 7)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 7	
County Budget Act		Summary of Financing Uses by Function and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Provisions for Obligated Fund Balance						
Restricted Revenues Fund for Departments	---	---	222,401	---		
Patient Care Revenue	---	---	51,254,648	---		
Fish And Game Propagation	---	---	7,438	---		
Roads	---	---	802,850	---		
Environmental Management	---	---	1,992,548	---		
EMD Special Program Funds	---	---	28,397	---		
Economic Development	---	---	455,863	---		
Development And Code Services	---	---	628,221	---		
Solid Waste Commercial Program	---	---	2,753,792	---		
Total Provisions for Obligated Fund Balance		\$	\$	\$	111,939,815	\$
Total Financing Uses		\$	5,367,573,497	\$	5,896,281,644	\$
Summarization by Fund						
General Fund	\$	3,418,089,020	\$	3,707,083,121	\$	4,009,919,025
Community Investment Program	25,562	131,777	---	---		
Neighborhood Revitalization	330,000	3,170,000	1,299,732	---		
Mental Health Services Act	127,471,636	131,749,225	135,257,992	---		
Public Safety Sales Tax	177,850,055	171,036,420	175,213,155	---		
1991 Realignment	409,854,906	427,275,442	435,145,713	---		
2011 Realignment	432,085,966	433,416,237	430,011,194	---		
Sheriff DOJ Asset Forfeiture	---	1,074,230	478,826	---		
Clerk/Recorder Fees	7,828,087	4,815,921	8,650,543	---		
Restricted Revenues Fund for Departments	27,481,753	57,110,478	91,189,753	---		
Sheriff Restricted Revenue	10,339,573	13,672,137	21,667,844	---		
Patient Care Revenue	118,936,014	233,890,780	410,894,529	---		
Fish And Game Propagation	10,016	8,003	12,394	---		

# Summary of Financing Uses by Function and Fund (Schedule 7)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund			
		Governmental Funds			
		Fiscal Year 2025-26			
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Roads	109,697,226	128,905,097	316,675,664		
Department of Transportation	65,820,230	68,819,913	79,214,953		
Parks Construction	5,688,725	7,063,954	25,310,809		
Capital Construction	39,021,440	51,215,309	174,045,321		
Environmental Management	22,648,660	23,859,672	27,076,458		
EMD Special Program Funds	228,043	158,087	469,397		
County Library	1,311,378	1,391,418	1,358,411		
First 5 Sacramento Commission	21,313,837	18,556,359	2,715,222		
Transient Occupancy Tax	4,323,924	3,714,741	5,216,438		
Teeler Plan	25,828,223	42,183,776	53,435,156		
Golf	11,122,720	12,590,947	13,891,117		
Economic Development	35,661,843	39,422,327	48,622,505		
Building Inspection	22,295,420	22,980,195	25,410,700		
Technology Cost Recovery Fee	1,578,779	1,366,602	2,860,834		
Development And Code Services	61,349,716	70,234,072	80,080,609		
Affordability Fee	3,497,331	6,186,630	7,368,620		
SSCTDF Capital Fund	4,843,534	91,385	49,568,458		
Transportation-Sales Tax	39,442,119	51,353,976	137,880,770		
Interagency Procurement	3,831,000	3,833,300	---		
Solid Waste Commercial Program	4,533,575	4,807,902	6,975,721		
Jail Industry Trust Fund	219,590	249,688	408,167		
Florin Road Capital Project	---	---	479,916		
NVSSP-Library	---	---	628,026		
North Vineyard Station Specific Plan	818,225	752,741	5,387,678		
North Vineyard Station CFDs	215,550	1,384,852	5,756,247		
Florin Vineyard Community Plan	961,441	678,359	9,737,368		

# Summary of Financing Uses by Function and Fund (Schedule 7)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 7	
County Budget Act		Summary of Financing Uses by Function and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
2004 Pension Obligation Bond Debt Svc	50,321,123	149,747,850	130,489,874			
Pension Obligation Bond Debt Svc	100,697,257	298,724				
Total Financing Uses	\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,930,805,139	\$		

**Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)**  
Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
General						
Legislative & Administrative						
Clerk of the Board	\$ 3,699,993	\$ 3,930,825	\$ 4,560,492	\$		
Board of Supervisors	4,986,986	5,786,858	5,937,990			
County Executive Cabinet	6,222,251	6,612,101	7,123,108			
Total Legislative & Administrative	\$ 14,909,230	\$ 16,329,783	\$ 17,621,590	\$		
Finance						
Department Of Finance	\$ 38,025,663	\$ 38,271,069	\$ 41,931,179	\$		
Assessor	21,899,306	22,279,901	23,952,667			
Non-Departmental Revenues/General Fund	(981,607)	---	---			
Non-Departmental Costs/General Fund	77,302,552	25,619,104	25,714,201			
Total Finance	\$ 136,245,914	\$ 86,170,073	\$ 91,598,047	\$		
County Counsel						
County Counsel	\$ 6,966,792	\$ 7,748,753	\$ 7,700,179	\$		
Total County Counsel	\$ 6,966,792	\$ 7,748,753	\$ 7,700,179	\$		
Personnel						
Civil Service Commission	\$ 442,739	\$ 497,179	\$ 570,114	\$		
Office of Labor Relations	358,216	---	---			
Personnel Services	17,267,868	20,901,277	19,518,308			
Total Personnel	\$ 18,068,824	\$ 21,398,457	\$ 20,088,422	\$		

# Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
General						
Elections						
Voter Registration And Elections		\$ 15,437,423	\$ 15,555,345	\$ 18,276,626	\$	
Total Elections		\$ 15,437,423	\$ 15,555,345	\$ 18,276,626	\$	
Plant Acquisition						
Florin Road Capital Project		\$ ---	\$ ---	\$ 479,916	\$	
Capital Construction		39,021,440	51,215,309	174,045,321		
Park Construction		5,688,725	7,063,954	18,433,540		
Total Plant Acquisition		\$ 44,710,166	\$ 58,279,263	\$ 192,958,777	\$	
Promotion						
Economic Development		\$ 35,661,843	\$ 39,422,327	\$ 48,166,642	\$	
Community Investment Program		25,562	131,777	---		
Financing-Transfers/Reimbursement		24,382,935	31,031,697	8,946,138		
Total Promotion		\$ 60,070,340	\$ 70,585,801	\$ 57,112,780	\$	
Other General						
Data Processing-Shared Systems		\$ 22,186,760	\$ 26,713,214	\$ 26,372,168	\$	
Total Other General		\$ 22,186,760	\$ 26,713,214	\$ 26,372,168	\$	
Interagency Procurement						
Interagency Procurement		\$ 3,831,000	\$ 3,833,300	---	\$	
Total Interagency Procurement		\$ 3,831,000	\$ 3,833,300	---	\$	

# Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit					
		Governmental Funds					
		Fiscal Year 2025-26					
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
General							
		Total General	\$	322,426,449	\$	306,613,990	\$ 431,728,589 \$ 0
Public Protection							
Judicial							
Contribution To The Law Library		\$	304,556	\$	310,021	\$	312,991
Court / Non-Trial Court Operations			9,994,198		10,041,975		10,177,373
Court / County Contribution			23,781,476		24,061,051		24,468,756
Court Paid County Services			2,154,347		2,162,460		2,475,995
Conflict Criminal Defenders			15,550,498		16,401,087		13,654,222
Grand Jury			386,335		352,755		369,201
Justice Planning, Analytics and Coordination			224,731		255,945		257,505
District Attorney			118,301,501		124,606,240		131,172,476
District Attorney-Restricted Revenues			1,285,813		3,158,475		4,536,858
Public Defender			54,050,420		60,150,655		62,240,960
Total Judicial		\$	226,033,876	\$	241,500,665	\$	249,666,337
Police Protection							
Sheriff		\$	656,956,026	\$	685,152,825	\$	700,210,983
Jail Industries			219,590		249,688		286,817
SSD Restricted Revenue			10,339,573		13,672,137		13,616,792
SSD DOJ Asset Forfeiture			---		1,074,230		250,000
Total Police Protection		\$	667,515,189	\$	700,148,879	\$	714,364,592

# Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Protection						
Detention and Correction						
Probation		\$ 187,165,095	\$ 195,432,841	\$ 206,543,992	\$ ---	
Probation-Restricted Revenues		11,850,742	11,319,746	13,061,760	---	
Care In Homes And Inst-Juv Court Wards		(16,266)	---	---	---	
Total Detention and Correction		\$ 198,999,571	\$ 206,752,587	\$ 219,605,752	\$ ---	
Protective Inspection						
Building Inspection		\$ 22,295,420	\$ 22,980,195	\$ 25,410,700	\$ ---	
Technology Cost Recovery Fee		1,578,779	1,366,602	2,860,834	---	
Agricultural Comm-Sealer Of Wts & Meas		5,435,372	5,968,538	5,956,093	---	
Total Protective Inspection		\$ 29,309,572	\$ 30,315,334	\$ 34,227,627	\$ ---	



# Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Protection						
Other Protection						
Development and Code Services		\$	61,349,716	\$	70,234,072	\$
Animal Care Services			14,223,657		14,761,962	
Animal Care-Restricted Revenues			---		458,590	
County Clerk/Recorder			12,761,148		10,335,145	
Clerk/Recorder Fees			7,828,087		4,815,921	
Wildlife Services			193,873		185,638	
Affordability Fee			3,497,331		6,186,630	
Coroner			10,772,791		10,356,035	
Fair Housing Services			81,287		---	
Dispute Resolution-Restricted Revenues			498,278		494,136	
Community Development			25,111,728		27,167,709	
Neighborhood Revitalization			330,000		3,170,000	
Contribution To LAFCO			256,552		269,380	
Emergency Services			5,585,371		5,372,955	
OES-Restricted Revenues			21,372		64,800	
2011 Realignment			432,085,966		433,416,237	
Public Safety Sales Tax			177,850,055		171,036,420	
Total Other Protection		\$	752,447,211	\$	758,325,629	\$
Total Public Protection		\$	1,874,305,419	\$	1,937,043,094	\$
Public Ways & Facilities						

# Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Ways & Facilities						
Public Ways						
North Vineyard Station Specific Plan		\$ 818,225	\$ 752,741	\$ 6,015,704	\$	
North Vineyard Station CFDs		215,550	1,384,852	5,756,247		
Florin Vineyard Comm Plan		961,441	678,359	9,737,368		
Transportation-Sales Tax		39,442,119	51,353,976	137,880,770		
Roads		109,697,226	128,905,097	315,872,814		
SCTDF Capital Fund		4,843,534	91,385	49,568,458		
Department of Transportation		65,820,230	68,819,913	79,214,953		
Total Public Ways		\$ 221,798,324	\$ 251,986,322	\$ 604,046,314	\$	
Total Public Ways & Facilities		\$ 221,798,324	\$ 251,986,322	\$ 604,046,314	\$	
0						
Health and Sanitation						

**Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)**  
Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8		
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit					
		Governmental Funds					
		Fiscal Year 2025-26					
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Health and Sanitation							
Health							
Environmental Management	\$	22,648,660	\$	23,859,672	\$	25,083,910	
EMD Special Program Funds		228,043		158,087		441,000	
Office of Compliance		(271)		(388)		---	
Office of Inspector General		104,514		177,411		182,234	
Health Services		616,134,460		755,345,947		899,628,111	
Health Svcs-Restricted Revenues		5,849,372		23,204,428		31,547,044	
Patient Care Revenue		118,936,014		233,890,780		359,639,881	
First 5 Sacramento Commission		21,313,837		18,556,359		2,715,222	
Juvenile Medical Services		11,015,069		---		---	
IHSS Provider Payments		137,401,114		157,445,172		169,764,875	
Health - Medical Treatment Payments		967,846		179,381		783,432	
Mental Health Services Act		127,471,636		131,749,225		113,041,941	
Correctional Health Services		103,033,981		132,630,867		147,046,784	
Child, Family and Adult Services		264,297,559		291,725,003		301,785,373	
Child, Family Adult-Restricted Revenues		7,225,004		8,453,988		9,561,191	
Total Health	\$	1,436,626,837	\$	1,777,375,934	\$	2,061,220,998	
Sanitation							
Solid Waste Commercial Program	\$	4,533,575	\$	4,807,902	\$	4,221,929	
Total Sanitation	\$	4,533,575	\$	4,807,902	\$	4,221,929	
Total Health and Sanitation		\$	1,441,160,412	\$	1,782,183,835	\$	2,065,442,927
Public Assistance							0

# Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

## Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Assistance						
Public Assistance						
Human Assistance-Administration		\$ 343,311,265	\$ 363,514,169	\$ 373,601,574	\$ ---	
Human Assistance-Restricted Revenues		83,644	273,139	229,305	\$ ---	
Human Assistance-Aid Payments		448,534,155	478,612,405	516,830,973	\$ ---	
Total Public Assistance		\$ 791,929,065	\$ 842,399,712	\$ 890,661,852	\$ ---	
Other Assistance						
Child Support Services		\$ 45,061,299	\$ 47,453,271	\$ 48,961,825	\$ ---	
Homeless Services and Housing		38,725,906	50,850,345	60,787,221	\$ ---	
HSH Restricted Revenues		---	9,172,226	2,388,582	\$ ---	
1991 Realignment		409,854,906	427,275,442	432,130,379	\$ ---	
Total Other Assistance		\$ 493,642,111	\$ 534,751,284	\$ 544,268,007	\$ ---	
Total Public Assistance		\$ 1,285,571,176	\$ 1,377,150,996	\$ 1,434,929,859	\$ 0	
Education						
Education						
Cooperative Extension		\$ 518,922	\$ 583,842	\$ 626,379	\$ ---	
County Library		1,311,378	1,391,418	1,358,411	\$ ---	
Total Education		\$ 1,830,300	\$ 1,975,260	\$ 1,984,790	\$ ---	
Total Education		\$ 1,830,300	\$ 1,975,260	\$ 1,984,790	\$ 0	
Recreation & Cultural Services						

# **Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)** Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Recreation & Cultural Services						
Recreation Facilities						
Regional Parks		\$ 27,510,627	\$ 30,273,154	\$ 29,550,719	\$ ---	
Parks-Restricted Revenues		667,527	510,950	342,167	\$ ---	
Fish And Game Propagation		10,016	8,003	4,956	\$ ---	
Golf		11,122,720	12,590,947	13,891,117	\$ ---	
Total Recreation Facilities		\$ 39,310,890	\$ 43,383,055	\$ 43,788,959	\$ ---	
Cultural Services						
Transient-Occupancy Tax		\$ 4,323,924	\$ 3,714,741	\$ 5,216,438	\$ ---	
Total Cultural Services		\$ 4,323,924	\$ 3,714,741	\$ 5,216,438	\$ ---	
Total Recreation & Cultural Services		\$ 43,634,814	\$ 47,097,796	\$ 49,005,397	\$ 0	
Debt Service						
Debt Service						
Teeter Plan		\$ 25,828,223	\$ 42,183,776	\$ 53,435,156	\$ ---	
2004 Pension Obligation Bond-Debt Service		50,321,123	149,747,850	130,489,874	\$ ---	
Pension Obligation Bond-Debt Service		100,697,257	298,724	---	\$ ---	
Total Debt Service		\$ 176,846,603	\$ 192,230,350	\$ 183,925,030	\$ ---	
Total Debt Service		\$ 176,846,603	\$ 192,230,350	\$ 183,925,030	\$ 0	
Grand Total Financing Uses by Function		\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,766,407,577	\$ 0	

# Special Districts and Other Agencies Summary (Schedule 12)

## Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise						
		Fiscal Year 2025-26						
District and Agency Name	Fund Balance Available June 30, 2025	Total Financing Sources			Total Financing Uses			
		Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
<b>Special Districts and Other Agencies</b>								
2018 Refunding COPS Debt Svc	\$ 632,186	\$ ---	\$ 9,804,435	\$ 10,436,621	\$ 10,436,621	\$ ---	\$ 10,436,621	
2020 Refunding COPS Debt Svc	448,576	---	3,601,919	4,050,495	4,050,495	---	4,050,495	
Antelope Assessment	130,040	100,368	856,145	1,086,553	1,086,553	---	1,086,553	
Antelope Public Facilities Financing Plan	6,707,087	---	30,500	6,737,587	6,737,587	---	6,737,587	
Carmichael Recreation and Park District	21,013,564	---	7,523,616	28,537,180	28,482,180	55,000	28,537,180	
Citrus Heights Assessment Districts	---	---	144,302	144,302	144,302	---	144,302	
Connector Joint Powers Authority	---	---	807,391	807,391	807,391	---	807,391	
County Parks CFD 2006-1	3,922	---	21,675	25,597	16,500	9,097	25,597	
County Service Area No. 1	1,459,089	---	3,159,550	4,618,639	3,337,991	1,280,648	4,618,639	
County Service Area No. 4-B	17,790	---	21,275	39,065	21,766	17,299	39,065	
County Service Area No. 4-C	8,365	---	44,246	52,611	48,157	4,454	52,611	
County Service Area No. 4-D	2,932	---	10,091	13,023	8,086	4,937	13,023	
Countywide Library Facilities Admin Fee	8,276,914	---	290,200	8,567,114	8,567,114	---	8,567,114	
CSA 10 Benefit Zone 3	398,846	---	616,121	1,014,967	764,967	250,000	1,014,967	
Del Norte Oaks Park District	2,832	---	4,514	7,346	3,800	3,546	7,346	
Florin Vineyard No. 1 CFD 2016-2 Admin	706,631	---	86,614	793,245	793,245	---	793,245	
Foothill Park	699,640	---	800,360	1,500,000	1,500,000	---	1,500,000	
Gold River Station No. 7 Landscape CFD	26,621	5,367	68,550	100,538	100,538	---	100,538	
Juvenile Courthouse Project Debt Svc	406,835	1,062	2,250,419	2,658,316	2,658,316	---	2,658,316	
Laguna Community Facilities District	285,618	---	3,000	288,618	288,618	---	288,618	
Laguna Creek Ranch/Elliott Ranch CFD No. 1	5,165,518	---	18,000	5,183,518	5,183,518	---	5,183,518	
Laguna Stonelake CFD-Bond Proceeds	305,325	---	5,000	310,325	310,325	---	310,325	
Landscape Maintenance District	43,329	---	1,302,001	1,345,330	1,345,330	---	1,345,330	
Mather Landscape Maintenance CFD	338,528	---	179,908	518,436	318,436	200,000	518,436	
Mather Public Facilities Financing Plan	874,256	---	5,000	879,256	879,256	---	879,256	

# Special Districts and Other Agencies Summary (Schedule 12)

## Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise						
		Fiscal Year 2025-26						
District and Agency Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
McClellan Park CFD	851,961	---	162,335	1,014,296	1,014,296	---	1,014,296	
Metro Air Park CFD	34,965,011	---	6,259,567	41,224,578	41,224,578	---	41,224,578	
Metro Air Park Impact Fees	29,799,247	---	2,805,000	32,604,247	32,604,247	---	32,604,247	
Metro Air Park Service Tax	992,698	---	407,280	1,399,978	1,399,978	---	1,399,978	
Mission Oaks Maint/Improvement District	734,719	---	1,120,989	1,855,708	1,798,080	57,628	1,855,708	
Mission Oaks Recreation and Park District	1,896,518	---	6,327,510	8,224,028	8,007,547	216,481	8,224,028	
Natomas Fire District	142,507	---	4,876,100	5,018,607	5,018,607	---	5,018,607	
Park Meadows CFD-Bond Proceeds	154,170	---	77,000	231,170	231,170	---	231,170	
Sacramento County Land Maintenance CFD	118,924	---	508,403	627,327	550,410	76,917	627,327	
South Sacramento Conservation Agency	---	---	260,777	260,777	260,777	---	260,777	
Sunrise Recreation and Park District	3,410,084	---	14,525,147	17,935,231	17,935,231	---	17,935,231	
Vineyard Public Facilities Financing Plan	14,976,795	---	2,653,961	17,630,756	17,630,756	---	17,630,756	
Water Agency-Zone 11 Drainage Infra	11,424,680	758,878	17,316,900	29,500,458	24,897,800	4,602,658	29,500,458	
Water Agency-Zone 13	381,050	---	2,901,637	3,282,687	2,768,728	513,959	3,282,687	
Water Resources	4,882,096	1,697,541	38,709,082	45,288,719	45,245,978	42,741	45,288,719	
Total Special Districts and Other Agencies	\$ 152,684,904	\$ 2,563,216	\$ 130,566,520	\$ 285,814,640	\$ 278,479,275	\$ 7,335,365	\$ 285,814,640	

# Fund Balance - Special Districts and Other Agencies (Schedule 13)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 13	
County Budget Act		Special Districts and Other Agencies - Nonenterprise					
		Fiscal Year 2025-26				<div>Actual</div> <div>Estimated</div>	
District and Agency Name		Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025	
			Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1		2	3	4	5	6	
Special Districts and Other Agencies							
	2018 Refunding COPS Debt Svc	632,186	---	---	---	---	632,186
	2020 Refunding COPS Debt Svc	3,156,576	---	2,708,000	---	---	448,576
	Antelope Assessment	1,114,297	---	984,257	---	---	130,040
	Antelope Public Facilities Financing Plan	6,707,087	---	---	---	---	6,707,087
	Carmichael Recreation and Park District	21,123,564	---	110,000	---	---	21,013,564
	County Parks CFD 2006-1	54,093	---	50,171	---	---	3,922
	County Service Area No. 1	5,634,961	---	4,175,872	---	---	1,459,089
	County Service Area No. 4-B	56,569	---	38,779	---	---	17,790
	County Service Area No. 4-C	34,359	---	25,994	---	---	8,365
	County Service Area No. 4-D	8,419	---	5,487	---	---	2,932
	Countywide Library Facilities Admin Fee	8,276,914	---	---	---	---	8,276,914
	CSA 10 Benefit Zone 3	2,130,222	---	1,731,376	---	---	398,846
	Del Norte Oaks Park District	18,601	---	15,769	---	---	2,832
	Florin Vineyard No. 1 CFD 2016-2 Admin	706,631	---	---	---	---	706,631
	Foothill Park	699,640	---	---	---	---	699,640
	Gold River Station No. 7 Landscape CFD	141,852	---	115,231	---	---	26,621
	Juvenile Courthouse Project Debt Svc	2,623,647	---	2,216,812	---	---	406,835
	Laguna Community Facilities District	285,618	---	---	---	---	285,618
	Laguna Creek Ranch/Elliott Ranch CFD No. 1	5,165,518	---	---	---	---	5,165,518
	Laguna Stonelake CFD-Bond Proceeds	305,325	---	---	---	---	305,325
	Landscape Maintenance District	743,329	---	700,000	---	---	43,329
	Mather Landscape Maintenance CFD	588,528	---	250,000	---	---	338,528
	Mather Public Facilities Financing Plan	874,256	---	---	---	---	874,256
	McClellan Park CFD	851,961	---	---	---	---	851,961



# Fund Balance - Special Districts and Other Agencies (Schedule 13)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 13	
County Budget Act		Special Districts and Other Agencies - Nonenterprise				Actual	
		Fiscal Year 2025-26				Estimated	
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4		5		6
<b>Special Districts and Other Agencies</b>							
Metro Air Park CFD	34,965,011	---	---		---	---	34,965,011
Metro Air Park Impact Fees	29,799,247	---	---		---	---	29,799,247
Metro Air Park Service Tax	992,698	---	---		---	---	992,698
Mission Oaks Maint/Improvement District	1,121,218	---	386,499		---	---	734,719
Mission Oaks Recreation and Park District	3,618,633	---	1,722,115		---	---	1,896,518
Natomas Fire District	142,507	---	---		---	---	142,507
Park Meadows CFD-Bond Proceeds	154,170	---	---		---	---	154,170
Sacramento County Land Maintenance CFD	541,582	---	422,658		---	---	118,924
Sunrise Recreation and Park District	3,574,454	---	164,370		---	---	3,410,084
Vineyard Public Facilities Financing Plan	14,976,795	---	---		---	---	14,976,795
Water Agency-Zone 11 Drainage Infra	51,953,069	---	40,528,389		---	---	11,424,680
Water Agency-Zone 13	1,911,970	---	1,530,920		---	---	381,050
Water Resources	18,367,346	---	13,485,250		---	---	4,882,096
<b>Total Special Districts and Other Agencies</b>	<b>\$ 224,052,853</b>	<b>\$</b>	<b>\$ 71,367,949</b>	<b>\$</b>	<b>\$</b>	<b>---</b>	<b>\$ 152,684,904</b>

# Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14)

## Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Nonenterprise - Obligated Fund Balances					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Districts and Other Agencies							
2020 Refunding COPS Debt Svc	\$ 2,708,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 2,708,000	
Antelope Assessment	984,257	100,368	---	---	---	883,889	
Carmichael Recreation and Park District	110,000	---	---	55,000	---	165,000	
County Parks CFD 2006-1	50,171	---	---	9,097	---	59,268	
County Service Area No. 1	4,175,872	---	---	1,280,648	---	5,456,520	
County Service Area No. 4-B	38,779	---	---	17,299	---	56,078	
County Service Area No. 4-C	25,994	---	---	4,454	---	30,448	
County Service Area No. 4-D	5,487	---	---	4,937	---	10,424	
CSA 10 Benefit Zone 3	1,731,376	---	---	250,000	---	1,981,376	
Del Norte Oaks Park District	15,769	---	---	3,546	---	19,315	
Gold River Station No. 7 Landscape CFD	115,231	5,367	---	---	---	109,864	
Juvenile Courthouse Project Debt Svc	2,216,812	1,062	---	---	---	2,215,750	
Landscape Maintenance District	700,000	---	---	---	---	700,000	
Mather Landscape Maintenance CFD	250,000	---	---	200,000	---	450,000	
Mission Oaks Maint/Improvement District	386,499	---	---	57,628	---	444,127	
Mission Oaks Recreation and Park District	1,722,115	---	---	216,481	---	1,938,596	
Sacramento County Land Maintenance CFD	422,658	---	---	76,917	---	499,575	
Sunrise Recreation and Park District	164,370	---	---	---	---	164,370	
Water Agency-Zone 11 Drainage Infra	40,528,389	758,878	---	4,602,658	---	44,372,169	
Water Agency-Zone 13	1,530,920	---	---	513,959	---	2,044,879	
Water Resources	13,485,250	1,697,541	---	42,741	---	11,830,450	
Total Special Districts and Other Agencies	\$ 71,367,949	\$ 2,563,216	\$ ---	\$ 7,335,365	\$ ---	\$ 76,140,098	

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
		Fund Title			Dept Of Technology - (031A)	
		Service Activity			Technology	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$ 125,834,137	\$ 133,939,814	\$ 149,106,996	\$	
Miscellaneous Revenues		611	---	---	---	
Total Revenue		\$ 125,834,749	\$ 133,939,814	\$ 149,106,996	\$	
Operating Expenditures						
Salaries and Employee Benefits		65,233,813	67,484,293	77,997,272	---	
Services and Supplies		45,889,324	48,845,181	58,942,988	---	
Other Charges		652,271	1,446,760	1,821,978	---	
Depreciation		8,894,700	9,489,015	10,305,599	---	
		\$ ---	\$ ---	\$ ---	\$	
Total Operating Expenses		\$ 120,670,109	\$ 127,265,249	\$ 149,067,837	\$	
Operating Income (Loss)		\$ 5,164,640	\$ 6,674,565	\$ 39,159	\$	
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$ 2	\$ 3,350	---	\$	
Total Nonoperating Revenues (Expenses)		\$ 2	\$ 3,350	---	\$	
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)		\$ (2,817,263)	\$ (2,795,144)	\$ (2,796,171)	\$	
Change in Net Position		\$ 2,347,379	\$ 3,882,771	\$ (2,757,012)	\$	
Net Position - Beginning Balance		\$ 37,592,754	\$ 40,486,045	\$ 44,368,816	\$	
Equity and Other Account Adjustments		\$ 545,912	\$ 1	---	\$	
Net Position - Ending Balance		\$ 40,486,045	\$ 44,368,816	\$ 41,611,804	\$	

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26			Fixed Assets-Heavy Equipment - (034A)	
		Service Activity			Other General	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	3,703,572 \$	3,682,348 \$	3,914,235 \$	
Miscellaneous Revenues			540,815	329,844	1,994,937	
Total Revenue		\$	4,244,387 \$	4,012,192 \$	5,909,172 \$	
Operating Expenditures						
Other Charges		\$	---	114,282 \$	---	\$
Depreciation			---	---	---	
Total Operating Expenses		\$	---	114,282 \$	---	\$
Operating Income (Loss)		\$	4,244,387 \$	3,897,910 \$	5,909,172 \$	
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$	450,119 \$	465,667 \$	258,000 \$	
Total Nonoperating Revenues (Expenses)		\$	450,119 \$	465,667 \$	258,000 \$	
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)		\$	173,235 \$	178,716 \$	181,884 \$	
Change in Net Position		\$	4,867,741 \$	4,542,293 \$	6,349,056 \$	
Net Position - Beginning Balance		\$	77,148,264 \$	82,025,192 \$	86,567,486 \$	
Equity and Other Account Adjustments		\$	9,187 \$	1 \$	---	\$
Net Position - Ending Balance		\$	82,025,192 \$	86,567,486 \$	92,916,542 \$	
Capital Assets						
Capital Assets		\$	7,135,892 \$	2,626,977 \$	13,698,836 \$	

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund					
		Fiscal Year 2025-26					
		Fund Title					
		Service Activity			General Services-Operations - (035A)		
		Other General					
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Revenues							
Revenue from Use of Money & Property	\$	684	\$	504	\$	---	\$
Charges for Services		175,141,382		184,984,842		205,070,568	
Miscellaneous Revenues		4,667,332		4,116,717		5,504,020	
Total Revenue	\$	179,809,397	\$	189,102,064	\$	210,574,588	\$
Operating Expenditures							
Salaries and Employee Benefits	\$	60,831,261	\$	64,882,707	\$	73,001,504	\$
Services and Supplies		99,972,960		104,947,589		120,296,353	
Other Charges		4,539,132		4,125,815		4,665,104	
Depreciation		12,712,064		13,645,516		16,302,985	
Total Operating Expenses	\$	178,055,416	\$	187,601,627	\$	214,265,946	\$
Operating Income (Loss)	\$	1,753,981	\$	1,500,436	\$	(3,691,358)	\$
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets	\$	3,142	\$	7,110	\$	(40,000)	\$
Total Nonoperating Revenues (Expenses)	\$	3,142	\$	7,110	\$	(40,000)	\$
Income Before Capital Contributions and Transfers							
Transfers-In/(Out)	\$	(2,038,725)	\$	(949,707)	\$	(952,738)	\$
Change in Net Position	\$	(281,602)	\$	557,840	\$	(4,684,096)	\$
Net Position - Beginning Balance	\$	(7,396,242)	\$	1,421,499	\$	4,478,907	\$
Equity and Other Account Adjustments	\$	9,099,343	\$	2,499,569	\$	---	\$
Net Position - Ending Balance	\$	1,421,499	\$	4,478,907	\$	(205,189)	\$
Capital Assets							
Capital Assets	\$	476,183	\$	122,303	\$	290,000	\$

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26			General Services Capital Outlay - (036A)	
					Other General	
					Fund Title	
					Service Activity	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$	910,622	\$	912,874	\$	791,000
Miscellaneous Revenues		1,638,765		2,751,269		455,201
Total Revenue	\$	2,549,387	\$	3,664,143	\$	1,246,201
Operating Expenditures						
Other Charges	\$	---	\$	---	\$	188,928
Depreciation		---		---		---
Total Operating Expenses	\$	---	\$	---	\$	188,928
Operating Income (Loss)	\$	2,549,387	\$	3,664,143	\$	1,057,273
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	2,077,399	\$	1,357,559	\$	500,000
Total Nonoperating Revenues (Expenses)	\$	2,077,399	\$	1,357,559	\$	500,000
Income Before Capital Contributions and Transfers						

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
		Fund Title			Liability Property Insurance - (037A)	
		Service Activity			Other General	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	39,463,657	\$	49,029,066	\$
Miscellaneous Revenues			3,907,850		2,673,154	
Total Revenue		\$	43,371,507	\$	51,702,220	\$
Operating Expenditures						
Services and Supplies		\$	40,776,129	\$	47,601,804	\$
Other Charges			94,508		249,955	
Depreciation						
Total Operating Expenses		\$	40,870,637	\$	47,851,759	\$
Operating Income (Loss)		\$	2,500,870	\$	3,850,461	\$
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)		\$		\$		\$
Income Before Capital Contributions and Transfers						
Change in Net Position		\$	2,500,870	\$	3,850,461	\$
Net Position - Beginning Balance		\$	(14,555,675)	\$	(15,011,344)	\$
Equity and Other Account Adjustments		\$	(2,956,539)	\$	(12,328,062)	\$
Net Position - Ending Balance		\$	(15,011,344)	\$	(23,488,945)	\$

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
Operating Detail		Fund Title				
		Service Activity		Dental Plan Insurance - (038A) Other General		
1	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 17,777,184	\$ 17,676,633	\$ 17,800,000	\$		
Miscellaneous Revenues	22,054	---	---	---		
Total Revenue	\$ 17,799,238	\$ 17,676,633	\$ 17,800,000	\$		
Operating Expenditures						
Services and Supplies	\$ 16,018,280	\$ 17,263,328	\$ 17,800,000	\$		
Total Operating Expenses	\$ 16,018,280	\$ 17,263,328	\$ 17,800,000	\$		
Operating Income (Loss)	\$ 1,780,959	\$ 413,305	---	\$		
Nonoperating Revenues (Expenses)						
---						
Total Nonoperating Revenues (Expenses) \$ --- \$ --- \$						
Income Before Capital Contributions and Transfers						
---						
Change in Net Position \$ 1,780,959 \$ 413,305 \$						
Net Position - Beginning Balance \$ 11,901,367 \$ 13,682,326 \$						
Equity and Other Account Adjustments \$ --- \$ (1) \$						
Net Position - Ending Balance \$ 13,682,326 \$ 14,095,630 \$						



State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			Workers Compensation Insurance - (039A)		
		Fiscal Year 2025-26			Fund Title		
					Service Activity		
					Other General		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Operating Revenues							
Charges for Services		\$	37,332,081	\$	41,979,313	\$	39,977,853
Miscellaneous Revenues			118,047		89,976		100,000
Total Revenue		\$	37,450,128	\$	42,069,288	\$	40,077,853
Operating Expenditures							
Salaries and Employee Benefits		\$	---	\$	(739)	\$	---
Services and Supplies			28,976,938		31,169,478		37,573,686
Other Charges			365,118		1,110,337		1,493,615
Depreciation			4,186		---		10,552
Total Operating Expenses		\$	29,346,242	\$	32,279,076	\$	39,077,853
Operating Income (Loss)		\$	8,103,886	\$	9,790,213	\$	1,000,000
Nonoperating Revenues (Expenses)							
			---		---		---
Total Nonoperating Revenues (Expenses)		\$	---	\$	---	\$	---
Income Before Capital Contributions and Transfers							
			---		---		---
Change in Net Position		\$	8,103,886	\$	9,790,213	\$	1,000,000
Net Position - Beginning Balance		\$	(74,440,891)	\$	(66,664,012)	\$	(53,891,710)
Equity and Other Account Adjustments		\$	(327,007)	\$	2,982,090	\$	---
Net Position - Ending Balance		\$	(66,664,012)	\$	(53,891,710)	\$	(52,891,710)

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Unemployment Insurance - (040A)	
		Fiscal Year 2025-26			Other General	
		Service Activity				
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	\$	\$	\$	\$
Total Revenue		\$	\$	\$	\$	\$
Operating Expenditures						
Services and Supplies		\$	919,566	\$	1,309,055	\$
Other Charges			23,480		33,593	
Total Operating Expenses		\$	943,046	\$	1,342,648	\$
Operating Income (Loss)		\$	(943,046)	\$	(1,342,648)	\$
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)		\$	\$	\$	\$	\$
Income Before Capital Contributions and Transfers						
Capital Contributions		\$	126	\$	\$	\$
Change in Net Position		\$	(942,920)	\$	(1,342,648)	\$
Net Position - Beginning Balance		\$	7,053,099	\$	6,110,179	\$
Equity and Other Account Adjustments		\$		\$	(1)	\$
Net Position - Ending Balance		\$	6,110,179	\$	4,767,530	\$

State Controller Schedules			County of Sacramento			Schedule 10	
County Budget Act			Operation of Internal Service Fund			Regional Radio Communications System - (059A)	
			Fiscal Year 2025-26			Communication	
			Fund Title				
			Service Activity				
Operating Detail			2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1			2	3	4	5	
Operating Revenues							
Charges for Services			\$	6,155,459 \$	6,219,182 \$	6,292,480 \$	
Miscellaneous Revenues				438,248	261,855	242,714	
Total Revenue			\$	6,593,708 \$	6,481,037 \$	6,535,194 \$	
Operating Expenditures							
Salaries and Employee Benefits			\$	1,388,318 \$	1,625,931 \$	1,701,489 \$	
Services and Supplies				1,528,802	1,817,424	2,121,615	
Other Charges				---	---	12,472	
Depreciation				2,179,326	2,120,165	2,275,262	
Total Operating Expenses			\$	5,096,446 \$	5,563,519 \$	6,110,838 \$	
Operating Income (Loss)			\$	1,497,262 \$	917,517 \$	424,356 \$	
Nonoperating Revenues (Expenses)							
Interest/Investment (Expense) and/or (Loss)			\$	(69,655) \$	---	---	\$
Gain or Loss on Sale of Capital Assets				0	---	---	
Interest/Investment Income and/or Gain				466,304	506,779	---	
Total Nonoperating Revenues (Expenses)			\$	396,649 \$	506,779 \$	---	\$
Income Before Capital Contributions and Transfers							
Change in Net Position			\$	1,893,911 \$	1,424,296 \$	424,356 \$	
Net Position - Beginning Balance			\$	18,677,542 \$	20,571,453 \$	21,995,749 \$	
Equity and Other Account Adjustments			\$	---	(1) \$	---	\$
Net Position - Ending Balance			\$	20,571,453 \$	21,995,749 \$	22,420,105 \$	

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			Board Of Retirement - (060A)		
		Fiscal Year 2025-26			Fund Title		
					Service Activity		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Expenditures							
Salaries and Employee Benefits	\$	9,354,930	\$	10,682,689	\$	11,928,691	\$
Services and Supplies		6,876,639		6,141,770		---	
Other Charges		17,130,692		182,992		---	
Depreciation		645,423		660,961		---	
Total Operating Expenses	\$	34,007,683	\$	17,668,412	\$	11,928,691	\$
Operating Income (Loss)	\$	(34,007,683)	\$	(17,668,412)	\$	(11,928,691)	\$
Nonoperating Revenues (Expenses)							
Interest/Investment Income and/or Gain	\$	(7,665,337)	\$	(8,020,109)	\$	11,928,691	\$
Total Nonoperating Revenues (Expenses)	\$	(7,665,337)	\$	(8,020,109)	\$	11,928,691	\$
Income Before Capital Contributions and Transfers							
Change in Net Position	\$	(41,673,019)	\$	(25,688,520)	\$	---	\$
Net Position - Beginning Balance	\$	---	\$	---	\$	---	\$
Equity and Other Account Adjustments	\$	---	\$	---	\$	---	\$
Net Position - Ending Balance	\$	---	\$	---	\$	---	\$
Capital Assets							
Capital Assets	\$	47,729	\$	716,633	\$	---	\$

State Controller Schedules County Budget Act			County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Fund Title Service Activity		Airport Maintenance - (041A) Airport		Schedule 11
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors					
1		2	3	4	5					
Operating Revenues										
Licenses, Permits, & Franchises		\$	74,306	\$	72,003	\$	78,855	\$		
Fines, Forfeitures, & Penalties			55,839		50,101		81,084			
Revenue from Use of Money & Property			199,786,035		221,222,504		223,415,208			
Charges for Services			34,200,336		38,336,779		40,261,923			
Miscellaneous Revenues			36,965,845		37,488,943		43,058,249			
Total Revenue		\$	271,082,361	\$	297,170,331	\$	306,895,319	\$		
Operating Expenditures										
Salaries and Employee Benefits		\$	50,560,565	\$	55,085,005	\$	59,828,640	\$		
Services and Supplies			97,902,429		115,554,065		145,707,542			
Other Charges			4,787,844		4,511,300		4,765,055			
Depreciation			55,982,692		60,933,631		66,569,781			
Total Operating Expenses		\$	209,233,530	\$	236,083,991	\$	276,871,018	\$		
Operating Income (Loss)		\$	61,848,832	\$	61,086,339	\$	30,024,301	\$		
Nonoperating Revenues (Expenses)										
Interest/Investment (Expense) and/or (Loss)		\$	(31,902,021)	\$	(47,449,653)	\$	(53,000,000)	\$		
Gain or Loss on Sale of Capital Assets			107,066		181,157		---			
Interest/Investment Income and/or Gain			17,717,945		25,061,749		36,376,669			
Total Nonoperating Revenues (Expenses)		\$	(14,077,010)	\$	(22,206,747)	\$	(16,623,331)	\$		
Income Before Capital Contributions and Transfers										
Transfers-In/(Out)		\$	(11,996,144)	\$	(33,315,109)	\$	(57,150,000)	\$		
Capital Contributions			13,606,032		27,206,757		329,854			
Change in Net Position		\$	49,381,710	\$	32,771,240	\$	(43,419,176)	\$		
Net Position - Beginning Balance		\$	799,595,373	\$	871,863,698	\$	914,642,868	\$		

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Fund Title Service Activity		Airport Maintenance - (041A) Airport		Schedule 11
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors				
1		2	3	4	5				
Equity and Other Account Adjustments		\$ 22,886,615	\$ 10,007,930	\$					
Net Position - Ending Balance		\$ 871,863,698	\$ 914,642,868	\$ 871,223,692					

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title		Airport Capital Impr - (043A)		
		Service Activity		Airport		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
		Operating Income (Loss)		\$	\$	\$
		Nonoperating Revenues (Expenses)				
Gain or Loss on Sale of Capital Assets				104,884,578	\$	288,050,000
Interest/Investment Income and/or Gain		4,309,566	3,918,278			
Total Nonoperating Revenues (Expenses)		4,309,566	108,802,856	\$	288,050,000	\$
		Income Before Capital Contributions and Transfers				
Transfers-In/(Out)				30,341,046	\$	57,150,000
Capital Contributions		7,832,493	26,178,084			56,039,058
Change in Net Position		12,142,059	\$	165,321,986	\$	401,239,058
Net Position - Beginning Balance		179,702,844	\$	196,560,512	\$	193,222,020
Equity and Other Account Adjustments		4,715,609	\$	(168,660,478)	\$	
Net Position - Ending Balance		196,560,512	\$	193,222,020	\$	594,461,078
		Capital Assets				
Capital Assets		66,142,258	\$	200,788,182	\$	517,586,776

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title		Solid Waste Ops - (051A)		
		Service Activity		Sanitation		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Revenue from Use of Money & Property	\$	235,238	\$	253,847	\$	1,248,318
Charges for Services		139,139,667		144,974,834		150,593,920
Miscellaneous Revenues		4,674,261		4,466,819		2,666,266
Total Revenue	\$	144,049,166	\$	149,695,500	\$	154,508,504
Operating Expenditures						
Salaries and Employee Benefits	\$	44,482,247	\$	47,658,078	\$	49,421,189
Services and Supplies		78,133,473		81,001,083		89,835,814
Other Charges		5,057,441		5,520,495		6,367,235
Depreciation		9,846,026		10,088,278		13,759,324
Total Operating Expenses	\$	137,519,186	\$	144,267,934	\$	159,383,562
Operating Income (Loss)	\$	6,529,980	\$	5,427,566	\$	(4,875,058)
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	36,679	\$	14,536,027	\$	4,030,000
Interest/Investment Income and/or Gain		3,724,414		4,715,324		1,342,386
Total Nonoperating Revenues (Expenses)	\$	3,761,093	\$	19,251,351	\$	5,372,386
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$	614,306	\$	1,322,995	\$	1,394,395
Capital Contributions		669,412		3,949,544		6,568,979
Change in Net Position	\$	11,574,791	\$	29,951,456	\$	8,460,702
Net Position - Beginning Balance	\$	177,493,502	\$	189,455,210	\$	203,469,982
Equity and Other Account Adjustments	\$	386,917	\$	(15,936,685)	\$	---
Net Position - Ending Balance	\$	189,455,210	\$	203,469,982	\$	211,930,684
Capital Assets						



State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Schedule 11	
		Fund Title Service Activity		Solid Waste Ops - (051A) Sanitation		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Capital Assets						
Capital Assets		\$ 33,200,330	\$ 35,360,595	\$ 38,360,586	\$	

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title			Parking Enterprise - (056A)	
		Service Activity			Parking Enterprise	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Revenue from Use of Money & Property		\$ 1,829,505	\$ 1,813,128	\$ 1,891,795	\$	
Charges for Services		640,465	647,845	794,151		
Miscellaneous Revenues		195,365	195,364	195,660		
Total Revenue		\$ 2,665,334	\$ 2,656,338	\$ 2,881,606	\$	
Operating Expenditures						
Salaries and Employee Benefits		\$ 422,841	\$ 455,666	\$ 543,208	\$	
Services and Supplies		1,830,655	2,094,082	3,994,796		
Other Charges		205,534	213,496	260,337		
Depreciation		112,796	84,883	120,000		
Total Operating Expenses		\$ 2,571,827	\$ 2,848,127	\$ 4,918,341	\$	
Operating Income (Loss)		\$ 93,507	\$ (191,789)	\$ (2,036,735)	\$	
Nonoperating Revenues (Expenses)						
Interest/Investment Income and/or Gain		\$ 358,284	\$ 339,601	\$ 45,000	\$	
Total Nonoperating Revenues (Expenses)		\$ 358,284	\$ 339,601	\$ 45,000	\$	
Income Before Capital Contributions and Transfers						
Change in Net Position		\$ 451,791	\$ 147,812	\$ (1,991,735)	\$	
Net Position - Beginning Balance		\$ 8,903,710	\$ 9,408,861	\$ 9,598,962	\$	
Equity and Other Account Adjustments		\$ 53,360	\$ 42,289	\$	\$	
Net Position - Ending Balance		\$ 9,408,861	\$ 9,598,962	\$ 7,607,227	\$	

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Public Works Transit Program - (068A)	
		Fiscal Year 2025-26			Transportation Systems	
		Fund Title			Service Activity	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$	101,814	\$	134,935	\$	116,562
Miscellaneous Revenues		790		---		---
Total Revenue	\$	102,604	\$	134,935	\$	116,562
Operating Expenditures						
Services and Supplies	\$	324,311	\$	319,215	\$	583,819
Other Charges		1,819,381		1,861,359		2,091,600
Depreciation		290,234		284,333		130,737
Total Operating Expenses	\$	2,433,926	\$	2,464,906	\$	2,806,156
Operating Income (Loss)	\$	(2,331,322)	\$	(2,329,971)	\$	(2,689,594)
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	---	\$	4,250	\$	18,000
Interest/Investment Income and/or Gain		1,350,630		823,490		1,450,632
Total Nonoperating Revenues (Expenses)	\$	1,350,630	\$	827,740	\$	1,468,632
Income Before Capital Contributions and Transfers						
Capital Contributions	\$	1,860,331	\$	1,667,306	\$	1,600,225
Change in Net Position	\$	879,639	\$	165,075	\$	379,263
Net Position - Beginning Balance	\$	2,024,204	\$	2,902,532	\$	3,067,606
Equity and Other Account Adjustments	\$	(1,311)	\$	(1)	\$	---
Net Position - Ending Balance	\$	2,902,532	\$	3,067,606	\$	3,446,869
Capital Assets						
Capital Assets	\$	423,490	\$	---	\$	510,000

State Controller Schedules		County of Sacramento			Fund Title		Schedule 11	
County Budget Act		Operation of Enterprise Fund			Regional Sanitation District - (261A)		Adopted by the Board of Supervisors	
		Fiscal Year 2025-26			Service Activity			
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended				
1		2	3	4			5	
Operating Revenues								
Charges for Services		\$ 72,283,246	\$ 38,498,844	\$			\$	
Total Revenue		\$ 72,283,246	\$ 38,498,844	\$			\$	
Operating Expenditures								
Salaries and Employee Benefits		\$ 72,283,246	\$ 38,498,844	\$			\$	
Total Operating Expenses		\$ 72,283,246	\$ 38,498,844	\$			\$	
Operating Income (Loss)		\$	0	\$			\$	
Nonoperating Revenues (Expenses)								
Gain or Loss on Sale of Capital Assets		\$		\$			\$	
Interest/Investment Income and/or Gain								
Total Nonoperating Revenues (Expenses)		\$		\$			\$	
Income Before Capital Contributions and Transfers								
Change in Net Position		\$		\$			\$	
Net Position - Beginning Balance		\$		\$			\$	
Equity and Other Account Adjustments		\$		\$			\$	
Net Position - Ending Balance		\$		\$			\$	
Capital Assets								
Capital Assets		\$		\$			\$	

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title			Sacramento Area Sewer District - (267A)	
		Service Activity			Other Health and Sanitation	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	50,671,556	\$	27,362,510	\$
Total Revenue		\$	50,671,556	\$	27,362,510	\$
Operating Expenditures						
Salaries and Employee Benefits		\$	50,671,556	\$	27,362,510	\$
Total Operating Expenses		\$	50,671,556	\$	27,362,510	\$
Operating Income (Loss)		\$	---	\$	---	\$
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$	---	\$	---	\$
Interest/Investment Income and/or Gain		---	---	---	---	---
Total Nonoperating Revenues (Expenses)		\$	---	\$	---	\$
Income Before Capital Contributions and Transfers						
Change in Net Position		\$	---	\$	---	\$
Net Position - Beginning Balance		\$	---	\$	---	\$
Equity and Other Account Adjustments		\$	---	\$	---	\$
Net Position - Ending Balance		\$	---	\$	---	\$
Capital Assets						
Capital Assets		\$	---	\$	---	\$

State Controller Schedules County Budget Act			County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Fund Title Service Activity		Water Agency-Zone 40 - (320A) Water Supply		Schedule 11
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors					
1		2	3	4	5					
Operating Revenues										
Licenses, Permits, & Franchises		\$	1,040,994	\$	951,656	\$	508,728	\$		
Fines, Forfeitures, & Penalties			65,174		33,099		---			
Charges for Services			126,859,430		123,406,376		118,944,393			
Miscellaneous Revenues			2,561,132		3,645,687		3,002,000			
Total Revenue		\$	130,526,729	\$	128,036,818	\$	122,455,121	\$		
Operating Expenditures										
Salaries and Employee Benefits		\$	18,044,350	\$	19,125,442	\$	19,664,423	\$		
Services and Supplies			20,335,682		19,399,664		22,055,431			
Other Charges			4,098,359		4,630,038		5,081,670			
Depreciation			22,203,116		23,858,825		22,663,841			
Total Operating Expenses		\$	64,681,508	\$	67,013,969	\$	69,465,365	\$		
Operating Income (Loss)		\$	65,845,221	\$	61,022,849	\$	52,989,756	\$		
Nonoperating Revenues (Expenses)										
Interest/Investment (Expense) and/or (Loss)		\$	(11,246,169)	\$	(11,446,120)	\$	(14,147,200)	\$		
Gain or Loss on Sale of Capital Assets			2,325		5,501		---			
Interest/Investment Income and/or Gain			11,460,440		11,830,626		8,092,200			
Total Nonoperating Revenues (Expenses)		\$	216,596	\$	390,006	\$	(6,055,000)	\$		
Income Before Capital Contributions and Transfers										
Transfers-In/(Out)		\$	46,087	\$	(100,662)	\$	(193,318)	\$		
Capital Contributions			260,555		19,154		250,000			
Change in Net Position		\$	66,368,460	\$	61,331,347	\$	46,991,438	\$		
Net Position - Beginning Balance		\$	711,678,060	\$	758,514,857	\$	831,993,027	\$		
Equity and Other Account Adjustments		\$	(19,531,663)	\$	12,146,824	\$		\$		

State Controller Schedules		County of Sacramento				Schedule 11	
County Budget Act		Operation of Enterprise Fund					
		Fiscal Year 2025-26					
		Fund Title		Water Agency-Zone 40 - (320A)			
		Service Activity		Water Supply			
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Net Position - Ending Balance		\$ 758,514,857	\$ 831,993,027	\$ 878,984,465	\$		---
Capital Assets							
Capital Assets		\$ 64,510,935	\$ 65,729,893	\$ 89,639,621	\$		---

