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|--|--|
| General Fund | Primarily funded by sales tax and impact fee revenue, this fund supports ongoing program allocations to Measure A entities (approximately 79.25%) and the capital improvement program (approximately 20.75%). Variances in this fund are influenced by fluctuations in sales tax and impact fee receipts and capital expenditure timing. The accumulated fund balance is reserved for the capital improvement program. |
| Freeway Service Patrol Fund | Funded by SB 1 state allocations and vehicle registration fees, this fund supports freeway service patrol operations. Variances in this fund are influenced by contractor costs and administrative costs, revenues are stable from year to year. |
| Administrative Fund | Funded by sales tax and covers operational costs, including salaries, professional services, and administrative expenses, that are not directly allocable to programs. Significant recent expenditures have resulted from accelerated CalPERS Unfunded Accrued Liability payments. |
| Sacramento Abandoned Vehicle Service Authority (SAVSA) Fund | This fund, which is in the process of being phased out, continues to receive minor DMV allocations from service fees on vehicles. The SAVSA program helps remove abandoned vehicles on private and public property. The program sunset in April of 2022, after an unsuccessful ballot measure. Funds will be disbursed to participating agencies upon the DMV allocations stopping. |
| Transit Fund | Supports transit-related programs and expenditures, including the Neighborhood Shuttle (NS) program to the Consolidated Transportation Services Agency (CTSA) program. Variances in this fund are typically linked to timing of grant expenditures in the CTSA program, the CTSA balances are nearly fully exhausted. |
| Debt Service Fund | This fund centralizes debt-related obligations, including interest and principal payments. Variances in this fund often result from fluctuations in interest earnings and required transfers related to outstanding bond debt. |

**September 30, 2025
STA General Fund**

| | YTD Budget | Actual Amount | Actual Variance | % Change | Comments |
|---|----------------|----------------|-----------------|----------|---|
| Revenue: | | | | | |
| Sales Tax | \$ 42,944,325 | \$ 44,907,819 | \$ 1,963,494 | 4.6% | Sales tax revenues are slightly higher than budget projections. |
| Mitigation Fees | 937,250 | - | (937,250) | -100.0% | Mitigation fees are paid two times a year, the first payment will occur in January 2026. Mitigation fees are difficult to predict as they are generated from new development and redevelopment in the County. |
| Interest and Other | 344,500 | (469,049) | (813,549) | -236.2% | This is an accounting adjustment for the fair value of investment, it changes from year to year. STA has funds held with the Sacramento County Pooled Investment Fund. |
| Total Revenue | \$ 44,226,075 | \$ 44,438,770 | \$ 212,695 | 0.5% | |
| Beginning Fund Balance | 76,389,336 | 90,822,880 | 14,433,544 | 18.9% | Actual beginning fund balance - June 30, 2025 audited financial statements. |
| Total Revenue and Beginning Fund Balance | \$ 120,615,411 | \$ 135,261,650 | \$ 14,646,239 | 12.1% | |

Appropriations:

| | | | | | |
|---|---------------|---------------|--------------|--------|---|
| Professional Services | \$ 37,734 | \$ - | \$ 37,734 | 100.0% | No expenses have been incurred in Q1 for this line item. As the year goes on, expenses will be incurred. |
| Ongoing allocations to Measure A Entities | 33,581,229 | 35,153,590 | (1,572,362) | -4.7% | This expenses is directly related to the sales taxes received. Difference is aligned with the increase in sales tax receipts. |
| Capital Improvement Program | 17,032,250 | 10,537,033 | 6,495,217 | 38.1% | The capital improvement program budget is based on contracts with projected yearly spending. Expenditure timing varies from year to year, but never exceeds contract maximums. All of the agencies underspent their budgeted allocations in the current year. |
| Total Appropriations | \$ 50,651,213 | \$ 45,690,623 | \$ 4,960,590 | 9.8% | |

Other Financing Sources (Uses):

| | | | | | |
|---------------------------------------|----------------|----------------|-----------|-------|--|
| Transfers out (Debt Service Fund) | \$ (5,075,281) | \$ (5,022,804) | \$ 52,477 | -1.0% | |
| Transfers out (Transit Fund) | (250,000) | (250,000) | - | 0.0% | |
| Transfers out (Admin Fund) | (316,500) | (331,401) | (14,901) | 4.7% | |
| Total Financing Sources (Uses) | \$ (5,641,781) | \$ (5,604,205) | \$ 37,576 | -0.7% | |

| | | | | | |
|----------------------------|---------------|---------------|---------------|-------|--|
| Ending Fund Balance | \$ 64,322,417 | \$ 83,966,822 | \$ 19,644,405 | 30.5% | |
|----------------------------|---------------|---------------|---------------|-------|--|

September 30, 2025
SacMetro Freeway Service Patrol (FSP)

| | YTD Budget | Actual Amount | Actual Variance | % Change | Comments |
|---|---------------------|---------------------|---------------------|---------------|--|
| Revenue: | | | | | |
| State Allocation | \$ 534,917 | \$ 337,906 | \$ (197,011) | -36.8% | State allocations are based on when STA is able to submit reimbursement requests. Amounts billed out in the current period are under budget. This is due to the timing of invoices going out to the State. It is anticipated that the full amount of this funding will be billed out by the end of the year. |
| CVR-SAFE* | 960,000 | 960,000 | - | 0.0% | Full CVR-SAFE allocation was received early in the fiscal year. |
| Total Revenue | \$ 1,494,917 | \$ 1,297,906 | \$ (197,011) | -13.2% | |
| Beginning Fund Balance | 340,297 | 209,749 | (130,548) | -38.4% | Actual beginning fund balance - June 30, 2025 audited financial statements. |
| Total Revenue and Beginning Fund Balance | \$ 1,835,214 | \$ 1,507,655 | \$ (327,559) | -17.8% | |
| Appropriations: | | | | | |
| Salaries and Benefits | \$ 38,122 | \$ 22,259 | \$ 15,863 | 41.6% | Allocation methodology is based on actual hours spent, budgeted amounts will never be exact. |
| Overhead | - | - | - | 0.0% | The overhead allocation is based on actual hours spent, number of accounting transaction and direct expenses. It is also billed out at the end of the year, thus the 0 balance. |
| Conferences and Travel | 384 | 221 | 163 | 42.4% | |
| Communications | 10,803 | 19,086 | (8,284) | -76.7% | Communication expense was frontloaded into the first quarter, this should balance out over the year. |
| Other Operating Expenditures | 1,131 | - | 1,131 | 100.0% | |
| Contractors | 652,976 | 686,756 | (33,780) | -5.2% | The variance is within reason, contractor costs are hard to predict exactly due to a variety of factors. |
| Total Appropriations | \$ 703,415 | \$ 728,322 | \$ (24,908) | -3.5% | |
| Ending Fund Balance | \$ 1,131,799 | \$ 779,333 | \$ (302,651) | -26.7% | |

* Capitol Valley Regional Service Authority for Freeways and Expressways

**September 30, 2025
STA Administration**

| | YTD Budget | Actual Amount | Actual Variance | % Change | Comments |
|---|---------------------|---------------------|--------------------|---------------|--|
| Revenue: | | | | | |
| Sales Tax | \$ 316,500 | \$ 331,401 | \$ 14,901 | 4.7% | |
| Interest and Other | 5,000 | (1,404) | (6,404) | -128.1% | This is an accounting adjustment for the fair value of investment, it changes from year to year. STA has funds held with the Sacramento County Pooled Investment Fund. |
| Total Revenue | \$ 321,500 | \$ 329,997 | \$ 8,497 | 2.6% | |
| Beginning Fund Balance | 1,289,725 | 1,420,465 | 130,740 | 10.1% | Actual beginning fund balance - June 30, 2025 audited financial statements. |
| Total Revenue and Beginning Fund Balance | \$ 1,611,225 | \$ 1,750,462 | \$ 139,237 | 8.6% | |
| Appropriations: | | | | | |
| Salaries and Benefits | \$ 162,015 | \$ 238,212 | \$ (76,197) | -47.0% | CalPERS Unfunded Accrued Liability payments are made at the beginning of the year, thus the first quarter is impacted significantly, this will balance out over the year. |
| Debt Service (Lease) | 12,305 | 17,382 | (5,077) | -41.3% | Lease expenses will be allocated as overhead at the end of the year. |
| Conferences and Travel | 7,293 | 13,193 | (5,900) | -80.9% | Conference and travel expenses is higher in the beginning of the year, this should moderate over the year. Additionally, it is subject to overhead allocation. |
| Insurance | 18,054 | 19,116 | (1,062) | -5.9% | Insurance expense is subject to overhead allocation, which would bring it in line with expectations. |
| Professional Services | 96,582 | 78,496 | 18,086 | 18.7% | There are consultant contracts budgeted for the current year that have not begun yet, as the year goes on this line item should come closer to expectations. |
| ITOC | 19,462 | 24,615 | (5,153) | -26.5% | A significant FY24-25 audit invoice was part of this quarter, expenses in this line item are not consistent, they occur when the audit work happens. |
| Other Operating Expenditures | 19,167 | 12,814 | 6,353 | 33.1% | Half of this budget line item is Enterprise Resource Planning software subscription cost. The vendor that we chose to move forward with does not charge a subscription fee during implementation, therefore this line will come in under expectations. |
| Total Appropriations | \$ 334,878 | \$ 403,828 | \$ (68,951) | -20.6% | |
| Ending Fund Balance | \$ 1,276,348 | \$ 1,346,634 | \$ 208,188 | 16.3% | |

September 30, 2025

Sacramento Abandoned Vehicle Service Authority (SAVSA)

| | YTD Budget | Actual Amount | Actual Variance | % Change | Comments |
|---|------------|---------------|-----------------|----------|--|
| Revenue: | | | | | |
| Vehicle License Fees | \$ - | \$ 103 | \$ 103 | 100.0% | The original budget assumed the program would stop receiving funds from DMV, but there are still minor fees coming in on a quarterly basis. |
| Interest | 750 | (947) | (1,697) | -226.3% | This is an accounting adjustment for the fair value of investment, it changes from year to year. STA has funds held with the Sacramento County Pooled Investment Fund. |
| Total Revenue | \$ 750 | \$ (844) | \$ (1,594) | -212.5% | |
| Beginning Fund Balance | 148,644 | 161,112 | 12,468 | 8.4% | Actual beginning fund balance - June 30, 2025 audited financial statements. |
| Total Revenue and Beginning Fund Balance | \$ 149,394 | \$ 160,268 | \$ 10,874 | 7.3% | |
| Appropriations: | | | | | |
| Distributions to SAVSA Partner Agencies | \$ - | \$ - | \$ - | 0.0% | No distributions to program partners due to the program sunseting in April of 2022. |
| Salaries and Overhead | - | - | - | 0.0% | This is the year end allocation of salaries and overhead, since the program had minimal activity, this will be a small allocation. |
| Total Appropriations | \$ - | \$ - | \$ - | 0.0% | |
| Ending Fund Balance | \$ 149,394 | \$ 160,268 | \$ 160,268 | 107.3% | |

September 30, 2025
STA Transit Fund

| | YTD Budget | Actual Amount | Actual Variance | % Change | Comments |
|---|------------|---------------|-----------------|----------|---|
| Revenue: | | | | | |
| Interest | \$ 1,125 | \$ (4,717) | \$ (5,842) | -519.3% | This is an accounting adjustment for the fair value of investment, it changes from year to year. STA has funds held with the Sacramento County Pooled Investment Fund. |
| Total Revenue | \$ 1,125 | \$ (4,717) | \$ (5,842) | -519.3% | |
| Beginning Fund Balance | 445,973 | 478,703 | 32,730 | 7.3% | Actual beginning fund balance - June 30, 2025 audited financial statements. |
| Total Revenue and Beginning Fund Balance | \$ 447,098 | \$ 473,986 | \$ 26,888 | 6.0% | |
| Appropriations: | | | | | |
| Intergovernmental Ongoing Expenses | \$ 313,216 | \$ 32,800 | \$ 280,416 | 89.5% | In the current quarter this represents Neighborhood Shuttle payments. There is still a balance with Sacramento Regional Transit in the CTSA program that is anticipated to finish within a year, reducing program activity into future years. |
| Total Appropriations | \$ 313,216 | \$ 32,800 | \$ 280,416 | 89.5% | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | \$ 250,000 | \$ 250,000 | \$ - | 0.0% | |
| Total Financing Sources (Uses) | \$ 250,000 | \$ 250,000 | \$ - | 0.0% | |
| Ending Fund Balance | \$ 383,882 | \$ 691,186 | \$ 493,578 | 128.6% | |

September 30, 2025
STA Debt Service

| | YTD Budget | Actual Amount | Actual Variance | % Change | Comments |
|---|---------------|---------------|-----------------|----------|--|
| Revenue: | | | | | |
| Interest | \$ 34,500 | \$ 79,446 | \$ 44,946 | 130.3% | Rates are currently above historical averages but are anticipated to decrease based on the Federal Reserve outlook. |
| Total Revenue | \$ 34,500 | \$ 79,446 | \$ 44,946 | 130.3% | |
| Beginning Fund Balance | 6,891,725 | 7,524,751 | 633,026 | 9.2% | Actual beginning fund balance - June 30, 2025 audited financial statements. |
| Total Revenue and Beginning Fund Balance | \$ 6,926,225 | \$ 7,604,197 | \$ 677,972 | 9.8% | |
| Appropriations: | | | | | |
| Principal | \$ - | \$ - | \$ - | 0.0% | Principal is paid on October 1, 2025. |
| Interest and other charges | - | 3,325 | (3,325) | 0.0% | Interest is paid semi-annually on October 1, 2025 and April 1, 2026. |
| Total Appropriations | \$ - | \$ 3,325 | \$ (3,325) | 0.0% | |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | \$ 5,075,281 | \$ 5,022,804 | \$ (52,477) | -1.0% | This transfer was underbudgeted in the current year, creating a minor budget discrepancy. However, the impact is not significant since the transfer occurs between two STA-held funds: County-held STA funds and US Bank Bond funds. Balances at US Bank are reported as STA's assets on the financial statements. |
| Total Financing Sources (Uses) | \$ 5,075,281 | \$ 5,022,804 | \$ (52,477) | -1.0% | |
| Ending Fund Balance | \$ 12,001,506 | \$ 12,623,676 | \$ 622,170 | 5.2% | |