

FY 2026-27 Recommended Budget
SCHEDULE OF APPROPRIATIONS BY BUDGET UNIT

The table on the following pages provides the FY 2026-27 Recommended Budget appropriations by budget unit.

County of Sacramento
FY 2026-27 Recommended Budget Compared to FY 2025-26 Adopted Budget

Total Appropriations by Budget Unit

BU Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2025-26 Adopted	FY 2026-27 Recommended	Variance
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	5,956,093	6,056,855	100,762
001A	3220000	Animal Care Services	15,569,830	15,350,249	(219,581)
001A	3230000	Department Of Finance	41,931,179	43,097,987	1,166,808
001A	3240000	County Clerk/Recorder	12,708,439	12,801,412	92,973
001A	3260000	Wildlife Services	183,047	72,364	(110,683)
001A	3310000	Cooperative Extension	626,379	627,368	989
001A	3610000	Assessor	23,952,667	24,306,587	353,920
001A	4010000	Clerk of the Board	4,560,492	4,724,842	164,350
001A	4050000	Board of Supervisors	5,937,990	6,139,057	201,067
001A	4210000	Civil Service Commission	570,114	544,342	(25,772)
001A	4410000	Voter Registration And Elections	18,276,626	17,693,332	(583,294)
001A	4522000	Contribution To The Law Library	312,991	316,117	3,126
001A	4610000	Coroner	11,169,268	10,805,901	(363,367)
001A	4810000	County Counsel	7,700,179	8,734,585	1,034,406
001A	5020000	Court / Non-Trial Court Operations	10,177,373	10,083,435	(93,938)
001A	5040000	Court / County Contribution	24,468,756	24,468,756	0
001A	5050000	Court Paid County Services	2,475,995	2,290,790	(185,205)
001A	5110000	Financing-Transfers/Reimbursement	18,946,138	6,350,330	(12,595,808)
001A	5510000	Conflict Criminal Defenders	13,654,222	13,591,545	(62,677)
001A	5660000	Grand Jury	369,201	374,222	5,021
001A	5710000	Data Processing-Shared Systems	26,372,168	16,901,811	(9,470,357)
001A	5720000	Community Development	31,868,486	33,446,068	1,577,582
001A	5730000	County Executive Cabinet	7,123,108	7,996,513	873,405
001A	5740000	Office of Compliance	0	0	0
001A	5750000	Justice Planning, Analytics and Coordinat	257,505	0	(257,505)
001A	5770000	Non-Departmental Costs/General Fund	25,714,201	23,840,529	(1,873,672)
001A	5780000	Office of Inspector General	182,234	177,678	(4,556)
001A	5800000	District Attorney	131,172,476	127,121,102	(4,051,374)
001A	5810000	Child Support Services	48,961,825	48,970,120	8,295
001A	5820000	Homeless Services and Housing	60,787,221	67,678,211	6,890,990
001A	5920000	Contribution To LAFCO	282,850	301,516	18,666
001A	5980000	Appropriation For Contingency	8,657,810	16,246,820	7,589,010
001A	6050000	Personnel Services	19,518,308	19,591,868	73,560
001A	6400000	Regional Parks	29,575,719	27,650,901	(1,924,818)

BU Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2025-26 Adopted	FY 2026-27 Recommended	Variance
001A	6700000	Probation	206,543,992	196,954,525	(9,589,467)
001A	6910000	Public Defender	62,240,960	58,703,721	(3,537,239)
001A	7090000	Emergency Services	8,899,924	6,275,932	(2,623,992)
001A	7200000	Health Services	899,628,111	897,536,846	(2,091,265)
001A	7250000	IHSS Provider Payments	169,764,875	182,627,470	12,862,595
001A	7270000	Health - Medical Treatment Payments	783,432	34,802,720	34,019,288
001A	7400000	Sheriff	700,210,983	693,041,823	(7,169,160)
001A	7410000	Correctional Health Services	147,046,784	158,486,774	11,439,990
001A	7800000	Child, Family and Adult Services	301,785,373	306,281,981	4,496,608
001A	8100000	Human Assistance-Administration	373,601,574	363,342,813	(10,258,761)
001A	8700000	Human Assistance-Aid Payments	516,830,973	499,233,658	(17,597,315)
	Subtotal		\$3,997,357,871	\$3,995,641,476	(\$1,716,395)
001A	5700000	Non-Departmental Revenues/General Fund	0	0	0
	Total Appropriations - General Fund		\$3,997,357,871	\$3,995,641,476	(\$1,716,395)

029G	0290007	South Sacramento Conservation Agency	260,777	264,409	3,632
118A	1182880	Florin Road Capital Project	479,916	489,916	10,000
130A	1300000	Laguna Stonelake CFD	310,325	403,765	93,440
131A	1310000	Park Meadows CFD-Bond Proceeds	231,170	260,596	29,426
132A	1320000	Mather Landscape Maint CFD	318,436	315,552	(2,884)
136A	1360000	Mather PFFP	879,256	1,152,761	273,505
137A	1370000	Gold River Station #7 Landscape CFD	100,538	96,070	(4,468)
139A	1390000	Metro Air Park 2001 CFD 2000-1	41,224,578	46,240,799	5,016,221
140A	1400000	McClellan CFD 2004-1	1,014,296	1,075,429	61,133
141A	1410000	Sacramento County LM CFD 2004-2	550,410	552,231	1,821
142A	1420000	Metro Air Park Services Tax	1,399,978	1,534,086	134,108
143A	1430000	North Vineyard Station Specific Plan	6,015,704	5,308,566	(707,138)
144A	1440000	North Vineyard Station CFDs	5,756,247	5,097,368	(658,879)
145A	1450000	Florin Vineyard Comm Plan	9,737,368	13,062,472	3,325,104
146A	1460000	Metro Air Park Impact Fees	32,604,247	35,582,877	2,978,630
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	793,245	955,098	161,853
160A	1600000	Countywide Library Facilities	8,567,114	9,130,133	563,019
034A	2070000	Fixed Assets-Heavy Equipment	13,558,952	13,184,288	(374,664)
026A	2140000	Transportation-Sales Tax	137,880,770	90,493,886	(47,386,884)
021A	2150000	Building Inspection	25,410,700	25,123,723	(286,977)
021E	2151000	Development and Code Services	79,452,388	85,922,518	6,470,130
021D	2180000	Technology Cost Recovery Fee	2,860,834	3,258,104	397,270
051A	2200000	Solid Waste Enterprise	198,014,148	213,476,361	15,462,213
050A	2240000	Solid Waste Commercial Program	4,221,929	0	(4,221,929)

BU Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2025-26 Adopted	FY 2026-27 Recommended	Variance
229A	2290000	Natomas Fire District	5,018,607	4,927,168	(91,439)
253A	2530000	CSA No. 1	3,337,991	3,300,010	(37,981)
028A	2800000	Connector Joint Powers Authority	807,391	819,565	12,174
315A	2810000	Water Agency Zone 11 - Drainage Infrast	24,897,800	17,417,900	(7,479,900)
108A	2840000	Vineyard Public Facilities Financing Plan	17,630,756	17,465,183	(165,573)
257C	2857000	CSA No. 10	764,967	1,133,581	368,614
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	5,183,518	474,665	(4,708,853)
005A	2900000	Roads	325,872,814	263,619,314	(62,253,500)
025A	2910000	SCTDF Capital Fund	49,568,458	65,292,581	15,724,123
068A	2930000	Rural Transit Program	3,316,156	3,681,100	364,944
005B	2960000	Department of Transportation	79,214,953	81,379,504	2,164,551
301A	3011000	2020 Refunding COPs-Debt Service	4,050,495	3,973,418	(77,077)
318A	3044000	Water Agency Zone 13	2,768,728	2,051,095	(717,633)
320A	3050000	Water Agency Enterprise	193,445,504	175,460,552	(17,984,952)
101A	3070000	Antelope Public Facilities Financing Plan	6,737,587	1,670,328	(5,067,259)
107A	3090000	Laguna Community Facilities District	288,618	269,618	(19,000)
007A	3100000	Capital Construction	174,045,321	132,077,760	(41,967,561)
322A	3220001	Water Resources	45,245,978	43,945,100	(1,300,878)
001R	3220800	Animal Care-Restricted Revenues	746,371	1,338,202	591,831
001Q	3241000	Clerk/Recorder Fees	7,888,439	7,781,412	(107,027)
330A	3300000	Landscape Maintenance District	1,345,330	1,373,696	28,366
010B	3350000	Environmental Management	25,083,910	27,129,868	2,045,958
010C	3351000	EMD Special Program Funds	441,000	281,000	(160,000)
041A	3400000	Airport System	650,021,018	726,283,437	76,262,419
043A	3480000	Airport-Cap Outlay	517,586,776	353,129,300	(164,457,476)
351A	3516494	Del Norte Oaks Park District	3,800	3,800	0
023A	3830000	Affordability Fee	7,368,620	5,540,496	(1,828,124)
020A	3870000	Economic Development	48,166,642	39,711,101	(8,455,541)
039A	3900000	Workers Compensation Insurance	39,077,853	38,785,969	(291,884)
037A	3910000	Liability/Property Insurance	46,064,305	64,816,090	18,751,785
038A	3920000	Dental Insurance	17,800,000	18,816,768	1,016,768
040A	3930000	Unemployment Insurance	1,452,466	1,343,051	(109,415)
015A	4060000	Transient-Occupancy Tax	5,216,438	5,076,929	(139,509)
001R	4811001	Settlement-Consumer Protection Funds	0	754,905	754,905
001R	5528000	Dispute Resolution-Restricted Revenues	1,064,580	1,223,646	159,066
001G	5790000	Neighborhood Revitalization	1,299,732	910,872	(388,860)
001R	5800001	District Attorney-Restricted Revenues	9,219,208	7,399,531	(1,819,677)
001R	5820800	HSH Restricted Revenues	2,388,582	2,265,953	(122,629)
016A	5940000	Teeter Plan	53,435,156	53,435,156	0

BU Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2025-26 Adopted	FY 2026-27 Recommended	Variance
011A	6310000	County Library	1,358,411	1,388,024	29,613
001R	6410000	Parks-Restricted Revenues	2,124,656	5,626,340	3,501,684
002A	6460000	Fish And Game Propagation	4,956	7,659	2,703
018A	6470000	Golf	13,891,117	13,539,956	(351,161)
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	21,766	35,515	13,749
561A	6492000	CSA No.4C-(Delta)	48,157	46,811	(1,346)
562A	6493000	CSA No.4D-(Herald)	8,086	9,008	922
563A	6494000	County Parks CFD 2006-1	16,500	16,500	0
006A	6570000	Park Construction	25,310,809	15,687,171	(9,623,638)
001R	6708000	Probation-Restricted Revenues	14,279,222	13,666,733	(612,489)
035A	7000000	General Services	215,548,684	209,225,661	(6,323,023)
059A	7020000	Regional Radio Communications System	6,110,838	6,169,238	58,400
036A	7080000	General Services-Capital Outlay	12,195,346	8,134,457	(4,060,889)
001R	7091000	OES-Restricted Revenues	401,859	356,960	(44,899)
001R	7208000	Health Svcs-Restricted Revenues	49,476,488	54,670,631	5,194,143
001U	7209000	Patient Care Revenue	359,639,881	402,748,017	43,108,136
013A	7210000	First 5 Sacramento Commission	2,715,222	2,817,495	102,273
001I	7290000	Mental Health Services Act	113,041,941	107,907,878	(5,134,063)
054A	7400001	Jail Industries	408,167	403,565	(4,602)
001S	7408000	SSD Restricted Revenue	21,667,844	21,302,795	(365,049)
001P	7409000	SSD DOJ Asset Forfeiture	478,826	228,826	(250,000)
001M	7440000	2011 Realignment	424,806,160	455,167,964	30,361,804
001J	7460000	Public Safety Sales Tax	175,204,175	183,380,306	8,176,131
001K	7480000	1991 Realignment	432,130,379	429,581,944	(2,548,435)
031A	7600000	Department of Technology	151,864,008	151,345,415	(518,593)
001R	7809900	Child, Family Adult-Restricted Revenues	10,885,314	12,193,965	1,308,651
060A	7860000	Board Of Retirement	11,929,414	12,703,000	773,586
056A	7990000	Parking Enterprise	4,918,341	6,120,628	1,202,287
001R	8100800	Human Assistance-Restricted Revenues	381,072	0	(381,072)
280A	9280000	Juvenile Courthouse Project-Debt Service	2,658,316	2,626,720	(31,596)
282A	9282000	2004 Pension Obligation Bond-Debt Servi	130,489,874	44,108,160	(86,381,714)
307A	9307001	2018 Refunding COPs-Debt Service	10,436,621	10,399,262	(37,359)
336B	9336001	Mission Oaks Maint/Improvement Dist	1,798,080	1,222,075	(576,005)
336A	9336100	Mission Oaks Recreation And Park Distric	8,007,547	5,998,772	(2,008,775)
337A	9337000	Carmichael Recreation And Park District	28,482,180	22,181,422	(6,300,758)
338C	9338000	Sunrise Recreation And Park District	17,935,231	16,748,086	(1,187,145)
338B	9338001	Antelope Assessment	1,086,553	856,145	(230,408)
338D	9338005	Citrus Heights Assessment Districts	144,302	165,000	20,698
338F	9338006	Foothill Park	1,500,000	1,500,000	0

			TOTAL APPROPRIATIONS		
BU Fund	B.U.	Department	FY 2025-26 Adopted	FY 2026-27 Recommended	Variance
		Total Appropriations - Non-General Funds	\$5,202,915,537	\$4,949,628,736	(\$253,286,801)
		Total Appropriations	\$9,200,273,408	\$8,945,270,212	(\$255,003,196)
		Total Interfund Reimbursements	(\$2,070,346,566)	(\$2,190,684,595)	(\$120,338,029)
		NET APPROPRIATIONS	\$7,129,926,842	\$6,754,585,617	(\$375,341,225)