FY 2026-27 Revised Recommended Budget
SUMMARY OF BUDGET CHANGES

Exhibit A to this Attachment 1 provides a summary of changes by budget unit from the Approved Budget to the Revised Recommended Budget, showing increases or decreases in:

- Appropriations resulting from re-budgeting and other base changes, program reductions, and additional growth
- Departmental revenue and other reimbursements
- Semi-discretionary reimbursements
- Net County Cost (for General Fund) or Use of Fund Balance (for other funds)

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2026-27 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)	Revenue & Other Interfund Reimbursements Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)	Summary of Budget Changes
Elected Officials						
001A	3610000BU - Assessor	$ -	$ -	$ -	$ -	No changes.
001A	4050000BU - Board of Supervisors	-	-	-	-	No changes.
001A	5800000BU - District Attorney	547,928	1,920,000	-	(1,372,072)	An increase of $1.9M in appropriations and revenue for the Cannabis Tax Fund Grant from the California Highway Patrol that was approved by the Board after Approved Recommended Budget and a reduction of $1.4M in the Community Prosecution Division due to a reinstated reduction. Position Counts have decreased 4.0 FTE from the Approved Recommended Budget due to the reinstated reduction. Additional details are available in Attachment 4.
001A	7400000BU - Sheriff	6,831,542	3,420,542	-	3,411,000	An increase in appropriations and revenue for grants and contract services approved by the Board after the Approved Recommended Budget and the rebudgeting of existing grants that were not fully expended in the prior fiscal year. On July 14, 2026, the Board of Supervisors voted to restore the Problem Oriented Policing (POP) program, which increased appropriations and Net County Cost by $3.4M and restored 14.0 FTE.
	Subtotal - ELECTED OFFICIALS	**$ 7,379,470**	**$ 5,340,542**	**$ -**	**$ 2,038,928**	
General Government						
001A	4010000BU - Clerk of the Board	$ -	$ -	$ -	$ -	No changes.
001A	4210000BU - Civil Service Commission	-	-	-	-	No changes.
001A	4810000BU - County Counsel	-	-	-	-	No changes.
001A	5110000BU - Financing-Transfers/Reimbursement	2,507,124	(950,000)	-	3,457,124	An increase of $102K in General Fund transfer to the Transient Occupancy Tax Fund and a decrease in revenue of $950K to reflect the reserve-funded cost of CBO Capacity Building as well as recommended growth adding $2.4M in one-time appropriations to fund road improvements in the Roads Fund. Additional details are available in Attachment 3.
001A	5730000BU - County Executive Cabinet	-	-	-	-	No changes.
001A	5770000BU - Non-Departmental Costs/General Fund	766,000	766,000	-	-	A $766K rebudgeting of appropriations and revenue related to the contracts for consultant services and an Interim Executive Officer for Sacramento Housing and Redevelopment Agency.
001A	5980000BU - Appropriation For Contingency	9,916,137	-	-	9,916,137	An increase of $13.3M to contingency, offset by a decrease of $3.4M related to the restoration of the POP program for the Sheriff's Office, for an increase of $9.9M compared to the Approved Budget to restore contingency to the level included in the Recommended Budget.
	Subtotal - GENERAL GOVERNMENT	**$ 13,189,261**	**$ (184,000)**	**$ -**	**$ 13,373,261**	
Administrative Services						
001A	3220000BU - Animal Care Services	$ -	$ -	$ -	$ -	No changes.
001A	3230000BU - Department Of Finance	-	-	-	-	No changes.
001A	3240000BU - County Clerk/Recorder	-	-	-	-	No changes.
001A	4410000BU - Voter Registration And Elections	-	-	-	-	No changes.
001A	5710000BU - Data Processing-Shared Systems	-	-	-	-	No changes.
001A	5740000BU - Office of Compliance	-	-	-	-	No changes.
001A	5920000BU - Contribution To LAFCO	-	-	-	-	No changes.
001A	6050000BU - Personnel Services	-	-	-	-	No changes.
001A	7090000BU - Emergency Services	1,173,780	1,173,780	-	-	A $1.2M increase in expenditures and revenues due to rebudgeting of grant funds.
	Subtotal - ADMINISTRATIVE SERVICES	**$ 1,173,780**	**$ 1,173,780**	**$ -**	**$ -**	

Fund	Budget Unit - Name	Appropriation Increase (Decrease)	Revenue & Other Interfund Reimbursements Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)	Summary of Budget Changes
Health And Human Services						
001A	5810000BU - Child Support Services	$ -	$ -	$ -	$ -	No changes.
001A	5820000BU - Homeless Services and Housing	2,017,264	2,017,264	-	-	A $2M net increase in appropriations due to the rebudgeting of State-funded Encampment Resolution expenditures and revenue and an increase for the Board-approved Flexible Housing Pool (FHP) contract. The FHP increase is funded through an intrafund reimbursement from the Department of Health Services using existing Behavioral Health Services Act resources.
001A	7200000BU - Health Services	3,041,164	3,041,164	-	-	A $2M increase in appropriations to support the Department of Homeless Services and Housing (DHSH) Board-approved Flexible Housing Pool (FHP). Revenues increased by $2M to recognize the transfer of existing Behavioral Health Services Act (BHSA) revenue to fund the program. Recommended growth includes $942K reallocation of existing CMISP appropriations to reimburse DHA for staff supporting CMISP administration through an intra-departmental transfer and a decrease of $53K to reverse a position reallocation that was not approved by DPS. Additional details are available in Attachment 3.
001A	7250000BU - IHSS Provider Payments	-	-	-	-	No changes.
001A	7270000BU - Health - Medical Treatment Payments	(11,300,000)	-	-	(11,300,000)	Recommended growth adjustment reducing contract services in both the County Medically Indigent Services Program (CMISP) and the Healthy Partners Program by a combined total of $11.3M. The reductions reflect revised federal Medi-Cal guidance, delays in refugee restricted-scope Medi-Cal implementation, shifts in Medi-Cal redetermination timelines, and lower-than-expected Healthy Partners expenditures. Additional details are available in Attachment 3.
001A	7410000BU - Correctional Health Services	84,298	384,298	-	(300,000)	Revenues increased by $300K to reflect new State grant revenue, reducing Net County Cost by $300K. Recommended growth includes increase of $100K to establish billing infrastructure for CalAIM Justice-Involved Initiative and a decrease of $15K to reverse a position reallocation that was not approved by DPS. Additional details are available in Attachment 3.
001A	7800000BU - Child, Family and Adult Services	1,761,854	1,761,854	-	-	An increase of $1.76M due to the rebudgeting of various contracts and other expenditures that are fully funded by existing State and Federal revenues, including interfund transfers from the Children's Trust Fund.
001A	8100000BU - Human Assistance-Administration	12,961,977	18,539,268	-	(5,577,291)	Base Budget includes a $1.2M reduction in CalWORKs Expanded Subsidized Employment contracted expenditures and revenues due to a State allocation reduction, $213K increase in CalSAWS system costs, and $6.9M increase in CalWORKs and CalFresh revenues due to a 3-year State match waiver, translating to $6.7M NCC savings. Recommended growth includes $11.8M in fully funded requests (including 53.0 new FTEs, 17.0 FTE reallocations, $2.5M in overtime, $942K in DHS CMISP reimbursements, and $600K in facility costs), and a $5.1M partially funded request to adjust salary savings with a NCC of $1.9M. Additional details are available in Attachment 3.
001A	8700000BU - Human Assistance-Aid Payments	-	-	-	-	No changes.
	Subtotal - HEALTH AND HUMAN SERVICES	**$ 8,566,557**	**$ 25,743,848**	**$ -**	**$ (17,177,291)**	
Community Services						
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	$ -	$ -	$ -	$ -	No changes.
001A	3260000BU - Wildlife Services	-	-	-	-	No changes.
001A	3310000BU - Cooperative Extension	-	-	-	-	No changes.
001A	5720000BU - Community Development	-	-	-	-	No changes.
001A	6400000BU - Regional Parks	80,000	80,000	-	-	An $80K increase in appropriations and revenue for the rebudgeting of the North Highlands Parks project (funded by ARPA revenue, no Net County Cost).
	Subtotal - COMMUNITY SERVICES	**$ 80,000**	**$ 80,000**	**$ -**	**$ -**	
Public Safety And Justice						
001A	4522000BU - Contribution To The Law Library	$ -	$ -	$ -	$ -	No changes.
001A	4610000BU - Coroner	740,000	-	-	740,000	A $740K increase in appropriations as a result of recommended growth to fund the purchase of a CT scanner. Additional details are available in Attachment 3.

Fund	Budget Unit - Name	Appropriation Increase (Decrease)	Revenue & Other Interfund Reimbursements Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)	Summary of Budget Changes
001A	5020000BU - Court / Non-Trial Court Operations	-	-	-	-	No changes.
001A	5040000BU - Court / County Contribution	-	-	-	-	No changes.
001A	5050000BU - Court Paid County Services	-	-	-	-	No changes.
001A	5510000BU - Conflict Criminal Defenders	-	-	-	-	No changes.
001A	5660000BU - Grand Jury	-	-	-	-	No changes.
001A	5750000BU - Justice Planning, Analytics and	-	-	-	-	This budget unit is closed.
001A	5780000BU - Office of Inspector General	-	-	-	-	No changes.
001A	6700000BU - Probation	-	-	-	-	No changes.
001A	6910000BU - Public Defender	-	-	-	-	No changes.
	Subtotal - PUBLIC SAFETY AND JUSTICE	**$ 740,000**	**$ -**	**$ -**	**$ 740,000**	
	Total General Fund Dept	**$ 31,129,068**	**$ 32,154,170**	**$ -**	**$ (1,025,102)**	
General Government						
001A	5700000BU - Non-Departmental Revenues/General	-	2,634,416	-	(2,634,416)	
	Subtotal - GENERAL GOVERNMENT	**$ -**	**$ 2,634,416**	**$ -**	**$ (2,634,416)**	
	TOTAL GENERAL FUND	**$ 31,129,068**	**$ 34,788,586**	**$ -**	**$ (3,659,518)**	
Elected Officials						
001P	7409000BU - SSD DOJ Asset Forfeiture	$ 1,080,044	$ -	$ -	$ 1,080,044	An increase in contingencies for future program needs funded by an increase in the available prior year fund balance.
001R	5800001BU - District Attorney-Restricted Revenues	1,081,787	113,877	-	967,910	An increase in contingencies for future program needs funded by an increase in revenue due to the timing of receipt and available prior year fund balance.
001S	7408000BU - SSD Restricted Revenue	5,154,027	1,623,090	-	3,530,937	An increase in contingencies for future program needs funded by an increase in revenue due to the timing of receipt and available prior year fund balance.
054A	7400001BU - Jail Industries	281,274	-	-	281,274	An increase in contingencies for future program needs funded by an increase in the available prior year fund balance.
	Subtotal - ELECTED OFFICIALS	**$ 7,597,132**	**$ 1,736,967**	**$ -**	**$ 5,860,165**	
General Government						
001G	5790000BU - Neighborhood Revitalization	$ 82,528	$ (91,626)	$ -	$ 174,154	An increase in appropriations resulting from an increase in fund balance, partially offset by a decrease in interest revenue based on actuals.
001J	7460000BU - Public Safety Sales Tax	-	-	-	-	No changes.
001K	7480000BU - 1991 Realignment	-	(33,424,234)	-	33,424,234	An increase in available fund balance carryover at year-end resulting in a decrease in revenue anticipated for CalWORKs related categories and an increase to reserves for non-CalWORKs realignment.
001M	7440000BU - 2011 Realignment	-	(2)	-	2	An increase in available fund balance carryover at year-end primarily resulting in increases to the Juvenile Reentry Grant, Youthful Offender Block Grant, and Protective Services reserves. Immaterial decrease in revenue to balance rounding differences.
001R	4811001BU - Settlement-Consumer Protection Funds	6,423	-	-	6,423	An increase in appropriations and revenue resulting from an increase in interest earnings.
015A	4060000BU - Transient-Occupancy Tax	29,729	76,854	-	(47,125)	Rebudgeting of expenses, a $100K transfer from District 5 Community Funds to Regional Parks, a decrease in fund balance due to DTech support of the new TOT database in the prior fiscal year, and a decrease in interest income based on actuals.
016A	5940000BU - Teeter Plan	-	(2,369,738)	-	2,369,738	An increase in the remaining available fund balance carryover, offset by a reduction in revenue.

Fund	Budget Unit - Name	Appropriation Increase (Decrease)	Revenue & Other Interfund Reimbursements Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)	Summary of Budget Changes
101A	3070000BU - Antelope Public Facilities Financing Plan	1,931,116	-	-	1,931,116	A significant increase in appropriations for reimbursements for public projects. The main source of additional funding available came from a Statewide Community Infrastructure Program Bond issuance late in the prior fiscal year.
105A	2870000BU - Laguna Crk/Elliott Rch CFD No. 1	(72,858)	(235,000)	-	162,142	A decrease in administrative services and interest income with a greater increase to reimbursement payments. The fund is nearly closed out and the fund balance will be transferred to the City of Elk Grove for the maintenance and improvement of authorized facilities.
107A	3090000BU - Laguna Community Facilities District	11,276	-	-	11,276	A decrease in operating expenses offset by a larger increase in reimbursement payments. The fund is nearly closed out and the fund balance will be transferred to the City of Elk Grove for the maintenance and improvement of authorized facilities.
108A	2840000BU - Vineyard Public Facilities Financing Plan	2,941,486	-	-	2,941,486	A significant increase in appropriations due to additional development fee revenue in the prior year increasing the available fund balance.
118A	1182880BU - Florin Road Capital Project	(489,916)	(20,000)	-	(469,916)	The funds were all expended in the prior year, and a request has been submitted to close the fund.
130A	1300000BU - Laguna Stonelake CFD	9,087	-	-	9,087	A decrease in operating expenses with an offsetting increase in contributions to other agencies for the maintenance and improvement of authorized facilities.
131A	1310000BU - Park Meadows CFD-Bond Proceeds	21,382	-	-	21,382	An increase in operating expenses resulting from an increase in fund balance.
132A	1320000BU - Mather Landscape Maint CFD	7,920	119	-	7,801	An increase in operating expenses resulting from an increase in fund balance.
136A	1360000BU - Mather PFFP	203,121	-	-	203,121	An increase in operating expenses resulting from an increase in fund balance.
138D	1430000BU - North Vineyard Station Specific Plan	1,850,894	-	-	1,850,894	A significant increase in appropriations for public facilities due to an increase in development fee revenue deposited in the later half of the prior fiscal year.
138E	1600000BU - Countywide Library Facilities	1,096,005	-	-	1,096,005	A significant increase in appropriations for public facilities due to an increase in development fee revenue deposited in the later half of the prior fiscal year.
139A	1390000BU - Metro Air Park 2001 CFD 2000-1	(3,417,680)	72,851	-	(3,490,531)	A significant decrease in funding for contracts and reimbursements due to significant project costs in the prior fiscal year resulting in a lower remaining fund balance.
140A	1400000BU - McClellan CFD 2004-1	(18,070)	1,201	-	(19,271)	A minor decrease in operating expenses due to a lower available fund balance.
142A	1420000BU - Metro Air Park Services Tax	25,732	(2,718)	-	28,450	A minor increase in operating expenses due to an increase in available fund balance.
144A	1440000BU - North Vineyard Station CFDs	(387,323)	15,235	-	(402,558)	A decrease in appropriations and revenue as reimbursements to the developer occurred in the prior fiscal year.
145A	1450000BU - Florin Vineyard Comm Plan	4,306,867	-	-	4,306,867	A significant increase in appropriations for public facilities due to an increase in development fee revenue deposited in the later half of the prior fiscal year.
146A	1460000BU - Metro Air Park Impact Fees	(2,069,843)	-	-	(2,069,843)	A significant decrease in appropriations due to a lower fund balance.
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2	(70,018)	(79,814)	-	9,796	A decrease in operating expenses and special tax revenue recognizing a correction from prior year revenues, both of which are offset slightly by an increase in reimbursement payments resulting from an overall increase in available fund balance.
257C	2857000BU - CSA No. 10	40,301	-	-	40,301	An increase in operating expenses resulting from an increase in available year end fund balance.
280A	9280000BU - Juvenile Courthouse Project-Debt Service	17,370	-	-	17,370	An increase in appropriations due to an increase in the remaining available fund balance carryover.
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service	348,197	-	-	348,197	An increase in appropriations offset by an increase in the fund balance carried over from the prior year.
301A	3011000BU - 2020 Refunding COPs-Debt Service	14,246	-	-	14,246	An increase in appropriations due to an increase in the fund balance carried over from the prior year.
307A	9307001BU - 2018 Refunding COPs-Debt Service	47,269	-	-	47,269	An increase in appropriations due to an increase in the fund balance carried over from the prior year.
	Subtotal - GENERAL GOVERNMENT	**$ 6,465,241**	**$ (36,056,872)**	**$ -**	**$ 42,522,113**	
Administrative Services						
001Q	3241000BU - Clerk/Recorder Fees	$ -	$ -	$ -	$ -	An increase in fund balance and reserves.
001R	3220800BU - Animal Care-Restricted Revenues	278,188	-	-	278,188	An increase in contingencies for future program needs funded by an increase in the available prior year fund balance.
001R	7091000BU - OES-Restricted Revenues	35,677	-	-	35,677	An increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Fund	Budget Unit - Name	Appropriation Increase (Decrease)	Revenue & Other Interfund Reimbursements Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)	Summary of Budget Changes
007A	3100000BU - Capital Construction	34,277,443	35,636,936	-	(1,359,493)	Increase in appropriations is primarily due to rebudgeting of projects in the Capital Improvement Plan (CIP). Increases in revenue are from department funded projects, rebudgeting of ARPA reimbursement revenue and higher than anticipated interest income.
011A	6310000BU - County Library	6,605	-	-	6,605	An increase in appropriations due to an increase in the available prior year fund balance.
021D	2180000BU - Technology Cost Recovery Fee	-	-	-	-	An increase in fund balance and reserves.
031A	7600000BU - Department of Technology	-	-	-	-	No changes.
034A	2070000BU - Fixed Assets-Heavy Equipment	(15,106)	(145,000)	-	129,894	A rebudgeting of heavy equipment purchases not completed in FY 2025-26 and addition of two units approved at Recommended Budget funded by other County departments, offset by the removal of two FY 2026-27 planned purchases.
035A	7000000BU - General Services	1,855,581	-	-	1,855,581	Rebudgeting of projects and one-time expenses not completed in FY 2025-26, funded by an increase in use of retained earnings.
036G	7080000BU - General Services-Capital Outlay	5,411,097	1,001,475	-	4,409,622	Rebudgeting of vehicle purchases not completed in FY 2025-26 and vehicle additions approved at Recommended Budget that are partially funded by other County departments.
037A	3910000BU - Liability/Property Insurance	-	-	-	-	No changes.
038A	3920000BU - Dental Insurance	-	-	-	-	No changes.
039A	3900000BU - Workers Compensation Insurance	-	-	-	-	No changes.
040A	3930000BU - Unemployment Insurance	-	-	-	-	No changes.
056A	7990000BU - Parking Enterprise	934,851	-	-	934,851	Rebudgeting of parking garage projects not completed in FY 2025-26 and new projects included in the revised Capital Improvement Plan (CIP).
059A	7020000BU - Regional Radio Communications System	-	-	-	-	No changes.
060A	7860000BU - Board Of Retirement	-	-	-	-	No changes.
	Subtotal - ADMINISTRATIVE SERVICES	**$ 42,784,336**	**$ 36,493,411**	**$ -**	**$ 6,290,925**	
Health And Human Services						
001I	7290000BU - Behavioral Health Services Act	$ 2,151,632	$ -	$ -	$ 2,151,632	An increase in transfers for BHSA funded programs funded by reserves due to an increase available fund balance carry over at year end.
001R	5820800BU - HSH Restricted Revenues	-	-	-	-	An increase in reserves due to an increase in available fund balance carryover at year end.
001R	7208000BU - Health Svcs-Restricted Revenues	11,217,776	26,175	-	11,191,601	An increase in contingency appropriations for future program needs funded by a small increase in revenue based on recent actuals and an increase in the available prior year fund balance.
001R	7809900BU - Child, Family Adult-Restricted Revenues	551,521	208,399	-	343,122	An increase in appropriations due to rebudgeting of contracts fully funded by the Children's Trust Fund. An increase in reimbursements to shift the Domestic Violence Trust Fund balance from DHA to DCFAS. An increase in revenue for the Domestic Violence Trust Fund that was not included in the Approved Recommended Budget. An increase in fund balance and contingency.
001R	8100800BU - Human Assistance-Restricted Revenues	102,279	-	-	102,279	An increase in appropriations to transfer the Domestic Violence Restricted fund balance from DHA to DCFAS. Beginning FY 2026-27, DCFAS will be responsible for managing the Domestic Violence Restricted revenues.
001U	7209000BU - Patient Care Revenue	-	-	-	-	A decrease in reserves due to a decrease in available prior year fund balance carryover at year end.
010B	3350000BU - Environmental Management	-	-	-	-	An increase in fund balance and reserves.
010C	3351000BU - EMD Special Program Funds	-	-	-	-	An increase in fund balance and reserves.
013A	7210000BU - First 5 Sacramento Commission	-	-	-	-	No changes.
	Subtotal - HEALTH AND HUMAN SERVICES	**$ 14,023,208**	**$ 234,574**	**$ -**	**$ 13,788,634**	
Community Services						
001R	6410000BU - Parks-Restricted Revenues	$ (218,543)	$ -	$ -	$ (218,543)	The primary change in appropriations is due to a decrease in use of contingency due to a decrease in Measure A fund balance.
002A	6460000BU - Fish And Game Propagation	-	-	-	-	An increase in fund balance and reserves.

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005A	2900000BU - Roads	33,016,656	(178,730)	-	33,195,386	The change in appropriations, revenues, and interfund reimbursements is due to rebudgeting capital projects and an increase in project contingencies resulting from increased available year-end fund balance. Recommended growth adding $2.4M in one-time appropriations to fund road improvements that is funded by Net County Cost. Additional details are available in Attachment 3.
005B	2960000BU - Department of Transportation	-	(4,054,407)	-	4,054,407	A decrease of $4M in charges for services due to an increase in available fund balance.
006A	6570000BU - Park Construction	(941,406)	100,000	-	(1,041,406)	Rebudgeting of project expenses and revenues in addition to fund balance and reserve changes. In addition, an increase in $100K for TOT funded projects.
018A	6470000BU - Golf	-	-	-	-	An increase in fund balance and reserves.
020A	3870000BU - Economic Development	5,464,103	3,049,366	-	2,414,737	The change in appropriations, revenues, and intrafund reimbursements is primarily due to a board approved paving project, rebudgeting of projects, and quarter 4 interest postings from Fiscal Year 2025-26.
021A	2150000BU - Building Inspection	(315,771)	-	-	(315,771)	Rebudgeting of project expenses and revenues, decreased expenditures due to funds spent in the prior year, in addition to fund balance and reserve changes.
021E	2151000BU - Development and Code Services	456,036	1,651,035	-	(1,194,999)	Rebudgeting of project expenses and revenues, increase in expenditures due to cost increase of equipment, in addition to fund balance and reserve changes.
023A	3830000BU - Affordability Fee	490,244	-	-	490,244	An increase in appropriations and revenue due to an increase in transfers to the Sacramento Housing and Redevelopment Agency resulting from an increase in available year-end fund balance.
025A	2910000BU - SCTDF Capital Fund	10,131,425	(661,000)	-	10,792,425	The change in appropriations, revenues, and interfund reimbursements is due to re-budgeting capital projects and an increase in project contingency resulting from increased available year-end fund balance.
026A	2140000BU - Transportation-Sales Tax	25,550,133	26,317,000	-	(766,867)	The change in appropriations, revenues, and interfund reimbursements is due to re-budgeting capital projects.
028A	2800000BU - Connector Joint Powers Authority	161	161	-	-	Adjustment to salary & benefits appropriations due to Connector JPA Board adopting a slightly different total amount.
029G	0290007BU - South Sacramento Conservation Agency Admin	-	-	-	-	No changes.
041A	3400000BU - Airport System	(26,900,000)	-	-	(26,900,000)	A decrease in interfund transfers due to a revised timeline of the Consolidated Rental Car Facility project.
041B	3480000BU - Airport-Cap Outlay	65,028,000	66,483,000	-	(1,455,000)	An increase in appropriations, primarily driven by the rebudgeting of capital projects. An increase in bond revenues to support the SMForward projects, and an increase in grant revenues due to certain project timelines.
050A	2240000BU - Solid Waste Commercial Program	-	-	-	-	This budget unit is closed.
051A	2200000BU - Solid Waste Enterprise	-	-	-	-	An increase in interfund charges and a decrease in intrafund reimbursements within the department to allocate June approved growth nets to zero with no change in net appropriations.
068A	2930000BU - Rural Transit Program	436,788	56,696	-	380,092	The change in appropriations, revenue, and use of retained earnings is due to rebudgeting the purchase of 3 buses in Fiscal Year 2026-27.
137A	1370000BU - Gold River Station #7 Landscape CFD	-	-	-	-	No changes.
141A	1410000BU - Sacramento County LM CFD 2004-2	-	-	-	-	No changes.
229A	2290000BU - Natomas Fire District	730,007	-	-	730,007	An increase in appropriations due to an increase in the available prior year fund balance.
253D	2530000BU - CSA No. 1	-	-	-	-	No changes.
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure	2,279,500	-	-	2,279,500	$2.3M total increase in appropriations in Zone 11 due to a $2.7M rebudgeting of unrealized costs in various contracts and a reimbursement agreement, partially offset by a net $454k decrease in the Capital Improvement Plan related project expenses; a net increase in fund balance and increase in reserves.
318A	3044000BU - Water Agency Zone 13	170,677	178,399	-	(7,722)	A $171K increase in total appropriations due to rebudgeting of unrealized costs for various contracts and a Memorandum of Understanding; a $178K increase in revenue due to rebudgeting of Federal Emergency Management Agency Local Hazard Mitigation Plan Grant revenues, and a decrease in fund balance offset by a decrease in reserves.

Fund	Budget Unit - Name	Appropriation Increase (Decrease)	Revenue & Other Interfund Reimbursements Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)	Summary of Budget Changes
320A	3050000BU - Water Agency Enterprise	8,497,673	2,425,134	-	6,072,539	An $8.5M total increase in appropriations due to rebudgeting of $8M for delayed Capital Improvement Plan projects and $498K for unrealized and BOS approved contracts. Additionally, Zones 40, 41, and 50 have a $2.4M increase in development fee revenues and reimbursements from the Metro Air Park Community Facilities District.
322A	3220001BU - Water Resources	1,057,262	(21,338)	-	1,078,600	A $1.2M increase in total appropriations due to rebudgeting of unrealized contracts, equipment, and Capital Improvement Plan costs, funded by a $50K increase in total revenues due to a new Storm Water Utility fee related to new development and an increase in fund balance. Additionally, a $71K decrease in an approved growth request to reverse a reallocation that was denied by DPS.
330D	3300000BU - Landscape Maintenance District	-	28,399	-	(28,399)	A $28K increase in interfund reimbursements from the Road Fund (BU 2900000) due to a decrease in available year-end fund balance.
336A	9336100BU - Mission Oaks Recreation And Park District	829,325	651,375	-	177,950	An increase in appropriations is primary due to an increase in structures, which is offset by an increase in revenue and fund balance.
336B	9336001BU - Mission Oaks Maint/Improvement Dist	339,255	1,070	-	338,185	An increase in appropriations mostly due to the rebudgeting of certain projects.
337A	9337000BU - Carmichael Recreation And Park District	(492,191)	(13,966,966)	-	13,474,775	A decrease in appropriations and revenue primarily due to the timing of projects.
338A	9338000BU - Sunrise Recreation And Park District	2,186,222	18,973	-	2,167,249	An increase in appropriations offset by an increase in charge for services and a higher available year end fund balance.
338B	9338001BU - Antelope Assessment	175,447	29,905	-	145,542	An increase in appropriations, offset by an increase in revenue.
338D	9338005BU - Citrus Heights Assessment Districts	-	-	-	-	No changes.
338F	9338006BU - Foothill Park	26,737	-	-	26,737	An increase in appropriations offset by fund balance.
351A	3516494BU - Del Norte Oaks Park District	-	570	-	(570)	Fund balance was higher than anticipated, which resulted in an increase in reserves.
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)	15,000	-	-	15,000	An increase in costs for maintenance services.
561A	6492000BU - CSA No.4C-(Delta)	8,199	-	-	8,199	An increase in appropriations due to the increase in water and electricity rates.
562A	6493000BU - CSA No.4D-(Herald)	764	-	-	764	An increase in appropriations due to a higher anticipated maintenance cost.
563A	6494000BU - County Parks CFD 2006-1	-	-	-	-	An increase in fund balance and reserves.
	Subtotal - COMMUNITY SERVICES	**$ 128,021,703**	**$ 82,108,642**	**$ -**	**$ 45,913,061**	
Public Safety And Justice						
001R	5528000BU - Dispute Resolution-Restricted Revenues	$ (24,139)	$ -	$ -	$ (24,139)	A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.
001R	6708000BU - Probation-Restricted Revenues	243,988	-	-	243,988	An increase in contingencies for future program needs funded by a net increase in the available prior year fund balance.
	Subtotal - PUBLIC SAFETY AND JUSTICE	**$ 219,849**	**$ -**	**$ -**	**$ 219,849**	
	TOTAL NON-GENERAL FUND	**$ 199,111,469**	**$ 84,516,722**	**$ -**	**$ 114,594,747**	
	GRAND TOTAL	**$ 230,240,537**	**$ 119,305,308**	**$ -**	**$ 110,935,229**	