

FY 2026-27 Revised Recommended Budget
 APPROPRIATIONS BY FUND AND BUDGET UNIT

The table below compares total appropriations by fund for the Approved Budget and the Revised Recommended Budget.

FY 2026-27 THE ALL FUNDS BUDGET - TOTAL APPROPRIATIONS

Fund	Approved Recommended Budget	Revised Recommended Budget	Difference	%
General Fund	\$ 3,995,641,476	\$ 4,026,770,544	\$ 31,129,068	0.8%
Neighborhood Revitalization	1,175,281	1,257,809	82,528	7.0%
Mental Health Services Act	107,907,878	110,059,510	2,151,632	2.0%
Public Safety Sales Tax	183,380,306	183,380,306	-	0.0%
1991 Realignment	429,581,944	429,581,944	-	0.0%
2011 Realignment	455,167,964	455,167,964	-	0.0%
Clerk/Recorder Fees	7,781,412	7,781,412	-	0.0%
SSD DOJ Asset Forfeiture	228,826	1,308,870	1,080,044	472.0%
SSD Restricted Revenue	21,302,795	26,456,822	5,154,027	24.2%
Economic Development	39,711,101	45,175,204	5,464,103	13.8%
Environmental Management	27,410,868	27,410,868	-	0.0%
Golf Fund	13,539,956	13,539,956	-	0.0%
Transient Occupancy Tax	5,076,929	5,106,658	29,729	0.6%
Transportation	509,788,392	578,923,394	69,135,002	13.6%
Water Resources	238,874,647	250,879,759	12,005,112	5.0%
Airport System	1,079,412,737	1,117,540,737	38,128,000	3.5%
Waste Management & Recycling	213,476,361	213,476,361	-	0.0%
Capital Projects Funds	147,764,931	181,100,968	33,336,037	22.6%
Debt Service Funds	53,435,156	53,435,156	-	0.0%
Other Special Revenue Funds	124,058,019	124,695,133	637,114	0.5%
Other Enterprise Funds	6,120,628	7,055,479	934,851	15.3%
Other Internal Service Funds	524,523,937	531,775,509	7,251,572	1.4%
Other Special Districts & Agencies	257,260,220	267,425,707	10,165,487	4.0%
Other Restricted Funds	99,900,431	113,456,662	13,556,231	13.6%
Patient Care Revenue	402,748,017	402,748,017	-	0.0%
Total Appropriations	\$ 8,945,270,212	\$ 9,175,510,749	\$ 230,240,537	2.6%
Total Interfund Reimbursements	(2,190,684,595)	(2,181,823,066)	8,861,529	-0.4%
NET APPROPRIATIONS	\$ 6,754,585,617	\$ 6,993,687,683	\$ 239,102,066	3.5%

Exhibit A to this attachment compares total appropriations by budget unit for the Approved Budget and the Revised Recommended Budget.

County of Sacramento
FY 2026-27 Revised Recommended Budget Compared to FY 2026-27 Approved Budget

Total Appropriations by Budget Unit

BU Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2026-27 Approved	FY 2026-27 Revised Recommended	Variance
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	6,056,855	6,056,855	-
001A	3220000	Animal Care Services	15,350,249	15,350,249	-
001A	3230000	Department Of Finance	43,097,987	43,097,987	-
001A	3240000	County Clerk/Recorder	12,801,412	12,801,412	-
001A	3260000	Wildlife Services	72,364	72,364	-
001A	3310000	Cooperative Extension	627,368	627,368	-
001A	3610000	Assessor	24,306,587	24,306,587	-
001A	4010000	Clerk of the Board	4,724,842	4,724,842	-
001A	4050000	Board of Supervisors	6,139,057	6,139,057	-
001A	4210000	Civil Service Commission	544,342	544,342	-
001A	4410000	Voter Registration And Elections	17,693,332	17,693,332	-
001A	4522000	Contribution To The Law Library	316,117	316,117	-
001A	4610000	Coroner	10,805,901	11,545,901	740,000
001A	4810000	County Counsel	8,734,585	8,734,585	-
001A	5020000	Court / Non-Trial Court Operations	10,083,435	10,083,435	-
001A	5040000	Court / County Contribution	24,468,756	24,468,756	-
001A	5050000	Court Paid County Services	2,290,790	2,290,790	-
001A	5110000	Financing-Transfers/Reimbursement	6,350,330	8,857,454	2,507,124
001A	5510000	Conflict Criminal Defenders	13,591,545	13,591,545	-
001A	5660000	Grand Jury	374,222	374,222	-
001A	5710000	Data Processing-Shared Systems	16,901,811	16,901,811	-
001A	5720000	Community Development	33,446,068	33,446,068	-
001A	5730000	County Executive Cabinet	7,996,513	7,996,513	-
001A	5740000	Office of Compliance	-	-	-
001A	5750000	Justice Planning, Analytics and Coordination	-	-	-
001A	5770000	Non-Departmental Costs/General Fund	23,840,529	24,606,529	766,000
001A	5780000	Office of Inspector General	177,678	177,678	-
001A	5800000	District Attorney	128,493,174	129,041,102	547,928
001A	5810000	Child Support Services	48,970,120	48,970,120	-
001A	5820000	Homeless Services and Housing	67,678,211	69,695,475	2,017,264
001A	5920000	Contribution To LAFCO	301,516	301,516	-
001A	5980000	Appropriation For Contingency	6,330,683	16,246,820	9,916,137
001A	6050000	Personnel Services	19,591,868	19,591,868	-
001A	6400000	Regional Parks	27,650,901	27,730,901	80,000
001A	6700000	Probation	196,954,525	196,954,525	-
001A	6910000	Public Defender	59,352,797	59,352,797	-
001A	7090000	Emergency Services	6,275,932	7,449,712	1,173,780
001A	7200000	Health Services	897,536,846	900,578,010	3,041,164
001A	7250000	IHSS Provider Payments	182,627,470	182,627,470	-
001A	7270000	Health - Medical Treatment Payments	34,802,720	23,502,720	(11,300,000)

ATTACHMENT 2
Exhibit A to Attachment 2

			TOTAL APPROPRIATIONS		
BU Fund	B.U.	Department	FY 2026-27 Approved	FY 2026-27 Revised Recommended	Variance
001A	7400000	Sheriff	700,936,812	707,768,354	6,831,542
001A	7410000	Correctional Health Services	158,486,774	158,571,072	84,298
001A	7800000	Child, Family and Adult Services	306,281,981	308,043,835	1,761,854
001A	8100000	Human Assistance-Administration	363,342,813	376,304,790	12,961,977
001A	8700000	Human Assistance-Aid Payments	499,233,658	499,233,658	-
	Subtotal		\$ 3,995,641,476	\$ 4,026,770,544	\$ 31,129,068
001A	5700000	Non-Departmental Revenues/General Fund	-	-	-
	Total Appropriations - General Fund		\$ 3,995,641,476	\$ 4,026,770,544	\$ 31,129,068

029G	0290007	South Sacramento Conservation Agency Admin	264,409	264,409	-
118A	1182880	Florin Road Capital Project	489,916	-	(489,916)
130A	1300000	Laguna Stonelake CFD	403,765	412,852	9,087
131A	1310000	Park Meadows CFD-Bond Proceeds	260,596	281,978	21,382
132A	1320000	Mather Landscape Maint CFD	315,552	323,472	7,920
136A	1360000	Mather PFFP	1,152,761	1,355,882	203,121
137A	1370000	Gold River Station #7 Landscape CFD	96,070	96,070	-
139A	1390000	Metro Air Park 2001 CFD 2000-1	46,240,799	42,823,119	(3,417,680)
140A	1400000	McClellan CFD 2004-1	1,075,429	1,057,359	(18,070)
141A	1410000	Sacramento County LM CFD 2004-2	552,231	552,231	-
142A	1420000	Metro Air Park Services Tax	1,534,086	1,559,818	25,732
143A	1430000	North Vineyard Station Specific Plan	5,308,566	7,159,460	1,850,894
144A	1440000	North Vineyard Station CFDs	5,097,368	4,710,045	(387,323)
145A	1450000	Florin Vineyard Comm Plan	13,062,472	17,369,339	4,306,867
146A	1460000	Metro Air Park Impact Fees	35,582,877	33,513,034	(2,069,843)
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	955,098	885,080	(70,018)
160A	1600000	Countywide Library Facilities	9,130,133	10,226,138	1,096,005
034A	2070000	Fixed Assets-Heavy Equipment	13,184,288	13,169,182	(15,106)
026A	2140000	Transportation-Sales Tax	90,493,886	116,044,019	25,550,133
021A	2150000	Building Inspection	25,123,723	24,807,952	(315,771)
021E	2151000	Development and Code Services	85,922,518	86,378,554	456,036
021D	2180000	Technology Cost Recovery Fee	3,258,104	3,258,104	-
051A	2200000	Solid Waste Enterprise	213,476,361	213,476,361	-
050A	2240000	Solid Waste Commercial Program	-	-	-
229A	2290000	Natomas Fire District	4,927,168	5,657,175	730,007
253A	2530000	CSA No. 1	3,300,010	3,300,010	-
028A	2800000	Connector Joint Powers Authority	819,565	819,726	161
315A	2810000	Water Agency Zone 11 - Drainage Infrastructure	17,417,900	19,697,400	2,279,500
108A	2840000	Vineyard Public Facilities Financing Plan	17,465,183	20,406,669	2,941,486
257C	2857000	CSA No. 10	1,133,581	1,173,882	40,301
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	474,665	401,807	(72,858)
005A	2900000	Roads	263,619,314	296,635,970	33,016,656
025A	2910000	SCTDF Capital Fund	65,292,581	75,424,006	10,131,425
068A	2930000	Rural Transit Program	3,681,100	4,117,888	436,788
005B	2960000	Department of Transportation	81,379,504	81,379,504	-

ATTACHMENT 2
Exhibit A to Attachment 2

BU Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2026-27 Approved	FY 2026-27 Revised Recommended	Variance
301A	3011000	2020 Refunding COPs-Debt Service	3,973,418	3,987,664	14,246
318A	3044000	Water Agency Zone 13	2,051,095	2,221,772	170,677
320A	3050000	Water Agency Enterprise	175,460,552	183,958,225	8,497,673
101A	3070000	Antelope Public Facilities Financing Plan	1,670,328	3,601,444	1,931,116
107A	3090000	Laguna Community Facilities District	269,618	280,894	11,276
007A	3100000	Capital Construction	132,077,760	166,355,203	34,277,443
322A	3220001	Water Resources	43,945,100	45,002,362	1,057,262
001R	3220800	Animal Care-Restricted Revenues	1,338,202	1,616,390	278,188
001Q	3241000	Clerk/Recorder Fees	7,781,412	7,781,412	-
330A	3300000	Landscape Maintenance District	1,373,696	1,373,696	-
010B	3350000	Environmental Management	27,129,868	27,129,868	-
010C	3351000	EMD Special Program Funds	281,000	281,000	-
041A	3400000	Airport System	726,283,437	699,383,437	(26,900,000)
043A	3480000	Airport-Cap Outlay	353,129,300	418,157,300	65,028,000
351A	3516494	Del Norte Oaks Park District	3,800	3,800	-
023A	3830000	Affordability Fee	5,540,496	6,030,740	490,244
020A	3870000	Economic Development	39,711,101	45,175,204	5,464,103
039A	3900000	Workers Compensation Insurance	38,785,969	38,785,969	-
037A	3910000	Liability/Property Insurance	64,816,090	64,816,090	-
038A	3920000	Dental Insurance	18,816,768	18,816,768	-
040A	3930000	Unemployment Insurance	1,343,051	1,343,051	-
015A	4060000	Transient-Occupancy Tax	5,076,929	5,106,658	29,729
001R	4811001	Settlement-Consumer Protection Funds	754,905	761,328	6,423
001R	5528000	Dispute Resolution-Restricted Revenues	1,223,646	1,199,507	(24,139)
001G	5790000	Neighborhood Revitalization	910,872	993,400	82,528
001R	5800001	District Attorney-Restricted Revenues	7,399,531	8,481,318	1,081,787
001R	5820800	HSH Restricted Revenues	2,265,953	2,265,953	-
016A	5940000	Teeter Plan	53,435,156	53,435,156	-
011A	6310000	County Library	1,388,024	1,394,629	6,605
001R	6410000	Parks-Restricted Revenues	5,626,340	5,407,797	(218,543)
002A	6460000	Fish And Game Propagation	7,659	7,659	-
018A	6470000	Golf	13,539,956	13,539,956	-
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	35,515	50,515	15,000
561A	6492000	CSA No.4C-(Delta)	46,811	55,010	8,199
562A	6493000	CSA No.4D-(Herald)	9,008	9,772	764
563A	6494000	County Parks CFD 2006-1	16,500	16,500	-
006A	6570000	Park Construction	15,687,171	14,745,765	(941,406)
001R	6708000	Probation-Restricted Revenues	13,666,733	13,910,721	243,988
035A	7000000	General Services	209,225,661	211,081,242	1,855,581
059A	7020000	Regional Radio Communications System	6,169,238	6,169,238	-
036A	7080000	General Services-Capital Outlay	8,134,457	13,545,554	5,411,097
001R	7091000	OES-Restricted Revenues	356,960	392,637	35,677
001R	7208000	Health Svcs-Restricted Revenues	54,670,631	65,888,407	11,217,776
001U	7209000	Patient Care Revenue	402,748,017	402,748,017	-

ATTACHMENT 2
Exhibit A to Attachment 2

			TOTAL APPROPRIATIONS		
BU Fund	B.U.	Department	FY 2026-27 Approved	FY 2026-27 Revised Recommended	Variance
013A	7210000	First 5 Sacramento Commission	2,817,495	2,817,495	-
001I	7290000	Behavioral Health Services Act	107,907,878	110,059,510	2,151,632
054A	7400001	Jail Industries	403,565	684,839	281,274
001S	7408000	SSD Restricted Revenue	21,302,795	26,456,822	5,154,027
001P	7409000	SSD DOJ Asset Forfeiture	228,826	1,308,870	1,080,044
001M	7440000	2011 Realignment	455,167,964	455,167,964	-
001J	7460000	Public Safety Sales Tax	183,380,306	183,380,306	-
001K	7480000	1991 Realignment	429,581,944	429,581,944	-
031A	7600000	Department of Technology	151,345,415	151,345,415	-
001R	7809900	Child, Family Adult-Restricted Revenues	12,193,965	12,745,486	551,521
060A	7860000	Board Of Retirement	12,703,000	12,703,000	-
056A	7990000	Parking Enterprise	6,120,628	7,055,479	934,851
001R	8100800	Human Assistance-Restricted Revenues	-	102,279	102,279
280A	9280000	Juvenile Courthouse Project-Debt Service	2,626,720	2,644,090	17,370
282A	9282000	2004 Pension Obligation Bond-Debt Service	44,108,160	44,456,357	348,197
307A	9307001	2018 Refunding COPs-Debt Service	10,399,262	10,446,531	47,269
336B	9336001	Mission Oaks Maint/Improvement Dist	1,222,075	1,561,330	339,255
336A	9336100	Mission Oaks Recreation And Park District	5,998,772	6,828,097	829,325
337A	9337000	Carmichael Recreation And Park District	22,181,422	21,689,231	(492,191)
338C	9338000	Sunrise Recreation And Park District	16,748,086	18,934,308	2,186,222
338B	9338001	Antelope Assessment	856,145	1,031,592	175,447
338D	9338005	Citrus Heights Assessment Districts	165,000	165,000	-
338F	9338006	Foothill Park	1,500,000	1,526,737	26,737
	Total Appropriations - Non-General Funds		\$ 4,949,628,736	\$ 5,148,740,205	\$ 199,111,469
	TOTAL APPROPRIATIONS - ALL FUNDS		\$ 8,945,270,212	\$ 9,175,510,749	\$ 230,240,537
	TOTAL REIMBURSEMENTS		(2,190,684,595)	(2,181,823,066)	8,861,529
	NET FINANCING USES		\$ 6,754,585,617	\$ 6,993,687,683	\$ 239,102,066