

January 30, 2026

Graham Knaus, Executive Director
California State Association of Counties
1100 K Street, Suite 101
Sacramento, CA 95814

Dear Mr. Knaus,

State Subventions for Fiscal Year 2026-27

Pursuant to subdivision (b) of Government Code Section 7903, commencing with the 2021-22 fiscal year, county governments are required to include specified state subventions within their appropriations limits. Specifically, the attached spreadsheet identifies both the total dollar value of all these subventions (the "County Totals" tab) to be included within a county's appropriations limit for the 2026-27 fiscal year, as well as additional details regarding the dollar value attributable to each individual subvention (the "County Programs" tab). Column B of the "County Programs" tab provides specific statutory references to each subvention contained in subdivision (b) of Government Code Section 7903.

The language contained in subdivision (b) of Government Code Section 7903 requires each county to include the full value of these subventions within the county's appropriations limit for the 2021-22 fiscal year and each subsequent fiscal year. To the extent that any portion of the values identified for each county in the "County Totals" tab of the attached spreadsheet would cause a county to exceed its appropriations limit, subdivision (d) of Government Code Section 7903 requires the county to identify the specific amount attributable to these subventions in excess of their limit and report that information to the Department of Finance. The excess amounts that cannot be included in the county's appropriations limit will instead be included within the state's appropriations limit pursuant to that subdivision.

To the extent the subvention amounts cause a county to exceed their limit in the 2026-27 fiscal year, the Department of Finance directs counties to report any amounts pursuant to subdivision (d) of Government Code Section 7903 for the 2026-27 fiscal year to the department by November 1, 2027. Counties should report this information via email to the following staff: Susan.Wekanda@dof.ca.gov and Matthew.Westbrook@dof.ca.gov.

Finance respectfully requests you share this information with counties identified in the attachment to facilitate their compliance with the provisions of Government Code Section 7903.

If you have any questions or need additional information regarding this matter, please contact Susan Wekanda, Principal Program Budget Analyst, at (916) 445-5332.



JOE STEPHENSHAW
Director

Attachment

cc: Emma Jungwirth, California State Association of Counties
Julissa Ceja Cardenas, California State Association of Counties

STATE APPROPRIATIONS LIMIT**State Subventions Pursuant to Government Code Section
7903****Allocations to Counties for Fiscal Year 2026-27****(Dollars in Millions)**

County	Amount
Alameda County	\$318.8
Alpine County	4.2
Amador County	10.0
Butte County	43.5
Calaveras County	10.0
Colusa County	8.2
Contra Costa County	219.8
Del Norte County	10.8
El Dorado County	26.4
Fresno County	216.4
Glenn County	12.9
Humboldt County	38.5
Imperial County	41.3
Inyo County	6.7
Kern County	190.8
Kings County	35.7
Lake County	18.5
Lassen County	12.2
Los Angeles County	2,428.4
Madera County	37.2
Marin County	50.1
Mariposa County	7.2
Mendocino County	25.3
Merced County	65.7
Modoc County	5.2
Mono County	6.1
Monterey County	102.9
Napa County	26.5
Nevada County	24.2
Orange County	539.9
Placer County	59.5
Plumas County	6.8
Riverside County	464.8
Sacramento County	352.6

STATE APPROPRIATIONS LIMIT**State Subventions Pursuant to Government Code Section
7903****Allocations to Counties for Fiscal Year 2026-27****(Dollars in Millions)**

County	Amount
San Benito County	14.3
San Bernardino County	370.5
San Diego County	633.4
San Francisco County	257.5
San Joaquin County	159.9
San Luis Obispo County	63.0
San Mateo County	139.5
Santa Barbara County	99.6
Santa Clara County	394.4
Santa Cruz County	68.6
Shasta County	35.5
Sierra County	5.0
Siskiyou County	13.0
Solano County	88.6
Sonoma County	101.0
Stanislaus County	118.4
Sutter County	30.0
Tehama County	17.1
Trinity County	7.2
Tulare County	114.9
Tuolumne County	12.4
Ventura County	151.1
Yolo County	50.4
Yuba County	15.5
Total	\$8,387.9