RECOMMENDED BUDGET



Fiscal Year 2026-27

COUNTY OF SAN MATEO

RECOMMENDED BUDGET

Fiscal Year 2026-27



Board of Supervisors

Jackie Speier, District 1
Noelia Corzo, District 2
Ray Mueller, District 3
Lisa Gauthier, District 4
David Canepa, District 5

Recommended by:

Michael P. Callagy, County Executive Officer

COUNTY OF SAN MATEO

Acknowledgements



As a member of the County Board of Supervisors, I am deeply grateful to the County staff whose dedication and unwavering commitment support the wellbeing of all residents throughout the County of San Mateo. Their daily efforts, professionalism, and public service help shape a resilient future for our communities and ensure that County programs and services continue to meet the evolving needs of those we serve.

I would also like to recognize the many individuals and partners whose information, expertise, and collaboration made the Recommended Budget possible. The dedication of public servants across all departments, together with the support of our community-based partners, reflects the strength of our collective commitment to effective and compassionate governance. Through the leadership of the Board of Supervisors and our continued focus on the Board Priority Areas of Children, Families and Seniors, Housing and Homelessness and Emergency Preparedness, we remain committed to fostering a healthy, safe, prosperous, livable, collaborative, and environmentally conscious community for current and future generations.

-- NOELIA CORZO, District 2 Supervisor (2026 Board President)

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SPECIAL THANKS TO:

CONTROLLER'S OFFICE
FISCAL OFFICER COMMITTEE

COUNTY OF SAN MATEO

FISCAL YEAR 2026-27 RECOMMENDED BUDGET

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County Executive's FY 2026-27 Recommended Budget Message



Honorable members of the Board of Supervisors,

It is my pleasure to submit to you the Recommended Budget for Fiscal Year 2026-27.

In the second year of our two-year budget cycle, this Recommended Budget proposes allocating $5.2 billion for all funds, of which $3.8 billion are County General Funds. These allocations support the Board's priorities, while meeting the mandates and general obligations that the county is responsible for throughout the next fiscal year.

The County remains focused on preserving core services, advancing the Board's priorities, and maintaining long-term fiscal stability. In developing this Recommended Budget, staff have taken deliberate, proactive steps to account for evolving economic conditions and potential changes in State and Federal policy particularly with respect to the County's In-Lieu Vehicle License Fee revenue (VLFAA) and the One Big Beautiful Bill Act (2025-2026) H.R.1. This budget is based upon currently available information related to these conditions and includes actions that will allow the County to respond effectively as conditions evolve.

The importance of the VLFAA issue cannot be overstated. The County and its cities are currently owed more than $157 million, comprised of $38 million from FY 2023-24 and $119 million from FY 2024-25. The County's share of this loss is $93 million. Compounding the impacts of this State-taking is the likelihood that additional school districts are likely to turn Basic Aid, making the whole of VLF annual funding ($300 million total / $168 million County) highly uncertain into the future.

Because VLFAA represents a substantial portion of the County's general fund revenues, approximately 18% in the FY 2026-27 Recommended Budget, any reduction, delay, or disruption of payment has significant implications for ongoing operations and services. Consistent with the County's position that these revenues are owed, the Recommended Budget fully incorporates VLFAA. At the same time, staff have proactively developed contingency strategies should the State not pay.

The strategies include the use of reserves as a one-time bridge to maintain services. This temporarily avoids service disruptions, preserving stability, while providing a defined period to evaluate and implement any required structural adjustments.

Recognizing this uncertainty and that we have finite reserves, staff have intentionally built flexibility into this budget and are actively monitoring developments at the State level. Should circumstances materially change, staff can promptly return to the Board with updates and adjustments to our fiscal outlook.

Beyond VLFAA, the County has taken steps to address broader economic and intergovernmental risks shaping this year's budget by evaluating revenue assumptions in light of inflationary pressures, shifting consumer activity, and volatility in the real estate market.

Recent federal changes under H.R. 1 are expected not only to impact safety net services for tens of thousands of residents but also create significant impacts across County Health and the Human Services Agency (HSA), increasing workloads, shifting costs to the County, and placing added pressure on safety net services. For County Health, Medi-Cal enrollment is projected to decline, impacting as many as 53,700 residents and increasing the uninsured population. San Mateo Medical Center (SMMC) is projecting financial losses of $24.9 million in FY 2026-27 and $19.7 million in FY 2027-28 if current service levels are maintained. In response, SMMC is implementing an operational redesign to improve efficiency, expand access, and stabilize finances, while County Health continues to monitor Medi-Cal enrollment trends, shifts to the Access and Care for Everyone (ACE) program, and emergency room utilization. Additional federal policy changes, including new work requirements and more frequent eligibility renewals anticipated in January 2027, may further increase demand for County-funded care.

For the Human Services Agency, approximately 59,000 Medi-Cal beneficiaries may be impacted by new eligibility and renewal requirements, increasing the risk of coverage loss. CalFresh, which currently serves about 33,000 residents (4.4% of the County population), is also expected to see increased workload due to changes in eligibility rules and work requirements, without additional federal funding. To prepare, HSA has set aside a one-time appropriation of $12.0 million to address increased workload and cost-sharing responsibilities, including an estimated $2.0 million in overtime costs in the current fiscal year and to continue in FY 2026-27. In addition, expanded Able-Bodied Adults Without Dependents (ABAWD) work requirements and reinstated time limits are expected to increase screening, verification, and ongoing case management workload for CalFresh, resulting in approximately $1.4 million in ongoing annual administrative costs based on statewide estimates. Reduced federal support is expected to shift further costs to the County, with estimated impacts ranging from $2.6 million to $8.8 million annually beginning in FY 2026-27, and potential exposure of $4.0 million to $12.0 million annually starting in FY 2027-28.

In this year's budget process departments have kept a clear and realistic perspective, planning not only for near term balance but also preparing for multiple fiscal scenarios. This work reflects an ongoing Countywide effort to strengthen operational resilience, improve efficiency, and align resources with the most essential services. As part of this effort, staff are reviewing organizational structures and continuing to identify opportunities for strategic adjustments that enhance service delivery while maintaining fiscal discipline. These efforts are guided by a clear prioritization of mandated services, while carefully examining discretionary and non-mandated activities. Staff approaches this work thoughtfully and strategically, with the goal of protecting the services residents rely on most while planning for a range of contingencies that strengthen the County's fiscal resilience. At the same time, the County is continuing to invest in the internal improvements necessary to operate more effectively over the long term. This includes implementation of a new budget system and other efforts to improve planning, transparency, coordination, and operational efficiency across departments. These foundational improvements are important not only in times of stability, but especially in times of uncertainty, when the ability to respond quickly and make sound decisions is critical.

“Success is not final; failure is not fatal: it is the courage to continue that counts.”

- **Winston Churchill**

The County has consistently demonstrated its ability to plan prudently, adapt responsibly, and continue delivering essential public services even in challenging conditions. That work continues in FY 2026-27 as the County focuses on this Board’s priorities serving residents effectively, and navigating this period with the care, discipline, and transparency it requires.

This Recommended Budget is intended to set the stage for the year ahead. It reflects our best assessment of current conditions while recognizing that circumstances may change before final adoption and during the fiscal year itself. Should additional information regarding VLFAA, State actions, federal funding, or other material factors warrant changes, staff will return to the Board with updated recommendations.

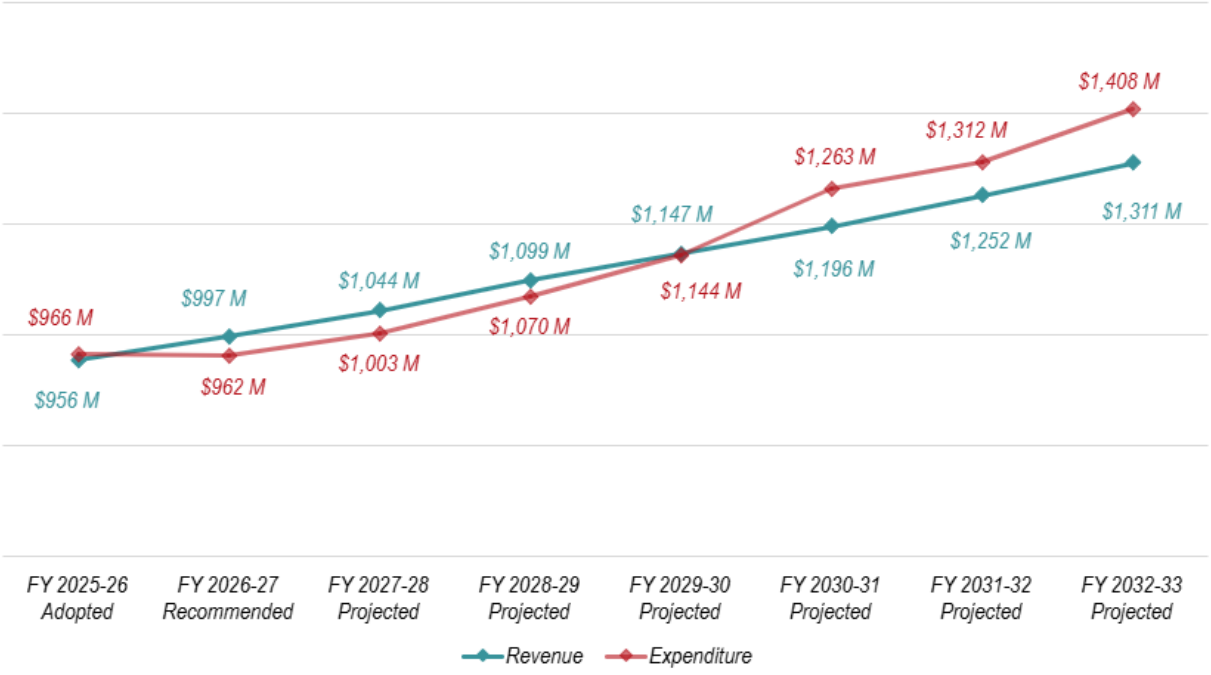
Ongoing General Fund Revenues and Expenditures

To provide a clearer picture of the County’s fiscal trajectory, the following tables outline General Fund revenues and expenditures over the next seven years under two scenarios. The first reflects the recommended budget, including 100% of VLFAA and current economic assumptions. The second presents a more cautious outlook, excluding VLFAA revenues and incorporating projected expenditure pressures in future years related to potential H.R. 1 impacts

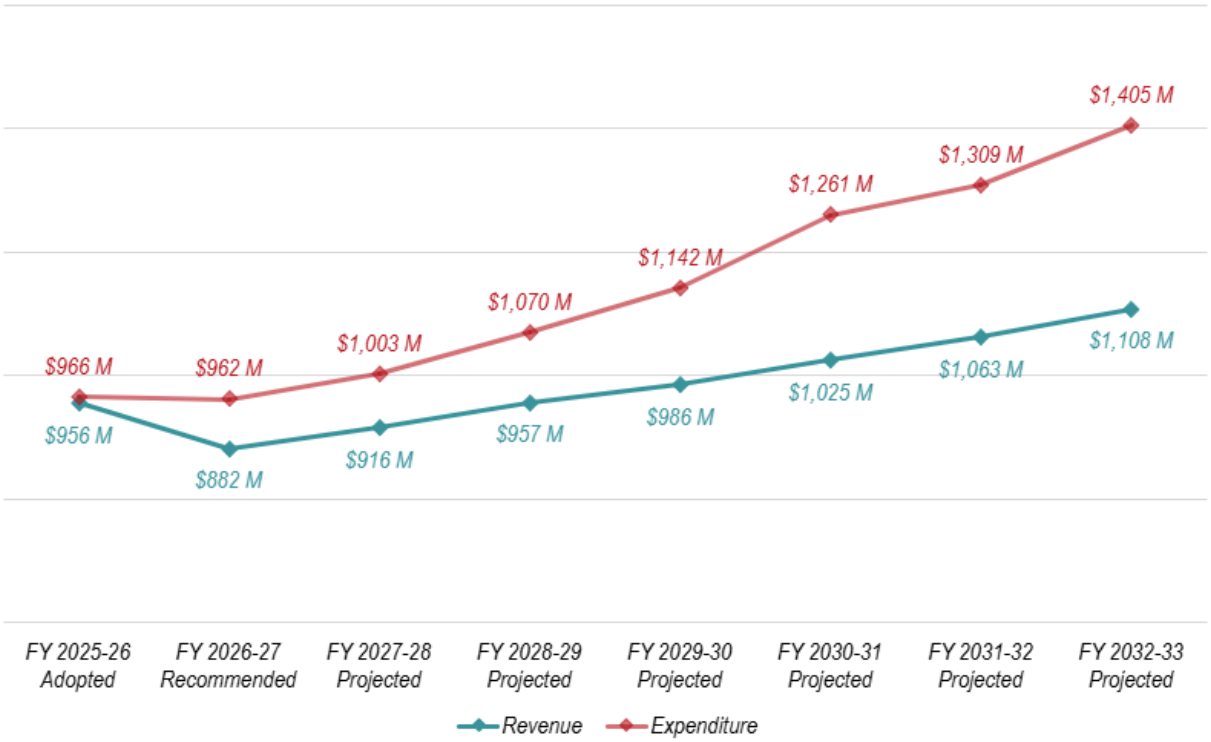
Position costs represent a significant portion of the County’s budget and program delivery costs. Overall personnel costs rise by 6.2%, driven primarily by negotiated salary adjustments, higher healthcare costs, and increased workers’ compensation insurance. Regular pay increases by $32.6 million to $661.7 million, healthcare by $15.1 million to $109.4 million, retiree benefits by $9.3 million to $181.1 million, and workers’ compensation by $3.7 million to $7.3 million.

Negotiated salary adjustments include increases of 8% for the Deputy Sheriff’s Association (DSA), 6% for the Organization of Sheriff’s Sergeants (OSS), and 4% for AFSCME, BCTC, Management, and SEIU. An additional 1% increase for these latter groups remains pending, subject to legislative and gubernatorial approval of a permanent fix for the In-Lieu Vehicle License Fee shortfall.

General Fund Discretionary Revenue and Expenditure Projections w/ VLFAA



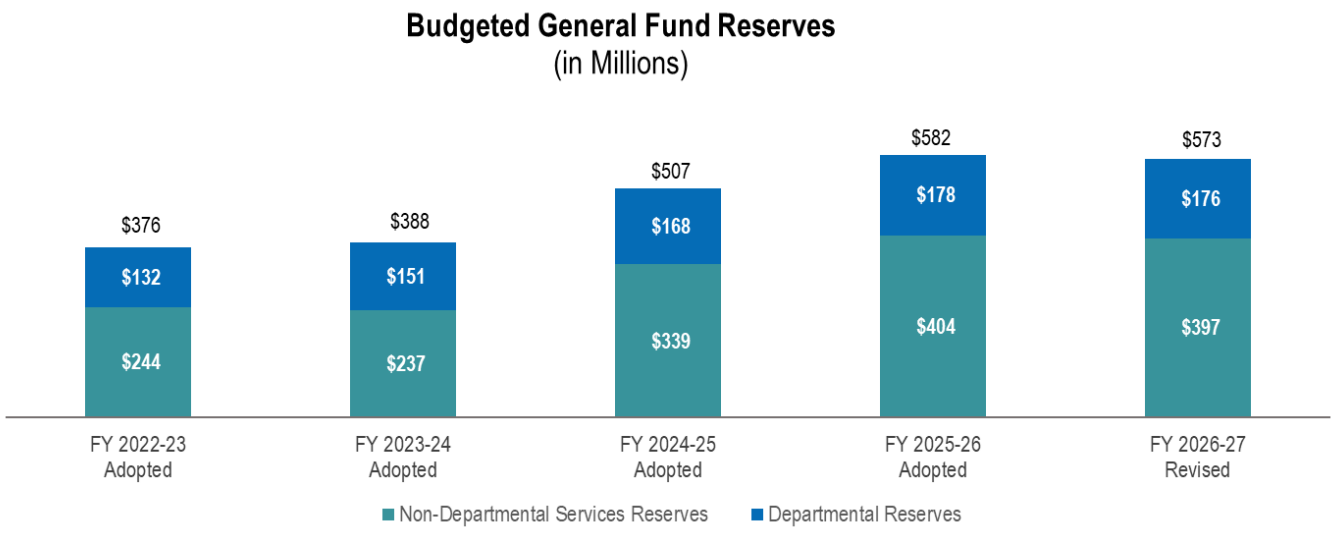
General Fund Discretionary Revenue and Expenditure Projections w/o VLFAA



Reserves

The budget maintains General Fund Reserves and Contingencies above 15 percent, as required by the Board's Long-Term Financial Policies. Combined General Fund Reserves (including Departmental and Non-Departmental Reserves) are 17.8 percent of Net Appropriations for FY 2026-27. In the attached table, the FY 2026-27 Recommended Budget includes a slight year-over-year reduction in Reserves. This decrease is related to current-year changes and timing. It is anticipated that Reserves will decrease through the Year-End close process and the September Revisions Budget will align the Reserves balances with finalized current-year values and updated fund balance estimates as Net Appropriations increase. As noted above, Reserves may also decrease if they are needed to cover the VLFAA shortfall.

County of San Mateo Agencies by Fund	FY 2025-26 Budgeted Reserves	FY 2026-27 Revised Reserves	Variance
Operating Depts - General Fund			
Criminal Justice	59,999,817	59,784,165	(215,652)
Health Services	29,871,730	30,616,339	744,609
Social Services	36,250,466	33,305,573	(2,944,893)
Community Services	23,074,114	21,808,103	(1,266,011)
Admin-Fiscal	28,715,347	30,053,661	1,338,314
Subtotal Operating Depts - General Fund	177,911,474	175,567,841	(2,343,633)
Non-Departmental - General Fund			
Non-Departmental Services	403,720,107	397,113,306	(6,606,801)
Subtotal Non-Departmental - General Fund	403,720,107	397,113,306	(6,606,801)
Non-General Fund			
Health Services	27,852,079	24,235,252	(3,616,827)
Community Services	140,195,937	133,040,316	(7,155,621)
Admin-Fiscal	14,318,594	8,591,333	(5,727,261)
Subtotal Non-General Fund	182,366,610	165,866,901	(16,499,709)
Total ALL Funds	763,998,191	738,548,048	(25,450,143)



Position Adjustments

There is a net addition of 61 positions in FY 2026-27. Sixty-one positions were added for All County Funds; this includes General Fund (52) and Non-General Fund (9) positions.

Prior to the FY 2026-27 Recommended Budget, the following changes were approved through Salary Resolution Amendments (SRA) between January through April and are incorporated into the FY 2026-27 Recommended Budget. Including:

- **Health IT** added 35 positions to support Phase II of the Electronic Health Record (EHR) implementation across County clinics.
- **Sheriff's Office** added three positions to support increased forensic and investigative workload, including human trafficking efforts.
- **Human Resources Department** added two positions to enhance retiree health administration and workforce planning.
- **Department of Public Works** added two positions to support organizational alignment and increased public outreach.
- **District Attorney's Office** added five positions to support the Human Trafficking Unit and Family Justice Center.

The following position changes are proposed for this Board's approval as part of the FY 2026-27 Recommended Budget. Including:

- **San Mateo Medical Center (SMMC)** adds three Dentists and six Dental Assistants to expand dental services at the North County Wellness Center, improving access and reducing wait times.
- **Sheriff's Office** adds one Program Manager to serve as an Ombuds resource and intermediary for individuals who are incarcerated, as well as their families, attorneys, and community-based

organizations to raise concerns related to the Corrections Division, and one Management Analyst to support emergency services coordination with the Department of Emergency Management.

- **District Attorney's Office** adds one Legal Office Assistant II and two Paralegal to support unit operations.
- **Office of Sustainability** adds one Administrative Services Manager I to the Administration to support the division's budget, assist with the management of department-wide grants and overall operations.

For further information on the position adjustments above, please refer to Appendix E.

Capital Projects

All current capital projects are fully funded, with a total budget of approximately $459 million. As part of the two-year budget cycle, $225 million is budgeted in FY 2026-27 for current capital expenditures which include $83.1 million in project rollover funding from prior years and $19.7 million in additional funding adjustments to address evolving project needs. The remaining $234 million of capital project funding is budgeted in Non-Departmental Services and will continue to be rolled forward for capital expenditures in future fiscal years. Some examples of these ongoing projects include: the Hall of Justice improvements, Pescadero Fire Station, Mitten Road property upgrades, and improvements to County Center, including County Office Building 1 and the Promenade. By fully funding projects upfront, the County can leverage significant one-time discretionary resources in the short term to create ongoing savings in the future by ensuring all County facilities are developed and refurbished in a manner that reduces future maintenance costs associated with aging and outdated facilities and infrastructure. This strategy supports more informed decision-making around ongoing funding commitments and overall fiscal sustainability.

The FY 2026-27 capital program reflects the continued progression and closeout of a large number of projects across departments, particularly within Public Works, which accounts for the majority of capital activity. Investments remain concentrated in facility improvements, infrastructure upgrades, energy efficiency initiatives, and regulatory compliance projects, including ADA improvements, elevator modernizations, and critical system replacements at County facilities. Additionally, targeted investments in parks, technology systems, and emergency preparedness infrastructure demonstrate a balanced portfolio that supports both core operations and community-serving assets.

Consistent with the County's 5-Year Capital Plan, the overall program continues to transition away from the peak construction period of the past decade toward a more maintenance- and modernization-focused portfolio. This shift is reflected in the significant volume of rollover funding, indicating projects advancing through later stages of completion, as well as more targeted new appropriations. Organizationally, this evolution is accompanied by the continued wind-down of centralized project development functions and the integration of capital delivery responsibilities into departmental operations, aligning resources with ongoing capital maintenance and asset management needs.

Significant Budget Adjustments

- State and Federal Policy Changes

To reflect recent federal and Medi-Cal policy changes, the San Mateo Medical Center (SMMC) will adjust their budget to account for a freeze on Medi-Cal enrollment for individuals with Unsatisfactory Immigration

Status (UIS) and the elimination of Prospective Payment System (PPS) reimbursement and dental coverage for UIS adults. These changes may reduce access to coverage and services, potentially increasing the number of uninsured patients and demand for care. To align with these impacts, the SMMC will reduce salary, benefits, and extra help costs and update intergovernmental and program revenues. These ongoing adjustments total $3,710,232 and will take effect beginning July 1, 2026.

- Navigating Fiscal Adjustments

County Health's Public Health Policy and Planning (PHPP) division anticipates an estimated $7 to $9 million shortfall as grant funding sources wind down. County Health has been actively planning for this transition and is continuing to refine a multi-year strategy to address the shortfall. A detailed plan will be presented as part of the September budget to support long-term fiscal sustainability and ensure continuity of services.

- Strengthening Departmental Fiscal Stability

The Sheriff's Office, in coordination with the County Executive's Office, will receive a one-time infusion of Year-End Fund Balance to support progress toward required Reserve levels. The County Executive's Office will continue active oversight to ensure progress toward the two percent reserve target of Net Appropriations, with final adjustments reconciled at year-end. Consistent with the County's Reserves Policy, the department remains responsible for maintaining ongoing reserve levels to help mitigate service impacts during periods of fiscal strain.

- Maintaining Core Services and Operations

The Sheriff's Office will implement a one-time investment in the amount of $800,000 to support the hiring of extra help staff to reduce the backlog of concealed carry weapon permit applications, helping ensure more timely and responsive service for residents and to improve public service and strengthen operations.

- Infrastructure and Community Safety

Starting July 1, 2026, the County will invest a one-time amount of $750,000 from Non-Department Services/General Fund to support the Moss Beach SR-1 Congestion and Safety Improvements Project. A matching contribution was required as part of an application for $6,750,000 in support funding through the San Mateo County Transportation Authority's 2025 Measure A and Measure W Highway Program. This project will improve safety and mobility for residents and visitors by expanding multimodal transportation options and adding upgrades such as safer pedestrian crossings and a dedicated bicycle and walking path, helping create a safer and more accessible Moss Beach community.

- Technology and System Improvements

To update systems and improve service delivery across departments, the County will make several one-time technology investments beginning July 1, 2026, including:

- SamCERA is investing $10,000,000 in a one-time upgrade to its pension administration system, providing more efficient, accurate, and reliable tools to manage retirement benefits
- Sheriff's Office will use $2,500,000 from Proposition 172 to fund a new jail management system, replacing outdated software and supporting more efficient and safe jail operations
- Technology Services Department (TSD) is planning multiple investments such as:
    - $1,997,443 in Human Resources Information Systems upgrades
    - $1,730,642 in IT system enhancements and working capital improvements, $1,974,145 in countywide server and website upgrades
    - $1,795,307 in core and server infrastructure replacement.
- County Executive's Office is investing:
    - $837,306 in artificial intelligence (AI) analysis and functionality development tools for the County's budget system.
    - $300,000 for ongoing licensing and maintenance of the Salesforce assessment appeals portal, which allows the public to access information and submit appeals and related documents online, improving the overall customer experience.
    - An open Request for Proposals (RFP) for an agenda management software solution to manage the preparation, publication, live meeting management, distribution, and archiving of the Board of Supervisors agendas, supplemental materials, minutes, and associated records.

"Efforts and courage are not enough without purpose and direction."

- John F. Kennedy

Priority Areas

Children, Families and Seniors

The County remains committed to supporting the well-being of children, families, and seniors through coordinated efforts across departments. The Parks Department continues to expand access to safe, inclusive outdoor spaces by improving playgrounds, picnic areas, campgrounds, and visitor facilities, while offering programs such as Junior Rangers, Take A Hike events, and school-based education in Title I schools to better serve underserved communities.

Through the Human Services Agency, Children & Family Services continues to strengthen its prevention-focused, family-first approach by expanding evidence-based services under the Family First Prevention Services Act, including the Community Pathway and Differential Response programs, which connect families to support before crises escalate. The County also continues to sustain critical residential programs for youth with the highest needs while preparing for statewide system changes, including implementation of the new Child Welfare Services – California Automated Response and Engagement System (CWS-CARES) to improve service coordination and outcomes.

County Health's Behavioral Health and Recovery Services (BHRS) continues to expand services, with approximately $5 million invested in youth services focused on early intervention, access, and integrated

mental health and substance use supports for youth ages 0-25. A key initiative includes the release of an Early Intervention Services Request for Proposals (RFP) in Summer 2026 to strengthen how youth are identified, assessed, and connected to care following a crisis, with a focus on reducing disparities and expanding access for underserved populations. BHRS also continues to partner with the San Mateo County Office of Education and local school districts to enhance school-based behavioral health supports, including coordination through multidisciplinary teams and individualized education programs. In addition, BHRS is expanding perinatal substance use disorder services in partnership with San Mateo Medical Center by training providers and strengthening referral pathways to better support pregnant and parenting youth and families.

In FY 2026-27, these efforts will continue to expand access to services, strengthen families, and ensure children and youth receive timely, coordinated support that promotes long-term stability and well-being.

Housing and Homelessness

The County continues to advance a comprehensive response to homelessness and expand access to affordable housing. In FY 2025-26, the Human Services Agency operated 10 shelter and interim housing sites and four regional outreach teams, expanding services to meet community needs. The Inclement Weather Shelter served 169 individuals, including 19 families, over 30 nights, and the hotel-based Overflow Shelter Program expanded capacity from 20 to 30 rooms for families when other shelters were unavailable.

Additionally, the County secured more than $5 million in State Homeless Housing, Assistance, and Prevention (HHAP) funding to support interim housing and prevention efforts, with additional funding anticipated. Encampment resolution efforts funded by a State ERF grant resulted in 15 of 26 encampments being resolved, with 89 individuals moved into shelter or housing as of March 2026. Additionally, $1.8 million in State funds was committed to support 17 units of permanent supportive housing at the Ridge at Ralston development.

The Department of Housing (DOH) continues to expand and preserve affordable housing opportunities across the County. In FY 2025-26, the Housing Authority maintained stable federal funding to support 5,521 households through rental assistance programs. Looking ahead, four affordable housing projects are anticipated to begin construction in FY 2026–27, creating 306 new affordable homes. DOH also plans to award over $29 million through the Affordable Housing Fund to support future developments. Additional efforts include advancing affordable housing on County-owned sites, including redevelopment of the current law library site in Redwood City, and planning for housing development across 12 County-owned properties. Key projects moving forward include completion of a Homekey project at 721 Airport Boulevard, providing 45 affordable senior housing units, and the development of five affordable housing units for transitional-aged youth in San Mateo, expected to break ground in Summer 2026.

County Health continues to support housing stability through Behavioral Health Services Act (BHSA) Housing Interventions, with $15 million in FY 2026–27 to expand and stabilize housing for individuals with behavioral health needs. Funding supports capital development, operating subsidies, housing vouchers, rental assistance, property management, and on-site supportive services across the County's permanent

supportive housing portfolio. In coordination with the Department of Housing, these resources may also assist individuals at risk of losing or being unable to access federal housing subsidies

In FY 2026-27, the County continues to expand housing opportunities, strengthen outreach and prevention strategies, and maintain a coordinated system of care to reduce homelessness and support long-term housing stability for residents across San Mateo County.

Emergency Preparedness

Emergency Preparedness remains a critical County priority. The Parks Department supports the County's Emergency Preparedness efforts by maintaining park infrastructure that also serves critical public safety needs. In FY 2026–27, the Department will continue wildfire prevention efforts through vegetation management and fire fuel reduction, while maintaining emergency access roads and evacuation routes for first responders. Additional investments in hazardous tree removal, infrastructure repairs, and vehicle replacements will strengthen emergency response capabilities and help protect residents, open space, and critical infrastructure.

The Department of Emergency Management (DEM) will continue expanding community preparedness, emergency alerts, and inter-agency coordination through Measure K-funded partnerships and outreach efforts. In FY 2026-27, DEM will strengthen One County One Voice, a countywide public information initiative focused on delivering clear, consistent, and multilingual emergency messaging supported by media toolkits and outreach materials grounded in best practices and social science research. DEM will also expand community preparedness events and trainings, including the County's Annual Disaster Preparedness Day. In addition, the Department will strengthen partner readiness through emergency alert and warning exercises, preparedness activities, and ongoing coordination with law enforcement, fire agencies, city managers, emergency managers, and elected officials across the Operational Area and Coastside communities.

Conclusion

"Character cannot be developed in ease and quiet. Only through experience of trial and error can the soul be strengthened."

- Helen Keller

While the County remains fiscally stable, this environment requires a disciplined and thoughtful approach to sustain services and meet the needs of our residents. We will continue working in partnership with the cities and regional partners, advocating for resources and navigating these challenges together. I also want to thank the elected officials, city managers, and labor partners who stood shoulder to shoulder with us in Sacramento as we continue advocating for our VLFAA funding.

We remain cautiously optimistic that the State will fully resolve the VLFAA issue, as these are funds the County depends on to support core services. At the same time, we are preparing for a range of outcomes to ensure we remain flexible and responsive. This includes careful monitoring of federal and state actions,

the strategic use of reserves, and, where necessary, targeted reductions, recognizing that any reductions have real impacts.

Even in a constrained environment, the County is committed to delivering the highest level of service possible. Through a focused and resilient approach, we will continue to support our communities and ensure that San Mateo County remains a place where residents can thrive.

Sincerely,



Michael P. Callagy
County Executive Officer

RESOLUTION NO. .

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

* * * * * *

RESOLUTION APPROVING THE FY 2026-27 RECOMMENDED BUDGET SUBMITTED BY THE COUNTY EXECUTIVE

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, the County Budget Act (Government Code §§ 29000-29144) requires that each county have a Recommended Budget, approved by its Board of Supervisors, in place on July 1 of each fiscal year; and

WHEREAS, on May 22, 2026, the County Executive posted the Fiscal Year (FY) 2026-27 Recommended Budget on the County's Budget, Policy, and Performance webpage accessible to the public, and on that date also submitted the FY 2026-27 Recommended Budget to this Board for its consideration; and

WHEREAS, the FY 2026-27 Recommended Budget submitted herewith includes such revisions deemed necessary for the purpose of having authority to spend until the budget is formally adopted in September 2026 and contains estimates of Fund Balances which will be finalized after the June budget hearings and upon the conclusion of FY 2025-26 year-end closing activities, and the Board desires to approve the same.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that:

1. The budget recommended by the County Executive for FY 2026-27, including all fixed assets and revisions, is hereby approved and shall be the Recommended Budget of the County of San Mateo for FY 2026-27; and

2. All final FY 2025-26 Fund Balance adjustments shall be part of the FY 2026-27 Recommended Budget and shall be made in accordance with the County Reserves Policy and Fund Balance guidelines; and

3. The time for adoption of the FY 2026-27 budget shall be extended to no later than October 2, 2026, and expenditures until said budget is adopted shall be made in accordance with the Recommended Budget.

* * * * * *

COUNTY SUMMARY

County Summary
Budget Unit Summaries
Measure K Funded Initiatives
Capital Projects Summary
Position Adjustment Summary
Memberships and Contributions

All Funds - County
FY 2026-27 Budget Unit Summary

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2026-27 Revised	2026-27 May Recommended	Change
1000 - Taxes	1,074,551,693	1,121,501,061	1,161,331,916	1,026,991,173	1,110,486,175	83,495,002
1200 - Licenses, Permits and Franchise	11,461,174	13,016,694	13,518,217	13,623,104	14,767,951	1,144,847
1400 - Fines, Forfeitures and Penalties	6,178,101	8,468,993	8,236,671	8,551,209	8,575,464	24,255
1500 - Use of Money and Property	105,747,451	127,521,611	77,975,943	57,851,714	89,191,930	31,340,216
1600 - Intergovernmental Revenues	859,279,267	916,839,540	1,025,096,846	965,462,659	1,004,438,286	38,975,627
2000 - Charges for Services	408,691,598	481,686,762	546,743,836	538,370,617	637,909,792	99,539,175
2500 - Interfund Revenue	109,684,698	126,665,181	227,739,257	181,278,964	178,650,409	(2,628,555)
2600 - Miscellaneous Revenue	63,309,325	32,550,155	78,448,030	72,546,644	100,830,701	28,284,057
2700 - Other Financing Sources	192,370,958	293,686,005	370,830,168	255,960,991	333,363,572	77,402,581
Total Revenue	**2,831,274,265**	**3,121,936,003**	**3,509,920,884**	**3,120,637,075**	**3,478,214,280**	**357,577,205**
333 - Fund Balance	1,610,253,745	1,865,584,849	2,005,724,907	1,449,501,497	1,744,214,285	294,712,788
Total Sources	**4,441,528,010**	**4,987,520,851**	**5,515,645,791**	**4,570,138,572**	**5,222,428,565**	**652,289,993**
4000 - Salaries and Benefits	1,122,843,679	1,252,471,311	1,529,179,042	1,461,354,695	1,564,924,702	103,570,007
5000 - Services and Supplies	689,211,476	770,833,492	1,292,817,740	1,045,757,330	1,238,393,368	192,636,038
6000 - Other Charges	522,955,025	583,134,523	798,817,000	664,739,869	703,241,007	38,501,138
6900 - Reclassification of Expenses	-	-	216,003	221,979	384,485	162,506
7000 - Fixed Assets	223,988,747	239,112,075	539,890,658	270,488,877	427,909,489	157,420,612
7500 - Other Financing Uses	180,238,593	300,814,317	782,604,194	620,070,257	715,636,088	95,565,831
Total Gross Appropriations	**2,739,237,520**	**3,146,365,717**	**4,943,524,637**	**4,062,633,007**	**4,650,489,139**	**587,856,132**
8000 - Intrafund Transfers	(187,056,412)	(158,874,302)	(227,004,679)	(192,026,259)	(213,519,968)	(21,493,709)
Net Appropriations	**2,552,181,108**	**2,987,491,415**	**4,716,519,958**	**3,870,606,748**	**4,436,969,171**	**566,362,423**
8500 - Contingencies/Dept Reserves	1,627,434,193	1,778,121,109	670,305,268	577,573,986	666,939,975	89,365,989
8700 - Non-General Fund Reserves	261,912,709	221,908,328	128,820,565	121,957,803	118,519,419	(3,438,384)
Total Contingencies and Reserves	**1,889,346,902**	**2,000,029,436**	**799,125,833**	**699,531,789**	**785,459,394**	**85,927,605**
Total Requirements	**4,441,528,010**	**4,987,520,852**	**5,515,645,791**	**4,570,138,537**	**5,222,428,565**	**652,290,028**
SALRES - Salary Resolution	5,864.0	5,864.0	5,889.0	5,884.0	5,945.0	61.0
FTE - FTE	5,783.6	5,787.7	5,798.5	5,806.9	5,869.0	62.1

General Fund
FY 2026-27 Budget Unit Summary

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2026-27 Revised	2026-27 May Recommended	Change
1000 - Taxes	1,036,270,777	1,079,276,801	1,088,093,493	982,099,633	1,055,552,050	73,452,417
1200 - Licenses, Permits and Franchise	7,733,608	9,178,703	9,835,750	10,029,637	11,172,984	1,143,347
1400 - Fines, Forfeitures and Penalties	5,475,684	7,155,525	6,765,172	7,079,710	7,103,965	24,255
1500 - Use of Money and Property	86,983,005	108,317,330	66,673,795	46,550,266	77,515,373	30,965,107
1600 - Intergovernmental Revenues	615,778,892	670,043,681	743,827,551	685,130,812	722,625,743	37,494,931
2000 - Charges for Services	178,419,415	196,326,860	208,664,468	215,225,430	269,309,768	54,084,338
2500 - Interfund Revenue	82,807,281	100,652,600	158,207,005	128,054,135	143,638,394	15,584,259
2600 - Miscellaneous Revenue	24,715,730	33,727,094	64,744,767	63,580,221	86,106,278	22,526,057
2700 - Other Financing Sources	15,184,217	23,253,371	32,473,384	31,835,386	25,175,544	(6,659,842)
Total Revenue	**2,053,368,609**	**2,227,931,965**	**2,379,285,385**	**2,169,585,230**	**2,398,200,099**	**228,614,869**
333 - Fund Balance	1,197,534,177	1,467,410,813	1,625,590,539	1,185,917,183	1,385,539,074	199,621,891
Total Sources	**3,250,902,786**	**3,695,342,778**	**4,004,875,924**	**3,355,502,413**	**3,783,739,173**	**428,236,760**
4000 - Salaries and Benefits	888,376,745	994,578,798	1,239,589,635	1,164,218,563	1,265,921,761	101,703,198
5000 - Services and Supplies	456,845,218	482,209,754	927,940,214	755,097,736	917,926,619	162,828,883
6000 - Other Charges	400,028,095	442,819,065	649,569,727	518,028,471	552,661,835	34,633,364
6900 - Reclassification of Expenses	-	-	216,003	221,979	384,485	162,506
7000 - Fixed Assets	83,110,547	73,714,614	208,423,918	98,819,450	104,604,279	5,784,829
7500 - Other Financing Uses	130,291,824	240,828,814	624,483,082	511,754,565	582,630,116	70,875,551
Total Gross Appropriations	**1,958,652,428**	**2,234,151,046**	**3,650,222,579**	**3,048,140,764**	**3,424,129,095**	**375,988,331**
8000 - Intrafund Transfers	(186,790,377)	(158,702,336)	(226,978,236)	(191,918,032)	(213,111,741)	(21,193,709)
Net Appropriations	**1,771,862,051**	**2,075,448,710**	**3,423,244,343**	**2,856,222,732**	**3,211,017,354**	**354,794,622**
8500 - Contingencies/Dept Reserves	1,478,787,880	1,619,894,068	581,631,581	499,279,646	572,681,147	73,401,501
8700 - Non-General Fund Reserves	252,856	-	-	-	40,672	40,672
Total Contingencies and Reserves	**1,479,040,736**	**1,619,894,068**	**581,631,581**	**499,279,646**	**572,721,819**	**73,442,173**
Total Requirements	**3,250,902,786**	**3,695,342,778**	**4,004,875,924**	**3,355,502,378**	**3,783,739,173**	**428,236,795**
SALRES - Salary Resolution	4,681.0	4,685.0	4,725.0	4,720.0	4,772.0	52.0
FTE - FTE	4,657.4	4,663.4	4,694.9	4,698.4	4,751.2	52.8

BUDGET UNIT SUMMARIES

Criminal Justice

Sheriff's Office (3000B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	3,118,866	2,606,693	2,758,601	2,758,601	2,859,949	101,348
Licenses, Permits and Franchises	41,881	42,608	25,000	25,000	40,000	15,000
Fines, Forfeitures and Penalties	457,260	436,199	530,000	530,000	530,000	—
Intergovernmental Revenues	84,512,709	97,293,795	103,424,961	102,867,467	110,292,661	7,425,194
Charges for Services	41,220,532	43,186,799	46,004,985	46,265,186	49,713,397	3,448,211
Interfund Revenue	3,765,808	10,404,777	24,456,390	24,273,888	16,716,813	(7,557,075)
Miscellaneous Revenue	973,180	1,557,921	1,345,000	1,345,000	1,330,000	(15,000)
Other Financing Sources	11,408	16,450	21,150	21,150	21,150	—
Total Revenue	**134,101,644**	**155,545,243**	**178,566,087**	**178,086,292**	**181,503,970**	**3,417,678**
Fund Balance	19,264,402	5,004,577	1,496,320	1,496,320	1,500,000	3,680
Total Sources	**153,366,046**	**160,549,820**	**180,062,407**	**179,582,612**	**183,003,970**	**3,421,358**
Requirements						
Salaries and Benefits	208,954,031	224,829,349	231,294,160	238,052,293	248,062,341	10,010,048
Services and Supplies	41,974,862	39,344,083	46,305,126	45,117,928	47,497,920	2,379,992
Other Charges	23,810,076	28,639,531	38,418,687	37,904,280	42,130,421	4,226,141
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	12,129,619	2,172,991	5,143,547	3,037,274	2,579,100	(458,174)
Other Financing Uses	13,205,235	11,868,936	11,160,080	10,368,093	10,429,886	61,793
Gross Appropriations	**300,073,823**	**306,854,892**	**332,321,600**	**334,479,868**	**350,699,668**	**16,219,800**
Intrafund Transfers	(6,932,328)	(5,122,384)	(8,096,877)	(5,830,950)	(6,460,557)	(629,607)
Net Appropriations	**293,141,495**	**301,732,508**	**324,224,723**	**328,648,918**	**344,239,111**	**15,590,193**
Contingencies/Dept Reserves	3,246,033	3,000,000	1,496,320	1,496,320	1,500,000	3,680
Total Requirements	**296,387,528**	**304,732,508**	**325,721,043**	**330,145,238**	**345,739,111**	**15,593,873**
Net County Cost	**143,021,484**	**144,182,687**	**145,658,636**	**150,562,626**	**162,735,141**	**12,172,515**
Salary Resolution	828.0	825.0	826.0	826.0	831.0	5.0
Funded FTE	821.0	819.5	820.5	820.5	825.8	5.3

Administrative Services (3011P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	23,188,576	14,913,401	18,334,747	18,394,689	15,447,780	(2,946,909)
Total Requirements	29,869,456	16,311,474	25,636,325	26,809,572	27,161,861	352,289
Net County Cost	6,680,880	1,398,073	7,301,578	8,414,883	11,714,081	3,299,198
Salary Resolution	44.0	49.0	51.0	50.0	52.0	2.0
Funded FTE	43.0	48.3	50.0	49.0	51.3	2.3

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; elimination of one-time revenues and expenditures; and increases to Interagency agreement expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $2,917,244.

	CLB Funding Adjustments FY 2026-27
Sources	(7,295,277)
Requirements	
Gross Appropriations	(2,681,713)
Intrafund Transfers	(200,000)
Contingencies/Dept Reserves	(1,496,320)
Net County Cost	2,917,244
Positions	—

2. Position Adjustments: This action moves: one Sheriff's Captain position from the Administrative Services Division to the Support Services Division; one Sheriff's Lieutenant position from the Support Services Division to the Administrative Services Division, one Sheriff's Sergeant from the Administrative Services Division to the Support Services Division; one Management Analyst within the Administrative Services Division; and one Administrative Assistant II within the Administrative Services Division. In addition, this action adds one Accountant II – Exempt, one Contract Administrator I, two Financial Services Manager I, one Associate Management Analyst, one Fiscal Office Specialist, one Administrative Services Manager I, and one Information Technology Manager. This action also deletes one Accountant II – Unclassified, one Fiscal Office Services Supervisor – Exempt, one Communications Officer, one Executive Assistant – Confidential, and one part-time Office Specialist. These changes are fully offset by changes in other program areas and align staffing needs in FY 2026-27. See Appendix E for further information.

	RLB Funding Adjustments FY 2026-27
Sources	348,368
Requirements	
Gross Appropriations	(69,678)
Intrafund Transfers	—
Net County Cost	(418,046)
Positions	2

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,500,000
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	1,500,000
Net County Cost	—
Positions	—

4. Permit Processsing and Jail Management Software System Replacement: This action appropriates one-time expenditures for extra help investigations staffing to process Concealed Carry Weapon permits, as well as for replacement of the jail management software system in FY 2026-27. Funding to support these expenditures is derived from one-time Proposition 172 revenue and Net County Cost.

	RLB Funding Adjustments FY 2026-27
Sources	2,500,000
Requirements	
Gross Appropriations	3,300,000
Intrafund Transfers	—
Net County Cost	800,000
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(2,946,909)
Requirements	
Gross Appropriations	548,609
Intrafund Transfers	(200,000)
Contingencies/Dept Reserves	3,680
Net County Cost	3,299,198
Positions	2

Support Services Division (3013P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,154,949	7,810,496	10,804,646	10,784,630	8,541,187	(2,243,443)
Total Requirements	20,785,328	24,084,187	23,507,114	25,556,269	20,052,371	(5,503,898)
Net County Cost	17,630,379	16,273,691	12,702,468	14,771,639	11,511,184	(3,260,455)
Salary Resolution	62.0	58.0	57.0	52.0	53.0	1.0
Funded FTE	61.5	57.8	57.0	52.0	53.0	1.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are made to salaries and benefits for new hire training and academy costs. Net funding adjustments in FY 2026-27 total ($3,682,941).

	CLB Funding Adjustments FY 2026-27
Sources	(2,243,443)
Requirements	
Gross Appropriations	(5,926,384)
Intrafund Transfers	—
Net County Cost	(3,682,941)
Positions	—

2. Position Adjustments: This action moves one Sheriff's Captain and one Sheriff's Sergeant to this Support Services Division from the Administrative Services Division; and moves one Sheriff's Lieutenant from this Support Services Division to the Administrative Services Division to align staffing needs in FY 2026-27.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	422,486
Intrafund Transfers	—
Net County Cost	422,486
Positions	1

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(2,243,443)
Requirements	
Gross Appropriations	(5,503,898)
Intrafund Transfers	—
Net County Cost	(3,260,455)
Positions	1

Forensic Laboratory Division (3017P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	4,946,841	4,649,848	4,412,057	4,374,218	7,367,957	2,993,739
Total Requirements	9,664,008	9,535,085	9,257,512	9,438,582	13,372,078	3,933,496
Net County Cost	4,717,167	4,885,237	4,845,455	5,064,364	6,004,121	939,757
Salary Resolution	28.0	28.0	28.0	28.0	30.0	2.0
Funded FTE	28.0	28.0	28.0	28.0	30.0	2.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are made to services and supplies for grant purchases. Net funding adjustments in FY 2026-27 total $503,351.

	CLB Funding Adjustments FY 2026-27
Sources	2,993,739
Requirements	
Gross Appropriations	3,712,090
Intrafund Transfers	(215,000)
Net County Cost	503,351
Positions	—

2. Position Adjustment - Criminalist: This action adds two Criminalist positions in FY 2026-27 to support an increased workload in the Controlled Substances and Forensic Biology DNA units. This change was approved by the Board of Supervisors through the February 10, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	436,406
Intrafund Transfers	—
Net County Cost	436,406
Positions	2

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	2,993,739
Requirements	
Gross Appropriations	4,148,496
Intrafund Transfers	(215,000)
Net County Cost	939,757
Positions	2

Patrol Division (3051P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	48,855,378	51,992,835	54,678,478	54,877,755	58,978,322	4,100,567
Total Requirements	66,149,717	70,937,746	72,275,313	72,679,086	78,009,037	5,329,951
Net County Cost	17,294,340	18,944,911	17,596,835	17,801,331	19,030,715	1,229,384
Salary Resolution	177.0	175.0	173.0	173.0	173.0	—
Funded FTE	171.5	170.5	168.5	168.5	168.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $1,229,384.

	CLB Funding Adjustments FY 2026-27
Sources	4,100,567
Requirements	
Gross Appropriations	5,408,755
Intrafund Transfers	(78,804)
Net County Cost	1,229,384
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	4,100,567
Requirements	
Gross Appropriations	5,408,755
Intrafund Transfers	(78,804)
Net County Cost	1,229,384
Positions	—

Investigations Bureau (3053P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	20,604,499	25,013,313	32,576,081	32,971,499	32,994,329	22,830
Total Requirements	28,991,388	29,280,407	42,843,784	43,169,540	44,094,666	925,126
Net County Cost	8,386,889	4,267,094	10,267,703	10,198,041	11,100,337	902,296
Salary Resolution	86.0	85.0	85.0	85.0	83.0	(2.0)
Funded FTE	86.0	85.0	85.0	85.0	83.0	(2.0)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $627,604.

	CLB Funding Adjustments FY 2026-27
Sources	22,830
Requirements	
Gross Appropriations	650,434
Intrafund Transfers	—
Net County Cost	627,604
Positions	—

2. Position Adjustments: This action adds one Deputy Sheriff and one Sheriff's Office Extradition & Warrant Specialist; and deletes one vacant Legal Office Specialist, one vacant, grant funded IS Client Systems Specialist III-Unclassified, one vacant, grant funded Administrative Assistant II-Unclassified, and one vacant, grant funded Sheriff's Sergeant-Unclassified to align staffing needs in FY 2026-27. In addition, this action also increases expenditures related to an extension for an Organized Retail Theft grant from the Board of State and Community Corrections that correspond with some of these position adjustments.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	274,692
Intrafund Transfers	—
Net County Cost	274,692
Positions	(2)

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	22,830
Requirements	
Gross Appropriations	925,126
Intrafund Transfers	—
Net County Cost	902,296
Positions	(2)

Homeland Security Division (3055P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,095,604	2,690,137	4,624,302	2,981,779	3,746,499	764,720
Total Requirements	4,808,305	5,493,072	6,924,216	5,255,307	6,279,780	1,024,473
Net County Cost	2,712,701	2,802,935	2,299,914	2,273,528	2,533,281	259,753
Salary Resolution	4.0	4.0	4.0	4.0	5.0	1.0
Funded FTE	4.0	4.0	4.0	4.0	5.0	1.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are made to services and supplies for grant purchases. Net funding adjustments in FY 2026-27 total $48,656.

	CLB Funding Adjustments FY 2026-27
Sources	764,720
Requirements	
Gross Appropriations	813,376
Intrafund Transfers	—
Net County Cost	48,656
Positions	—

2. Position Adjustment - Management Analyst: This action adds one Management Analyst position in FY 2026-27 to align with operational needs and assist with partnership with the Department of Emergency Management.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	211,097
Intrafund Transfers	—
Net County Cost	211,097
Positions	1

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	764,720
Requirements	
Gross Appropriations	1,024,473
Intrafund Transfers	—
Net County Cost	259,753
Positions	1

Corrections Division (3101P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	35,165,478	34,486,305	35,149,105	35,366,222	34,739,955	(626,267)
Total Requirements	113,995,434	123,124,989	118,630,391	120,147,474	126,994,660	6,847,186
Net County Cost	78,829,956	88,638,684	83,481,286	84,781,252	92,254,705	7,473,453
Salary Resolution	356.0	355.0	358.0	359.0	360.0	1.0
Funded FTE	356.0	355.0	358.0	359.0	360.0	1.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $7,473,453.

	CLB Funding Adjustments FY 2026-27
Sources	(837,364)
Requirements	
Gross Appropriations	6,651,626
Intrafund Transfers	(15,537)
Net County Cost	7,473,453
Positions	—

2. Position Adjustments: This action deletes one vacant Storekeeper II; and adds one Legal Office Services Supervisor-Exempt and one Corrections Ombudsman in FY 2026-27 to align with operational needs.

	RLB Funding Adjustments FY 2026-27
Sources	211,097
Requirements	
Gross Appropriations	211,097
Intrafund Transfers	—
Net County Cost	—
Positions	1

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(626,267)
Requirements	
Gross Appropriations	6,862,723
Intrafund Transfers	(15,537)
Net County Cost	7,473,453
Positions	1

Court Security and Transportation Bureau (3158P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	15,354,720	18,993,487	19,482,991	19,831,820	21,187,941	1,356,121
Total Requirements	22,123,893	25,965,548	26,646,388	27,089,408	29,774,658	2,685,250
Net County Cost	6,769,172	6,972,062	7,163,397	7,257,588	8,586,717	1,329,129
Salary Resolution	71.0	71.0	70.0	75.0	75.0	—
Funded FTE	71.0	71.0	70.0	75.0	75.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $1,329,129.

	CLB Funding Adjustments FY 2026-27
Sources	1,356,121
Requirements	
Gross Appropriations	2,805,516
Intrafund Transfers	(120,266)
Net County Cost	1,329,129
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,356,121
Requirements	
Gross Appropriations	2,805,516
Intrafund Transfers	(120,266)
Net County Cost	1,329,129
Positions	—

Probation Department (3200B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	—	250,000	250,000	250,000	250,000	—
Fines, Forfeitures and Penalties	11,297	12,543	10,736	10,736	10,736	—
Intergovernmental Revenues	34,662,636	35,950,036	40,168,976	39,554,459	39,554,459	—
Charges for Services	4,311	6,548	—	—	—	—
Interfund Revenue	2,896	—	—	—	—	—
Miscellaneous Revenue	167,449	113,672	203,200	203,200	203,200	—
Total Revenue	**34,848,589**	**36,332,799**	**40,632,912**	**40,018,395**	**40,018,395**	**—**
Fund Balance	46,368,354	52,958,455	52,958,455	51,958,455	51,958,454	(1)
Total Sources	**81,216,943**	**89,291,254**	**93,591,367**	**91,976,850**	**91,976,849**	**(1)**
Requirements						
Salaries and Benefits	46,165,607	44,572,085	62,431,297	64,692,313	65,244,286	551,973
Services and Supplies	6,022,211	7,708,909	8,480,107	8,108,632	8,193,071	84,439
Other Charges	9,322,853	9,539,315	11,050,303	11,287,423	11,301,444	14,021
Fixed Assets	227,289	351,621	1,380,000	1,380,000	980,000	(400,000)
Other Financing Uses	7,781,691	6,426,894	1,462,204	478,346	444,685	(33,661)
Gross Appropriations	**69,519,651**	**68,598,824**	**84,803,911**	**85,946,714**	**86,163,486**	**216,772**
Intrafund Transfers	(225,722)	(261,115)	(232,948)	(232,948)	—	232,948
Net Appropriations	**69,293,930**	**68,337,709**	**84,570,963**	**85,713,766**	**86,163,486**	**449,720**
Contingencies/Dept Reserves	43,660,031	52,958,454	51,958,454	51,958,454	51,958,454	—
Total Requirements	**112,953,961**	**121,296,163**	**136,529,417**	**137,672,220**	**138,121,940**	**449,720**
Net County Cost	**31,737,017**	**32,004,909**	**42,938,050**	**45,695,370**	**46,145,091**	**449,721**
Salary Resolution	329.0	305.0	305.0	304.0	304.0	—
Funded FTE	328.4	304.5	303.4	303.5	303.5	—

Administrative Services (3211P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	27,745,373	35,037,522	34,281,660	34,281,660	34,281,660	—
Total Requirements	36,226,821	44,347,873	44,033,754	44,643,098	44,747,170	104,072
Net County Cost	8,481,448	9,310,351	9,752,094	10,361,438	10,465,510	104,072
Salary Resolution	42.0	39.0	39.0	40.0	40.0	—
Funded FTE	42.0	39.0	39.0	40.0	40.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and decrease in fixed asset software costs. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $104,072.

	CLB Funding Adjustments FY 2026-27
Sources	(31,843,740)
Requirements	
Gross Appropriations	104,072
Intrafund Transfers	—
Contingencies/Dept Reserves	(31,843,740)
Net County Cost	104,072
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	31,843,740
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	31,843,740
Net County Cost	—
Positions	—

3. Position Adjustment - Accountant I/II: This action deletes one Fiscal Office Specialist and adds one Accountant I/II to better meet department needs. This change was approved by the Board of Supervisors through the February 24, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	104,072
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	104,072
Positions	—

Adult Services (3227P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	19,241,746	19,155,873	20,666,075	19,666,075	19,666,075	—
Total Requirements	26,993,798	26,069,011	34,074,305	34,357,183	34,195,252	(161,931)
Net County Cost	7,752,052	6,913,137	13,408,230	14,691,108	14,529,177	(161,931)
Salary Resolution	141.0	132.0	133.0	131.0	131.0	—
Funded FTE	141.0	132.0	132.3	131.0	131.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; decreases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($161,931).

	CLB Funding Adjustments FY 2026-27
Sources	(2,922,096)
Requirements	
Gross Appropriations	(161,931)
Intrafund Transfers	—
Contingencies/Dept Reserves	(2,922,096)
Net County Cost	(161,931)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	2,922,096
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	2,922,096
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	(161,931)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	(161,931)
Positions	—

Juvenile Services and Institutions Services (3253P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	34,081,778	34,877,874	38,643,632	38,029,115	38,029,114	(1)
Total Requirements	49,572,315	50,644,980	58,421,350	58,671,725	59,179,518	507,793
Net County Cost	15,490,536	15,767,107	19,777,718	20,642,610	21,150,404	507,794
Salary Resolution	146.0	134.0	133.0	133.0	133.0	—
Funded FTE	145.4	133.5	132.1	132.5	132.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; decreases in internal service charges; and elimination of wrap around program staff cost reimbursements. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $507,794.

	CLB Funding Adjustments FY 2026-27
Sources	(17,192,619)
Requirements	
Gross Appropriations	274,845
Intrafund Transfers	232,948
Contingencies/Dept Reserves	(17,192,618)
Net County Cost	507,794
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	17,192,618
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	17,192,618
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(1)
Requirements	
Gross Appropriations	274,845
Intrafund Transfers	232,948
Contingencies/Dept Reserves	—
Net County Cost	507,794
Positions	—

District Attorney's Office (2510B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	1,355,195	1,409,860	2,450,983	1,279,371	2,274,537	995,166
Fines, Forfeitures and Penalties	1,654,844	1,826,001	2,360,955	2,360,955	2,360,955	—
Intergovernmental Revenues	15,778,360	15,968,987	16,474,836	16,818,191	16,818,191	—
Charges for Services	152,216	162,102	295,999	596,814	596,814	—
Interfund Revenue	51,766	—	—	—	—	—
Miscellaneous Revenue	96,393	55,949	133,400	133,400	133,400	—
Total Revenue	**19,088,775**	**19,422,899**	**21,716,173**	**21,188,731**	**22,183,897**	**995,166**
Fund Balance	9,263,175	7,415,191	7,341,719	7,341,719	6,921,751	(419,968)
Total Sources	**28,351,950**	**26,838,090**	**29,057,892**	**28,530,450**	**29,105,648**	**575,198**
Requirements						
Salaries and Benefits	37,903,162	39,351,060	45,544,905	47,984,853	49,172,982	1,188,129
Services and Supplies	4,055,215	2,630,052	3,954,783	3,422,994	4,801,751	1,378,757
Other Charges	2,329,325	2,343,712	3,521,638	3,519,784	3,781,060	261,276
Fixed Assets	228,744	359,881	—	—	—	—
Other Financing Uses	153,012	378,439	75,754	78,312	104,650	26,338
Gross Appropriations	**44,669,458**	**45,063,143**	**53,097,080**	**55,005,943**	**57,860,443**	**2,854,500**
Intrafund Transfers	(428,129)	(508,609)	(953,866)	(974,584)	(974,584)	—
Net Appropriations	**44,241,329**	**44,554,534**	**52,143,214**	**54,031,359**	**56,885,859**	**2,854,500**
Contingencies/Dept Reserves	5,565,596	4,552,120	6,054,867	6,054,867	5,634,899	(419,968)
Non-General Fund Reserves	—	—	—	—	—	—
Total Requirements	**49,806,925**	**49,106,654**	**58,198,081**	**60,086,226**	**62,520,758**	**2,434,532**
Net County Cost	**21,454,976**	**22,268,564**	**29,140,189**	**31,555,776**	**33,415,110**	**1,859,334**
Salary Resolution	151.0	156.0	162.0	161.0	169.0	8.0
Funded FTE	150.0	155.5	161.3	160.5	168.5	8.0

District Attorney's Office (2510P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	28,351,950	26,838,090	29,057,892	28,530,450	29,105,648	575,198
Total Requirements	49,806,925	49,106,654	58,198,081	60,086,226	62,520,758	2,434,532
Net County Cost	21,454,976	22,268,564	29,140,189	31,555,776	33,415,110	1,859,334
Salary Resolution	151.0	156.0	162.0	161.0	169.0	8.0
Funded FTE	150.0	155.5	161.3	160.5	168.5	8.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $1,507,099.

	CLB Funding Adjustments FY 2026-27
Sources	(6,346,553)
Requirements	
Gross Appropriations	1,215,413
Intrafund Transfers	—
Contingencies/Dept Reserves	(6,054,867)
Net County Cost	1,507,099
Positions	—

2. Position Adjustments - Family Justice Center: This action adds one Program Services Manager II, one Management Analyst and one Fiscal Office Specialist to support the newly created Family Justice Center. This change was approved by the Board of Supervisors through the February 10, 2026, Salary Resolution Amendment. These positions support the establishment of the Family Justice Center to deliver a coordinated, survivor-centered response to domestic violence, child abuse, and other forms of abuse by co-locating essential services in a single, safe, and accessible location.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	586,353
Intrafund Transfers	—
Net County Cost	586,353
Positions	3

3. Position Adjustments - Human Trafficking Unit: This action adds one Senior District Attorney's Inspector and one District Attorney's Inspector to support the newly created Human Trafficking Unit. These roles encompass the entire unit and support a Human Trafficking Initiative to advance prevention, identification, and survivor support through coordinated, multi-agency collaboration. This change was approved by the Board of Supervisors through the February 10, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	604,045
Intrafund Transfers	—
Net County Cost	604,045
Positions	2

4. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	6,054,867
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	6,054,867
Net County Cost	—
Positions	—

5. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time expenses from the prior year, including the South San Francisco wellness project's fixtures, furniture, and equipment, along with associated expenditures.

	RLB Funding Adjustments FY 2026-27
Sources	866,884
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(419,968)
Net County Cost	(1,286,852)
Positions	—

6. Position Adjustments: This action adds one Legal Office Assistant II and two Paralegals to better support the division's operational needs and the increased workload created by new units.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	448,689
Intrafund Transfers	—
Net County Cost	448,689
Positions	3

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	575,198
Requirements	
Gross Appropriations	2,854,500
Intrafund Transfers	—
Contingencies/Dept Reserves	(419,968)
Net County Cost	1,859,334
Positions	8

County Support of the Courts (2700B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Fines, Forfeitures and Penalties	2,952,121	4,305,296	3,230,306	3,230,306	3,613,384	383,078
Charges for Services	443,354	611,487	605,921	605,921	692,579	86,658
Miscellaneous Revenue	173,663	65,416	24,953	24,953	72,479	47,526
Total Revenue	**3,569,138**	**4,982,198**	**3,861,180**	**3,861,180**	**4,378,442**	**517,262**
Fund Balance	—	—	—	—	—	—
Total Sources	**3,569,138**	**4,982,198**	**3,861,180**	**3,861,180**	**4,378,442**	**517,262**
Requirements						
Salaries and Benefits	—	—	—	—	—	—
Services and Supplies	1,427,701	1,264,730	1,490,044	1,489,745	1,269,885	(219,860)
Other Charges	16,217,816	16,230,716	17,076,183	17,076,482	17,090,001	13,519
Other Financing Uses	—	—	—	—	—	—
Gross Appropriations	**17,645,517**	**17,495,447**	**18,566,227**	**18,566,227**	**18,359,886**	**(206,341)**
Intrafund Transfers	—	—	(1,700,000)	(1,700,000)	(962,847)	737,153
Net Appropriations	**17,645,517**	**17,495,447**	**16,866,227**	**16,866,227**	**17,397,039**	**530,812**
Contingencies/Dept Reserves	—	—	—	—	—	—
Total Requirements	**17,645,517**	**17,495,447**	**16,866,227**	**16,866,227**	**17,397,039**	**530,812**
Net County Cost	**14,076,378**	**12,513,248**	**13,005,047**	**13,005,047**	**13,018,597**	**13,550**

County Support of the Courts (2700P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,569,138	4,982,198	3,861,180	3,861,180	4,378,442	517,262
Total Requirements	17,645,517	17,495,447	16,866,227	16,866,227	17,397,039	530,812
Net County Cost	14,076,378	12,513,248	13,005,047	13,005,047	13,018,597	13,550

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: increases in internal service charges, and realignment of budget to actuals. Net funding adjustments in FY 2026-27 total $13,550.

	CLB Funding Adjustments FY 2026-27
Sources	517,262
Requirements	
Gross Appropriations	(206,341)
Intrafund Transfers	737,153
Net County Cost	13,550
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	517,262
Requirements	
Gross Appropriations	(206,341)
Intrafund Transfers	737,153
Net County Cost	13,550
Positions	—

Private Defender Program (2800B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	—	48,479	173,316	173,316	173,316	—
Charges for Services	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—
Total Revenue	**—**	**48,479**	**173,316**	**173,316**	**173,316**	**—**
Fund Balance	—	—	—	—	—	—
Total Sources	**—**	**48,479**	**173,316**	**173,316**	**173,316**	**—**
Requirements						
Services and Supplies	21,905,483	24,723,306	25,718,555	26,484,814	26,483,707	(1,107)
Other Charges	23,551	25,079	34,311	40,555	41,280	725
Other Financing Uses	37,222	37,327	2,437	3,576	3,682	106
Gross Appropriations	**21,966,256**	**24,785,713**	**25,755,303**	**26,528,945**	**26,528,669**	**(276)**
Intrafund Transfers						
Net Appropriations	**21,966,256**	**24,785,713**	**25,755,303**	**26,528,945**	**26,528,669**	**(276)**
Total Requirements	**21,966,256**	**24,785,713**	**25,755,303**	**26,528,945**	**26,528,669**	**(276)**
Net County Cost	**21,966,256**	**24,737,234**	**25,581,987**	**26,355,629**	**26,355,353**	**(276)**

Private Defender Program (2800P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	—	48,479	173,316	173,316	173,316	—
Total Requirements	21,966,256	24,785,713	25,755,303	26,528,945	26,528,669	(276)
Net County Cost	21,966,256	24,737,234	25,581,987	26,355,629	26,355,353	(276)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: including increases in internal service charges and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. Net funding adjustments in FY 2026-27 total ($276).

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	(276)
Intrafund Transfers	—
Net County Cost	(276)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	(276)
Intrafund Transfers	—
Net County Cost	(276)
Positions	—

Coroner's Office (3300B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Licenses, Permits and Franchises	13,976	13,530	13,500	13,500	13,500	—
Intergovernmental Revenues	772,767	890,541	781,461	772,767	772,767	—
Charges for Services	290,568	311,246	290,300	290,300	290,300	—
Interfund Revenue	1,136	—	—	—	—	—
Miscellaneous Revenue	19,243	33,488	4,500	4,500	4,500	—
Total Revenue	**1,097,691**	**1,248,805**	**1,089,761**	**1,081,067**	**1,081,067**	**—**
Fund Balance	563,901	768,176	842,620	842,620	690,812	(151,808)
Total Sources	**1,661,592**	**2,016,981**	**1,932,381**	**1,923,687**	**1,771,879**	**(151,808)**
Requirements						
Salaries and Benefits	2,988,418	3,306,451	3,732,778	3,852,899	3,933,208	80,309
Services and Supplies	1,272,960	1,311,335	1,666,365	1,616,451	1,372,198	(244,253)
Other Charges	1,082,574	1,053,046	930,737	991,285	969,739	(21,546)
Fixed Assets	—	19,096	114,000	—	—	—
Other Financing Uses	76,914	63,385	37,531	41,046	34,264	(6,782)
Gross Appropriations	**5,420,867**	**5,753,314**	**6,481,411**	**6,501,681**	**6,309,409**	**(192,272)**
Intrafund Transfers	—	(1,128)	(88,000)	(88,000)	(88,000)	—
Net Appropriations	**5,420,867**	**5,752,186**	**6,393,411**	**6,413,681**	**6,221,409**	**(192,272)**
Contingencies/Dept Reserves	523,199	490,176	490,176	639,222	690,812	51,590
Non-General Fund Reserves	—	—	—	—	—	—
Total Requirements	**5,944,066**	**6,242,362**	**6,883,587**	**7,052,903**	**6,912,221**	**(140,682)**
Net County Cost	**4,282,474**	**4,225,381**	**4,951,206**	**5,129,216**	**5,140,342**	**11,126**
Salary Resolution	17.0	18.0	18.0	18.0	18.0	—
Funded FTE	17.0	18.0	18.0	18.0	18.0	—

Coroner's Office (3300P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,661,592	2,016,981	1,932,381	1,923,687	1,771,879	(151,808)
Total Requirements	5,944,066	6,242,362	6,883,587	7,052,903	6,912,221	(140,682)
Net County Cost	4,282,474	4,225,381	4,951,206	5,129,216	5,140,342	11,126
Salary Resolution	17.0	18.0	18.0	18.0	18.0	—
Funded FTE	17.0	18.0	18.0	18.0	18.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $11,126.

	CLB Funding Adjustments FY 2026-27
Sources	(842,620)
Requirements	
Gross Appropriations	(192,272)
Intrafund Transfers	—
Contingencies/Dept Reserves	(639,222)
Net County Cost	11,126
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	490,176
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	490,176
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	200,636
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	200,636
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(151,808)
Requirements	
Gross Appropriations	(192,272)
Intrafund Transfers	—
Contingencies/Dept Reserves	51,590
Net County Cost	11,126
Positions	—

Health Services

County Health (5000D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	13,745,835	12,439,972	16,885,633	9,186,234	17,838,012	8,651,778
Licenses, Permits and Franchises	1,934,044	2,510,516	3,142,487	3,336,374	3,403,880	67,506
Fines, Forfeitures and Penalties	1,060,790	1,832,946	2,071,174	2,385,712	2,026,889	(358,823)
Use of Money and Property	3,738,965	3,154,475	1,256,949	1,256,949	1,256,949	—
Intergovernmental Revenues	403,517,138	446,698,758	482,180,097	490,114,526	511,319,676	21,205,150
Charges for Services	292,046,808	358,347,367	413,147,572	401,033,561	495,009,648	93,976,087
Interfund Revenue	23,453,322	22,483,399	52,345,045	44,233,266	45,059,454	826,188
Miscellaneous Revenue	51,130,770	17,170,221	64,473,341	61,075,025	85,326,232	24,251,207
Other Financing Sources	63,160,668	72,193,830	76,962,783	76,821,897	71,836,198	(4,985,699)
Total Revenue	**853,788,340**	**936,831,485**	**1,112,465,081**	**1,089,443,544**	**1,233,076,938**	**143,633,394**
Fund Balance	93,592,242	91,562,620	48,841,319	41,187,808	48,809,713	7,621,905
Total Sources	**947,380,582**	**1,028,394,105**	**1,161,306,400**	**1,130,631,352**	**1,281,886,651**	**151,255,299**
Requirements						
Salaries and Benefits	452,473,368	497,450,779	564,587,964	584,869,673	598,433,223	13,563,550
Services and Supplies	330,642,629	369,762,289	437,044,291	406,105,292	506,364,039	100,258,747
Other Charges	169,066,085	198,006,247	220,013,618	225,652,663	242,994,838	17,342,175
Reclassification of Expenses	—	—	28,214	28,710	11,684	(17,026)
Fixed Assets	29,869,951	19,390,812	11,090,779	4,402,169	38,174,479	33,772,310
Other Financing Uses	65,111,893	111,429,505	135,767,924	123,814,764	128,361,276	4,546,512
Gross Appropriations	**1,047,163,925**	**1,196,039,631**	**1,368,532,790**	**1,344,873,271**	**1,514,339,539**	**169,466,268**
Intrafund Transfers	(18,234,799)	(18,555,475)	(26,935,981)	(23,981,457)	(38,073,423)	(14,091,966)
Net Appropriations	**1,028,929,126**	**1,177,484,156**	**1,341,596,809**	**1,320,891,814**	**1,476,266,116**	**155,374,302**
Contingencies/Dept Reserves	17,058,295	19,684,518	29,871,730	29,871,730	30,616,339	744,609
Non-General Fund Reserves	54,968,022	13,397,231	11,190,023	11,190,023	9,106,698	(2,083,325)
Total Requirements	**1,100,955,443**	**1,210,565,904**	**1,382,658,562**	**1,361,953,567**	**1,515,989,153**	**154,035,586**
Net County Cost	**153,574,861**	**182,171,801**	**221,352,162**	**231,322,215**	**234,102,502**	**2,780,287**
Salary Resolution	2,356.0	2,354.0	2,362.0	2,361.0	2,405.0	44.0
Funded FTE	2,285.8	2,285.6	2,284.1	2,294.2	2,338.5	44.3

Health Administration (5500B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	82,349	143,443	683,136	459,164	989,164	530,000
Charges for Services	1,941,564	1,872,974	1,589,903	1,782,451	1,782,451	—
Interfund Revenue	2,083,332	1,891,395	2,174,846	2,174,846	2,174,846	—
Miscellaneous Revenue	30,549	74,625	—	—	—	—
Total Revenue	**4,137,794**	**3,982,438**	**4,447,885**	**4,416,461**	**4,946,461**	**530,000**
Fund Balance	423,070	420,918	420,918	420,918	420,918	—
Total Sources	**4,560,864**	**4,403,356**	**4,868,803**	**4,837,379**	**5,367,379**	**530,000**
Requirements						
Salaries and Benefits	5,819,078	6,303,229	6,661,884	6,989,819	6,919,015	(70,804)
Services and Supplies	758,267	1,308,394	1,403,860	1,014,611	1,329,913	315,302
Other Charges	493,970	398,999	589,315	614,175	654,131	39,956
Fixed Assets	6,837	—	50,000	50,000	50,000	—
Other Financing Uses	1,615	77,372	80,621	85,651	86,197	546
Gross Appropriations	**7,079,766**	**8,087,994**	**8,785,680**	**8,754,256**	**9,039,256**	**285,000**
Intrafund Transfers	(2,940,571)	(3,655,328)	(4,337,795)	(4,337,795)	(4,092,795)	245,000
Net Appropriations	**4,139,195**	**4,432,665**	**4,447,885**	**4,416,461**	**4,946,461**	**530,000**
Contingencies/Dept Reserves	421,669	(29,310)	420,918	420,918	420,918	—
Total Requirements	**4,560,864**	**4,403,356**	**4,868,803**	**4,837,379**	**5,367,379**	**530,000**
Net County Cost	—	—	—	—	—	—
Salary Resolution	22.0	22.0	21.0	21.0	21.0	—
Funded FTE	22.0	22.0	21.0	21.0	21.0	—

Health Administration (5500P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	4,560,864	4,403,356	4,868,803	4,837,379	5,367,379	530,000
Total Requirements	4,560,864	4,403,356	4,868,803	4,837,379	5,367,379	530,000
Net County Cost	—	—	—	—	—	—
Salary Resolution	22.0	22.0	21.0	21.0	21.0	—
Funded FTE	22.0	22.0	21.0	21.0	21.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	109,082
Requirements	
Gross Appropriations	285,000
Intrafund Transfers	245,000
Contingencies/Dept Reserves	(420,918)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	420,918
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	420,918
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	530,000
Requirements	
Gross Appropriations	285,000
Intrafund Transfers	245,000
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

Health Coverage Unit (5510B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	270,000	(20,769)	—	—	—	—
Charges for Services	1,868,136	2,165,581	2,910,989	2,975,041	3,944,804	969,763
Interfund Revenue	640,531	535,945	346,875	349,618	349,618	—
Miscellaneous Revenue	7,033	14,855	—	—	—	—
Total Revenue	**2,785,700**	**2,695,611**	**3,257,864**	**3,324,659**	**4,294,422**	**969,763**
Fund Balance	433,316	605,493	634,350	634,350	657,123	22,773
Total Sources	**3,219,016**	**3,301,104**	**3,892,214**	**3,959,009**	**4,951,545**	**992,536**
Requirements						
Salaries and Benefits	4,054,343	4,489,086	5,110,609	5,382,775	5,419,609	36,834
Services and Supplies	755,348	526,817	743,156	758,469	1,742,595	984,126
Other Charges	191,426	248,287	423,050	436,720	440,645	3,925
Fixed Assets	—	—	—	—	—	—
Other Financing Uses	—	—	663	834	2,685	1,851
Gross Appropriations	**5,001,117**	**5,264,190**	**6,277,478**	**6,578,798**	**7,605,534**	**1,026,736**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**5,001,117**	**5,264,190**	**6,277,478**	**6,578,798**	**7,605,534**	**1,026,736**
Contingencies/Dept Reserves	433,316	605,493	634,350	634,350	657,123	22,773
Total Requirements	**5,434,433**	**5,869,683**	**6,911,828**	**7,213,148**	**8,262,657**	**1,049,509**
Net County Cost	**2,215,417**	**2,568,579**	**3,019,614**	**3,254,139**	**3,311,112**	**56,973**
Salary Resolution	28.0	26.0	26.0	26.0	26.0	—
Funded FTE	28.0	26.0	25.2	26.0	26.0	—

Health Coverage Unit (5510P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,219,016	3,301,104	3,892,214	3,959,009	4,951,545	992,536
Total Requirements	5,434,433	5,869,683	6,911,828	7,213,148	8,262,657	1,049,509
Net County Cost	2,215,417	2,568,579	3,019,614	3,254,139	3,311,112	56,973
Salary Resolution	28.0	26.0	26.0	26.0	26.0	—
Funded FTE	28.0	26.0	25.2	26.0	26.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $56,973.

	CLB Funding Adjustments FY 2026-27
Sources	335,413
Requirements	
Gross Appropriations	1,026,736
Intrafund Transfers	—
Contingencies/Dept Reserves	(634,350)
Net County Cost	56,973
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	634,350
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	634,350
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	22,773
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	22,773
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	992,536
Requirements	
Gross Appropriations	1,026,736
Intrafund Transfers	—
Contingencies/Dept Reserves	22,773
Net County Cost	56,973
Positions	—

Public Health, Policy and Planning (5550B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	2,102,711	3,141,616	3,225,521	877,215	3,213,820	2,336,605
Licenses, Permits and Franchises	912,587	1,013,595	962,624	962,624	962,624	—
Fines, Forfeitures and Penalties	460	783	150	150	150	—
Intergovernmental Revenues	24,077,109	20,533,314	19,803,986	19,931,732	20,386,021	454,289
Charges for Services	4,751,102	7,683,910	12,521,259	12,511,144	19,527,563	7,016,419
Interfund Revenue	2,990,323	2,963,296	3,119,624	3,119,624	3,119,624	—
Miscellaneous Revenue	84,276	590,531	1,933,264	2,718,104	2,354,752	(363,352)
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**34,918,568**	**35,927,044**	**41,566,428**	**40,120,593**	**49,564,554**	**9,443,961**
Fund Balance	904,794	904,081	1,102,844	1,102,844	1,104,864	2,020
Total Sources	**35,823,362**	**36,831,125**	**42,669,272**	**41,223,437**	**50,669,418**	**9,445,981**
Requirements						
Salaries and Benefits	31,657,691	32,559,741	36,441,712	38,170,215	37,438,329	(731,886)
Services and Supplies	16,081,918	16,091,585	17,395,619	15,210,167	25,257,452	10,047,285
Other Charges	4,482,559	5,011,722	5,322,155	5,469,679	5,958,029	488,350
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	571,334	24,548	50,000	50,000	50,000	—
Other Financing Uses	64,194	867,515	2,553,201	2,555,294	2,549,604	(5,690)
Gross Appropriations	**52,857,696**	**54,555,110**	**61,762,687**	**61,455,355**	**71,253,414**	**9,798,059**
Intrafund Transfers	(2,304,271)	(2,490,600)	(2,212,312)	(2,212,312)	(2,597,078)	(384,766)
Net Appropriations	**50,553,425**	**52,064,511**	**59,550,375**	**59,243,043**	**68,656,336**	**9,413,293**
Contingencies/Dept Reserves	870,289	955,355	1,102,844	1,102,844	1,104,864	2,020
Total Requirements	**51,423,714**	**53,019,866**	**60,653,219**	**60,345,887**	**69,761,200**	**9,415,313**
Net County Cost	**15,600,351**	**16,188,741**	**17,983,947**	**19,122,450**	**19,091,782**	**(30,668)**
Salary Resolution	166.0	163.0	163.0	162.0	162.0	—
Funded FTE	165.8	162.8	162.7	161.8	161.8	—

Public Health, Policy and Planning (5550P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	35,823,362	36,831,125	42,669,272	41,223,437	50,669,418	9,445,981
Total Requirements	51,423,714	53,019,866	60,653,219	60,345,887	69,761,200	9,415,313
Net County Cost	15,600,351	16,188,741	17,983,947	19,122,450	19,091,782	(30,668)
Salary Resolution	166.0	163.0	163.0	162.0	162.0	—
Funded FTE	165.8	162.8	162.7	161.8	161.8	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases; increases in internal service charges; and elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($30,668).

	CLB Funding Adjustments FY 2026-27
Sources	8,334,469
Requirements	
Gross Appropriations	9,791,411
Intrafund Transfers	(384,766)
Contingencies/Dept Reserves	(1,102,844)
Net County Cost	(30,668)
Positions	—

2. Position Adjustment - Mobile Clinics Certified Medical Assistant: This action deletes one Community Worker and adds one Mobile Clinics Certified Medical Assistant to better align with the department's operational needs. This change was approved by the Board of Supervisors through the February 24, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	6,648
Requirements	
Gross Appropriations	6,648
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,102,844
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	1,102,844
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	2,020
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	2,020
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	9,445,981
Requirements	
Gross Appropriations	9,798,059
Intrafund Transfers	(384,766)
Contingencies/Dept Reserves	2,020
Net County Cost	(30,668)
Positions	—

Health IT (5560B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	—	—	—	—	—	—
Interfund Revenue	10,679,305	6,881,241	10,427,074	9,295,298	31,048,663	21,753,365
Miscellaneous Revenue	17,728	21,442	—	—	—	—
Other Financing Sources	—	8,512,139	13,341,162	13,200,276	8,114,577	(5,085,699)
Total Revenue	**10,697,033**	**15,414,822**	**23,768,236**	**22,495,574**	**39,163,240**	**16,667,666**
Fund Balance	2,817,193	1,995,059	1,937,014	—	4,113,914	4,113,914
Total Sources	**13,514,226**	**17,409,881**	**25,705,250**	**22,495,574**	**43,277,154**	**20,781,580**
Requirements						
Salaries and Benefits	11,869,542	15,682,406	21,174,047	21,723,198	30,222,972	8,499,774
Services and Supplies	3,496,876	3,946,189	11,187,718	4,426,619	21,838,657	17,412,038
Other Charges	718,210	1,267,093	2,925,727	3,090,375	5,811,830	2,721,455
Other Financing Uses	2,591	124,078	1,052	1,103	973	(130)
Gross Appropriations	**16,087,219**	**21,019,767**	**35,288,544**	**29,241,295**	**57,874,432**	**28,633,137**
Intrafund Transfers	(4,561,923)	(5,546,900)	(9,583,294)	(6,745,721)	(14,597,278)	(7,851,557)
Net Appropriations	**11,525,296**	**15,472,866**	**25,705,250**	**22,495,574**	**43,277,154**	**20,781,580**
Contingencies/Dept Reserves	1,988,930	1,937,014	—	—	—	—
Total Requirements	**13,514,226**	**17,409,881**	**25,705,250**	**22,495,574**	**43,277,154**	**20,781,580**
Net County Cost	—	—	—	—	—	—
Salary Resolution	49.0	49.0	63.0	63.0	98.0	35.0
Funded FTE	49.0	49.0	63.0	63.0	98.0	35.0

Health IT (5560P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	13,514,226	17,409,881	25,705,250	22,495,574	43,277,154	20,781,580
Total Requirements	13,514,226	17,409,881	25,705,250	22,495,574	43,277,154	20,781,580
Net County Cost	—	—	—	—	—	—
Salary Resolution	49.0	49.0	63.0	63.0	98.0	35.0
Funded FTE	49.0	49.0	63.0	63.0	98.0	35.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. To align with the current level budget, this update also reflects budget changes to the Electronic Health Record budget that were approved by the Board of Supervisors in January 2026, as part of the Phase II implementation. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	10,089,967
Requirements	
Gross Appropriations	17,221,210
Intrafund Transfers	(7,131,243)
Net County Cost	—
Positions	—

2. Position Adjustments: This action adds 23 Electronic Health Record Analysts, five Electronic Health Records Analysts III, two Electronic Health Record Supervisors, two Health Information Systems and Technology Managers, one IS Data Specialist III, one Administrative Assistant I, and one Office Specialist to support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	6,577,699
Requirements	
Gross Appropriations	7,298,013
Intrafund Transfers	(720,314)
Net County Cost	—
Positions	35

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects, including Phase II of the Electronic Health Record implementation, which covers system configuration, integration, and deployment across County Health clinics.

	RLB Funding Adjustments FY 2026-27
Sources	4,113,914
Requirements	
Gross Appropriations	4,113,914
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	20,781,580
Requirements	
Gross Appropriations	28,633,137
Intrafund Transfers	(7,851,557)
Net County Cost	—
Positions	35

Emergency Medical Services GF (5600B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	77,588	197,433	205,250	199,463	199,550	87
Licenses, Permits and Franchises	32,092	50,091	47,092	47,092	47,092	—
Fines, Forfeitures and Penalties	—	—	—	—	—	—
Intergovernmental Revenues	1,389,811	1,383,438	1,555,435	1,555,435	1,555,435	—
Charges for Services	1,653,875	1,836,203	1,910,479	2,151,771	2,601,771	450,000
Interfund Revenue	59,084	437,964	958,564	1,115,073	884,349	(230,724)
Miscellaneous Revenue	7,196,453	7,375,471	7,955,427	8,239,421	8,239,421	—
Total Revenue	**10,408,903**	**11,280,600**	**12,632,247**	**13,308,255**	**13,527,618**	**219,363**
Fund Balance	490,863	489,986	490,163	490,163	490,163	—
Total Sources	**10,899,766**	**11,770,586**	**13,122,410**	**13,798,418**	**14,017,781**	**219,363**
Requirements						
Salaries and Benefits	2,003,007	2,402,783	3,009,284	3,161,257	3,180,533	19,276
Services and Supplies	8,219,412	8,674,691	9,187,076	9,686,453	9,848,281	161,828
Other Charges	451,553	461,777	718,121	742,779	781,038	38,259
Fixed Assets	—	—	—	—	—	—
Gross Appropriations	**10,673,972**	**11,539,251**	**12,914,481**	**13,590,489**	**13,809,852**	**219,363**
Intrafund Transfers	(119,507)	(114,595)	(138,000)	(138,000)	(138,000)	—
Net Appropriations	**10,554,465**	**11,424,656**	**12,776,481**	**13,452,489**	**13,671,852**	**219,363**
Contingencies/Dept Reserves	345,301	345,929	490,163	490,163	490,163	—
Total Requirements	**10,899,766**	**11,770,586**	**13,266,644**	**13,942,652**	**14,162,015**	**219,363**
Net County Cost	**—**	**—**	**144,234**	**144,234**	**144,234**	**—**
Salary Resolution	10.0	11.0	11.0	11.0	11.0	—
Funded FTE	10.0	11.0	11.0	11.0	11.0	—

Emergency Medical Services GF (5600P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	10,899,766	11,770,586	13,122,410	13,798,418	14,017,781	219,363
Total Requirements	10,899,766	11,770,586	13,266,644	13,942,652	14,162,015	219,363
Net County Cost	—	—	144,234	144,234	144,234	—
Salary Resolution	10.0	11.0	11.0	11.0	11.0	—
Funded FTE	10.0	11.0	11.0	11.0	11.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(270,800)
Requirements	
Gross Appropriations	219,363
Intrafund Transfers	—
Contingencies/Dept Reserves	(490,163)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	490,163
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	490,163
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	219,363
Requirements	
Gross Appropriations	219,363
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

Emergency Medical Services Fund (5630B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Fines, Forfeitures and Penalties	701,907	1,313,110	1,454,999	1,454,999	1,454,999	—
Use of Money and Property	83,095	96,660	43,838	43,838	43,838	—
Charges for Services	—	1	—	—	—	—
Miscellaneous Revenue	4,900	7,903	8,000	8,000	8,000	—
Total Revenue	**789,902**	**1,417,674**	**1,506,837**	**1,506,837**	**1,506,837**	**—**
Fund Balance	2,482,600	2,063,327	2,367,324	2,367,324	2,233,269	(134,055)
Total Sources	**3,272,502**	**3,481,001**	**3,874,161**	**3,874,161**	**3,740,106**	**(134,055)**
Requirements						
Services and Supplies	1,209,175	1,113,677	1,632,892	1,632,892	1,506,837	(126,055)
Gross Appropriations	**1,209,175**	**1,113,677**	**1,632,892**	**1,632,892**	**1,506,837**	**(126,055)**
Intrafund Transfers						
Net Appropriations	**1,209,175**	**1,113,677**	**1,632,892**	**1,632,892**	**1,506,837**	**(126,055)**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	2,063,327	2,367,324	2,241,269	2,241,269	2,233,269	(8,000)
Total Requirements	**3,272,502**	**3,481,001**	**3,874,161**	**3,874,161**	**3,740,106**	**(134,055)**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

Emergency Medical Services Fund (5630P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,272,502	3,481,001	3,874,161	3,874,161	3,740,106	(134,055)
Total Requirements	3,272,502	3,481,001	3,874,161	3,874,161	3,740,106	(134,055)
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(2,367,324)
Requirements	
Gross Appropriations	(126,055)
Intrafund Transfers	—
Non-General Fund Reserves	(2,241,269)
Net County Cost	—
Positions	—

2. Final Fund Balance Adjustment: Final Fund Balance is appropriated to align prior-year adjustments with the balance set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	(8,000)
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	(8,000)
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	2,241,269
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	2,241,269
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(134,055)
Requirements	
Gross Appropriations	(126,055)
Intrafund Transfers	—
Non-General Fund Reserves	(8,000)
Net County Cost	—
Positions	—

Aging and Disability Services (5700B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	1,336,567	1,949,346	2,746,637	967,563	4,702,802	3,735,239
Fines, Forfeitures and Penalties	81,376	102,909	81,372	81,372	81,372	—
Use of Money and Property	1,181,944	1,369,760	1,092,255	1,092,255	1,092,255	—
Intergovernmental Revenues	29,665,627	27,850,638	30,498,168	29,649,383	29,713,712	64,329
Charges for Services	3,056,752	2,155,187	2,411,250	2,441,250	2,441,250	—
Interfund Revenue	443,788	479,921	476,686	476,686	476,686	—
Miscellaneous Revenue	328,288	338,457	313,158	313,158	313,158	—
Total Revenue	**36,094,344**	**34,246,216**	**37,619,526**	**35,021,667**	**38,821,235**	**3,799,568**
Fund Balance	3,687,970	9,297,226	7,700,582	7,469,573	10,367,010	2,897,437
Total Sources	**39,782,314**	**43,543,442**	**45,320,108**	**42,491,240**	**49,188,245**	**6,697,005**
Requirements						
Salaries and Benefits	24,454,587	27,198,078	31,162,764	32,579,314	32,373,778	(205,536)
Services and Supplies	5,225,248	4,775,598	6,113,270	6,048,905	11,822,391	5,773,486
Other Charges	11,059,310	15,365,863	17,661,529	15,017,956	21,899,543	6,881,587
Reclassification of Expenses	—	—	—	—	—	—
Other Financing Uses	—	—	—	—	—	—
Gross Appropriations	**40,739,146**	**47,339,539**	**54,937,563**	**53,646,175**	**66,095,712**	**12,449,537**
Intrafund Transfers	(2,322,248)	(2,449,345)	(3,238,359)	(3,358,359)	(9,178,359)	(5,820,000)
Net Appropriations	**38,416,898**	**44,890,193**	**51,699,204**	**50,287,816**	**56,917,353**	**6,629,537**
Contingencies/Dept Reserves	3,687,970	—	7,469,573	7,469,573	7,469,573	—
Total Requirements	**42,104,868**	**44,890,193**	**59,168,777**	**57,757,389**	**64,386,926**	**6,629,537**
Net County Cost	**2,322,554**	**1,346,751**	**13,848,669**	**15,266,149**	**15,198,681**	**(67,468)**
Salary Resolution	154.0	153.0	153.0	153.0	153.0	—
Funded FTE	154.0	153.0	152.8	153.0	153.0	—

Aging and Disability Services (5700P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	39,782,314	43,543,442	45,320,108	42,491,240	49,188,245	6,697,005
Total Requirements	42,104,868	44,890,193	59,168,777	57,757,389	64,386,926	6,629,537
Net County Cost	2,322,554	1,346,751	13,848,669	15,266,149	15,198,681	(67,468)
Salary Resolution	154.0	153.0	153.0	153.0	153.0	—
Funded FTE	154.0	153.0	152.8	153.0	153.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($67,468).

	CLB Funding Adjustments FY 2026-27
Sources	(5,670,005)
Requirements	
Gross Appropriations	7,552,100
Intrafund Transfers	(5,820,000)
Contingencies/Dept Reserves	(7,469,573)
Net County Cost	(67,468)
Positions	—

2. Measure K - Senior Nutrition Services: This action allocates $2,000,000 from Measure K Reserves, $1,000,000 per year over the next two fiscal years, to support meal services for older adults. This funding responds to increased demand identified by Community Based Organization partners and the loss of one-time COVID relief funding.

	RLB Funding Adjustments FY 2026-27
Sources	2,000,000
Requirements	
Gross Appropriations	2,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	7,469,573
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	7,469,573
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects, such as the North County Wellness Center Tenant Improvement and retiree payouts.

	RLB Funding Adjustments FY 2026-27
Sources	2,897,437
Requirements	
Gross Appropriations	2,897,437
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	6,697,005
Requirements	
Gross Appropriations	12,449,537
Intrafund Transfers	(5,820,000)
Contingencies/Dept Reserves	—
Net County Cost	(67,468)
Positions	—

IHSS Public Authority (5800B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	100,856	210,583	100,856	100,856	100,856	—
Intergovernmental Revenues	33,074,700	36,293,764	37,083,937	38,752,031	40,312,971	1,560,940
Interfund Revenue	4,532,666	4,581,834	4,654,649	4,654,649	4,654,649	—
Miscellaneous Revenue	416,450	424,770	416,450	416,450	416,450	—
Total Revenue	**38,124,674**	**41,510,950**	**42,255,892**	**43,923,986**	**45,484,926**	**1,560,940**
Fund Balance	1,875,804	5,898,886	6,873,429	6,873,429	6,873,429	—
Total Sources	**40,000,478**	**47,409,836**	**49,129,321**	**50,797,415**	**52,358,355**	**1,560,940**
Requirements						
Salaries and Benefits	2,256,994	2,672,748	3,041,749	3,500,178	3,550,978	50,800
Services and Supplies	8,121,708	9,637,351	9,662,808	9,662,821	11,206,412	1,543,591
Other Charges	23,722,890	28,226,307	29,551,335	30,760,987	30,727,536	(33,451)
Other Financing Uses	—	—	—	—	—	—
Gross Appropriations	**34,101,592**	**40,536,407**	**42,255,892**	**43,923,986**	**45,484,926**	**1,560,940**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**34,101,592**	**40,536,407**	**42,255,892**	**43,923,986**	**45,484,926**	**1,560,940**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	5,898,885	6,873,429	6,873,429	6,873,429	6,873,429	—
Total Requirements	**40,000,478**	**47,409,836**	**49,129,321**	**50,797,415**	**52,358,355**	**1,560,940**
Net County Cost	—	—	—	—	—	—

IHSS Public Authority (5800P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	40,000,478	47,409,836	49,129,321	50,797,415	52,358,355	1,560,940
Total Requirements	40,000,478	47,409,836	49,129,321	50,797,415	52,358,355	1,560,940
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(5,312,489)
Requirements	
Gross Appropriations	1,560,940
Intrafund Transfers	—
Non-General Fund Reserves	(6,873,429)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	6,873,429
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	6,873,429
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,560,940
Requirements	
Gross Appropriations	1,560,940
Intrafund Transfers	—
Non-General Fund Reserves	—
Net County Cost	—
Positions	—

Contributions to Medical Center (5850B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Interfund Revenue	—	—	—	—	—	—
Miscellaneous Revenue	5,612,056	5,612,056	5,612,056	5,612,056	5,612,056	—
Total Revenue	**5,612,056**	**5,612,056**	**5,612,056**	**5,612,056**	**5,612,056**	**—**
Fund Balance	—	19,505,734	—	—	—	—
Total Sources	**5,612,056**	**25,117,790**	**5,612,056**	**5,612,056**	**5,612,056**	**—**
Requirements						
Services and Supplies	43,890	43,890	43,890	43,890	43,890	—
Other Charges	—	—	—	—	—	—
Other Financing Uses	44,115,887	83,127,355	63,621,621	63,621,621	63,721,621	100,000
Gross Appropriations	**44,159,777**	**83,171,245**	**63,665,511**	**63,665,511**	**63,765,511**	**100,000**
Intrafund Transfers	—	—	—	—	(100,000)	(100,000)
Net Appropriations	**44,159,777**	**83,171,245**	**63,665,511**	**63,665,511**	**63,665,511**	**—**
Total Requirements	**44,159,777**	**83,171,245**	**63,665,511**	**63,665,511**	**63,665,511**	**—**
Net County Cost	**38,547,721**	**58,053,455**	**58,053,455**	**58,053,455**	**58,053,455**	**—**

Contributions to Medical Center (5850P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	5,612,056	25,117,790	5,612,056	5,612,056	5,612,056	—
Total Requirements	44,159,777	83,171,245	63,665,511	63,665,511	63,665,511	—
Net County Cost	38,547,721	58,053,455	58,053,455	58,053,455	58,053,455	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Contribution to San Mateo County Health Foundation: This actions adds one-time County General Funding to the Medical Center's Contribution which will be passed through to the Hospital Foundation. Under the current Memorandum of Understanding (MOU), the Foundation will return 133 percent of the funding through their fundraising efforts.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	100,000
Intrafund Transfers	(100,000)
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	100,000
Intrafund Transfers	(100,000)
Net County Cost	—
Positions	—

Environmental Health Services (5900B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	383,087	—	—	—	—	—
Licenses, Permits and Franchises	989,365	1,446,830	2,132,771	2,326,658	2,394,164	67,506
Fines, Forfeitures and Penalties	277,046	416,144	534,653	849,191	490,368	(358,823)
Intergovernmental Revenues	1,519,786	930,836	914,881	953,532	920,980	(32,552)
Charges for Services	14,065,878	16,462,689	18,476,614	20,042,120	19,854,796	(187,324)
Interfund Revenue	39,473	62,319	1,820	1,820	58,623	56,803
Miscellaneous Revenue	516,504	312,626	368,426	401,010	317,371	(83,639)
Total Revenue	**17,791,141**	**19,631,443**	**22,429,165**	**24,574,331**	**24,036,302**	**(538,029)**
Fund Balance	807,086	(970,506)	654,714	654,714	654,714	—
Total Sources	**18,598,227**	**18,660,937**	**23,083,879**	**25,229,045**	**24,691,016**	**(538,029)**
Requirements						
Salaries and Benefits	15,154,781	15,508,940	18,713,684	20,055,473	19,801,860	(253,613)
Services and Supplies	2,858,938	2,653,538	3,844,791	4,393,767	4,139,325	(254,442)
Other Charges	1,974,549	2,069,073	2,374,434	2,715,103	2,882,878	167,775
Reclassification of Expenses	—	—	16,540	17,036	10	(17,026)
Other Financing Uses	5,472	7,176	3,862	4,010	3,930	(80)
Gross Appropriations	**19,993,740**	**20,238,727**	**24,953,311**	**27,185,389**	**26,828,003**	**(357,386)**
Intrafund Transfers	(1,717,801)	(325,616)	(2,416,940)	(2,503,852)	(2,684,495)	(180,643)
Net Appropriations	**18,275,939**	**19,913,111**	**22,536,371**	**24,681,537**	**24,143,508**	**(538,029)**
Contingencies/Dept Reserves	427,086	439,721	654,714	654,714	654,714	—
Non-General Fund Reserves	—	—	—	—	—	—
Total Requirements	**18,703,025**	**20,352,832**	**23,191,085**	**25,336,251**	**24,798,222**	**(538,029)**
Net County Cost	**104,798**	**1,691,895**	**107,206**	**107,206**	**107,206**	**—**
Salary Resolution	85.0	86.0	88.0	88.0	88.0	—
Funded FTE	85.0	86.0	87.9	88.0	88.0	—

Environmental Health Services (5900P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	18,598,227	18,660,937	23,083,879	25,229,045	24,691,016	(538,029)
Total Requirements	18,703,025	20,352,832	23,191,085	25,336,251	24,798,222	(538,029)
Net County Cost	104,798	1,691,895	107,206	107,206	107,206	—
Salary Resolution	85.0	86.0	88.0	88.0	88.0	—
Funded FTE	85.0	86.0	87.9	88.0	88.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $7,333.

	CLB Funding Adjustments FY 2026-27
Sources	(1,192,743)
Requirements	
Gross Appropriations	(350,053)
Intrafund Transfers	(180,643)
Contingencies/Dept Reserves	(654,714)
Net County Cost	7,333
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	654,714
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	654,714
Net County Cost	—
Positions	—

3. Position Adjustment - Environmental Health Technician II: This action deletes one Lead Environmental Health Technician and adds one Environmental Health Technician II to better align with the operational needs of Environmental Health Services. This change was approved by the Board of Supervisors through the March 24, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	(7,333)
Intrafund Transfers	—
Net County Cost	(7,333)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(538,029)
Requirements	
Gross Appropriations	(357,386)
Intrafund Transfers	(180,643)
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

Behavioral Health and Recovery Services (6100B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	6,255,783	3,376,689	6,554,748	4,279,466	5,653,257	1,373,791
Use of Money and Property	—	—	—	—	—	—
Intergovernmental Revenues	135,072,347	165,524,648	178,401,887	181,347,083	189,182,359	7,835,276
Charges for Services	59,451,777	68,162,438	61,861,515	63,712,056	97,264,577	33,552,521
Interfund Revenue	4,704	—	—	—	—	—
Miscellaneous Revenue	2,154,178	8,684,697	38,779,538	36,779,804	59,721,658	22,941,854
Total Revenue	**202,938,790**	**245,748,472**	**285,597,688**	**286,118,409**	**351,821,851**	**65,703,442**
Fund Balance	19,853,904	14,066,867	17,374,707	14,154,189	14,836,710	682,521
Total Sources	**222,792,694**	**259,815,339**	**302,972,395**	**300,272,598**	**366,658,561**	**66,385,963**
Requirements						
Salaries and Benefits	92,874,636	101,703,536	118,627,700	124,408,501	127,394,926	2,986,425
Services and Supplies	99,340,701	109,704,180	141,487,968	138,257,373	189,406,117	51,148,744
Other Charges	72,731,592	85,350,606	92,252,830	97,044,724	103,355,019	6,310,295
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	—	2,312,860	4,000,000	—	—	—
Other Financing Uses	3,340,115	5,534,166	9,051,954	7,808,638	14,835,536	7,026,898
Gross Appropriations	**268,287,044**	**304,605,349**	**365,420,452**	**367,519,236**	**434,991,598**	**67,472,362**
Intrafund Transfers	(1,566,940)	(1,606,091)	(1,922,875)	(1,599,012)	(1,599,012)	—
Net Appropriations	**266,720,104**	**302,999,258**	**363,497,577**	**365,920,224**	**433,392,586**	**67,472,362**
Contingencies/Dept Reserves	5,762,067	11,632,178	14,154,189	14,154,189	14,836,710	682,521
Total Requirements	**272,482,171**	**314,631,436**	**377,651,766**	**380,074,413**	**448,229,296**	**68,154,883**
Net County Cost	**49,689,477**	**54,816,097**	**74,679,371**	**79,801,815**	**81,570,735**	**1,768,920**
Salary Resolution	522.0	526.0	533.0	532.0	532.0	—
Funded FTE	515.4	519.1	524.1	526.5	526.5	—

Behavioral Health and Recovery Administration (6110P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	38,184,126	30,011,518	58,386,345	56,353,320	86,338,408	29,985,088
Total Requirements	59,532,219	59,423,994	73,768,570	75,218,843	101,586,783	26,367,940
Net County Cost	21,348,093	29,412,476	15,382,225	18,865,523	15,248,375	(3,617,148)
Salary Resolution	99.0	87.0	93.0	93.0	93.0	—
Funded FTE	99.0	87.0	92.9	93.0	93.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments also incorporate Behavioral Health and Recovery Services Act (BHSA) revenue resulting from the implementation of Proposition 1, along with associated expenditures for the expansion of the Electronic Health Record (EHR). Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($3,636,578).

	CLB Funding Adjustments FY 2026-27
Sources	15,049,493
Requirements	
Gross Appropriations	25,567,104
Intrafund Transfers	—
Contingencies/Dept Reserves	(14,154,189)
Net County Cost	(3,636,578)
Positions	—

2. Position Adjustments: This action deletes one Quality Assurance Manager, one Mental Health Program Specialist, and one Peer Support Specialist and adds one Clinical Services Manager II, one Mental Health Clinician, and one Psychiatric Social Worker to strengthen audit, compliance, monitoring, and performance measurement functions. These positions will also provide licensed clinical expertise, ensure regulatory compliance, and support key oversight functions These positions will help Behavioral Health and Recovery Services meet increased requirements from the State Department of Health Care Services. The change was approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	98,885
Requirements	
Gross Appropriations	118,315
Intrafund Transfers	—
Net County Cost	19,430
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	14,154,189
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	14,154,189
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	682,521
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	682,521
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	29,985,088
Requirements	
Gross Appropriations	25,685,419
Intrafund Transfers	—
Contingencies/Dept Reserves	682,521
Net County Cost	(3,617,148)
Positions	—

Mental Health Youth Services (6130P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	40,415,527	42,108,127	51,640,474	51,146,527	51,784,254	637,727
Total Requirements	49,836,434	54,915,110	67,240,006	67,374,993	72,770,868	5,395,875
Net County Cost	9,420,907	12,806,984	15,599,532	16,228,466	20,986,614	4,758,148
Salary Resolution	163.0	168.0	168.0	167.0	167.0	—
Funded FTE	160.9	166.2	165.0	165.7	165.7	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. Net funding adjustments in FY 2026-27 total $4,758,148.

	CLB Funding Adjustments FY 2026-27
Sources	637,727
Requirements	
Gross Appropriations	5,395,875
Intrafund Transfers	—
Net County Cost	4,758,148
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	637,727
Requirements	
Gross Appropriations	5,395,875
Intrafund Transfers	—
Net County Cost	4,758,148
Positions	—

Mental Health Adult Services (6140P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	121,262,222	158,007,705	150,869,998	147,665,971	179,974,322	32,308,351
Total Requirements	130,669,142	158,791,479	185,505,094	185,340,639	216,635,050	31,294,411
Net County Cost	9,406,920	783,774	34,635,096	37,674,668	36,660,728	(1,013,940)
Salary Resolution	218.0	227.0	227.0	227.0	227.0	—
Funded FTE	213.6	221.9	221.5	222.8	222.8	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments include new Behavioral Health and Recovery Services Act (BHSA) revenue from Proposition 1 (March 2024), additional Behavioral Health Bridge Housing grant funds for housing services, new Medi-Cal revenue, and contributions to housing projects, including Notice of Funding Availability (NOFA) awards through the Department of Housing. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. Net funding adjustments in FY 2026-27 total ($1,013,940).

	CLB Funding Adjustments FY 2026-27
Sources	32,308,351
Requirements	
Gross Appropriations	31,294,411
Intrafund Transfers	—
Net County Cost	(1,013,940)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	32,308,351
Requirements	
Gross Appropriations	31,294,411
Intrafund Transfers	—
Net County Cost	(1,013,940)
Positions	—

Alcohol and Other Drug Services (6170P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	22,930,819	29,687,990	42,075,578	45,106,780	48,561,577	3,454,797
Total Requirements	32,444,376	41,500,853	51,138,096	52,139,938	57,236,595	5,096,657
Net County Cost	9,513,557	11,812,863	9,062,518	7,033,158	8,675,018	1,641,860
Salary Resolution	42.0	44.0	45.0	45.0	45.0	—
Funded FTE	42.0	44.0	44.7	45.0	45.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments reflect changes to Medi-Cal and Opioid Settlement Fund revenues, along with associated expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. Net funding adjustments in FY 2026-27 total $1,641,860.

	CLB Funding Adjustments FY 2026-27
Sources	3,454,797
Requirements	
Gross Appropriations	5,096,657
Intrafund Transfers	—
Net County Cost	1,641,860
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	3,454,797
Requirements	
Gross Appropriations	5,096,657
Intrafund Transfers	—
Net County Cost	1,641,860
Positions	—

Family Health Services (6240B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	1,843,556	2,038,910	2,175,479	1,889,740	2,082,566	192,826
Intergovernmental Revenues	17,971,854	19,555,086	19,905,118	19,905,118	19,772,148	(132,970)
Charges for Services	1,290,913	358,993	1,772,181	1,724,346	9,485,636	7,761,290
Interfund Revenue	344,641	892,412	1,369,093	1,416,140	1,416,140	—
Miscellaneous Revenue	141,114	211,637	—	—	23,344	23,344
Total Revenue	**21,592,077**	**23,057,038**	**25,221,871**	**24,935,344**	**32,779,834**	**7,844,490**
Fund Balance	3,763,829	4,845,758	4,195,866	4,195,866	4,219,764	23,898
Total Sources	**25,355,906**	**27,902,796**	**29,417,737**	**29,131,210**	**36,999,598**	**7,868,388**
Requirements						
Salaries and Benefits	30,730,955	33,276,716	37,062,621	38,579,464	39,183,294	603,830
Services and Supplies	3,728,431	4,877,247	5,818,134	5,706,228	13,005,767	7,299,539
Other Charges	2,295,650	2,500,554	3,097,997	2,998,243	3,187,668	189,425
Reclassification of Expenses	—	—	11,674	11,674	11,674	—
Fixed Assets	140,646	1,101	512,439	214,044	214,044	—
Other Financing Uses	1,544,322	1,534,549	1,222,515	1,223,335	1,223,261	(74)
Gross Appropriations	**38,440,004**	**42,190,167**	**47,725,380**	**48,732,988**	**56,825,708**	**8,092,720**
Intrafund Transfers	(2,154,639)	(1,694,849)	(2,548,894)	(2,548,894)	(2,548,894)	—
Net Appropriations	**36,285,365**	**40,495,318**	**45,176,486**	**46,184,094**	**54,276,814**	**8,092,720**
Contingencies/Dept Reserves	2,675,998	3,352,468	4,195,866	4,195,866	4,219,764	23,898
Total Requirements	**38,961,363**	**43,847,786**	**49,372,352**	**50,379,960**	**58,496,578**	**8,116,618**
Net County Cost	**13,605,456**	**15,944,990**	**19,954,615**	**21,248,750**	**21,496,980**	**248,230**
Salary Resolution	170.0	169.0	169.0	169.0	169.0	—
Funded FTE	166.0	165.0	164.2	165.0	165.0	—

Family Health Services (6240P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	25,355,906	27,902,796	29,417,737	29,131,210	36,999,598	7,868,388
Total Requirements	38,961,363	43,847,786	49,372,352	50,379,960	58,496,578	8,116,618
Net County Cost	13,605,456	15,944,990	19,954,615	21,248,750	21,496,980	248,230
Salary Resolution	170.0	169.0	169.0	169.0	169.0	—
Funded FTE	166.0	165.0	164.2	165.0	165.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; decreases in Oral Health revenue; and elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $248,230.

	CLB Funding Adjustments FY 2026-27
Sources	3,625,280
Requirements	
Gross Appropriations	8,069,376
Intrafund Transfers	—
Contingencies/Dept Reserves	(4,195,866)
Net County Cost	248,230
Positions	—

2. Position Adjustment - Senior Program Specialist: This action deletes one Community Program Specialist II and adds one Senior Community Program Specialist to better align with the current needs of the Quality Improvement team. The updated role requires stronger analytical skills to support data-driven improvement efforts, monitor performance metrics, and provide more advanced programmatic support. This change was approved by the Board of Supervisors through the February 24, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	23,344
Requirements	
Gross Appropriations	23,344
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	4,195,866
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	4,195,866
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	23,898
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	23,898
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	7,868,388
Requirements	
Gross Appropriations	8,092,720
Intrafund Transfers	—
Contingencies/Dept Reserves	23,898
Net County Cost	248,230
Positions	—

Correctional Health Services (6300B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	—	—	—	—	—	—
Intergovernmental Revenues	4,860,545	6,829,944	7,670,970	7,554,543	11,097,569	3,543,026
Charges for Services	4,278	6,270	5,300	5,300	5,300	—
Interfund Revenue	1,928	16,650	—	—	—	—
Miscellaneous Revenue	100,880	129,384	18,537	18,537	18,537	—
Other Financing Sources	—	103,118	—	—	—	—
Total Revenue	**4,967,632**	**7,085,365**	**7,694,807**	**7,578,380**	**11,121,406**	**3,543,026**
Fund Balance	473,380	750,000	932,930	749,113	762,510	13,397
Total Sources	**5,441,012**	**7,835,365**	**8,627,737**	**8,327,493**	**11,883,916**	**3,556,423**
Requirements						
Salaries and Benefits	20,657,211	23,585,436	24,292,057	25,033,185	25,679,615	646,430
Services and Supplies	10,754,463	10,529,823	11,349,973	11,378,180	14,632,077	3,253,897
Other Charges	1,705,594	1,633,609	2,104,511	2,176,238	2,623,237	446,999
Fixed Assets	40,514	—	378,340	—	—	—
Gross Appropriations	**33,157,782**	**35,748,868**	**38,124,881**	**38,587,603**	**42,934,929**	**4,347,326**
Intrafund Transfers	(375,658)	(500,184)	(387,512)	(387,512)	(387,512)	—
Net Appropriations	**32,782,124**	**35,248,683**	**37,737,369**	**38,200,091**	**42,547,417**	**4,347,326**
Contingencies/Dept Reserves	445,669	445,669	749,113	749,113	762,510	13,397
Total Requirements	**33,227,793**	**35,694,352**	**38,486,482**	**38,949,204**	**43,309,927**	**4,360,723**
Net County Cost	**27,786,781**	**27,858,987**	**29,858,745**	**30,621,711**	**31,426,011**	**804,300**
Salary Resolution	104.0	107.0	108.0	109.0	109.0	—
Funded FTE	101.5	104.5	105.6	107.5	107.5	—

Correctional Health Services (6300P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	5,441,012	7,835,365	8,627,737	8,327,493	11,883,916	3,556,423
Total Requirements	33,227,793	35,694,352	38,486,482	38,949,204	43,309,927	4,360,723
Net County Cost	27,786,781	27,858,987	29,858,745	30,621,711	31,426,011	804,300
Salary Resolution	104.0	107.0	108.0	109.0	109.0	—
Funded FTE	101.5	104.5	105.6	107.5	107.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $804,300.

	CLB Funding Adjustments FY 2026-27
Sources	2,793,913
Requirements	
Gross Appropriations	4,347,326
Intrafund Transfers	—
Contingencies/Dept Reserves	(749,113)
Net County Cost	804,300
Positions	—

2. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	13,397
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	13,397
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	749,113
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	749,113
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	3,556,423
Requirements	
Gross Appropriations	4,347,326
Intrafund Transfers	—
Contingencies/Dept Reserves	13,397
Net County Cost	804,300
Positions	—

San Mateo Medical Center (6600B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	1,746,541	1,735,979	1,977,998	972,787	1,986,017	1,013,230
Use of Money and Property	236,061	107,922	20,000	20,000	20,000	—
Intergovernmental Revenues	152,533,008	167,674,418	185,662,579	190,006,505	197,389,317	7,382,812
Charges for Services	193,852,650	247,095,877	309,688,082	293,688,082	298,419,229	4,731,147
Interfund Revenue	1,633,547	3,740,423	876,256	876,256	876,256	—
Miscellaneous Revenue	33,520,361	(6,628,233)	9,068,485	6,568,485	8,301,485	1,733,000
Other Financing Sources	62,710,668	63,578,573	63,621,621	63,621,621	63,721,621	100,000
Total Revenue	**446,232,836**	**477,304,960**	**570,915,021**	**555,753,736**	**570,713,925**	**14,960,189**
Fund Balance	(4,863,118)	(15,316,018)	—	—	—	—
Total Sources	**441,369,717**	**461,988,942**	**570,915,021**	**555,753,736**	**570,713,925**	**14,960,189**
Requirements						
Salaries and Benefits	210,940,544	232,068,079	259,289,853	265,286,294	267,268,314	1,982,020
Services and Supplies	169,218,907	167,875,487	197,239,486	194,576,633	200,584,325	6,007,692
Other Charges	45,343,811	50,719,123	57,859,812	59,418,989	60,967,269	1,548,280
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	—	—	6,100,000	4,088,125	4,221,125	133,000
Other Financing Uses	16,037,697	11,498,220	50,575,870	32,533,695	37,822,892	5,289,197
Gross Appropriations	**441,540,958**	**462,160,908**	**571,065,021**	**555,903,736**	**570,863,925**	**14,960,189**
Intrafund Transfers	(171,241)	(171,966)	(150,000)	(150,000)	(150,000)	—
Net Appropriations	**441,369,717**	**461,988,942**	**570,915,021**	**555,753,736**	**570,713,925**	**14,960,189**
Non-General Fund Reserves	—	—	—	—	—	—
Total Requirements	**441,369,717**	**461,988,942**	**570,915,021**	**555,753,736**	**570,713,925**	**14,960,189**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**
Salary Resolution	1,046.0	1,042.0	1,027.0	1,027.0	1,036.0	9.0
Funded FTE	989.2	987.4	966.6	971.6	980.9	9.3

San Mateo Medical Center (6600P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	441,369,717	461,988,942	570,915,021	555,753,736	570,713,925	14,960,189
Total Requirements	441,369,717	461,988,942	570,915,021	555,753,736	570,713,925	14,960,189
Net County Cost	—	—	—	—	—	—
Salary Resolution	1,046.0	1,042.0	1,027.0	1,027.0	1,036.0	9.0
Funded FTE	989.2	987.4	966.6	971.6	980.9	9.3

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. Supplemental revenues were adjusted as follows: sales tax realignment is expected to increase, offset by a decrease in SB1732, a program providing supplemental reimbursement to disproportionate share hospitals (DSH) for the debt service costs of approved capital construction, and a decrease in the Enhanced Payment Program. The net decrease will be covered by an increase in revenue from the voluntary rate range (VRR), the quality incentive pool program, and non-operating revenue. Additionally, drug expenses were increased to cover the escalation of costs, with $2,000,000 added to reflect the increased contribution required for the electronic health record (EHR) operation, and debt service was also increased. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. Net funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	14,432,645
Requirements	
Gross Appropriations	14,432,645
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Position Adjustments: This action deletes one Community Program Specialist, one Fiscal Office Assistant II, one Nurse Practitioner, one Health Services Manager I and one Psychiatric Nurse and adds one Social Worker Supervisor, one Fiscal Office Specialist, one Nurse Practitioner, one Health Services Manager I, and one Psychiatric Nurse. These adjustments better align staffing with operational needs and ensures appropriate coverage for patient care and support services.

	RLB Funding Adjustments FY 2026-27
Sources	175,683
Requirements	
Gross Appropriations	175,683
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. San Mateo County Health Foundation: This action provides one-time County General support to the Medical Center's County contribution, which is transferred to the Hospital Foundation. The Foundation returns 133 percent of the funding to the Medical Center to support capital expenses.

	RLB Funding Adjustments FY 2026-27
Sources	233,000
Requirements	
Gross Appropriations	233,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. 39th Avenue Clinic Access and Capacity Expansion: This action increases patient net revenue by expanding clinic capacity to provide timely care for routine, low-acuity visits referred through the New Patient Connection Center. This improves access, supports smoother patient flow, and allows the clinics to serve more patients. The increase in patient net revenue is offset by a decrease in supplemental revenue.

	RLB Funding Adjustments FY 2026-27
Sources	306,020
Requirements	
Gross Appropriations	306,020
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Medi-Cal Adjustments: This action adjusts revenues and expenditures to reflect the freeze on Medi-Cal enrollments for people with Unsatisfactory Immigration Status (UIS) as defined by the federal government. This includes the elimination of Prospective Payment System (PPS) reimbursement and dental coverage for UIS adults. These changes include reductions in staff salary, benefit, and extra help costs, along with updates to intergovernmental and program revenues to offset revenue losses. The result is a net zero change to Net County Cost.

	RLB Funding Adjustments FY 2026-27
Sources	(3,710,232)
Requirements	
Gross Appropriations	(3,710,232)
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Position Adjustments - North County Wellness Center: This action adds three Dentists and six Dental Assistants to help provide dental services to the community. Additionally, it reduces supplemental revenue to offset expenses related to the North County Wellness Health Center. The center is expected to be completed by January 2027 and will house the relocated South San Francisco Health Center while expanding services.

	RLB Funding Adjustments FY 2026-27
Sources	3,523,073
Requirements	
Gross Appropriations	3,523,073
Intrafund Transfers	—
Net County Cost	—
Positions	9

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	14,960,189
Requirements	
Gross Appropriations	14,960,189
Intrafund Transfers	—
Net County Cost	—
Positions	9

IHSS Public Authority GF (6900B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources						
Requirements						
Other Charges	3,702,306	3,702,306	3,702,306	3,702,306	3,702,306	—
Gross Appropriations	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**—**
Intrafund Transfers						
Net Appropriations	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**—**
Total Requirements	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**—**
Net County Cost	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**	**—**

IHSS Public Authority GF (6900P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources						
Total Requirements	3,702,306	3,702,306	3,702,306	3,702,306	3,702,306	—
Net County Cost	3,702,306	3,702,306	3,702,306	3,702,306	3,702,306	—

1. Adjustments to Provide Current Level Services: There are no funding adjustments.

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

Electronic Health Record (8420B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	2,137,008	1,369,551	—	—	—	—
Intergovernmental Revenues	3,000,000	—	—	—	—	—
Charges for Services	10,109,883	10,547,244	—	—	39,682,271	39,682,271
Interfund Revenue	—	—	27,939,558	20,753,256	—	(20,753,256)
Miscellaneous Revenue	1,000,000	0	—	—	—	—
Other Financing Sources	450,000	—	—	—	—	—
Total Revenue	**16,696,891**	**11,916,796**	**27,939,558**	**20,753,256**	**39,682,271**	**18,929,015**
Fund Balance	60,441,551	47,005,809	4,156,478	2,075,325	2,075,325	—
Total Sources	**77,138,442**	**58,922,605**	**32,096,036**	**22,828,581**	**41,757,596**	**18,929,015**
Requirements						
Salaries and Benefits	—	—	—	—	—	—
Services and Supplies	829,347	28,003,823	19,933,650	3,308,284	—	(3,308,284)
Other Charges	192,665	1,050,927	1,430,496	1,464,389	3,709	(1,460,680)
Fixed Assets	29,110,620	17,052,302	—	—	33,639,310	33,639,310
Other Financing Uses	—	8,659,075	8,656,565	15,980,583	8,114,577	(7,866,006)
Gross Appropriations	**30,132,632**	**54,766,128**	**30,020,711**	**20,753,256**	**41,757,596**	**21,004,340**
Intrafund Transfers						
Net Appropriations	**30,132,632**	**54,766,128**	**30,020,711**	**20,753,256**	**41,757,596**	**21,004,340**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	47,005,809	4,156,478	2,075,325	2,075,325	—	(2,075,325)
Total Requirements	**77,138,442**	**58,922,605**	**32,096,036**	**22,828,581**	**41,757,596**	**18,929,015**
Net County Cost	—	—	—	—	—	—

Electronic Health Record (8420P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	77,138,442	58,922,605	32,096,036	22,828,581	41,757,596	18,929,015
Total Requirements	77,138,442	58,922,605	32,096,036	22,828,581	41,757,596	18,929,015
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. These adjustments represent Phase II of the Electronic Health Record (EHR) implementation, which includes system configuration, integration, and continued deployment activities across clinics. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	16,853,690
Requirements	
Gross Appropriations	18,929,015
Intrafund Transfers	—
Non-General Fund Reserves	(2,075,325)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time capital and technology projects from the prior year, such as Phase II of the Electronic Health Record implementation, including system configuration, integration, and deployment across clinics.

	RLB Funding Adjustments FY 2026-27
Sources	2,075,325
Requirements	
Gross Appropriations	2,075,325
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	18,929,015
Requirements	
Gross Appropriations	21,004,340
Intrafund Transfers	—
Non-General Fund Reserves	(2,075,325)
Net County Cost	—
Positions	—

First 5 San Mateo County (1950B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	500,698	600,074	240,000	230,000	374,000	144,000
Intergovernmental Revenues	4,711,206	3,573,291	4,160,141	3,919,141	3,215,000	(704,141)
Charges for Services	1,072	1,072	—	—	—	—
Miscellaneous Revenue	1,430,440	5,217,009	3,575,000	2,075,000	3,005,850	930,850
Other Financing Sources	—	57,920	—	—	—	—
Total Revenue	**6,643,417**	**9,449,366**	**7,975,141**	**6,224,141**	**6,594,850**	**370,709**
Fund Balance	13,578,500	14,312,370	17,432,300	16,662,056	16,662,056	—
Total Sources	**20,221,917**	**23,761,736**	**25,407,441**	**22,886,197**	**23,256,906**	**370,709**
Requirements						
Salaries and Benefits	1,620,409	1,606,037	2,023,688	2,117,100	2,143,958	26,858
Services and Supplies	82,794	50,069	110,325	101,419	160,943	59,524
Other Charges	4,206,343	4,673,330	6,611,372	5,275,064	5,823,451	548,387
Gross Appropriations	**5,909,546**	**6,329,436**	**8,745,385**	**7,493,583**	**8,128,352**	**634,769**
Intrafund Transfers						
Net Appropriations	**5,909,546**	**6,329,436**	**8,745,385**	**7,493,583**	**8,128,352**	**634,769**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	14,312,370	17,432,300	16,662,056	15,392,614	15,128,554	(264,060)
Total Requirements	**20,221,916**	**23,761,736**	**25,407,441**	**22,886,197**	**23,256,906**	**370,709**
Net County Cost	—	—	—	—	—	—
Salary Resolution	9.0	8.0	8.0	8.0	8.0	—
Funded FTE	9.0	8.0	7.9	7.9	8.0	0.1

First 5 San Mateo County (1950P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	20,221,917	23,761,736	25,407,441	22,886,197	23,256,906	370,709
Total Requirements	20,221,916	23,761,736	25,407,441	22,886,197	23,256,906	370,709
Net County Cost	—	—	—	—	—	—
Salary Resolution	9.0	8.0	8.0	8.0	8.0	—
Funded FTE	9.0	8.0	7.9	7.9	8.0	0.1

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. Appropriations for the Baby Bonus program are increased to support its third year of implementation and ongoing service delivery. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $1,533,502.

	CLB Funding Adjustments FY 2026-27
Sources	(16,291,347)
Requirements	
Gross Appropriations	634,769
Intrafund Transfers	—
Non-General Fund Reserves	(15,392,614)
Net County Cost	1,533,502
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	16,662,056
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	16,662,056
Net County Cost	—
Positions	—

3. Appropriation of Reserves: This action appropriates Reserves for one-time projects, such as the Baby Bonus program and the VOICE project.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	(1,533,502)
Net County Cost	(1,533,502)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	370,709
Requirements	
Gross Appropriations	634,769
Intrafund Transfers	—
Non-General Fund Reserves	(264,060)
Net County Cost	—
Positions	—

Social Services

Human Services Agency (7000D)

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	24,063,187	28,536,729	38,265,193	28,612,248	38,512,269	9,900,021
Intergovernmental Revenues	173,552,774	168,027,776	201,123,933	194,968,109	201,639,990	6,671,881
Charges for Services	1,698,013	527,247	1,119,280	1,119,280	1,119,280	—
Interfund Revenue	28,111	1,705	20,000	20,000	20,000	—
Miscellaneous Revenue	2,005,910	1,883,787	2,538,128	1,923,128	2,496,128	573,000
Other Financing Sources	26,400	—	—	—	—	—
Total Revenue	**201,374,395**	**198,977,245**	**243,066,534**	**226,642,765**	**243,787,667**	**17,144,902**
Fund Balance	52,227,134	47,131,600	48,387,194	37,100,466	45,955,573	8,855,107
Total Sources	**253,601,529**	**246,108,845**	**291,453,728**	**263,743,231**	**289,743,240**	**26,000,009**
Requirements						
Salaries and Benefits	120,844,628	130,212,075	162,136,445	170,981,382	171,679,557	698,175
Services and Supplies	56,487,856	63,430,196	96,994,800	84,472,825	98,921,857	14,449,032
Other Charges	86,904,293	63,097,273	72,263,930	66,892,936	79,833,704	12,940,768
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	1,668,721	1,660,903	10,139,228	650,000	650,000	—
Other Financing Uses	974,868	1,808,089	2,474,208	785,973	849,680	63,707
Gross Appropriations	**266,880,367**	**260,208,535**	**344,008,611**	**323,783,116**	**351,934,798**	**28,151,682**
Intrafund Transfers	(3,730,703)	(3,332,392)	(7,970,701)	(8,064,076)	(8,470,205)	(406,129)
Net Appropriations	**263,149,663**	**256,876,143**	**336,037,910**	**315,719,040**	**343,464,593**	**27,745,553**
Contingencies/Dept Reserves	27,941,134	40,749,749	36,250,466	36,250,466	33,305,573	(2,944,893)
Total Requirements	**291,090,797**	**297,625,892**	**372,288,376**	**351,969,506**	**376,770,166**	**24,800,660**
Net County Cost	**37,489,269**	**51,517,047**	**80,834,648**	**88,226,275**	**87,026,926**	**(1,199,349)**
Salary Resolution	811.0	813.0	813.0	813.0	813.0	—
Funded FTE	811.0	813.0	812.8	813.0	813.0	—

Office of Agency Director (7010B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	6,878,503	6,589,222	7,107,854	660,025	615,212	(44,813)
Intergovernmental Revenues	15,867,861	218,211	1,000,000	—	370,083	370,083
Charges for Services	122	—	—	—	—	—
Interfund Revenue	6,936	—	—	—	—	—
Miscellaneous Revenue	22,171	209,863	—	—	25,000	25,000
Total Revenue	**22,775,594**	**7,017,296**	**8,107,854**	**660,025**	**1,010,295**	**350,270**
Fund Balance	45,750,479	41,204,945	42,783,039	35,593,811	32,448,918	(3,144,893)
Total Sources	**68,526,073**	**48,222,241**	**50,890,893**	**36,253,836**	**33,459,213**	**(2,794,623)**
Requirements						
Salaries and Benefits	17,391,751	20,359,033	23,590,852	24,738,923	25,575,493	836,570
Services and Supplies	9,428,262	9,042,095	12,572,077	6,154,645	6,171,247	16,602
Other Charges	36,693,235	4,421,852	5,455,615	4,640,636	5,174,198	533,562
Reclassification of Expenses	(25,994,142)	(28,658,261)	(29,410,599)	(34,524,542)	(35,351,956)	(827,414)
Fixed Assets	1,668,721	794,065	1,990,378	250,000	250,000	—
Other Financing Uses	13,175	743,887	1,748,759	50,363	61,567	11,204
Gross Appropriations	**39,201,002**	**6,702,671**	**15,947,082**	**1,310,025**	**1,880,549**	**570,524**
Intrafund Transfers	—	(7,176)	—	—	—	—
Net Appropriations	**39,201,002**	**6,695,495**	**15,947,082**	**1,310,025**	**1,880,549**	**570,524**
Contingencies/Dept Reserves	26,834,479	39,643,094	35,143,811	35,143,811	32,198,918	(2,944,893)
Total Requirements	**66,035,481**	**46,338,589**	**51,090,893**	**36,453,836**	**34,079,467**	**(2,374,369)**
Net County Cost	**(2,490,592)**	**(1,883,652)**	**200,000**	**200,000**	**620,254**	**420,254**
Salary Resolution	109.0	107.0	107.0	112.0	112.0	—
Funded FTE	109.0	107.0	107.0	112.0	112.0	—

Office of Agency Director (7010P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	68,526,073	48,222,241	50,890,893	36,253,836	33,459,213	(2,794,623)
Total Requirements	66,035,481	46,338,589	51,090,893	36,453,836	34,079,467	(2,374,369)
Net County Cost	(2,490,592)	(1,883,652)	200,000	200,000	620,254	420,254
Salary Resolution	109.0	107.0	107.0	112.0	112.0	—
Funded FTE	109.0	107.0	107.0	112.0	112.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $918,709.

	CLB Funding Adjustments FY 2026-27
Sources	(35,272,096)
Requirements	
Gross Appropriations	790,424
Intrafund Transfers	—
Contingencies/Dept Reserves	(35,143,811)
Net County Cost	918,709
Positions	—

2. Veterans Services Reorganization: This action moves appropriation for the Veterans Services program under the Program Integrity and Community Services budget unit to the Office of Agency Director budget unit due to organizational shifts, staff changes, and restructuring.

	RLB Funding Adjustments FY 2026-27
Sources	551,890
Requirements	
Gross Appropriations	217,714
Intrafund Transfers	—
Net County Cost	(334,176)
Positions	—

3. Emergency Services Reorganization: This action moves appropriation for the Emergency Services program to the Office of Agency Director budget unit from the Program Integrity and Community Services budget unit due to organizational shifts, staff changes, and restructuring.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	(497,990)
Intrafund Transfers	—
Net County Cost	(497,990)
Positions	—

4. The Big Lift Reorganization: This action moves appropriation for the Big Lift program from Office of Agency Director budget unit to Program Integrity and Community Services budget unit due to organizational shifts, staff changes, and restructuring.

	RLB Funding Adjustments FY 2026-27
Sources	(523,335)
Requirements	
Gross Appropriations	(189,624)
Intrafund Transfers	—
Net County Cost	333,711
Positions	—

5. Fund Balance Adjustment - Admin Fixed Assets: This action reappropriates Fund Balance for potential one-time fixed assets and equipment needed in FY 2026-27.

	RLB Funding Adjustments FY 2026-27
Sources	250,000
Requirements	
Gross Appropriations	250,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	31,370,194
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	31,370,194
Net County Cost	—
Positions	—

7. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	828,724
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	828,724
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(2,794,623)
Requirements	
Gross Appropriations	570,524
Intrafund Transfers	—
Contingencies/Dept Reserves	(2,944,893)
Net County Cost	420,254
Positions	—

Economic Self-Sufficiency (7220B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	127,849	—	—	—	—	—
Intergovernmental Revenues	86,054,917	91,481,226	81,798,564	81,888,590	92,328,854	10,440,264
Miscellaneous Revenue	225,002	285,554	240,000	240,000	240,000	—
Total Revenue	**86,407,768**	**91,766,780**	**82,038,564**	**82,128,590**	**92,568,854**	**10,440,264**
Fund Balance	1,975,000	2,998,000	2,725,000	125,000	125,000	—
Total Sources	**88,382,768**	**94,764,780**	**84,763,564**	**82,253,590**	**92,693,854**	**10,440,264**
Requirements						
Salaries and Benefits	57,614,412	61,146,458	69,642,103	73,644,494	74,174,614	530,120
Services and Supplies	4,318,979	5,672,356	6,184,409	6,167,348	6,666,838	499,490
Other Charges	6,223,821	7,264,044	6,983,883	5,459,457	6,380,450	920,993
Reclassification of Expenses	17,612,962	20,161,584	22,529,901	25,921,424	22,735,510	(3,185,914)
Fixed Assets	—	553,844	4,706,752	125,000	125,000	—
Other Financing Uses	158,458	169,171	173,966	175,809	172,284	(3,525)
Gross Appropriations	**85,928,631**	**94,967,457**	**110,221,014**	**111,493,532**	**110,254,696**	**(1,238,836)**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**85,928,631**	**94,967,457**	**110,221,014**	**111,493,532**	**110,254,696**	**(1,238,836)**
Total Requirements	**85,928,631**	**94,967,457**	**110,221,014**	**111,493,532**	**110,254,696**	**(1,238,836)**
Net County Cost	**(2,454,136)**	**202,677**	**25,457,450**	**29,239,942**	**17,560,842**	**(11,679,100)**
Salary Resolution	383.0	385.0	384.0	385.0	385.0	—
Funded FTE	383.0	385.0	383.8	385.0	385.0	—

Eligibility Determination (7220P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	88,382,768	94,764,780	84,763,564	82,253,590	92,693,854	10,440,264
Total Requirements	85,928,631	94,967,457	110,221,014	111,493,532	110,254,696	(1,238,836)
Net County Cost	(2,454,136)	202,677	25,457,450	29,239,942	17,560,842	(11,679,100)
Salary Resolution	383.0	385.0	384.0	385.0	385.0	—
Funded FTE	383.0	385.0	383.8	385.0	385.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($11,679,100).

	CLB Funding Adjustments FY 2026-27
Sources	10,315,264
Requirements	
Gross Appropriations	(1,363,836)
Intrafund Transfers	—
Net County Cost	(11,679,100)
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance from the prior year for potential fixed assets and equipment needed during the year.

	RLB Funding Adjustments FY 2026-27
Sources	125,000
Requirements	
Gross Appropriations	125,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	10,440,264
Requirements	
Gross Appropriations	(1,238,836)
Intrafund Transfers	—
Net County Cost	(11,679,100)
Positions	—

Aid Payments (7240B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	14,177,262	15,865,982	17,434,984	17,434,984	17,034,984	(400,000)
Miscellaneous Revenue	5,141	17,875	4,500	4,500	4,500	—
Total Revenue	**14,182,403**	**15,883,857**	**17,439,484**	**17,439,484**	**17,039,484**	**(400,000)**
Fund Balance	—	—	—	—	12,000,000	12,000,000
Total Sources	**14,182,403**	**15,883,857**	**17,439,484**	**17,439,484**	**29,039,484**	**11,600,000**
Requirements						
Salaries and Benefits	—	—	—	—	—	—
Services and Supplies	612,499	279,879	190,000	190,000	190,000	—
Other Charges	16,271,557	19,128,161	21,387,476	21,304,626	31,806,094	10,501,468
Reclassification of Expenses	1,494,802	2,171,006	2,913,946	2,996,796	9,274,216	6,277,420
Gross Appropriations	**18,378,857**	**21,579,046**	**24,491,422**	**24,491,422**	**41,270,310**	**16,778,888**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**18,378,857**	**21,579,046**	**24,491,422**	**24,491,422**	**41,270,310**	**16,778,888**
Total Requirements	**18,378,857**	**21,579,046**	**24,491,422**	**24,491,422**	**41,270,310**	**16,778,888**
Net County Cost	**4,196,455**	**5,695,189**	**7,051,938**	**7,051,938**	**12,230,826**	**5,178,888**

Welfare Aid Payments (7240P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	14,182,403	15,883,857	17,439,484	17,439,484	29,039,484	11,600,000
Total Requirements	18,378,857	21,579,046	24,491,422	24,491,422	41,270,310	16,778,888
Net County Cost	4,196,455	5,695,189	7,051,938	7,051,938	12,230,826	5,178,888

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: elimination of one-time revenues and expenditures. An increase in Net Appropriations includes Reclassification of Expenses and Other Charges. Net funding adjustments in FY 2026-27 total $5,178,888.

	CLB Funding Adjustments FY 2026-27
Sources	(400,000)
Requirements	
Gross Appropriations	4,778,888
Intrafund Transfers	—
Net County Cost	5,178,888
Positions	—

2. Fund Balance Adjustment - CalFresh Federal Impact Contingency: This action reappropriates Fund Balance for Economic Self-Sufficiency to set aside resources for potential county cost share obligations related to anticipated federal changes.

	RLB Funding Adjustments FY 2026-27
Sources	12,000,000
Requirements	
Gross Appropriations	12,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	11,600,000
Requirements	
Gross Appropriations	16,778,888
Intrafund Transfers	—
Net County Cost	5,178,888
Positions	—

Employment Services (7320B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	16,113,455	21,206,504	20,481,989	19,792,867	20,632,226	839,359
Miscellaneous Revenue	4,508	73,113	5,000	5,000	5,000	—
Total Revenue	**16,117,964**	**21,279,617**	**20,486,989**	**19,797,867**	**20,637,226**	**839,359**
Fund Balance	313,335	534,335	200,000	—	—	—
Total Sources	**16,431,299**	**21,813,952**	**20,686,989**	**19,797,867**	**20,637,226**	**839,359**
Requirements						
Salaries and Benefits	6,854,080	7,680,077	9,026,770	9,620,986	9,506,003	(114,983)
Services and Supplies	3,264,448	4,437,926	5,580,815	4,630,965	5,350,634	719,669
Other Charges	5,611,615	4,428,850	4,959,424	4,820,046	5,411,961	591,915
Reclassification of Expenses	4,312,009	4,045,333	4,128,080	4,352,073	4,608,823	256,750
Fixed Assets	—	42,603	352,443	—	—	—
Other Financing Uses	52,014	54,897	54,851	48,001	44,839	(3,162)
Gross Appropriations	**20,094,165**	**20,689,687**	**24,102,383**	**23,472,071**	**24,922,260**	**1,450,189**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**20,094,165**	**20,689,687**	**24,102,383**	**23,472,071**	**24,922,260**	**1,450,189**
Contingencies/Dept Reserves	313,335	313,335	—	—	—	—
Total Requirements	**20,407,500**	**21,003,022**	**24,102,383**	**23,472,071**	**24,922,260**	**1,450,189**
Net County Cost	**3,976,201**	**(810,930)**	**3,415,394**	**3,674,204**	**4,285,034**	**610,830**
Salary Resolution	54.0	53.0	54.0	53.0	53.0	—
Funded FTE	54.0	53.0	54.0	53.0	53.0	—

Employment Services (7320P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	11,703,846	17,930,030	20,686,989	19,797,867	20,637,226	839,359
Total Requirements	15,370,266	17,403,631	24,102,383	23,472,071	24,922,260	1,450,189
Net County Cost	3,666,420	(526,399)	3,415,394	3,674,204	4,285,034	610,830
Salary Resolution	52.0	51.0	54.0	53.0	53.0	—
Funded FTE	52.0	51.0	54.0	53.0	53.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $610,830.

	CLB Funding Adjustments FY 2026-27
Sources	839,359
Requirements	
Gross Appropriations	1,450,189
Intrafund Transfers	—
Net County Cost	610,830
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	839,359
Requirements	
Gross Appropriations	1,450,189
Intrafund Transfers	—
Net County Cost	610,830
Positions	—

Vocational Rehab Services (7330B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	—	1,594,727	3,215,683	3,219,958	3,226,108	6,150
Intergovernmental Revenues	712,572	934,628	712,000	712,000	662,000	(50,000)
Charges for Services	1,698,059	527,247	1,119,280	1,119,280	1,119,280	—
Interfund Revenue	21,175	1,705	20,000	20,000	20,000	—
Miscellaneous Revenue	169,846	232,012	116,000	116,000	86,000	(30,000)
Total Revenue	**2,601,652**	**3,290,320**	**5,182,963**	**5,187,238**	**5,113,388**	**(73,850)**
Fund Balance	2,745,000	125,000	125,000	125,000	125,000	—
Total Sources	**5,346,652**	**3,415,320**	**5,307,963**	**5,312,238**	**5,238,388**	**(73,850)**
Requirements						
Salaries and Benefits	4,532,325	5,222,538	10,602,146	11,163,421	11,696,863	533,442
Services and Supplies	3,497,753	4,153,664	3,936,445	3,970,786	6,543,125	2,572,339
Other Charges	1,339,691	1,783,177	2,390,469	2,424,770	2,048,503	(376,267)
Reclassification of Expenses	(3,246,792)	(3,063,429)	(5,325,201)	(5,572,791)	(8,920,360)	(3,347,569)
Fixed Assets	—	14,770	125,000	125,000	125,000	—
Other Financing Uses	3,585	—	—	—	—	—
Gross Appropriations	**6,126,562**	**8,110,719**	**11,728,859**	**12,111,186**	**11,493,131**	**(618,055)**
Intrafund Transfers	(1,348,500)	(1,311,853)	(1,600,000)	(1,600,000)	(1,483,599)	116,401
Net Appropriations	**4,778,062**	**6,798,866**	**10,128,859**	**10,511,186**	**10,009,532**	**(501,654)**
Total Requirements	**4,778,062**	**6,798,866**	**10,128,859**	**10,511,186**	**10,009,532**	**(501,654)**
Net County Cost	**(568,590)**	**3,383,547**	**4,820,896**	**5,198,948**	**4,771,144**	**(427,804)**
Salary Resolution	37.0	38.0	37.0	38.0	38.0	—
Funded FTE	37.0	38.0	37.0	38.0	38.0	—

Vocational Rehab Services (7330P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	5,346,652	3,415,320	5,307,963	5,312,238	5,238,388	(73,850)
Total Requirements	4,778,062	6,798,866	10,128,859	10,511,186	10,009,532	(501,654)
Net County Cost	(568,590)	3,383,547	4,820,896	5,198,948	4,771,144	(427,804)
Salary Resolution	37.0	38.0	37.0	38.0	38.0	—
Funded FTE	37.0	38.0	37.0	38.0	38.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($427,804).

	CLB Funding Adjustments FY 2026-27
Sources	(198,850)
Requirements	
Gross Appropriations	(743,055)
Intrafund Transfers	116,401
Net County Cost	(427,804)
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance from the prior year for potential fixed assets and equipment needed during the year.

	RLB Funding Adjustments FY 2026-27
Sources	125,000
Requirements	
Gross Appropriations	125,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(73,850)
Requirements	
Gross Appropriations	(618,055)
Intrafund Transfers	116,401
Net County Cost	(427,804)
Positions	—

Children and Family Services (7420B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	2,683,925	2,643,709	1,153,018	—	1,166,863	1,166,863
Intergovernmental Revenues	33,704,565	31,694,574	68,452,544	65,472,806	59,125,012	(6,347,794)
Charges for Services	(169)	—	—	—	—	—
Miscellaneous Revenue	1,182,197	849,952	1,532,628	1,532,628	1,532,628	—
Total Revenue	**37,570,518**	**35,188,235**	**71,138,190**	**67,005,434**	**61,824,503**	**(5,180,931)**
Fund Balance	1,443,320	2,269,320	2,554,155	1,256,655	1,256,655	—
Total Sources	**39,013,838**	**37,457,555**	**73,692,345**	**68,262,089**	**63,081,158**	**(5,180,931)**
Requirements						
Salaries and Benefits	29,718,329	30,414,703	41,911,994	44,310,320	43,605,597	(704,723)
Services and Supplies	10,549,820	11,933,991	20,996,345	19,729,723	19,948,178	218,455
Other Charges	18,185,496	22,605,923	26,739,640	23,936,114	23,777,803	(158,311)
Reclassification of Expenses	6,573,864	6,393,356	7,077,900	8,119,944	8,114,944	(5,000)
Fixed Assets	—	255,620	2,264,655	150,000	150,000	—
Other Financing Uses	594,407	601,886	160,723	163,364	151,492	(11,872)
Gross Appropriations	**65,621,916**	**72,205,479**	**99,151,257**	**96,409,465**	**95,748,014**	**(661,451)**
Intrafund Transfers	(632,730)	(580,534)	(864,606)	(864,606)	(864,606)	—
Net Appropriations	**64,989,186**	**71,624,946**	**98,286,651**	**95,544,859**	**94,883,408**	**(661,451)**
Contingencies/Dept Reserves	793,320	793,320	1,106,655	1,106,655	1,106,655	—
Total Requirements	**65,782,506**	**72,418,266**	**99,393,306**	**96,651,514**	**95,990,063**	**(661,451)**
Net County Cost	**26,768,668**	**34,960,710**	**25,700,961**	**28,389,425**	**32,908,905**	**4,519,480**
Salary Resolution	204.0	204.0	204.0	204.0	204.0	—
Funded FTE	204.0	204.0	204.0	204.0	204.0	—

Children and Family Services (7420P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	39,013,838	37,457,555	73,692,345	68,262,089	63,081,158	(5,180,931)
Total Requirements	65,782,506	72,418,266	99,393,306	96,651,514	95,990,063	(661,451)
Net County Cost	26,768,668	34,960,710	25,700,961	28,389,425	32,908,905	4,519,480
Salary Resolution	204.0	204.0	204.0	204.0	204.0	—
Funded FTE	204.0	204.0	204.0	204.0	204.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $4,519,480.

	CLB Funding Adjustments FY 2026-27
Sources	(6,437,586)
Requirements	
Gross Appropriations	(811,451)
Intrafund Transfers	—
Contingencies/Dept Reserves	(1,106,655)
Net County Cost	4,519,480
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Children and Youth System of Care Collaborative (CYSOC) Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	793,320
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	793,320
Net County Cost	—
Positions	—

3. Fund Balance Adjustment - Out of Home Placement (OHP) Fixed Assets: This action reappropriates Fund Balance from the prior year for potential fixed assets and equipment needed for the Elysian facility. Assets and equipment may include security and access control system, kitchen appliances, and laundry machines.

	RLB Funding Adjustments FY 2026-27
Sources	150,000
Requirements	
Gross Appropriations	150,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Child Care Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	313,335
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	313,335
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(5,180,931)
Requirements	
Gross Appropriations	(661,451)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	4,519,480
Positions	—

Center on Homelessness (7510B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	13,973,024	17,420,361	26,324,215	24,370,375	26,491,486	2,121,111
Intergovernmental Revenues	6,655,992	6,527,874	11,078,852	9,501,862	11,486,831	1,984,969
Interfund Revenue	—	—	—	—	—	—
Miscellaneous Revenue	277,402	91,360	615,000	—	603,000	603,000
Other Financing Sources	26,400	—	—	—	—	—
Total Revenue	**20,932,817**	**24,039,595**	**38,018,067**	**33,872,237**	**38,581,317**	**4,709,080**
Fund Balance	—	—	—	—	—	—
Total Sources	**20,932,817**	**24,039,595**	**38,018,067**	**33,872,237**	**38,581,317**	**4,709,080**
Requirements						
Salaries and Benefits	2,855,901	3,460,864	5,289,776	5,314,379	5,977,631	663,252
Services and Supplies	24,149,065	27,363,865	47,272,896	43,485,976	47,515,503	4,029,527
Other Charges	2,134,338	2,743,975	3,920,195	4,053,907	5,154,008	1,100,101
Reclassification of Expenses	257,854	57,807	(527,852)	172,148	172,148	—
Fixed Assets	—	—	700,000	—	—	—
Other Financing Uses	152,578	236,032	333,917	346,379	417,850	71,471
Gross Appropriations	**29,549,736**	**33,862,544**	**56,988,932**	**53,372,789**	**59,237,140**	**5,864,351**
Intrafund Transfers	(1,643,473)	(1,341,288)	(5,506,095)	(5,599,470)	(6,122,000)	(522,530)
Net Appropriations	**27,906,263**	**32,521,256**	**51,482,837**	**47,773,319**	**53,115,140**	**5,341,821**
Total Requirements	**27,906,263**	**32,521,256**	**51,482,837**	**47,773,319**	**53,115,140**	**5,341,821**
Net County Cost	**6,973,446**	**8,481,660**	**13,464,770**	**13,901,082**	**14,533,823**	**632,741**
Salary Resolution	14.0	17.0	17.0	17.0	17.0	—
Funded FTE	14.0	17.0	17.0	17.0	17.0	—

Center on Homelessness (7510P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	20,932,817	24,039,595	38,018,067	33,872,237	38,581,317	4,709,080
Total Requirements	27,906,263	32,521,256	51,482,837	47,773,319	53,115,140	5,341,821
Net County Cost	6,973,446	8,481,660	13,464,770	13,901,082	14,533,823	632,741
Salary Resolution	14.0	17.0	17.0	17.0	17.0	—
Funded FTE	14.0	17.0	17.0	17.0	17.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $632,741

	CLB Funding Adjustments FY 2026-27
Sources	4,709,080
Requirements	
Gross Appropriations	5,864,351
Intrafund Transfers	(522,530)
Net County Cost	632,741
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	4,709,080
Requirements	
Gross Appropriations	5,864,351
Intrafund Transfers	(522,530)
Net County Cost	632,741
Positions	—

Program Integrity and Community Services (7520B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	399,886	288,709	464,423	361,890	7,012,600	6,650,710
Intergovernmental Revenues	266,150	98,777	165,000	165,000	—	(165,000)
Miscellaneous Revenue	119,644	124,058	25,000	25,000	—	(25,000)
Total Revenue	**785,680**	**511,544**	**654,423**	**551,890**	**7,012,600**	**6,460,710**
Fund Balance	—	—	—	—	—	—
Total Sources	**785,680**	**511,544**	**654,423**	**551,890**	**7,012,600**	**6,460,710**
Requirements						
Salaries and Benefits	1,877,831	1,928,403	2,072,804	2,188,859	1,143,356	(1,045,503)
Services and Supplies	667,031	546,421	261,813	143,382	6,536,332	6,392,950
Other Charges	444,541	721,290	427,228	253,380	80,687	(172,693)
Reclassification of Expenses	(1,010,556)	(1,107,396)	(1,386,175)	(1,465,052)	(633,325)	831,727
Other Financing Uses	650	2,214	1,992	2,057	1,648	(409)
Gross Appropriations	**1,979,497**	**2,090,931**	**1,377,662**	**1,122,626**	**7,128,698**	**6,006,072**
Intrafund Transfers	(106,000)	(91,541)	—	—	—	—
Net Appropriations	**1,873,497**	**1,999,390**	**1,377,662**	**1,122,626**	**7,128,698**	**6,006,072**
Total Requirements	**1,873,497**	**1,999,390**	**1,377,662**	**1,122,626**	**7,128,698**	**6,006,072**
Net County Cost	**1,087,817**	**1,487,846**	**723,239**	**570,736**	**116,098**	**(454,638)**
Salary Resolution	10.0	9.0	10.0	4.0	4.0	—
Funded FTE	10.0	9.0	10.0	4.0	4.0	—

Program Integrity and Community Services (7520P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	785,680	511,544	654,423	551,890	7,012,600	6,460,710
Total Requirements	1,873,497	1,999,390	1,377,662	1,122,626	7,128,698	6,006,072
Net County Cost	1,087,817	1,487,846	723,239	570,736	116,098	(454,638)
Salary Resolution	10.0	9.0	10.0	4.0	4.0	—
Funded FTE	10.0	9.0	10.0	4.0	4.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. An increase in net appropriations includes Reallocation of Division Overhead. Net funding adjustments in FY 2026-27 total ($1,004,012).

	CLB Funding Adjustments FY 2026-27
Sources	6,489,265
Requirements	
Gross Appropriations	5,485,253
Intrafund Transfers	—
Net County Cost	(1,004,012)
Positions	—

2. The Big Lift Reorganization: This action moves appropriation for the Big Lift program under the Office of Agency Director budget unit to the Program Integrity and Community Services budget unit due to program oversight adjustment.

	RLB Funding Adjustments FY 2026-27
Sources	523,335
Requirements	
Gross Appropriations	205,616
Intrafund Transfers	—
Net County Cost	(317,719)
Positions	—

3. Veterans Services Reorganization: This action moves appropriation for the Veterans Services program from Program Integrity and Community Services budget unit to Office of Agency Director budget unit due to organizational shifts, staff changes, and restructuring.

	RLB Funding Adjustments FY 2026-27
Sources	(551,890)
Requirements	
Gross Appropriations	(223,886)
Intrafund Transfers	—
Net County Cost	328,004
Positions	—

4. Emergency Services Reorganization: This action moves appropriation for the Emergency Services program from the Program Integrity and Community Services budget unit to the Office of Agency Director budget unit due to organizational shifts, staff changes, and restructuring.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	539,089
Intrafund Transfers	—
Net County Cost	539,089
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	6,460,710
Requirements	
Gross Appropriations	6,006,072
Intrafund Transfers	—
Net County Cost	(454,638)
Positions	—

Department of Child Support Services (2600B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	10,176,445	10,355,575	10,130,885	10,130,885	10,130,885	—
Miscellaneous Revenue	—	—	1,073,005	1,475,176	1,562,955	87,779
Total Revenue	**10,176,445**	**10,355,575**	**11,203,890**	**11,606,061**	**11,693,840**	**87,779**
Total Sources	**10,176,445**	**10,355,575**	**11,203,890**	**11,606,061**	**11,693,840**	**87,779**
Requirements						
Salaries and Benefits	9,047,918	9,008,365	10,022,022	10,605,660	10,685,918	80,258
Services and Supplies	272,111	241,607	303,418	303,418	287,518	(15,900)
Other Charges	685,345	912,320	1,233,159	1,269,458	1,334,512	65,054
Other Financing Uses	173,361	192,915	198,051	187,464	191,051	3,587
Gross Appropriations	**10,178,735**	**10,355,206**	**11,756,650**	**12,366,000**	**12,498,999**	**132,999**
Intrafund Transfers	—	—	(552,760)	(759,939)	(805,159)	(45,220)
Net Appropriations	**10,178,735**	**10,355,206**	**11,203,890**	**11,606,061**	**11,693,840**	**87,779**
Contingencies/Dept Reserves	—	368	—	—	—	—
Total Requirements	**10,178,735**	**10,355,575**	**11,203,890**	**11,606,061**	**11,693,840**	**87,779**
Net County Cost	**2,290**	—	—	—	—	—
Salary Resolution	57.0	53.0	53.0	53.0	53.0	—
Funded FTE	57.0	53.0	53.0	53.0	53.0	—

Department of Child Support Services (2600P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	10,176,445	10,355,575	11,203,890	11,606,061	11,693,840	87,779
Total Requirements	10,178,735	10,355,575	11,203,890	11,606,061	11,693,840	87,779
Net County Cost	2,290	—	—	—	—	—
Salary Resolution	57.0	53.0	53.0	53.0	53.0	—
Funded FTE	57.0	53.0	53.0	53.0	53.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases and merit increases; increases in internal service charges; and reduction of contract expenditures. Net funding adjustments for FY 2026-27 total $54,025.

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	54,025
Intrafund Transfers	—
Net County Cost	54,025
Positions	—

2. Position Adjustment - Assistant Director: This action deletes a vacant Child Support Services Manager position and adds an Assistant Director position to better align with the management needs of the department.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	78,974
Intrafund Transfers	—
Net County Cost	78,974
Positions	—

3. Federal Financial Participation: This action augments the department's participation in the Federal Financial Participation (FFP) program to meet expenditures above the department's allocation.

	RLB Funding Adjustments FY 2026-27
Sources	87,779
Requirements	
Gross Appropriations	—
Intrafund Transfers	(45,220)
Net County Cost	(132,999)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	87,779
Requirements	
Gross Appropriations	132,999
Intrafund Transfers	(45,220)
Net County Cost	—
Positions	—

Community Services

Planning and Building (3800B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	84,502	—	—	—	—	—
Licenses, Permits and Franchises	3,632,881	4,358,635	4,392,883	4,392,883	5,409,105	1,016,222
Fines, Forfeitures and Penalties	288	288	1,000	1,000	1,000	—
Intergovernmental Revenues	349,011	314,663	562,500	500,000	—	(500,000)
Charges for Services	3,725,567	3,122,752	2,960,267	2,961,305	4,239,372	1,278,067
Interfund Revenue	92,322	33,657	44,782	45,784	31,384	(14,400)
Miscellaneous Revenue	259,082	360,885	314,051	335,347	1,007,292	671,945
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**8,143,652**	**8,190,880**	**8,275,483**	**8,236,319**	**10,688,153**	**2,451,834**
Fund Balance	2,479,734	2,897,840	2,922,428	457,822	2,428,578	1,970,756
Total Sources	**10,623,386**	**11,088,720**	**11,197,911**	**8,694,141**	**13,116,731**	**4,422,590**
Requirements						
Salaries and Benefits	11,059,113	12,420,419	14,218,571	15,008,294	15,129,540	121,246
Services and Supplies	4,444,726	3,628,253	5,374,794	4,132,911	7,862,629	3,729,718
Other Charges	1,324,496	1,517,959	2,186,256	1,680,977	2,154,244	473,267
Reclassification of Expenses	—	—	—	—	2	2
Fixed Assets	53,543	—	—	—	—	—
Other Financing Uses	51,481	53,100	58,645	60,924	61,993	1,069
Gross Appropriations	**16,933,359**	**17,619,731**	**21,838,266**	**20,883,106**	**25,208,408**	**4,325,302**
Intrafund Transfers	(520,080)	(848,355)	(872,760)	(832,760)	(1,462,025)	(629,265)
Net Appropriations	**16,413,279**	**16,771,376**	**20,965,506**	**20,050,346**	**23,746,383**	**3,696,037**
Contingencies/Dept Reserves	1,296,198	442,145	457,822	457,822	835,981	378,159
Total Requirements	**17,709,477**	**17,213,521**	**21,423,328**	**20,508,168**	**24,582,364**	**4,074,196**
Net County Cost	**7,086,091**	**6,124,801**	**10,225,417**	**11,814,027**	**11,465,633**	**(348,394)**
Salary Resolution	71.0	70.0	70.0	70.0	70.0	—
Funded FTE	70.5	69.5	69.1	69.5	69.5	—

Administration and Support (3810P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,317,641	1,936,212	2,376,326	1,164,108	1,756,330	592,222
Total Requirements	1,767,340	1,086,213	2,376,326	1,164,108	2,807,882	1,643,774
Net County Cost	(550,301)	(850,000)	—	—	1,051,552	1,051,552
Salary Resolution	18.0	16.0	16.0	14.0	14.0	—
Funded FTE	17.5	15.5	15.3	14.0	14.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Significant adjustments are also made to expenditures related to the reallocation of division overhead. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $1,051,552.

	CLB Funding Adjustments FY 2026-27
Sources	(381,885)
Requirements	
Gross Appropriations	1,127,489
Intrafund Transfers	—
Contingencies/Dept Reserves	(457,822)
Net County Cost	1,051,552
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	457,822
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	457,822
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time project of AI Plan Review with the balance set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	516,285
Requirements	
Gross Appropriations	463,926
Intrafund Transfers	—
Contingencies/Dept Reserves	52,359
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	592,222
Requirements	
Gross Appropriations	1,591,415
Intrafund Transfers	—
Contingencies/Dept Reserves	52,359
Net County Cost	1,051,552
Positions	—

Code Compliance Program (3820P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	217,825	218,962	228,962	220,000	248,424	28,424
Total Requirements	2,488,836	2,667,428	2,875,708	3,107,879	2,885,308	(222,571)
Net County Cost	2,271,011	2,448,466	2,646,746	2,887,879	2,636,884	(250,995)
Salary Resolution	9.0	9.0	9.0	9.0	9.0	—
Funded FTE	9.0	9.0	9.0	9.0	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total ($250,995).

	CLB Funding Adjustments FY 2026-27
Sources	28,424
Requirements	
Gross Appropriations	(222,571)
Intrafund Transfers	—
Net County Cost	(250,995)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	28,424
Requirements	
Gross Appropriations	(222,571)
Intrafund Transfers	—
Net County Cost	(250,995)
Positions	—

Long Range Planning Services (3830P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,872,128	1,742,562	1,226,090	506,000	1,914,471	1,408,471
Total Requirements	2,322,500	1,757,657	2,800,181	2,651,409	4,152,567	1,501,158
Net County Cost	450,372	15,094	1,574,091	2,145,409	2,238,096	92,687
Salary Resolution	4.0	4.0	4.0	6.0	6.0	—
Funded FTE	4.0	4.0	3.8	5.5	5.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Included in the cost adjustments are significant decreases in appropriations for professional contract and planning services. Net funding adjustments in FY 2026-27 total $41,006.

	CLB Funding Adjustments FY 2026-27
Sources	(496,000)
Requirements	
Gross Appropriations	(662,341)
Intrafund Transfers	207,347
Net County Cost	41,006
Positions	—

2. Moss Beach SR-1 Congestion and Safety Project: This action appropriates the 10 percent cash match required by the grant application for the San Mateo County Transportation Authority's 2025 Measure A and Measure W Highway Program Call for Projects.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	750,000
Intrafund Transfers	(750,000)
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects such as Safety Element, Traffic Impact Analysis and Fee Study, Housing Element Rezoning, Carlos Street Bike Lane and Pedestrians with the balance of Cypress Point Moss Beach Transportation Improvement Contribution set aside as Contingency.

	RLB Funding Adjustments FY 2026-27
Sources	1,454,471
Requirements	
Gross Appropriations	1,128,671
Intrafund Transfers	—
Contingencies/Dept Reserves	325,800
Net County Cost	—
Positions	—

4. Inclusionary Housing and Non-Residential Linkage Fee Study: This action appropriates the requirement of the County's share of a Multi-jurisdictional Nexus Study to determine the appropriate type and level of impact fees on various kinds of new development in order to address new development's impact on housing availability and affordability.

	RLB Funding Adjustments FY 2026-27
Sources	450,000
Requirements	
Gross Appropriations	501,681
Intrafund Transfers	—
Net County Cost	51,681
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,408,471
Requirements	
Gross Appropriations	1,718,011
Intrafund Transfers	(542,653)
Contingencies/Dept Reserves	325,800
Net County Cost	92,687
Positions	—

Building Inspection (3842P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	5,274,460	6,049,808	5,935,033	5,935,033	7,726,441	1,791,408
Total Requirements	5,808,670	6,260,924	6,804,859	7,148,143	8,113,980	965,837
Net County Cost	534,210	211,116	869,826	1,213,110	387,539	(825,571)
Salary Resolution	21.0	21.0	21.0	21.0	21.0	—
Funded FTE	21.0	21.0	21.0	21.0	21.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total ($434,032).

	CLB Funding Adjustments FY 2026-27
Sources	134,011
Requirements	
Gross Appropriations	(213,409)
Intrafund Transfers	(86,612)
Net County Cost	(434,032)
Positions	—

2. Additional Building Permit Fees: This action increases revenue due to anticipated growth in building permit volume and adjustments to the fee schedule.

	RLB Funding Adjustments FY 2026-27
Sources	1,657,397
Requirements	
Gross Appropriations	1,265,858
Intrafund Transfers	—
Net County Cost	(391,539)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,791,408
Requirements	
Gross Appropriations	1,052,449
Intrafund Transfers	(86,612)
Net County Cost	(825,571)
Positions	—

Current Planning (3843P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	941,332	1,141,175	1,431,500	869,000	1,471,065	602,065
Total Requirements	5,322,131	5,441,300	6,566,254	6,436,629	6,622,627	185,998
Net County Cost	4,380,799	4,300,125	5,134,754	5,567,629	5,151,562	(416,067)
Salary Resolution	19.0	20.0	20.0	20.0	20.0	—
Funded FTE	19.0	20.0	20.0	20.0	20.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total ($416,067).

	CLB Funding Adjustments FY 2026-27
Sources	602,065
Requirements	
Gross Appropriations	185,998
Intrafund Transfers	—
Net County Cost	(416,067)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	602,065
Requirements	
Gross Appropriations	185,998
Intrafund Transfers	—
Net County Cost	(416,067)
Positions	—

Local Agency Formation Commission (3570B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	17,195	23,346	8,000	8,000	10,000	2,000
Intergovernmental Revenues	553,122	710,922	720,897	762,150	885,069	122,919
Charges for Services	53,520	19,434	30,000	30,000	20,000	(10,000)
Interfund Revenue	—	—	—	—	—	—
Miscellaneous Revenue	75	—	—	—	2,000	2,000
Total Revenue	**623,912**	**753,702**	**758,897**	**800,150**	**917,069**	**116,919**
Fund Balance	207,834	217,948	290,868	210,868	225,667	14,799
Total Sources	**831,746**	**971,650**	**1,049,765**	**1,011,018**	**1,142,736**	**131,718**
Requirements						
Salaries and Benefits	405,492	450,859	554,098	590,549	594,505	3,956
Services and Supplies	102,530	125,530	166,717	173,487	210,038	36,551
Other Charges	105,776	104,393	118,082	109,034	173,388	64,354
Gross Appropriations	**613,798**	**680,782**	**838,897**	**873,070**	**977,931**	**104,861**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**613,798**	**680,782**	**838,897**	**873,070**	**977,931**	**104,861**
Contingencies/Dept Reserves	217,948	290,868	210,868	137,948	164,805	26,857
Total Requirements	**831,746**	**971,650**	**1,049,765**	**1,011,018**	**1,142,736**	**131,718**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**
Salary Resolution	2.0	2.0	2.0	2.0	2.0	—
Funded FTE	2.0	2.0	2.0	2.0	2.0	—

Local Agency Formation Commission (3570P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	831,746	971,650	1,049,765	1,011,018	1,142,736	131,718
Total Requirements	831,746	971,650	1,049,765	1,011,018	1,142,736	131,718
Net County Cost	—	—	—	—	—	—
Salary Resolution	2.0	2.0	2.0	2.0	2.0	—
Funded FTE	2.0	2.0	2.0	2.0	2.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(93,949)
Requirements	
Gross Appropriations	43,999
Intrafund Transfers	—
Contingencies/Dept Reserves	(137,948)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time purchases from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	210,868
Requirements	
Gross Appropriations	60,862
Intrafund Transfers	—
Contingencies/Dept Reserves	150,006
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	14,799
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	14,799
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	131,718
Requirements	
Gross Appropriations	104,861
Intrafund Transfers	—
Contingencies/Dept Reserves	26,857
Net County Cost	—
Positions	—

Parks Department (3900D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	4,645,606	8,961,979	12,887,018	—	6,675,000	6,675,000
Licenses, Permits and Franchises	—	—	—	—	—	—
Fines, Forfeitures and Penalties	18,744	30,414	17,500	17,500	17,500	—
Use of Money and Property	290,723	370,616	261,682	265,659	300,446	34,787
Intergovernmental Revenues	2,347,365	3,839,954	1,356,765	—	1,000,000	1,000,000
Charges for Services	3,573,575	3,866,163	4,120,090	4,120,090	4,120,090	—
Interfund Revenue	1,397,239	—	3,178,604	310,603	1,118,679	808,076
Miscellaneous Revenue	2,082,911	3,840,856	2,327,000	97,000	137,000	40,000
Other Financing Sources	1,850,823	13,084,833	6,074,601	—	807,500	807,500
Total Revenue	**16,206,986**	**33,994,816**	**30,223,260**	**4,810,852**	**14,176,215**	**9,365,363**
Fund Balance	4,384,571	5,927,190	11,886,397	5,780,785	5,986,402	205,617
Total Sources	**20,591,557**	**39,922,006**	**42,109,657**	**10,591,637**	**20,162,617**	**9,570,980**
Requirements						
Salaries and Benefits	14,448,963	15,865,588	18,028,124	18,821,886	19,518,760	696,874
Services and Supplies	6,673,274	6,333,401	11,691,713	3,236,385	8,494,668	5,258,283
Other Charges	3,388,991	4,603,503	3,418,927	3,554,337	4,371,960	817,623
Fixed Assets	2,524,696	3,913,625	11,790,746	96,069	4,204,145	4,108,076
Other Financing Uses	6,283,777	15,833,719	12,853,205	15,147	1,015,413	1,000,266
Gross Appropriations	**33,319,700**	**46,549,836**	**57,782,715**	**25,723,824**	**37,604,946**	**11,881,122**
Intrafund Transfers	(822,961)	(651,446)	(1,725,916)	(70,000)	(1,472,730)	(1,402,730)
Net Appropriations	**32,496,739**	**45,898,390**	**56,056,799**	**25,653,824**	**36,132,216**	**10,478,392**
Contingencies/Dept Reserves	2,575,461	2,628,295	2,735,153	2,735,153	2,755,002	19,849
Non-General Fund Reserves	2,239,490	9,133,777	3,045,632	3,045,632	2,731,400	(314,232)
Total Requirements	**37,311,689**	**57,660,461**	**61,837,584**	**31,434,609**	**41,618,618**	**10,184,009**
Net County Cost	**16,720,133**	**17,738,456**	**19,727,927**	**20,842,972**	**21,456,001**	**613,029**
Salary Resolution	88.0	88.0	88.0	88.0	88.0	—
Funded FTE	88.0	88.0	88.0	88.0	88.0	—

Parks and Recreation (3900B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	3,157,825	3,853,350	6,836,184	—	4,175,000	4,175,000
Licenses, Permits and Franchises	—	—	—	—	—	—
Fines, Forfeitures and Penalties	18,417	30,087	16,000	16,000	16,000	—
Use of Money and Property	245,837	216,724	231,682	235,659	270,446	34,787
Intergovernmental Revenues	153,785	103,279	285,000	—	—	—
Charges for Services	2,066,284	2,311,697	2,464,630	2,464,630	2,464,630	—
Interfund Revenue	2,016	—	180,999	224,534	224,534	—
Miscellaneous Revenue	275,471	301,450	172,000	92,000	132,000	40,000
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**5,919,635**	**6,816,587**	**10,186,495**	**3,032,823**	**7,282,610**	**4,249,787**
Fund Balance	2,575,461	2,678,295	2,752,620	2,735,153	2,755,002	19,849
Total Sources	**8,495,096**	**9,494,882**	**12,939,115**	**5,767,976**	**10,037,612**	**4,269,636**
Requirements						
Salaries and Benefits	13,836,786	15,218,300	17,264,201	18,025,459	18,725,114	699,655
Services and Supplies	6,121,881	5,948,622	10,909,711	2,714,967	7,466,237	4,751,270
Other Charges	2,747,133	3,909,654	3,059,313	3,190,222	4,004,577	814,355
Fixed Assets	114,334	166,712	110,000	—	—	—
Other Financing Uses	642,595	13,202	314,580	15,147	15,413	266
Gross Appropriations	**23,462,729**	**25,256,490**	**31,657,805**	**23,945,795**	**30,211,341**	**6,265,546**
Intrafund Transfers	(822,961)	(651,446)	(1,725,916)	(70,000)	(1,472,730)	(1,402,730)
Net Appropriations	**22,639,767**	**24,605,043**	**29,931,889**	**23,875,795**	**28,738,611**	**4,862,816**
Contingencies/Dept Reserves	2,575,461	2,628,295	2,735,153	2,735,153	2,755,002	19,849
Non-General Fund Reserves	—	—	—	—	—	—
Total Requirements	**25,215,228**	**27,233,338**	**32,667,042**	**26,610,948**	**31,493,613**	**4,882,665**
Net County Cost	**16,720,133**	**17,738,456**	**19,727,927**	**20,842,972**	**21,456,001**	**613,029**
Salary Resolution	85.0	85.0	85.0	85.0	85.0	—
Funded FTE	85.0	85.0	85.0	85.0	85.0	—

Parks and Recreation (3900P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	8,495,096	9,494,882	12,939,115	5,767,976	10,037,612	4,269,636
Total Requirements	25,215,228	27,233,338	32,667,042	26,610,948	31,493,613	4,882,665
Net County Cost	16,720,133	17,738,456	19,727,927	20,842,972	21,456,001	613,029
Salary Resolution	85.0	85.0	85.0	85.0	85.0	—
Funded FTE	85.0	85.0	85.0	85.0	85.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: salary and benefit adjustments, including increases to health plan and workers compensation insurance contributions and decreases to County retirement contributions; adjustments to fund and align with internal service charges; increases to revenue from updated lease agreements; and the elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $613,029.

	CLB Funding Adjustments FY 2026-27
Sources	(2,700,366)
Requirements	
Gross Appropriations	647,816
Intrafund Transfers	—
Contingencies/Dept Reserves	(2,735,153)
Net County Cost	613,029
Positions	—

2. Measure K - Appropriations for Non-Capital Projects and Programs: This action allocates Measure K funding to support Natural Resource Management, Fire Mitigation, and Parks Operations and Maintenance initiatives. The funding will assist with ongoing programs and address the operational and maintenance needs of the County's park system. Specifically, funding will be used to help operate the County's park system; enhance the visitor experience; address deferred maintenance; protect and steward natural resources; replace outdated facilities; remove hazardous trees; mitigate wildfire risk; and improve playgrounds, picnic areas, campgrounds, restrooms, culverts, and trails throughout County parks.

	RLB Funding Adjustments FY 2026-27
Sources	3,775,000
Requirements	
Gross Appropriations	3,775,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Non-Departmental Services Rollover for Non-Capital Projects and Programs: This action rolls forward funding from Non-Departmental Services into FY 2026-27 to support the continuation of two existing initiatives: the geographic information system (GIS) project ($202,730) and the Tree Risk Management Program ($1,200,000). The Tree Risk Management Program focuses on identifying and mitigating hazardous trees that pose potential health and safety risks across the County's park system.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	1,402,730
Intrafund Transfers	(1,402,730)
Net County Cost	—
Positions	—

4. Trust Fund Transfers for Park Needs: This action appropriates funding from the planned transfers of previously received and general donations held in the trust funds for the following parks: Coyote Point Park; San Pedro Valley Park; Fitzgerald Marine Reserve; San Bruno Mountain Park; Huddart Park; Wunderlich Park; Edgewood Park; and Memorial Park. These funds will be used to support projects and/or purchases that are necessary or not fully funded in FY 2026-27. All donations will be applied exclusively to the park for which they were originally designated (e.g., a donation to Huddart Park will be used solely for Huddart Park-related project or purchases).

	RLB Funding Adjustments FY 2026-27
Sources	40,000
Requirements	
Gross Appropriations	40,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	2,735,153
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	2,735,153
Net County Cost	—
Positions	—

6. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	19,849
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	19,849
Net County Cost	—
Positions	—

7. Measure K - Grant Agreements: In alignment with the Board of Supervisors' approval of the FY 2026–27 Measure K Budget on March 17, 2026, this action allocates grant funding to Fire Safe San Mateo County and the San Mateo Resource Conservation District for emergency preparedness initiatives. Administered by the Parks Department, these grants are in the third and final year of their agreements in FY 2026–27.

	RLB Funding Adjustments FY 2026-27
Sources	400,000
Requirements	
Gross Appropriations	400,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	4,269,636
Requirements	
Gross Appropriations	6,265,546
Intrafund Transfers	(1,402,730)
Contingencies/Dept Reserves	19,849
Net County Cost	613,029
Positions	—

Fish and Game (3950B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Fines, Forfeitures and Penalties	326	326	1,500	1,500	1,500	—
Use of Money and Property	2,365	2,341	—	—	—	—
Total Revenue	**2,691**	**2,667**	**1,500**	**1,500**	**1,500**	**—**
Fund Balance	68,405	61,096	38,763	—	377	377
Total Sources	**71,096**	**63,763**	**40,263**	**1,500**	**1,877**	**377**
Requirements						
Services and Supplies	10,000	25,000	40,263	1,500	1,500	—
Gross Appropriations	**10,000**	**25,000**	**40,263**	**1,500**	**1,500**	**—**
Intrafund Transfers						
Net Appropriations	**10,000**	**25,000**	**40,263**	**1,500**	**1,500**	**—**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	61,096	38,763	—	—	377	377
Total Requirements	**71,096**	**63,763**	**40,263**	**1,500**	**1,877**	**377**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

Fish and Game (3950P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	71,096	63,763	40,263	1,500	1,877	377
Total Requirements	71,096	63,763	40,263	1,500	1,877	377
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: There are no funding adjustments in FY 2026-27.

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	377
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	377
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	377
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	377
Net County Cost	—
Positions	—

Coyote Point Marina (3980B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	30,883	41,072	20,000	20,000	20,000	—
Intergovernmental Revenues	—	—	71,765	—	—	—
Charges for Services	1,507,292	1,554,466	1,655,460	1,655,460	1,655,460	—
Miscellaneous Revenue	30,469	46,190	5,000	5,000	5,000	—
Total Revenue	**1,568,643**	**1,641,728**	**1,752,225**	**1,680,460**	**1,680,460**	**—**
Fund Balance	314,232	1,180,671	1,196,449	1,096,449	1,209,086	112,637
Total Sources	**1,882,875**	**2,822,399**	**2,948,674**	**2,776,909**	**2,889,546**	**112,637**
Requirements						
Salaries and Benefits	612,177	647,288	763,923	796,427	793,646	(2,781)
Services and Supplies	457,576	284,812	628,688	519,918	519,431	(487)
Other Charges	641,858	693,850	359,614	364,115	367,383	3,268
Fixed Assets	—	—	—	—	—	—
Other Financing Uses	—	—	100,000	—	—	—
Gross Appropriations	**1,711,610**	**1,625,950**	**1,852,225**	**1,680,460**	**1,680,460**	**—**
Intrafund Transfers						
Net Appropriations	**1,711,610**	**1,625,950**	**1,852,225**	**1,680,460**	**1,680,460**	**—**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	171,265	1,196,449	1,096,449	1,096,449	1,209,086	112,637
Total Requirements	**1,882,875**	**2,822,399**	**2,948,674**	**2,776,909**	**2,889,546**	**112,637**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**
Salary Resolution	3.0	3.0	3.0	3.0	3.0	—
Funded FTE	3.0	3.0	3.0	3.0	3.0	—

Coyote Point Marina (3980P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,882,875	2,822,399	2,948,674	2,776,909	2,889,546	112,637
Total Requirements	1,882,875	2,822,399	2,948,674	2,776,909	2,889,546	112,637
Net County Cost	—	—	—	—	—	—
Salary Resolution	3.0	3.0	3.0	3.0	3.0	—
Funded FTE	3.0	3.0	3.0	3.0	3.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: salary and benefit adjustments, including increases to workers compensation insurance contributions and decreases to other salary and benefit accounts; adjustments to internal service charges; and the elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero in FY 2026-27.

	CLB Funding Adjustments FY 2026-27
Sources	(1,096,449)
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	(1,096,449)
Net County Cost	—
Positions	—

2. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	112,637
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	112,637
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,096,449
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	1,096,449
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	112,637
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	112,637
Net County Cost	—
Positions	—

Parks Capital Projects (3990B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	1,487,781	5,108,630	6,050,834	—	2,500,000	2,500,000
Use of Money and Property	11,638	110,480	10,000	10,000	10,000	—
Intergovernmental Revenues	2,193,580	3,736,675	1,000,000	—	1,000,000	1,000,000
Interfund Revenue	1,395,223	—	2,997,605	86,069	894,145	808,076
Miscellaneous Revenue	1,776,972	3,493,216	2,150,000	—	—	—
Other Financing Sources	1,850,823	13,084,833	6,074,601	—	807,500	807,500
Total Revenue	**8,716,017**	**25,533,833**	**18,283,040**	**96,069**	**5,211,645**	**5,115,576**
Fund Balance	1,426,473	2,007,128	7,898,565	1,949,183	2,021,937	72,754
Total Sources	**10,142,490**	**27,540,961**	**26,181,605**	**2,045,252**	**7,233,582**	**5,188,330**
Requirements						
Services and Supplies	83,818	74,967	113,051	—	507,500	507,500
Fixed Assets	2,410,361	3,746,913	11,680,746	96,069	4,204,145	4,108,076
Other Financing Uses	5,641,182	15,820,517	12,438,625	—	1,000,000	1,000,000
Gross Appropriations	**8,135,361**	**19,642,397**	**24,232,422**	**96,069**	**5,711,645**	**5,615,576**
Intrafund Transfers						
Net Appropriations	**8,135,361**	**19,642,397**	**24,232,422**	**96,069**	**5,711,645**	**5,615,576**
Non-General Fund Reserves	2,007,128	7,898,565	1,949,183	1,949,183	1,521,937	(427,246)
Total Requirements	**10,142,490**	**27,540,961**	**26,181,605**	**2,045,252**	**7,233,582**	**5,188,330**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

Parks Capital Projects (3990P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	10,142,490	27,540,961	26,181,605	2,045,252	7,233,582	5,188,330
Total Requirements	10,142,490	27,540,961	26,181,605	2,045,252	7,233,582	5,188,330
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including the elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(1,949,183)
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	(1,949,183)
Net County Cost	—
Positions	—

2. Measure K - Appropriations for Capital Projects: This action allocates Measure K funding in FY 2026-27 to help fund two projects, including the Coyote Point Modernization Project ($1,500,000) and Parkwide Paving ($1,000,000). Funding for the Coyote Point Modernization Project will build on the replacement of the Magic Mountain Playground and be used, in part, to continue to address deferred maintenance and fund improvements to the Magic Mountain Playground restroom. Funding could also be used to renovate or replace the Beach Center and adjacent restroom, landscape upgrades to the park's central field, or sewer line upgrades should there be remaining funding or if the Parks Department receives federal funding for the restroom. This allocation for these efforts will continue to be designated under the Parks Capital Projects Measure K initiative.

	RLB Funding Adjustments FY 2026-27
Sources	2,500,000
Requirements	
Gross Appropriations	2,500,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Non-Departmental Services Rollover for Tunitas Creek Beach Improvement Project: This action adjusts rollover appropriations in FY 2026-27 to support the completion of the Tunitas Creek Beach Improvement Project. The rollover funding will be used to finalize remaining work and cover project close-out costs.

	RLB Funding Adjustments FY 2026-27
Sources	500,000
Requirements	
Gross Appropriations	500,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: Final Fund Balance and a portion of reserves are appropriated for one-time projects such as the Don Horsley Park at Tunitas Creek Beach.

	RLB Funding Adjustments FY 2026-27
Sources	72,754
Requirements	
Gross Appropriations	500,000
Intrafund Transfers	—
Non-General Fund Reserves	(427,246)
Net County Cost	—
Positions	—

5. Grant for Stream Crossing Repairs for Pescadero Creek Tributaries: The Sustainability Department, the Department of Public Works, and Parks Department will collaborate to repair and upgrade four stream crossings on tributaries to Pescadero Creek, including Bloomquist Creek, Peterson Creek, Schenley Creek, and Rhododendron Creek, to reduce chronic and episodic sediment delivery in accordance with the Pescadero-Butano Watershed Sediment Total Maximum Daily Loads (TMDL) plan. The Environmental Protection Agency grant is being administered through the California State Water Resources Control Board. The Sustainability Department will transfer the Parks Department's portion of the grant in FY 2026-27.

	RLB Funding Adjustments FY 2026-27
Sources	307,500
Requirements	
Gross Appropriations	307,500
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time capital projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,949,183
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	1,949,183
Net County Cost	—
Positions	—

7. Grant Rollover for the Replacement of the Magic Mountain Playground: This action is added to rollover federal funding for the replacement of the aging Magic Mountain Playground at the Coyote Point Recreation Area. The funding, secured by U.S. Representative Kevin Mullin in FY 2024-25, will support the development of a new and accessible playground designed to accommodate visitors of all ages and abilities. Measure K funds from the Coyote Point Modernization Project will supplement the federal allocation to fully fund the replacement project.

	RLB Funding Adjustments FY 2026-27
Sources	1,000,000
Requirements	
Gross Appropriations	1,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

8. In-Lieu Fees Rollover for Capital Projects: This action appropriates rollover in-lieu fees authorized under the Quimby Act for capital improvement projects, including the Coyote Point Park Modernization Project, the Huddart Park Improvement Project, and the Junipero Serra Modernization Project in FY 2026-27.

	RLB Funding Adjustments FY 2026-27
Sources	808,076
Requirements	
Gross Appropriations	808,076
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	5,188,330
Requirements	
Gross Appropriations	5,615,576
Intrafund Transfers	—
Non-General Fund Reserves	(427,246)
Net County Cost	—
Positions	—

County Library (3700B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	45,429,636	46,569,018	44,707,104	45,062,720	48,455,530	3,392,810
Use of Money and Property	1,618,877	1,980,400	371,216	371,216	371,216	—
Intergovernmental Revenues	2,071,370	1,999,121	778,842	778,842	747,714	(31,128)
Charges for Services	14,395	10,498	—	—	—	—
Interfund Revenue	270,515	573,996	316,378	316,378	371,528	55,150
Miscellaneous Revenue	802,597	184,430	5,000	5,000	5,000	—
Total Revenue	**50,207,391**	**51,317,463**	**46,178,540**	**46,534,156**	**49,950,988**	**3,416,832**
Fund Balance	42,640,445	47,309,462	52,893,193	42,758,763	49,692,834	6,934,071
Total Sources	**92,847,836**	**98,626,925**	**99,071,733**	**89,292,919**	**99,643,822**	**10,350,903**
Requirements						
Salaries and Benefits	23,298,014	25,516,733	29,620,070	30,243,538	32,341,782	2,098,244
Services and Supplies	17,213,432	16,886,876	19,626,317	13,187,617	22,408,854	9,221,237
Other Charges	4,359,475	2,737,148	5,358,335	3,288,242	4,374,701	1,086,459
Fixed Assets	634,235	592,975	1,666,205	—	1,885,020	1,885,020
Other Financing Uses	33,218	—	42,043	43,663	48,364	4,701
Gross Appropriations	**45,538,373**	**45,733,732**	**56,312,970**	**46,763,060**	**61,058,721**	**14,295,661**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**45,538,373**	**45,733,732**	**56,312,970**	**46,763,060**	**61,058,721**	**14,295,661**
Contingencies/Dept Reserves	4,709,726	5,100,464	5,874,774	5,874,774	6,325,501	450,727
Non-General Fund Reserves	42,599,737	47,792,729	36,883,989	36,655,085	32,259,600	(4,395,485)
Total Requirements	**92,847,836**	**98,626,925**	**99,071,733**	**89,292,919**	**99,643,822**	**10,350,903**
Net County Cost	—	—	—	—	—	—
Salary Resolution	153.0	165.0	165.0	165.0	170.0	5.0
Funded FTE	141.0	151.3	150.0	150.0	154.5	4.5

County Library (3700P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	92,847,836	98,626,925	99,071,733	89,292,919	99,643,822	10,350,903
Total Requirements	92,847,836	98,626,925	99,071,733	89,292,919	99,643,822	10,350,903
Net County Cost	—	—	—	—	—	—
Salary Resolution	153.0	165.0	165.0	165.0	170.0	5.0
Funded FTE	141.0	151.3	150.0	150.0	154.5	4.5

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $1,578,537.

	CLB Funding Adjustments FY 2026-27
Sources	(41,546,729)
Requirements	
Gross Appropriations	2,561,667
Intrafund Transfers	—
Contingencies/Dept Reserves	(5,874,774)
Non-General Fund Reserves	(36,655,085)
Net County Cost	1,578,537
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time initiatives, including furnishing updates for community libraries and installing an HVAC system at Library Administration in collaboration with the County, with the balance set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	42,758,763
Requirements	
Gross Appropriations	4,173,662
Intrafund Transfers	—
Contingencies/Dept Reserves	6,325,501
Non-General Fund Reserves	32,259,600
Net County Cost	—
Positions	—

3. Revenue Adjustments: This action increases appropriations of secured property taxes based on the most recent levy and growth projections for the coming fiscal year. Returned Educational Revenue Augmentation Funds (ERAF) and Former California Redevelopment Agencies (RDA) revenues are budgeted at the average amount received over the past five fiscal years.

	RLB Funding Adjustments FY 2026-27
Sources	2,204,798
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(2,204,798)
Positions	—

4. Position Adjustments: This action adds one Management Analyst, one Community Program Specialist, two part-time Library Assistants, and one part-time Community Program Specialist to support communications and expand Bookmobile programming, including services for the new makerspace at the San Carlos Library. Additionally, one Utility Worker II and one Facilities Project Coordinator II are deleted, and one Program Coordinator I and one Program Coordinator II are added to better align with operational needs. This adjustment was approved by the Board of Supervisors through the January 27, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	626,261
Intrafund Transfers	—
Net County Cost	626,261
Positions	5

5. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects such as a Library Outpost in Pescadero, furniture and equipment for a new library in East Palo Alto, the installation of four pods for private meeting spaces, and funds to support the construction of a new makerspace at the San Carlos Library.

	RLB Funding Adjustments FY 2026-27
Sources	6,934,071
Requirements	
Gross Appropriations	6,934,071
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	10,350,903
Requirements	
Gross Appropriations	14,295,661
Intrafund Transfers	—
Contingencies/Dept Reserves	450,727
Non-General Fund Reserves	(4,395,485)
Net County Cost	—
Positions	5

Sustainability Department (4000D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	3,013,328	2,597,826	7,679,976	7,218,124	1,645,440	(5,572,684)
Licenses, Permits and Franchises	2,968,056	2,900,698	2,966,967	2,877,967	2,877,967	—
Use of Money and Property	377,750	395,325	292,009	292,009	292,009	—
Intergovernmental Revenues	1,215,783	1,956,683	6,297,513	3,328,872	2,849,355	(479,517)
Charges for Services	1,954,815	2,174,844	2,553,349	2,153,349	3,703,349	1,550,000
Interfund Revenue	63,652	285	—	—	—	—
Miscellaneous Revenue	552,458	111,567	3,500	3,500	3,500	—
Other Financing Sources	1,246,614	1,641,763	1,688,729	1,923,619	1,583,619	(340,000)
Total Revenue	**11,392,456**	**11,778,991**	**21,482,043**	**17,797,440**	**12,955,239**	**(4,842,201)**
Fund Balance	14,861,119	14,594,729	14,264,161	13,224,672	10,552,235	(2,672,437)
Total Sources	**26,253,575**	**26,373,720**	**35,746,204**	**31,022,112**	**23,507,474**	**(7,514,638)**
Requirements						
Salaries and Benefits	6,835,427	6,852,679	8,103,169	8,485,499	8,435,970	(49,529)
Services and Supplies	9,012,086	9,092,416	15,458,736	13,817,393	12,605,685	(1,211,708)
Other Charges	929,148	702,462	776,262	800,196	823,707	23,511
Fixed Assets	—	249,020	—	—	—	—
Other Financing Uses	605,717	992,592	10,350,507	5,619,605	1,145,121	(4,474,484)
Gross Appropriations	**17,382,378**	**17,889,169**	**34,688,674**	**28,722,693**	**23,010,483**	**(5,712,210)**
Intrafund Transfers	—	(1,280)	(273,633)	161,773	(653,227)	(815,000)
Net Appropriations	**17,382,378**	**17,887,889**	**34,415,041**	**28,884,466**	**22,357,256**	**(6,527,210)**
Contingencies/Dept Reserves	2,041,358	—	2,293,713	2,293,713	2,293,713	—
Non-General Fund Reserves	10,080,634	10,148,453	7,109,965	8,215,089	7,402,161	(812,928)
Total Requirements	**29,504,370**	**28,036,342**	**43,818,719**	**39,393,268**	**32,053,130**	**(7,340,138)**
Net County Cost	**3,250,796**	**1,662,621**	**8,072,515**	**8,371,156**	**8,545,656**	**174,500**
Salary Resolution	33.0	31.0	31.0	31.0	32.0	1.0
Funded FTE	33.0	31.0	30.9	31.0	32.0	1.0

Administration (4010P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,140,654	3,449,897	3,500,540	3,492,862	2,979,406	(513,456)
Total Requirements	4,823,514	3,103,448	6,187,187	6,316,853	6,357,700	40,847
Net County Cost	1,682,861	(346,449)	2,686,647	2,823,991	3,378,294	554,303
Salary Resolution	7.0	8.0	8.0	9.0	10.0	1.0
Funded FTE	7.0	8.0	8.0	9.0	10.0	1.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases; merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures; including a transfer of funds from Climate Protection to Administration for grant writing agreements and partial funding of a position to be added in FY 2026-27. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $314,515.

	CLB Funding Adjustments FY 2026-27
Sources	(3,204,202)
Requirements	
Gross Appropriations	(595,974)
Intrafund Transfers	—
Contingencies/Dept Reserves	(2,293,713)
Net County Cost	314,515
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	2,650,074
Requirements	
Gross Appropriations	356,361
Intrafund Transfers	—
Contingencies/Dept Reserves	2,293,713
Net County Cost	—
Positions	—

3. Position Adjustment - Administrative Service Manager I: This action adds one Administrative Services Manager I position who will take on the roles and duties associated with the following roles: Fiscal Officer, Procurement Officer, Budgeting, Office Operations, Department-wide Grants Development/Administration, and Human Resource Coordination. Ongoing costs associated with this position will be partially supported through existing extra-help appropriations which will be moved over during September Revisions.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	239,788
Intrafund Transfers	—
Net County Cost	239,788
Positions	1

4. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	40,672
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	40,672
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(513,456)
Requirements	
Gross Appropriations	175
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Non-General Fund Reserves	40,672
Net County Cost	554,303
Positions	1

Climate Resilience (4020P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,123,777	2,028,747	10,863,943	7,094,466	1,000,000	(6,094,466)
Total Requirements	1,980,375	2,759,432	13,009,934	9,344,828	3,305,818	(6,039,010)
Net County Cost	856,598	730,685	2,145,991	2,250,362	2,305,818	55,456
Salary Resolution	5.0	7.0	7.0	7.0	7.0	—
Funded FTE	5.0	7.0	7.0	7.0	7.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases; merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures; including a one-time EPA grant that was expended in FY2025-26. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $55,456.

	CLB Funding Adjustments FY 2026-27
Sources	(7,094,466)
Requirements	
Gross Appropriations	(7,039,010)
Intrafund Transfers	—
Net County Cost	55,456
Positions	—

2. Stormwater Monitoring and Reporting: This action is a one-time transfer from Non-Departmental General Fund to facilitate State-mandated water monitoring and reporting for impaired waterways in unincorporated County.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	165,000
Intrafund Transfers	(165,000)
Net County Cost	—
Positions	—

3. Environmental Protection Agency Grant for Stormwater: The Sustainability Department, the Department of Public Works, and Parks Department will collaborate to repair and upgrade four stream crossings on tributaries to Pescadero Creek, including Bloomquist Creek, Peterson Creek, Schenley Creek, and Rhododendron Creek, to reduce chronic and episodic sediment delivery in accordance with the Pescadero-Butano Watershed Sediment Total Maximum Daily Loads (TMDL) plan. The Environmental Protection Agency grant is being administered through the California State Water Resources Control Board. The Sustainability Department will transfer the Parks Department's and Public Works Department's portion of the grant in FY 2026-27.

	RLB Funding Adjustments FY 2026-27
Sources	1,000,000
Requirements	
Gross Appropriations	1,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(6,094,466)
Requirements	
Gross Appropriations	(5,874,010)
Intrafund Transfers	(165,000)
Net County Cost	55,456
Positions	—

Livable Communities (4030P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,814,756	1,814,913	1,668,699	1,668,699	1,335,000	(333,699)
Total Requirements	3,171,348	2,373,929	3,523,138	3,523,138	3,121,559	(401,579)
Net County Cost	356,593	559,016	1,854,439	1,854,439	1,786,559	(67,880)
Salary Resolution	5.0	—	—	—	—	—
Funded FTE	5.0	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases; merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures; including fund balance that was expended in FY2025-26. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($67,880).

	CLB Funding Adjustments FY 2026-27
Sources	(333,699)
Requirements	
Gross Appropriations	(51,579)
Intrafund Transfers	(350,000)
Net County Cost	(67,880)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(333,699)
Requirements	
Gross Appropriations	(51,579)
Intrafund Transfers	(350,000)
Net County Cost	(67,880)
Positions	—

Climate Protection (4040P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,299,484	1,731,441	1,866,353	2,229,689	1,687,774	(541,915)
Total Requirements	1,654,109	2,450,684	3,251,791	3,672,053	2,762,759	(909,294)
Net County Cost	354,625	719,243	1,385,438	1,442,364	1,074,985	(367,379)
Salary Resolution	5.0	5.0	5.0	4.0	4.0	—
Funded FTE	5.0	5.0	5.0	4.0	4.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases; merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures; including a decrease in a revenue agreement between the County and the Bay Area Regional Energy Network (BayREN) and a transfer of funds from the Energy and Water program to the Administration program. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($367,379).

	CLB Funding Adjustments FY 2026-27
Sources	(1,041,915)
Requirements	
Gross Appropriations	(1,409,294)
Intrafund Transfers	—
Net County Cost	(367,379)
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	500,000
Requirements	
Gross Appropriations	500,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(541,915)
Requirements	
Gross Appropriations	(909,294)
Intrafund Transfers	—
Net County Cost	(367,379)
Positions	—

Waste Reduction (4060B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Licenses, Permits and Franchises	2,794,981	2,704,092	2,767,611	2,667,611	2,667,611	—
Use of Money and Property	133,696	102,238	148,309	148,309	148,309	—
Intergovernmental Revenues	239,751	21,431	360,600	360,600	657,828	297,228
Charges for Services	58,256	39,882	425,000	25,000	1,575,000	1,550,000
Interfund Revenue	62,553	285	—	—	—	—
Miscellaneous Revenue	148,649	56,361	3,500	3,500	3,500	—
Other Financing Sources	182,736	300,000	216,743	434,959	94,959	(340,000)
Total Revenue	**3,620,622**	**3,224,289**	**3,921,763**	**3,639,979**	**5,147,207**	**1,507,228**
Fund Balance	3,924,157	2,717,257	2,035,704	1,831,638	879,394	(952,244)
Total Sources	**7,544,779**	**5,941,546**	**5,957,467**	**5,471,617**	**6,026,601**	**554,984**
Requirements						
Salaries and Benefits	2,284,428	2,295,105	2,626,012	2,677,867	2,394,488	(283,379)
Services and Supplies	2,161,432	1,260,690	2,225,179	1,190,593	2,775,887	1,585,294
Other Charges	251,022	208,283	198,327	203,911	211,883	7,972
Other Financing Uses	130,640	141,763	157,334	169,839	64,949	(104,890)
Gross Appropriations	**4,827,522**	**3,905,841**	**5,206,852**	**4,242,210**	**5,447,207**	**1,204,997**
Intrafund Transfers	—	—	40,892	—	(300,000)	(300,000)
Net Appropriations	**4,827,522**	**3,905,841**	**5,247,744**	**4,242,210**	**5,147,207**	**904,997**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	2,717,257	2,035,706	709,723	1,229,407	879,394	(350,013)
Total Requirements	**7,544,779**	**5,941,546**	**5,957,467**	**5,471,617**	**6,026,601**	**554,984**
Net County Cost	—	—	—	—	—	—
Salary Resolution	11.0	11.0	11.0	10.0	10.0	—
Funded FTE	11.0	11.0	11.0	10.0	10.0	—

Waste Reduction (4060P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	7,544,779	5,941,546	5,957,467	5,471,617	6,026,601	554,984
Total Requirements	7,544,779	5,941,546	5,957,467	5,471,617	6,026,601	554,984
Net County Cost	—	—	—	—	—	—
Salary Resolution	11.0	11.0	11.0	10.0	10.0	—
Funded FTE	11.0	11.0	11.0	10.0	10.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases; merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures; including cost savings from a position that was transferred from the AB939 Fund to the County Service Area # 8 Solid Waste Services during FY 2025-26. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(2,171,638)
Requirements	
Gross Appropriations	(942,231)
Intrafund Transfers	—
Non-General Fund Reserves	(1,229,407)
Net County Cost	—
Positions	—

2. Funding for Solid Waste Franchising Consultant: This action is a one-time transfer from Non-Departmental General Fund for the onboarding of a solid waste franchise consultant for the unincorporated County area currently served by the Pescadero Transfer Station.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	300,000
Intrafund Transfers	(300,000)
Net County Cost	—
Positions	—

3. Revenue from Cities for Edible Food Recovery Projects: This action provides for funds from RethinkWaste ($40,000), Waste Characterization ($40,000), and Cities Waste Characterization ($200,000) to fund edible food recovery projects.

	RLB Funding Adjustments FY 2026-27
Sources	280,000
Requirements	
Gross Appropriations	280,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Revenue from Cities for SB1383 Compliance: This action reflects a contribution from all Cities within the County to fund a compost brokerage contract with the Resource Conservation District to comply with SB1383 compost procurement requirements.

	RLB Funding Adjustments FY 2026-27
Sources	1,528,000
Requirements	
Gross Appropriations	1,528,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. CalRecycle Grant Revenue: This action provides revenue from a CalRecycle Grant that will be used to purchase recycle and trash bins for the Parks Department.

	RLB Funding Adjustments FY 2026-27
Sources	17,228
Requirements	
Gross Appropriations	17,228
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Administrative Fees Collected from Cities: This action reflects the administrative fees to be collected from all Cities within the County to administer the compost brokerage contract with the Resource Conservation District (RCD) to comply with SB1383 compost procurement requirements. This fee will serve as the County contribution to the compost brokerage contract with RCD.

	RLB Funding Adjustments FY 2026-27
Sources	22,000
Requirements	
Gross Appropriations	22,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

7. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	709,723
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	709,723
Net County Cost	—
Positions	—

8. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	169,671
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	169,671
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	554,984
Requirements	
Gross Appropriations	1,204,997
Intrafund Transfers	(300,000)
Non-General Fund Reserves	(350,013)
Net County Cost	—
Positions	—

SD - County Service Area 8 (4070B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	1,479,183	1,547,177	1,436,297	1,436,297	1,645,440	209,143
Licenses, Permits and Franchises	173,074	196,607	199,356	210,356	210,356	—
Use of Money and Property	244,054	293,088	143,700	143,700	143,700	—
Intergovernmental Revenues	22,530	14,713	3,753	3,753	3,753	—
Charges for Services	1,765,175	1,992,216	1,993,349	1,993,349	1,993,349	—
Total Revenue	**3,684,016**	**4,043,800**	**3,776,455**	**3,787,455**	**3,996,598**	**209,143**
Fund Balance	6,646,110	7,363,377	8,112,747	7,277,324	6,482,095	(795,229)
Total Sources	**10,330,126**	**11,407,177**	**11,889,202**	**11,064,779**	**10,478,693**	**(586,086)**
Requirements						
Salaries and Benefits	56,177	162,783	349,675	273,145	540,185	267,040
Services and Supplies	2,886,623	3,110,538	4,937,856	3,640,012	3,289,438	(350,574)
Other Charges	23,949	21,109	66,319	67,554	68,589	1,035
Other Financing Uses	—	—	52,445	56,613	56,613	—
Gross Appropriations	**2,966,749**	**3,294,430**	**5,406,295**	**4,037,324**	**3,954,825**	**(82,499)**
Intrafund Transfers	—	—	82,665	41,773	41,773	—
Net Appropriations	**2,966,749**	**3,294,430**	**5,488,960**	**4,079,097**	**3,996,598**	**(82,499)**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	7,363,377	8,112,747	6,400,242	6,985,682	6,482,095	(503,587)
Total Requirements	**10,330,126**	**11,407,177**	**11,889,202**	**11,064,779**	**10,478,693**	**(586,086)**
Net County Cost	—	—	—	—	—	—
Salary Resolution	—	—	—	1.0	1.0	—
Funded FTE	—	—	—	1.0	1.0	—

CSA-8 North Fair Oaks (4070P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	10,330,126	11,407,177	11,889,202	11,064,779	10,478,693	(586,086)
Total Requirements	10,330,126	11,407,177	11,889,202	11,064,779	10,478,693	(586,086)
Net County Cost	—	—	—	—	—	—
Salary Resolution	—	—	—	1.0	1.0	—
Funded FTE	—	—	—	1.0	1.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases; merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures; including increased costs from a position that was transferred from the AB939 Fund to the County Service Area # 8 Solid Waste Services program during FY 2025-26. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(7,277,324)
Requirements	
Gross Appropriations	(291,642)
Intrafund Transfers	—
Non-General Fund Reserves	(6,985,682)
Net County Cost	—
Positions	—

2. Increase in County Service Area 8 Property Tax Revenue: This action increases the property tax revenue to be collected in the County Service Area 8 (North Fair Oaks) for fire protection services in FY 2026-27 in accordance with the Controller Levy Letter estimate.

	RLB Funding Adjustments FY 2026-27
Sources	209,143
Requirements	
Gross Appropriations	209,143
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	4,773,958
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	4,773,958
Net County Cost	—
Positions	—

4. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,626,284
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	1,626,284
Net County Cost	—
Positions	—

5. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	81,853
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	81,853
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(586,086)
Requirements	
Gross Appropriations	(82,499)
Intrafund Transfers	—
Non-General Fund Reserves	(503,587)
Net County Cost	—
Positions	—

Department of Emergency Management (4300B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	278,675	1,517,193	2,047,645	588,161	1,882,092	1,293,931
Intergovernmental Revenues	1,811,400	2,146,538	2,159,892	2,159,892	3,055,674	895,782
Charges for Services	471,253	527,428	410,000	410,000	410,000	—
Interfund Revenue	—	—	—	—	—	—
Miscellaneous Revenue	1,000	—	—	—	—	—
Other Financing Sources	137,105	—	850,000	850,000	—	(850,000)
Total Revenue	**2,699,433**	**4,191,159**	**5,467,537**	**4,008,053**	**5,347,766**	**1,339,713**
Fund Balance	603,378	347,024	208,604	192,446	370,549	178,103
Total Sources	**3,302,811**	**4,538,183**	**5,676,141**	**4,200,499**	**5,718,315**	**1,517,816**
Requirements						
Salaries and Benefits	1,738,101	2,851,680	3,677,134	3,937,165	3,945,533	8,368
Services and Supplies	2,758,888	3,831,418	5,406,720	3,830,814	4,056,895	226,081
Other Charges	1,000,123	1,271,077	1,379,788	1,388,268	1,454,563	66,295
Reclassification of Expenses	—	—	122,225	122,225	291,516	169,291
Fixed Assets	169,515	27,039	—	—	150,000	150,000
Other Financing Uses	32,806	42,712	54,948	57,038	54,788	(2,250)
Gross Appropriations	**5,699,432**	**8,023,927**	**10,640,815**	**9,335,510**	**9,953,295**	**617,785**
Intrafund Transfers	—	(155,133)	(650,000)	(650,000)	—	650,000
Net Appropriations	**5,699,432**	**7,868,794**	**9,990,815**	**8,685,510**	**9,953,295**	**1,267,785**
Contingencies/Dept Reserves	271,188	330,866	192,446	192,446	370,549	178,103
Total Requirements	**5,970,620**	**8,199,660**	**10,183,261**	**8,877,956**	**10,323,844**	**1,445,888**
Net County Cost	**2,667,809**	**3,661,477**	**4,507,120**	**4,677,457**	**4,605,529**	**(71,928)**
Salary Resolution	13.0	18.0	18.0	18.0	18.0	—
Funded FTE	13.0	18.0	18.0	18.0	18.0	—

Department of Emergency Management (4310P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	520,297	2,260,940	2,692,548	1,223,064	2,991,836	1,768,772
Total Requirements	1,838,020	4,632,202	5,274,546	3,858,700	5,801,228	1,942,528
Net County Cost	1,317,723	2,371,262	2,581,998	2,635,636	2,809,392	173,756
Salary Resolution	6.0	13.0	13.0	13.0	13.0	—
Funded FTE	6.0	13.0	13.0	13.0	13.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $173,756.

	CLB Funding Adjustments FY 2026-27
Sources	1,398,223
Requirements	
Gross Appropriations	990,176
Intrafund Transfers	650,000
Contingencies/Dept Reserves	(68,197)
Net County Cost	173,756
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	192,446
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	192,446
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	178,103
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	178,103
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,768,772
Requirements	
Gross Appropriations	990,176
Intrafund Transfers	650,000
Contingencies/Dept Reserves	302,352
Net County Cost	173,756
Positions	—

Emergency Management JPA (4320P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,782,514	2,277,243	2,983,593	2,977,435	2,726,479	(250,956)
Total Requirements	4,132,600	3,567,458	4,908,715	5,019,256	4,522,616	(496,640)
Net County Cost	1,350,086	1,290,215	1,925,122	2,041,821	1,796,137	(245,684)
Salary Resolution	7.0	5.0	5.0	5.0	5.0	—
Funded FTE	7.0	5.0	5.0	5.0	5.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; elimination of one-time revenues and expenditures; and increases in grant and local agency contribution revenues. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($245,684).

	CLB Funding Adjustments FY 2026-27
Sources	(250,956)
Requirements	
Gross Appropriations	(372,391)
Intrafund Transfers	—
Contingencies/Dept Reserves	(124,249)
Net County Cost	(245,684)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(250,956)
Requirements	
Gross Appropriations	(372,391)
Intrafund Transfers	—
Contingencies/Dept Reserves	(124,249)
Net County Cost	(245,684)
Positions	—

Department of Public Works (4500D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	10,335,969	10,105,002	11,750,855	8,301,555	8,310,397	8,842
Licenses, Permits and Franchises	1,358,589	1,457,728	1,295,500	1,295,500	1,297,000	1,500
Fines, Forfeitures and Penalties	183	—	15,000	15,000	15,000	—
Use of Money and Property	10,209,348	11,023,994	8,648,543	8,656,061	9,184,390	528,329
Intergovernmental Revenues	42,411,897	34,050,028	45,791,328	35,980,889	40,604,223	4,623,334
Charges for Services	25,295,428	27,206,088	30,047,188	28,296,240	28,395,956	99,716
Interfund Revenue	40,685,929	44,498,885	66,489,202	61,988,157	65,342,141	3,353,984
Miscellaneous Revenue	915,829	1,342,293	1,104,239	1,104,273	1,104,273	—
Other Financing Sources	1,688,720	6,876,128	8,965,403	1,350,000	6,504,797	5,154,797
Total Revenue	**132,901,892**	**136,560,147**	**174,107,258**	**146,987,675**	**160,758,177**	**13,770,502**
Fund Balance	154,121,477	175,703,278	177,196,878	103,430,393	164,231,943	60,801,550
Total Sources	**287,023,368**	**312,263,425**	**351,304,136**	**250,418,068**	**324,990,120**	**74,572,052**
Requirements						
Salaries and Benefits	50,229,716	56,259,697	69,687,867	73,553,525	76,210,637	2,657,112
Services and Supplies	61,720,150	75,105,291	123,345,679	85,175,893	101,879,379	16,703,486
Other Charges	15,583,584	19,792,065	30,600,862	26,454,751	30,139,274	3,684,523
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	18,153,969	17,327,477	62,919,934	29,017,107	66,055,394	37,038,287
Other Financing Uses	3,289,212	8,481,360	10,697,377	3,047,134	8,223,753	5,176,619
Gross Appropriations	**148,976,631**	**176,965,890**	**297,251,719**	**217,248,410**	**282,508,437**	**65,260,027**
Intrafund Transfers	(35,483,221)	(41,900,503)	(49,377,976)	(51,557,805)	(56,499,556)	(4,941,751)
Net Appropriations	**113,493,410**	**135,065,386**	**247,873,743**	**165,690,605**	**226,008,881**	**60,318,276**
Contingencies/Dept Reserves	138,975,335	148,011,555	82,678,545	68,196,004	81,541,350	13,345,346
Non-General Fund Reserves	34,554,623	29,186,483	20,751,848	16,531,459	17,439,889	908,430
Total Requirements	**287,023,369**	**312,263,424**	**351,304,136**	**250,418,068**	**324,990,120**	**74,572,052**
Net County Cost	1	—	—	—	—	—
Salary Resolution	333.0	346.0	350.0	350.0	356.0	6.0
Funded FTE	333.0	346.0	349.6	349.6	356.0	6.4

Public Works Administration (4510B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Charges for Services	2,380,312	2,749,104	3,803,636	3,974,045	3,994,886	20,841
Interfund Revenue	3,471,379	3,776,042	5,092,827	5,283,726	5,388,213	104,487
Miscellaneous Revenue	10,667	203	—	—	—	—
Total Revenue	**5,862,359**	**6,525,349**	**8,896,463**	**9,257,771**	**9,383,099**	**125,328**
Fund Balance	—	—	—	—	—	—
Total Sources	**5,862,359**	**6,525,349**	**8,896,463**	**9,257,771**	**9,383,099**	**125,328**
Requirements						
Salaries and Benefits	7,604,294	8,248,323	10,202,902	10,774,732	10,874,452	99,720
Services and Supplies	416,187	498,556	1,369,608	1,169,671	1,166,441	(3,230)
Other Charges	868,674	965,831	1,638,830	1,797,832	1,932,024	134,192
Reclassification of Expenses	—	—	—	—	—	—
Other Financing Uses	149,154	158,413	163,477	148,985	148,120	(865)
Gross Appropriations	**9,038,309**	**9,871,123**	**13,374,817**	**13,891,220**	**14,121,037**	**229,817**
Intrafund Transfers	(3,175,951)	(3,345,774)	(4,478,354)	(4,633,449)	(4,737,938)	(104,489)
Net Appropriations	**5,862,359**	**6,525,349**	**8,896,463**	**9,257,771**	**9,383,099**	**125,328**
Contingencies/Dept Reserves	—	—	—	—	—	—
Total Requirements	**5,862,359**	**6,525,349**	**8,896,463**	**9,257,771**	**9,383,099**	**125,328**
Net County Cost	—	—	—	—	—	—
Salary Resolution	42.0	42.0	42.0	42.0	43.0	1.0
Funded FTE	42.0	42.0	42.0	42.0	43.0	1.0

Administrative Services (4510P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	5,862,359	6,525,349	8,896,463	9,257,771	9,383,099	125,328
Total Requirements	5,862,359	6,525,349	8,896,463	9,257,771	9,383,099	125,328
Net County Cost	—	—	—	—	—	—
Salary Resolution	42.0	42.0	42.0	42.0	43.0	1.0
Funded FTE	42.0	42.0	42.0	42.0	43.0	1.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: salary and benefit adjustments, including merit increases; increases in internal service charges; and minor adjustments to reimbursement revenue. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(41,253)
Requirements	
Gross Appropriations	(103,346)
Intrafund Transfers	62,093
Net County Cost	—
Positions	—

2. Position Adjustment - IT Supervisor: This action adds one IT Supervisor and deletes one vacant Senior Information Technology Analyst to better align staffing to current operational needs. This adjustment was approved by the Board of Supervisors through the April 21, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	7,184
Requirements	
Gross Appropriations	14,369
Intrafund Transfers	(7,185)
Net County Cost	—
Positions	—

3. Position Adjustments: This action adds one Senior Accountant and appropriates funds for one Term Fiscal Office Specialist. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment. The Senior Accountant position was added as part of the transfer of Project Development Unit functions to Public Works in FY 2025-26. The Term Fiscal Office Specialist is added to address increased accounts payable workload.

	RLB Funding Adjustments FY 2026-27
Sources	159,397
Requirements	
Gross Appropriations	318,794
Intrafund Transfers	(159,397)
Net County Cost	—
Positions	1

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	125,328
Requirements	
Gross Appropriations	229,817
Intrafund Transfers	(104,489)
Net County Cost	—
Positions	1

Road Construction and Operations (4520B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	5,722,385	5,373,374	5,297,005	5,297,005	5,297,005	—
Licenses, Permits and Franchises	667,179	862,644	700,000	700,000	701,500	1,500
Use of Money and Property	2,272,766	2,839,823	175,156	175,156	175,156	—
Intergovernmental Revenues	31,314,874	31,861,793	41,252,765	33,525,855	38,046,036	4,520,181
Charges for Services	495,376	514,050	584,000	585,000	585,000	—
Interfund Revenue	4,190,002	2,974,494	7,562,268	3,321,800	4,556,800	1,235,000
Miscellaneous Revenue	271,207	203,777	16,000	16,000	16,000	—
Other Financing Sources	1,688,720	6,876,128	8,908,663	1,350,000	6,504,797	5,154,797
Total Revenue	**46,622,508**	**51,506,085**	**64,495,857**	**44,970,816**	**55,882,294**	**10,911,478**
Fund Balance	57,496,584	70,055,707	70,417,487	17,690,846	63,823,529	46,132,683
Total Sources	**104,119,092**	**121,561,792**	**134,913,344**	**62,661,662**	**119,705,823**	**57,044,161**
Requirements						
Salaries and Benefits	12,079,749	13,031,156	14,460,188	15,111,531	14,804,063	(307,468)
Services and Supplies	13,448,925	19,888,905	53,029,174	16,573,576	29,569,283	12,995,707
Other Charges	2,089,576	2,172,952	8,320,396	6,466,910	6,793,556	326,646
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	3,999,658	8,209,552	31,264,690	8,597,107	32,661,694	24,064,587
Other Financing Uses	2,499,189	7,841,742	10,148,050	2,590,897	7,761,104	5,170,207
Gross Appropriations	**34,117,096**	**51,144,307**	**117,222,498**	**49,340,021**	**91,589,700**	**42,249,679**
Intrafund Transfers	(53,712)	—	—	—	—	—
Net Appropriations	**34,063,384**	**51,144,307**	**117,222,498**	**49,340,021**	**91,589,700**	**42,249,679**
Contingencies/Dept Reserves	64,202,559	64,328,135	14,369,848	9,982,543	24,504,796	14,522,253
Non-General Fund Reserves	5,853,149	6,089,351	3,320,998	3,339,098	3,611,327	272,229
Total Requirements	**104,119,092**	**121,561,793**	**134,913,344**	**62,661,662**	**119,705,823**	**57,044,161**
Net County Cost	**—**	**(1)**	**—**	**—**	**—**	**—**
Salary Resolution	79.0	79.0	77.0	77.0	77.0	—
Funded FTE	79.0	79.0	77.0	77.0	77.0	—

Road Construction and Operations (4520P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	104,119,092	121,561,792	134,913,344	62,661,662	119,705,823	57,044,161
Total Requirements	104,119,092	121,561,793	134,913,344	62,661,662	119,705,823	57,044,161
Net County Cost	—	(1)	—	—	—	—
Salary Resolution	79.0	79.0	77.0	77.0	77.0	—
Funded FTE	79.0	79.0	77.0	77.0	77.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: salary and benefit adjustments, including merit increases; increases in internal service charges; and increases in reimbursement revenue. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($657,040).

	CLB Funding Adjustments FY 2026-27
Sources	(16,223,759)
Requirements	
Gross Appropriations	(3,559,158)
Intrafund Transfers	—
Contingencies/Dept Reserves	(9,982,543)
Non-General Fund Reserves	(3,339,098)
Net County Cost	(657,040)
Positions	—

2. Stormwater Compliance Requirements: This action appropriates funding from General Fund, Non-Departmental Services, to support stormwater compliance activities required under the Municipal Regional Permit (MRP 3.0) issued by the San Francisco Bay Regional Water Quality Control Board. This funding will be used to implement priority projects including trash reduction measures, green infrastructure improvements, and watershed sediment reduction projects required under applicable Total Maximum Daily Load compliance plans, ensuring the County meets regulatory deadlines and avoids potential enforcement actions or penalties.

	RLB Funding Adjustments FY 2026-27
Sources	835,000
Requirements	
Gross Appropriations	835,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance, Reserves, and Associated Expenditures - Roads: This action reappropriates Fund Balance and Reserves as well as associated one-time road projects expenditures from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	17,690,846
Requirements	
Gross Appropriations	2,045,296
Intrafund Transfers	—
Contingencies/Dept Reserves	12,963,492
Non-General Fund Reserves	3,339,098
Net County Cost	657,040
Positions	—

4. Final Fund Balance Adjustment - Roads: Final Fund Balance adjustment is appropriated to Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	46,132,683
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	43,508,674
Non-General Fund Reserves	2,624,009
Net County Cost	—
Positions	—

5. Road and Bridge Projects: This action appropriates funding for road and bridge projects, including the carryforward of anticipated unspent FY 2025-26 project appropriations, new projects, and additional funding for several projects, including 2026 Pavement Preservation; Wurr Road and Pescadero Creek Road Culvert Repairs; and Edgewood Road Resurfacing.

	RLB Funding Adjustments FY 2026-27
Sources	8,609,391
Requirements	
Gross Appropriations	42,928,541
Intrafund Transfers	—
Contingencies/Dept Reserves	(31,967,370)
Non-General Fund Reserves	(2,351,780)
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	57,044,161
Requirements	
Gross Appropriations	42,249,679
Intrafund Transfers	—
Contingencies/Dept Reserves	14,522,253
Non-General Fund Reserves	272,229
Net County Cost	—
Positions	—

Engineering Services (4600B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	—	845	—	—	—	—
Charges for Services	93,859	101,893	136,250	136,250	136,250	—
Interfund Revenue	3,244,922	4,209,069	5,830,065	5,986,054	6,374,658	388,604
Miscellaneous Revenue	14,874	8,036	1,800	1,800	1,800	—
Total Revenue	**3,353,655**	**4,319,843**	**5,968,115**	**6,124,104**	**6,512,708**	**388,604**
Fund Balance	322	161	161	—	—	—
Total Sources	**3,353,977**	**4,320,004**	**5,968,276**	**6,124,104**	**6,512,708**	**388,604**
Requirements						
Salaries and Benefits	4,076,009	4,535,792	5,972,721	6,238,057	6,510,042	271,985
Services and Supplies	176,843	297,009	594,455	614,825	714,966	100,141
Other Charges	400,474	399,364	560,500	572,080	633,931	61,851
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	—	—	100,000	—	—	—
Other Financing Uses	85,603	90,918	91,652	83,525	89,692	6,167
Gross Appropriations	**4,738,930**	**5,323,083**	**7,319,328**	**7,508,487**	**7,948,631**	**440,144**
Intrafund Transfers	(1,265,275)	(883,401)	(1,231,052)	(1,264,383)	(1,315,923)	(51,540)
Net Appropriations	**3,473,655**	**4,439,682**	**6,088,276**	**6,244,104**	**6,632,708**	**388,604**
Total Requirements	**3,473,655**	**4,439,682**	**6,088,276**	**6,244,104**	**6,632,708**	**388,604**
Net County Cost	**119,678**	**119,678**	**120,000**	**120,000**	**120,000**	**—**
Salary Resolution	22.0	24.0	24.0	24.0	25.0	1.0
Funded FTE	22.0	24.0	23.9	23.9	25.0	1.1

Engineering Services (4600P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,353,977	4,320,004	5,968,276	6,124,104	6,512,708	388,604
Total Requirements	3,473,655	4,439,682	6,088,276	6,244,104	6,632,708	388,604
Net County Cost	119,678	119,678	120,000	120,000	120,000	—
Salary Resolution	22.0	24.0	24.0	24.0	25.0	1.0
Funded FTE	22.0	24.0	23.9	23.9	25.0	1.2

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases; increases in internal service charges; and corresponding increases in reimbursement revenue. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	148,816
Requirements	
Gross Appropriations	200,356
Intrafund Transfers	(51,540)
Net County Cost	—
Positions	—

2. Position Adjustment - Communications Officer: This action adds a Communications Officer to address the significant public outreach and communications needs of the department.

	RLB Funding Adjustments FY 2026-27
Sources	239,788
Requirements	
Gross Appropriations	239,788
Intrafund Transfers	—
Net County Cost	—
Positions	1

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	388,604
Requirements	
Gross Appropriations	440,144
Intrafund Transfers	(51,540)
Net County Cost	—
Positions	1

Enhanced Flood Control Program (4660B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	—	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—
Charges for Services	657,292	1,477,019	2,693,800	—	—	—
Total Revenue	**657,292**	**1,477,019**	**2,693,800**	**—**	**—**	**—**
Fund Balance	1,330,898	1,328,037	1,325,035	470,035	470,035	—
Total Sources	**1,988,190**	**2,805,056**	**4,018,835**	**470,035**	**470,035**	**—**
Requirements						
Salaries and Benefits	—	—	—	—	—	—
Services and Supplies	660,153	1,480,021	2,748,800	23,037	23,037	—
Other Charges	—	—	800,000	—	—	—
Other Financing Uses	—	—	—	—	—	—
Gross Appropriations	**660,153**	**1,480,021**	**3,548,800**	**23,037**	**23,037**	**—**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**660,153**	**1,480,021**	**3,548,800**	**23,037**	**23,037**	**—**
Contingencies/Dept Reserves	1,328,037	1,325,035	470,035	446,998	446,998	—
Total Requirements	**1,988,190**	**2,805,056**	**4,018,835**	**470,035**	**470,035**	**—**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

Enhanced Flood Control Program Admin (4660P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,988,190	2,805,056	4,018,835	470,035	470,035	—
Total Requirements	1,988,190	2,805,056	4,018,835	470,035	470,035	—
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to eliminate one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Budget adjustments are made to eliminate one-time expenditures for the engineering review of the Belmont Watershed Management Plan. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(470,035)
Requirements	
Gross Appropriations	(23,037)
Intrafund Transfers	—
Contingencies/Dept Reserves	(446,998)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures - Enhanced Flood Control: This action reappropriates Fund Balance and Reserves as well as an associated one-time expenditure for an engineering review of the Belmont Creek Watershed Management Plan from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	470,035
Requirements	
Gross Appropriations	23,037
Intrafund Transfers	—
Contingencies/Dept Reserves	446,998
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

Facilities Services (4730B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	862,316	953,317	928,208	936,426	1,238,646	302,220
Intergovernmental Revenues	1,824,759	1,675,761	1,645,890	1,645,890	1,709,052	63,162
Charges for Services	525,013	564,082	611,993	632,972	711,847	78,875
Interfund Revenue	12,885,081	16,361,574	18,585,400	19,492,300	19,837,134	344,834
Miscellaneous Revenue	148,989	347,272	531,239	531,273	531,273	—
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**16,246,157**	**19,902,005**	**22,302,730**	**23,238,861**	**24,027,952**	**789,091**
Fund Balance	3,175,407	3,199,850	6,000,922	6,071,622	7,218,082	1,146,460
Total Sources	**19,421,564**	**23,101,855**	**28,303,652**	**29,310,483**	**31,246,034**	**1,935,551**
Requirements						
Salaries and Benefits	17,461,399	20,101,243	25,916,546	27,409,492	29,805,028	2,395,536
Services and Supplies	23,325,984	25,319,056	28,217,642	29,467,028	32,750,982	3,283,954
Other Charges	5,526,454	8,462,382	11,577,532	11,630,703	14,065,288	2,434,585
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	90,237	29,684	25,000	—	—	—
Other Financing Uses	303,368	314,667	163,880	153,396	151,075	(2,321)
Gross Appropriations	**46,707,442**	**54,227,032**	**65,900,600**	**68,660,619**	**76,772,373**	**8,111,754**
Intrafund Transfers	(30,485,728)	(37,126,099)	(43,668,570)	(45,659,973)	(50,445,695)	(4,785,722)
Net Appropriations	**16,221,714**	**17,100,933**	**22,232,030**	**23,000,646**	**26,326,678**	**3,326,032**
Contingencies/Dept Reserves	3,199,850	6,000,922	6,071,622	6,309,837	4,919,356	(1,390,481)
Total Requirements	**19,421,564**	**23,101,855**	**28,303,652**	**29,310,483**	**31,246,034**	**1,935,551**
Net County Cost	—	—	—	—	—	—
Salary Resolution	131.0	140.0	144.0	144.0	148.0	4.0
Funded FTE	131.0	140.0	143.9	143.9	148.0	4.1

Facilities Services (4730P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	19,421,564	23,101,855	28,303,652	29,310,483	31,246,034	1,935,551
Total Requirements	19,421,564	23,101,855	28,303,652	29,310,483	31,246,034	1,935,551
Net County Cost	—	—	—	—	—	—
Salary Resolution	131.0	140.0	144.0	144.0	148.0	4.0
Funded FTE	131.0	140.0	143.9	143.9	148.0	4.2

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases; increases in internal service charges and service charge revenue, including an 18 percent increase in property insurance; significant increases in contracted landscaping services; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($872,211).

	CLB Funding Adjustments FY 2026-27
Sources	(5,716,465)
Requirements	
Gross Appropriations	3,494,369
Intrafund Transfers	(3,773,208)
Contingencies/Dept Reserves	(6,309,837)
Net County Cost	(872,211)
Positions	—

2. Position Adjustment - Positions Transferred From Project Development Unit: This action adds four positions, three Capital Project Managers and one Management Analyst, to the FY 2026-27 budget that were approved in FY 2025-26 by the Board of Supervisors on January 13, 2026, as part of Salary Resolution Amendment 081615. These positions were added to manage workload transferred from the Project Development Unit to Public Works. In addition, appropriations are added for various expenditures.

	RLB Funding Adjustments FY 2026-27
Sources	433,934
Requirements	
Gross Appropriations	1,446,448
Intrafund Transfers	(1,012,514)
Net County Cost	—
Positions	4

3. Reappropriation of Fund Balance, Reserves, and Associated Expenditures - Facilities: This action reappropriates Fund Balance and Reserves as well as associated facility maintenance and repair expenditures from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	6,071,622
Requirements	
Gross Appropriations	3,170,937
Intrafund Transfers	—
Contingencies/Dept Reserves	3,772,896
Net County Cost	872,211
Positions	—

4. Final Fund Balance Adjustment - Facilities: Final Fund Balance adjustment is appropriated to Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	1,146,460
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	1,146,460
Net County Cost	—
Positions	—

5. Electronic Systems Maintenance: This action appropriates funds for one Term Electronic Systems Technician (Project/Program Associate IV) to provide maintenance services currently provided by a contractor. This position will reduce reliance on vendor support, improve service continuity and system reliability for County departments, and achieve cost efficiencies. The cost of this position is offset by a reduction in contract maintenance appropriations.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,935,551
Requirements	
Gross Appropriations	8,111,754
Intrafund Transfers	(4,785,722)
Contingencies/Dept Reserves	(1,390,481)
Net County Cost	—
Positions	4

Construction Services (4740B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	(6,920)	(7,343)	—	—	—	—
Charges for Services	282,210	100,657	85,028	85,028	85,028	—
Interfund Revenue	1,963,513	1,991,130	2,925,332	2,919,531	3,074,435	154,904
Miscellaneous Revenue	—	92,799	—	—	—	—
Total Revenue	**2,238,802**	**2,177,243**	**3,010,360**	**3,004,559**	**3,159,463**	**154,904**
Fund Balance	39,938	40,214	156,210	118,079	118,079	—
Total Sources	**2,278,740**	**2,217,457**	**3,166,570**	**3,122,638**	**3,277,542**	**154,904**
Requirements						
Salaries and Benefits	1,422,211	1,422,618	2,088,851	2,148,161	2,230,582	82,421
Services and Supplies	239,582	186,409	333,112	334,768	335,407	639
Other Charges	562,931	438,477	613,734	506,638	578,040	71,402
Other Financing Uses	13,802	13,743	12,794	13,301	15,434	2,133
Gross Appropriations	**2,238,526**	**2,061,247**	**3,048,491**	**3,002,868**	**3,159,463**	**156,595**
Intrafund Transfers						
Net Appropriations	**2,238,526**	**2,061,247**	**3,048,491**	**3,002,868**	**3,159,463**	**156,595**
Contingencies/Dept Reserves	40,214	156,210	118,079	119,770	118,079	(1,691)
Total Requirements	**2,278,740**	**2,217,457**	**3,166,570**	**3,122,638**	**3,277,542**	**154,904**
Net County Cost	—	—	—	—	—	—
Salary Resolution	10.0	10.0	10.0	10.0	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	10.0	—

Construction Services (4740P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,278,740	2,217,457	3,166,570	3,122,638	3,277,542	154,904
Total Requirements	2,278,740	2,217,457	3,166,570	3,122,638	3,277,542	154,904
Net County Cost	—	—	—	—	—	—
Salary Resolution	10.0	10.0	10.0	10.0	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	10.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases; and increases in internal service charges. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	36,825
Requirements	
Gross Appropriations	156,595
Intrafund Transfers	—
Contingencies/Dept Reserves	(119,770)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves - Construction Services: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	118,079
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	118,079
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	154,904
Requirements	
Gross Appropriations	156,595
Intrafund Transfers	—
Contingencies/Dept Reserves	(1,691)
Net County Cost	—
Positions	—

Vehicle and Equipment Services (4760B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	747,699	735,875	600,000	600,000	600,000	—
Charges for Services	64,177	126,135	171,151	182,216	182,216	—
Interfund Revenue	7,658,313	8,536,080	17,447,500	15,416,006	16,003,719	587,713
Miscellaneous Revenue	333,600	505,214	405,200	405,200	405,200	—
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**8,803,788**	**9,903,304**	**18,623,851**	**16,603,422**	**17,191,135**	**587,713**
Fund Balance	21,340,372	22,551,953	19,039,186	15,626,334	20,019,667	4,393,333
Total Sources	**30,144,160**	**32,455,257**	**37,663,037**	**32,229,756**	**37,210,802**	**4,981,046**
Requirements						
Salaries and Benefits	1,883,066	2,163,949	2,828,678	2,988,620	3,031,006	42,386
Services and Supplies	2,642,338	3,031,890	3,951,029	4,034,532	4,234,532	200,000
Other Charges	868,060	906,314	976,702	983,889	1,090,437	106,548
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	2,187,111	7,300,393	14,270,000	12,270,000	16,400,000	4,130,000
Other Financing Uses	11,520	13,526	10,294	10,689	10,817	128
Gross Appropriations	**7,592,095**	**13,416,072**	**22,036,703**	**20,287,730**	**24,766,792**	**4,479,062**
Intrafund Transfers	112	—	—	—	—	—
Net Appropriations	**7,592,207**	**13,416,072**	**22,036,703**	**20,287,730**	**24,766,792**	**4,479,062**
Non-General Fund Reserves	22,551,953	19,039,185	15,626,334	11,942,026	12,444,010	501,984
Total Requirements	**30,144,160**	**32,455,257**	**37,663,037**	**32,229,756**	**37,210,802**	**4,981,046**
Net County Cost	—	—	—	—	—	—
Salary Resolution	14.0	14.0	16.0	16.0	16.0	—
Funded FTE	14.0	14.0	16.0	16.0	16.0	—

Vehicle and Equipment Services (4760P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	30,144,160	32,455,257	37,663,037	32,229,756	37,210,802	4,981,046
Total Requirements	30,144,160	32,455,257	37,663,037	32,229,756	37,210,802	4,981,046
Net County Cost	—	—	—	—	—	—
Salary Resolution	14.0	14.0	16.0	16.0	16.0	—
Funded FTE	14.0	14.0	16.0	16.0	16.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases; increases in internal service charges and service charge revenue; and elimination of one-time revenues and expenditures, including vehicle purchases. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($423,651).

	CLB Funding Adjustments FY 2026-27
Sources	(15,038,621)
Requirements	
Gross Appropriations	(3,520,246)
Intrafund Transfers	—
Non-General Fund Reserves	(11,942,026)
Net County Cost	(423,651)
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures - Fleet: This action reappropriates Fund Balance and Reserves as well as revenue for vehicle purchases from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	15,626,334
Requirements	
Gross Appropriations	3,684,308
Intrafund Transfers	—
Non-General Fund Reserves	12,365,677
Net County Cost	423,651
Positions	—

3. Final Fund Balance Adjustment - Fleet: Final Fund Balance adjustment and the rollover of anticipated unspent FY 2025-26 appropriations for vehicle purchases are appropriated to Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	4,393,333
Requirements	
Gross Appropriations	4,315,000
Intrafund Transfers	—
Non-General Fund Reserves	78,333
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	4,981,046
Requirements	
Gross Appropriations	4,479,062
Intrafund Transfers	—
Non-General Fund Reserves	501,984
Net County Cost	—
Positions	—

Utilities (4840B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	4,373,659	4,503,382	2,700,483	2,751,183	2,751,183	—
Licenses, Permits and Franchises	599,078	520,435	580,000	580,000	580,000	—
Use of Money and Property	2,289,984	2,832,367	2,594,780	2,594,080	2,594,080	—
Intergovernmental Revenues	7,119	236,175	6,644	6,644	6,644	—
Charges for Services	20,789,335	21,557,318	21,935,330	22,674,729	22,674,729	—
Interfund Revenue	7,170,033	6,565,643	9,045,810	9,568,740	10,107,182	538,442
Miscellaneous Revenue	92,657	116,927	110,000	110,000	110,000	—
Other Financing Sources	—	—	56,740	—	—	—
Total Revenue	**35,321,866**	**36,332,247**	**37,029,787**	**38,285,376**	**38,823,818**	**538,442**
Fund Balance	63,330,398	71,937,261	76,682,087	62,156,929	62,396,782	239,853
Total Sources	**98,652,263**	**108,269,508**	**113,711,874**	**100,442,305**	**101,220,600**	**778,295**
Requirements						
Salaries and Benefits	3,937,659	4,501,639	5,444,148	5,936,648	6,018,960	82,312
Services and Supplies	18,349,789	21,739,394	30,414,452	30,290,383	30,315,662	25,279
Other Charges	4,278,894	5,232,446	5,619,115	4,041,360	4,485,841	444,481
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	1,605,821	491,266	9,850,000	8,150,000	8,150,000	—
Other Financing Uses	226,576	48,351	107,230	46,341	47,511	1,170
Gross Appropriations	**28,398,739**	**32,013,096**	**51,434,945**	**48,464,732**	**49,017,974**	**553,242**
Intrafund Transfers	(502,667)	(545,229)	—	—	—	—
Net Appropriations	**27,896,072**	**31,467,867**	**51,434,945**	**48,464,732**	**49,017,974**	**553,242**
Contingencies/Dept Reserves	70,204,675	76,201,253	61,648,961	51,336,856	51,552,121	215,265
Non-General Fund Reserves	431,838	480,709	507,968	520,717	530,505	9,788
Total Requirements	**98,532,585**	**108,149,828**	**113,591,874**	**100,322,305**	**101,100,600**	**778,295**
Net County Cost	**(119,677)**	**(119,677)**	**(120,000)**	**(120,000)**	**(120,000)**	**—**
Salary Resolution	22.0	24.0	24.0	24.0	24.0	—
Funded FTE	22.0	24.0	24.0	24.0	24.0	—

Utilities (4840P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	98,652,263	108,269,508	113,711,874	100,442,305	101,220,600	778,295
Total Requirements	98,532,585	108,149,828	113,591,874	100,322,305	101,100,600	778,295
Net County Cost	(119,677)	(119,677)	(120,000)	(120,000)	(120,000)	—
Salary Resolution	22.0	24.0	24.0	24.0	24.0	—
Funded FTE	22.0	24.0	24.0	24.0	24.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases; increases in internal service charges; and elimination of one-time revenues and expenditures, including funding for sewer infrastructure projects. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($1,256,157).

	CLB Funding Adjustments FY 2026-27
Sources	(61,618,487)
Requirements	
Gross Appropriations	(11,017,071)
Intrafund Transfers	—
Contingencies/Dept Reserves	(51,336,856)
Non-General Fund Reserves	(520,717)
Net County Cost	(1,256,157)
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures - Utilities: This action reappropriates Fund Balance and Reserves as well as associated sewer infrastructure projects expenditures from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	62,156,929
Requirements	
Gross Appropriations	11,570,313
Intrafund Transfers	—
Contingencies/Dept Reserves	51,322,056
Non-General Fund Reserves	520,717
Net County Cost	1,256,157
Positions	—

3. Final Fund Balance Adjustment - Utilities: Final Fund Balance is appropriated to Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	239,853
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	230,065
Non-General Fund Reserves	9,788
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	778,295
Requirements	
Gross Appropriations	553,242
Intrafund Transfers	—
Contingencies/Dept Reserves	215,265
Non-General Fund Reserves	9,788
Net County Cost	—
Positions	—

Airports (4850B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	239,925	228,245	3,753,367	253,367	262,209	8,842
Licenses, Permits and Franchises	92,332	74,649	15,500	15,500	15,500	—
Fines, Forfeitures and Penalties	183	—	15,000	15,000	15,000	—
Use of Money and Property	4,043,504	3,669,955	4,350,399	4,350,399	4,576,508	226,109
Intergovernmental Revenues	9,265,145	275,453	2,886,029	802,500	842,491	39,991
Charges for Services	7,854	15,830	26,000	26,000	26,000	—
Interfund Revenue	102,686	84,853	—	—	—	—
Miscellaneous Revenue	43,836	68,065	40,000	40,000	40,000	—
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**13,795,466**	**4,417,051**	**11,086,295**	**5,502,766**	**5,777,708**	**274,942**
Fund Balance	7,407,558	6,590,095	3,575,790	1,296,548	10,185,769	8,889,221
Total Sources	**21,203,024**	**11,007,145**	**14,662,085**	**6,799,314**	**15,963,477**	**9,164,163**
Requirements						
Salaries and Benefits	1,765,330	2,254,978	2,773,833	2,946,284	2,936,504	(9,780)
Services and Supplies	2,460,348	2,664,049	2,687,407	2,668,073	2,769,069	100,996
Other Charges	988,522	1,214,298	494,053	455,339	560,157	104,818
Fixed Assets	10,271,141	1,296,582	7,410,244	—	8,843,700	8,843,700
Other Financing Uses	—	—	—	—	—	—
Gross Appropriations	**15,485,341**	**7,429,908**	**13,365,537**	**6,069,696**	**15,109,430**	**9,039,734**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**15,485,341**	**7,429,908**	**13,365,537**	**6,069,696**	**15,109,430**	**9,039,734**
Non-General Fund Reserves	5,717,683	3,577,238	1,296,548	729,618	854,047	124,429
Total Requirements	**21,203,024**	**11,007,146**	**14,662,085**	**6,799,314**	**15,963,477**	**9,164,163**
Net County Cost	—	—	—	—	—	—
Salary Resolution	13.0	13.0	13.0	13.0	13.0	—
Funded FTE	13.0	13.0	13.0	13.0	13.0	—

Airports (4850P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	21,203,024	11,007,145	14,662,085	6,799,314	15,963,477	9,164,163
Total Requirements	21,203,024	11,007,146	14,662,085	6,799,314	15,963,477	9,164,163
Net County Cost	—	—	—	—	—	—
Salary Resolution	13.0	13.0	13.0	13.0	13.0	—
Funded FTE	13.0	13.0	13.0	13.0	13.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: salary and benefit adjustments, including merit increases; adjustments in internal service charges; increases in revenue for hangar and tiedown rentals; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(1,061,597)
Requirements	
Gross Appropriations	(331,979)
Intrafund Transfers	—
Non-General Fund Reserves	(729,618)
Net County Cost	—
Positions	—

2. Airport Projects: This action adjusts appropriations for Airport projects due to updated project schedules and the estimated carryforward of unspent FY 2025-26 appropriations, including $5,500,000 approved on March 10, 2026 by the Board of Supervisors for the 795 Skyway Road Building Replacement project.

	RLB Funding Adjustments FY 2026-27
Sources	39,991
Requirements	
Gross Appropriations	8,885,796
Intrafund Transfers	—
Non-General Fund Reserves	(8,845,805)
Net County Cost	—
Positions	—

3. Reappropriation of Fund Balance, Reserves, and Associated Expenditures - Airports: This action reappropriates Fund Balance and Reserves as well as associated one-time engineering services expenditures from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,296,548
Requirements	
Gross Appropriations	485,917
Intrafund Transfers	—
Non-General Fund Reserves	810,631
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment - Airports: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	8,889,221
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	8,889,221
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	9,164,163
Requirements	
Gross Appropriations	9,039,734
Intrafund Transfers	—
Non-General Fund Reserves	124,429
Net County Cost	—
Positions	—

Capital Projects (8500D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	1,380,470	484,831	6,019,835	—	6,001,398	6,001,398
Use of Money and Property	595,189	750,837	—	—	—	—
Charges for Services	16,773	53,707	19,569	20,316	68,600	48,284
Other Financing Sources	25,361,578	38,810,911	107,122,458	56,468,671	137,282,267	80,813,596
Total Revenue	**27,354,011**	**40,100,286**	**113,161,862**	**56,488,987**	**143,352,265**	**86,863,278**
Fund Balance	15,243,873	18,086,930	21,138,796	14,899,565	25,034,533	10,134,968
Total Sources	**42,597,884**	**58,187,216**	**134,300,658**	**71,388,552**	**168,386,798**	**96,998,246**
Requirements						
Services and Supplies	860,791	22,537,829	9,910,065	2,000,000	10,290,799	8,290,799
Other Charges	14	53,329	365,557	1	195,353	195,352
Fixed Assets	23,650,149	14,457,262	109,125,471	51,756,123	139,128,154	87,372,031
Gross Appropriations	**24,510,954**	**37,048,421**	**119,401,093**	**53,756,124**	**149,614,306**	**95,858,182**
Intrafund Transfers						
Net Appropriations	**24,510,954**	**37,048,421**	**119,401,093**	**53,756,124**	**149,614,306**	**95,858,182**
Contingencies/Dept Reserves	18,086,930	21,138,796	14,899,565	17,632,428	18,772,492	1,140,064
Total Requirements	**42,597,884**	**58,187,216**	**134,300,658**	**71,388,552**	**168,386,798**	**96,998,246**
Net County Cost	—	—	—	—	—	—

Capital Projects (8500P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	42,597,884	58,187,216	134,300,658	71,388,552	168,386,798	96,998,246
Total Requirements	42,597,884	58,187,216	134,300,658	71,388,552	168,386,798	96,998,246
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments in facility surcharge revenue; and elimination of one-time expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($2,804,369).

	CLB Funding Adjustments FY 2026-27
Sources	(14,828,060)
Requirements	
Gross Appropriations	(1)
Intrafund Transfers	—
Contingencies/Dept Reserves	(17,632,428)
Net County Cost	(2,804,369)
Positions	—

2. Reappropriation of Fund Balance and Reserves - Capital Projects: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	14,899,565
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	17,703,934
Net County Cost	2,804,369
Positions	—

3. Final Fund Balance Adjustment - Capital Projects: Final Fund Balance adjustment is appropriated to Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	10,134,968
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	10,134,968
Net County Cost	—
Positions	—

4. Capital Improvement Projects: Adjustments are made to capital project appropriations based on estimated carry forward of FY 2025-26 funding; updated cost estimates for existing projects, including additional funding for Hall of Justice Elevator Modernization; and new projects, including Pescadero Radio Shelter Replacement.

	RLB Funding Adjustments FY 2026-27
Sources	80,790,375
Requirements	
Gross Appropriations	89,856,785
Intrafund Transfers	—
Contingencies/Dept Reserves	(9,066,410)
Net County Cost	—
Positions	—

5. Measure K - Rollover of Capital Projects: Measure K revenues and offsetting expenditures for various projects, including CSA-7 Infrastructure Replacement; CSA-11 Waterline to Pescadero Fire Station and Pescadero High School; and CSA 7 and 11 Emergency Preparedness, are adjusted based on estimated carry forward from FY 2025-26.

	RLB Funding Adjustments FY 2026-27
Sources	5,534,731
Requirements	
Gross Appropriations	5,534,731
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Measure K - CSA 7 and 11 Emergency Preparedness: This action allocates funding in FY 2026-27 for County Service Areas (CSA) 7 and 11 Emergency Preparedness as a result of the Measure K Notice of Funding Opportunity process. This project will develop a comprehensive Emergency Response Plan for CSA 7 and 11 water systems to address potential disruptions and disasters, design and install an emergency backup generator at the CSA 11 pump control building, and design and construct a new code-compliant raw water storage tank to replace the existing redwood raw water storage tank in CSA 7.

	RLB Funding Adjustments FY 2026-27
Sources	466,667
Requirements	
Gross Appropriations	466,667
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	96,998,246
Requirements	
Gross Appropriations	95,858,182
Intrafund Transfers	—
Contingencies/Dept Reserves	1,140,064
Net County Cost	—
Positions	—

County One-Time Expense Fund (8200B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	3,383,123	3,796,807	2,767,755	2,767,755	2,767,755	—
Intergovernmental Revenues	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—
Total Revenue	**3,383,123**	**3,796,807**	**2,767,755**	**2,767,755**	**2,767,755**	**—**
Fund Balance	93,414,299	95,797,422	97,594,229	97,594,229	97,594,229	—
Total Sources	**96,797,422**	**99,594,229**	**100,361,984**	**100,361,984**	**100,361,984**	**—**
Requirements						
Services and Supplies	1,000,000	—	5,000,000	5,000,000	5,000,000	—
Other Charges	—	2,000,000	5,000,000	5,000,000	5,000,000	—
Other Financing Uses	—	—	35,367,675	35,367,675	35,367,675	—
Gross Appropriations	**1,000,000**	**2,000,000**	**45,367,675**	**45,367,675**	**45,367,675**	**—**
Intrafund Transfers						
Net Appropriations	**1,000,000**	**2,000,000**	**45,367,675**	**45,367,675**	**45,367,675**	**—**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	95,797,422	97,594,229	54,994,309	54,994,309	54,994,309	—
Total Requirements	**96,797,422**	**99,594,229**	**100,361,984**	**100,361,984**	**100,361,984**	**—**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

County One-Time Expense Fund (8200P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	96,797,422	99,594,229	100,361,984	100,361,984	100,361,984	—
Total Requirements	96,797,422	99,594,229	100,361,984	100,361,984	100,361,984	—
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27 and eliminate one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(97,594,229)
Requirements	
Gross Appropriations	(42,599,920)
Intrafund Transfers	—
Non-General Fund Reserves	(54,994,309)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	97,594,229
Requirements	
Gross Appropriations	42,599,920
Intrafund Transfers	—
Non-General Fund Reserves	54,994,309
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	—
Net County Cost	—
Positions	—

Courthouse Construction Fund (8300B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Fines, Forfeitures and Penalties	—	31	—	—	—	—
Use of Money and Property	(4,011)	(6,887)	—	—	—	—
Charges for Services	574,248	780,457	600,000	600,000	640,000	40,000
Interfund Revenue	739,422	714,551	714,551	714,551	—	(714,551)
Total Revenue	**1,309,659**	**1,488,153**	**1,314,551**	**1,314,551**	**640,000**	**(674,551)**
Fund Balance	1,660	172,835	524,098	524,098	524,098	—
Total Sources	**1,311,319**	**1,660,988**	**1,838,649**	**1,838,649**	**1,164,098**	**(674,551)**
Requirements						
Other Charges	—	—	—	—	200,000	200,000
Other Financing Uses	1,138,483	1,136,891	1,314,551	1,314,551	351,403	(963,148)
Gross Appropriations	**1,138,483**	**1,136,891**	**1,314,551**	**1,314,551**	**551,403**	**(763,148)**
Intrafund Transfers						
Net Appropriations	**1,138,483**	**1,136,891**	**1,314,551**	**1,314,551**	**551,403**	**(763,148)**
Contingencies/Dept Reserves	172,835	524,098	121,304	121,304	209,901	88,597
Non-General Fund Reserves	—	—	402,794	402,794	402,794	—
Total Requirements	**1,311,319**	**1,660,988**	**1,838,649**	**1,838,649**	**1,164,098**	**(674,551)**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

Courthouse Construction Fund (8300P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,311,319	1,660,988	1,838,649	1,838,649	1,164,098	(674,551)
Total Requirements	1,311,319	1,660,988	1,838,649	1,838,649	1,164,098	(674,551)
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(1,198,649)
Requirements	
Gross Appropriations	(763,148)
Intrafund Transfers	—
Contingencies/Dept Reserves	(32,707)
Non-General Fund Reserves	(402,794)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	524,098
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	121,304
Non-General Fund Reserves	402,794
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(674,551)
Requirements	
Gross Appropriations	(763,148)
Intrafund Transfers	—
Contingencies/Dept Reserves	88,597
Non-General Fund Reserves	—
Net County Cost	—
Positions	—

Criminal Justice Construction Fund (8400B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	138,583	180,219	60,000	60,000	209,000	149,000
Charges for Services	574,311	780,517	600,000	600,000	615,000	15,000
Total Revenue	**712,894**	**960,737**	**660,000**	**660,000**	**824,000**	**164,000**
Fund Balance	3,521,311	4,234,205	5,194,942	5,194,942	5,194,942	—
Total Sources	**4,234,205**	**5,194,942**	**5,854,942**	**5,854,942**	**6,018,942**	**164,000**
Requirements						
Other Charges	—	—	660,000	660,000	3,000,000	2,340,000
Other Financing Uses	—	—	—	—	—	—
Gross Appropriations	**—**	**—**	**660,000**	**660,000**	**3,000,000**	**2,340,000**
Intrafund Transfers						
Net Appropriations	**—**	**—**	**660,000**	**660,000**	**3,000,000**	**2,340,000**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	4,234,205	5,194,942	5,194,942	5,194,942	3,018,942	(2,176,000)
Total Requirements	**4,234,205**	**5,194,942**	**5,854,942**	**5,854,942**	**6,018,942**	**164,000**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

Criminal Justice Construction Fund (8400P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	4,234,205	5,194,942	5,854,942	5,854,942	6,018,942	164,000
Total Requirements	4,234,205	5,194,942	5,854,942	5,854,942	6,018,942	164,000
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(5,030,942)
Requirements	
Gross Appropriations	(660,000)
Intrafund Transfers	—
Non-General Fund Reserves	(4,370,942)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time capital, technology, or fixed asset purchases from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	5,194,942
Requirements	
Gross Appropriations	3,000,000
Intrafund Transfers	—
Non-General Fund Reserves	2,194,942
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	164,000
Requirements	
Gross Appropriations	2,340,000
Intrafund Transfers	—
Non-General Fund Reserves	(2,176,000)
Net County Cost	—
Positions	—

Other Capital Construction Fund (8450D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	9,933,233	10,122,614	29,582,233	16,982,040	16,982,040	—
Use of Money and Property	754,390	473,486	—	—	—	—
Intergovernmental Revenues	8,906,132	3,876,246	10,057,338	13,933,584	725,000	(13,208,584)
Miscellaneous Revenue	1,027,444	419,777	1,086,840	1,000,000	5,025,000	4,025,000
Other Financing Sources	40,179,995	99,716,678	109,824,752	63,864,337	61,390,867	(2,473,470)
Total Revenue	**60,801,194**	**114,608,802**	**150,551,163**	**95,779,961**	**84,122,907**	**(11,657,054)**
Fund Balance	42,801,663	22,227,703	19,892,731	—	16,200,301	16,200,301
Total Sources	**103,602,857**	**136,836,505**	**170,443,894**	**95,779,961**	**100,323,208**	**4,543,247**
Requirements						
Services and Supplies	4,850,441	4,100,583	18,796,209	10,542,958	12,610,825	2,067,867
Fixed Assets	67,629,869	112,843,190	140,290,589	85,237,003	74,582,082	(10,654,921)
Other Financing Uses	8,894,844	—	11,357,096	—	13,130,301	13,130,301
Gross Appropriations	**81,375,154**	**116,943,773**	**170,443,894**	**95,779,961**	**100,323,208**	**4,543,247**
Intrafund Transfers						
Net Appropriations	**81,375,154**	**116,943,773**	**170,443,894**	**95,779,961**	**100,323,208**	**4,543,247**
Contingencies/Dept Reserves	101,216	105,251	—	—	—	—
Non-General Fund Reserves	22,126,487	19,787,481	—	—	—	—
Total Requirements	**103,602,857**	**136,836,506**	**170,443,894**	**95,779,961**	**100,323,208**	**4,543,247**
Net County Cost	1	—	—	—	—	—

Warm Shell Project Budget (8450P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	63,904,199	78,083,525	19,871,683	1,006,779	14,207,080	13,200,301
Total Requirements	63,904,199	78,083,526	19,871,683	1,006,779	14,207,080	13,200,301
Net County Cost	1	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance and associated expenditures from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	13,200,301
Requirements	
Gross Appropriations	13,200,301
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	13,200,301
Requirements	
Gross Appropriations	13,200,301
Intrafund Transfers	—
Net County Cost	—
Positions	—

Major Capital Construction (8470B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	9,933,233	10,122,614	29,582,233	16,982,040	16,982,040	—
Use of Money and Property	47,242	20,532	—	—	—	—
Intergovernmental Revenues	8,906,132	3,876,246	10,057,338	13,933,584	725,000	(13,208,584)
Miscellaneous Revenue	1,027,444	2,800	1,086,840	1,000,000	5,025,000	4,025,000
Other Financing Sources	5,701,586	35,738,174	105,618,469	62,857,558	60,384,088	(2,473,470)
Total Revenue	**25,615,637**	**49,760,367**	**146,344,880**	**94,773,182**	**83,116,128**	**(11,657,054)**
Fund Balance	14,083,021	8,992,613	4,227,331	—	3,000,000	3,000,000
Total Sources	**39,698,658**	**58,752,980**	**150,572,211**	**94,773,182**	**86,116,128**	**(8,657,054)**
Requirements						
Services and Supplies	4,826,091	3,958,696	18,276,209	10,542,958	12,540,825	1,997,867
Fixed Assets	16,985,111	50,566,953	127,419,207	84,230,224	73,575,303	(10,654,921)
Other Financing Uses	8,894,844	—	4,876,795	—	—	—
Gross Appropriations	**30,706,046**	**54,525,649**	**150,572,211**	**94,773,182**	**86,116,128**	**(8,657,054)**
Intrafund Transfers						
Net Appropriations	**30,706,046**	**54,525,649**	**150,572,211**	**94,773,182**	**86,116,128**	**(8,657,054)**
Non-General Fund Reserves	8,992,613	4,227,331	—	—	—	—
Total Requirements	**39,698,658**	**58,752,980**	**150,572,211**	**94,773,182**	**86,116,128**	**(8,657,054)**
Net County Cost	—	—	—	—	—	—

Major Capital Construction (8470P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	39,698,658	58,752,980	150,572,211	94,773,182	86,116,128	(8,657,054)
Total Requirements	39,698,658	58,752,980	150,572,211	94,773,182	86,116,128	(8,657,054)
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(11,657,054)
Requirements	
Gross Appropriations	(11,657,054)
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures for Major Capital Construction Projects: This action reappropriates Fund Balance as well as associated capital project expenditures from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	3,000,000
Requirements	
Gross Appropriations	3,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(8,657,054)
Requirements	
Gross Appropriations	(8,657,054)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Real Property Services (1220B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	567,476	649,992	730,072	730,072	730,072	—
Charges for Services	7,588	480	—	—	—	—
Interfund Revenue	3,177,144	2,935,435	4,335,840	4,335,840	4,335,840	—
Miscellaneous Revenue	43,965	11,754	—	—	—	—
Total Revenue	**3,796,173**	**3,597,661**	**5,065,912**	**5,065,912**	**5,065,912**	**—**
Fund Balance	676,870	545,082	438,658	438,658	757,831	319,173
Total Sources	**4,473,043**	**4,142,743**	**5,504,570**	**5,504,570**	**5,823,743**	**319,173**
Requirements						
Salaries and Benefits	736,757	839,442	1,410,593	1,492,615	1,443,254	(49,361)
Services and Supplies	268,271	325,994	403,548	400,120	360,117	(40,003)
Other Charges	23,610,631	25,762,886	25,517,490	25,524,650	19,495,940	(6,028,710)
Other Financing Uses	23,363	24,813	25,455	23,199	23,865	666
Gross Appropriations	**24,639,022**	**26,953,136**	**27,357,086**	**27,440,584**	**21,323,176**	**(6,117,408)**
Intrafund Transfers	(20,879,838)	(23,080,274)	(22,291,174)	(22,374,672)	(16,257,264)	6,117,408
Net Appropriations	**3,759,184**	**3,872,862**	**5,065,912**	**5,065,912**	**5,065,912**	**—**
Contingencies/Dept Reserves	713,859	269,881	438,658	438,658	757,831	319,173
Total Requirements	**4,473,043**	**4,142,743**	**5,504,570**	**5,504,570**	**5,823,743**	**319,173**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**
Salary Resolution	6.0	6.0	6.0	6.0	6.0	—
Funded FTE	6.0	6.0	6.0	6.0	6.0	—

Real Property Services (1220P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	4,473,043	4,142,743	5,504,570	5,504,570	5,823,743	319,173
Total Requirements	4,473,043	4,142,743	5,504,570	5,504,570	5,823,743	319,173
Net County Cost	—	—	—	—	—	—
Salary Resolution	6.0	6.0	6.0	6.0	6.0	—
Funded FTE	6.0	6.0	6.0	6.0	6.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and Reserves are removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(438,658)
Requirements	
Gross Appropriations	(6,117,408)
Intrafund Transfers	6,117,408
Contingencies/Dept Reserves	(438,658)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	438,658
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	438,658
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund balance is set aside in Reserves

	RLB Funding Adjustments FY 2026-27
Sources	319,173
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	319,173
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	319,173
Requirements	
Gross Appropriations	(6,117,408)
Intrafund Transfers	6,117,408
Contingencies/Dept Reserves	319,173
Net County Cost	—
Positions	—

Agricultural / Weights and Measures (1260B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	—	—	153,633	153,633	159,778	6,145
Licenses, Permits and Franchises	620,907	809,728	789,989	789,989	834,608	44,619
Fines, Forfeitures and Penalties	15,600	23,850	—	—	—	—
Intergovernmental Revenues	3,934,926	4,178,564	3,927,164	3,927,164	3,936,069	8,905
Charges for Services	74,150	81,273	79,200	79,200	79,200	—
Interfund Revenue	1,272	—	—	—	—	—
Miscellaneous Revenue	588	20,859	—	—	—	—
Total Revenue	**4,647,444**	**5,114,274**	**4,949,986**	**4,949,986**	**5,009,655**	**59,669**
Fund Balance	1,356,629	1,115,553	1,617,209	1,217,209	1,944,653	727,444
Total Sources	**6,004,073**	**6,229,827**	**6,567,195**	**6,167,195**	**6,954,308**	**787,113**
Requirements						
Salaries and Benefits	5,563,900	6,133,779	7,084,739	7,528,677	7,617,254	88,577
Services and Supplies	576,626	592,673	1,392,877	887,093	1,307,144	420,051
Other Charges	701,288	744,851	904,415	1,033,673	1,079,541	45,868
Fixed Assets	—	91,374	—	—	—	—
Other Financing Uses	658,133	7,888	10,636	11,045	17,040	5,995
Gross Appropriations	**7,499,947**	**7,570,565**	**9,392,667**	**9,460,488**	**10,020,979**	**560,491**
Intrafund Transfers	—	(1,208)	—	—	—	—
Net Appropriations	**7,499,947**	**7,569,357**	**9,392,667**	**9,460,488**	**10,020,979**	**560,491**
Contingencies/Dept Reserves	546,924	813,680	1,217,209	1,217,209	1,444,653	227,444
Non-General Fund Reserves	—	—	—	—	—	—
Total Requirements	**8,046,871**	**8,383,037**	**10,609,876**	**10,677,697**	**11,465,632**	**787,935**
Net County Cost	**2,042,799**	**2,153,210**	**4,042,681**	**4,510,502**	**4,511,324**	**822**
Salary Resolution	30.0	30.0	36.0	36.0	36.0	—
Funded FTE	30.0	30.0	34.5	34.5	34.3	(0.2)

Agricultural / Weights and Measures (1260P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	6,004,073	6,229,827	6,567,195	6,167,195	6,954,308	787,113
Total Requirements	8,046,871	8,383,037	10,609,876	10,677,697	11,465,632	787,935
Net County Cost	2,042,799	2,153,210	4,042,681	4,510,502	4,511,324	822
Salary Resolution	30.0	30.0	36.0	36.0	36.0	—
Funded FTE	30.0	30.0	34.5	34.5	34.3	(0.2)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $822.

	CLB Funding Adjustments FY 2026-27
Sources	(1,157,540)
Requirements	
Gross Appropriations	60,491
Intrafund Transfers	—
Contingencies/Dept Reserves	(1,217,209)
Net County Cost	822
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,217,209
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	1,217,209
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects including furnishing new offices at Mitten Road ($400,000) and a rebuild of the Water Meter Lab ($100,000), with the balance set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	727,444
Requirements	
Gross Appropriations	500,000
Intrafund Transfers	—
Contingencies/Dept Reserves	227,444
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	787,113
Requirements	
Gross Appropriations	560,491
Intrafund Transfers	—
Contingencies/Dept Reserves	227,444
Net County Cost	822
Positions	—

Public Safety Communications (1240D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	2,688,515	—
Charges for Services	7,783,265	7,693,472	9,098,719	9,098,719	9,360,995	262,276
Interfund Revenue	10,714	9,360	525	525	525	—
Miscellaneous Revenue	219,826	249,397	117,500	117,500	117,500	—
Total Revenue	**10,702,320**	**10,640,744**	**11,905,259**	**11,905,259**	**12,167,535**	**262,276**
Fund Balance	8,109,447	6,477,151	6,540,217	6,477,617	6,576,383	98,766
Total Sources	**18,811,767**	**17,117,895**	**18,445,476**	**18,382,876**	**18,743,918**	**361,042**
Requirements						
Salaries and Benefits	16,549,154	16,913,546	19,382,420	20,408,131	20,216,952	(191,179)
Services and Supplies	2,255,591	1,837,186	2,424,378	2,416,070	2,428,172	12,102
Other Charges	1,479,833	1,660,606	1,813,290	1,863,849	1,939,416	75,567
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	279,444	242,830	565,901	565,901	565,901	—
Other Financing Uses	66,364	71,026	85,810	89,074	85,561	(3,513)
Gross Appropriations	**20,630,386**	**20,725,195**	**24,271,799**	**25,343,025**	**25,236,002**	**(107,023)**
Intrafund Transfers	(1,732,594)	(1,898,099)	(1,950,292)	(1,958,730)	(1,958,730)	—
Net Appropriations	**18,897,792**	**18,827,096**	**22,321,507**	**23,384,295**	**23,277,272**	**(107,023)**
Contingencies/Dept Reserves	4,493,994	5,797,919	6,352,151	6,352,151	6,576,383	224,232
Total Requirements	**23,391,786**	**24,625,015**	**28,673,658**	**29,736,446**	**29,853,655**	**117,209**
Net County Cost	**4,580,019**	**7,507,120**	**10,228,182**	**11,353,570**	**11,109,737**	**(243,833)**
Salary Resolution	84.0	81.0	81.0	81.0	81.0	—
Funded FTE	84.0	81.0	81.0	81.0	81.0	—

Public Safety Communications (1240B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	2,688,515	—
Charges for Services	7,341,008	7,251,007	8,607,717	8,607,717	8,732,793	125,076
Interfund Revenue	10,714	9,360	—	—	—	—
Miscellaneous Revenue	219,826	249,397	117,500	117,500	117,500	—
Total Revenue	**10,260,063**	**10,198,279**	**11,413,732**	**11,413,732**	**11,538,808**	**125,076**
Fund Balance	5,682,934	3,977,923	3,915,523	3,852,923	3,951,689	98,766
Total Sources	**15,942,997**	**14,176,202**	**15,329,255**	**15,266,655**	**15,490,497**	**223,842**
Requirements						
Salaries and Benefits	16,549,154	16,913,546	19,382,420	20,408,131	20,216,952	(191,179)
Services and Supplies	1,736,734	1,333,868	1,694,715	1,686,374	1,686,983	609
Other Charges	1,474,380	1,605,226	1,753,120	1,803,304	1,878,630	75,326
Fixed Assets	279,444	242,830	478,573	478,573	478,573	—
Other Financing Uses	66,364	71,026	85,810	89,074	85,561	(3,513)
Gross Appropriations	**20,106,076**	**20,166,495**	**23,394,638**	**24,465,456**	**24,346,699**	**(118,757)**
Intrafund Transfers	(1,490,498)	(1,656,399)	(1,690,124)	(1,698,154)	(1,698,154)	—
Net Appropriations	**18,615,578**	**18,510,096**	**21,704,514**	**22,767,302**	**22,648,545**	**(118,757)**
Contingencies/Dept Reserves	1,907,438	3,173,226	3,852,923	3,852,923	3,951,689	98,766
Total Requirements	**20,523,016**	**21,683,322**	**25,557,437**	**26,620,225**	**26,600,234**	**(19,991)**
Net County Cost	**4,580,019**	**7,507,120**	**10,228,182**	**11,353,570**	**11,109,737**	**(243,833)**
Salary Resolution	84.0	81.0	81.0	81.0	81.0	—
Funded FTE	84.0	81.0	81.0	81.0	81.0	—

Public Safety Communications (1240P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	15,942,997	14,176,202	15,329,255	15,266,655	15,490,497	223,842
Total Requirements	20,523,016	21,683,322	25,557,437	26,620,225	26,600,234	(19,991)
Net County Cost	4,580,019	7,507,120	10,228,182	11,353,570	11,109,737	(243,833)
Salary Resolution	84.0	81.0	81.0	81.0	81.0	—
Funded FTE	84.0	81.0	81.0	81.0	81.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($243,833).

	CLB Funding Adjustments FY 2026-27
Sources	(3,727,847)
Requirements	
Gross Appropriations	(118,757)
Intrafund Transfers	—
Contingencies/Dept Reserves	(3,852,923)
Net County Cost	(243,833)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	3,852,923
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	3,852,923
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	98,766
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	98,766
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	223,842
Requirements	
Gross Appropriations	(118,757)
Intrafund Transfers	—
Contingencies/Dept Reserves	98,766
Net County Cost	(243,833)
Positions	—

Message Switch (1940B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Charges for Services	442,257	442,465	491,002	491,002	628,202	137,200
Interfund Revenue	—	—	525	525	525	—
Total Revenue	**442,257**	**442,465**	**491,527**	**491,527**	**628,727**	**137,200**
Fund Balance	2,426,513	2,499,228	2,624,694	2,624,694	2,624,694	—
Total Sources	**2,868,770**	**2,941,693**	**3,116,221**	**3,116,221**	**3,253,421**	**137,200**
Requirements						
Services and Supplies	518,857	503,319	729,663	729,696	741,189	11,493
Other Charges	5,452	55,381	60,170	60,545	60,786	241
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	—	—	87,328	87,328	87,328	—
Gross Appropriations	**524,310**	**558,699**	**877,161**	**877,569**	**889,303**	**11,734**
Intrafund Transfers	(242,096)	(241,700)	(260,168)	(260,576)	(260,576)	—
Net Appropriations	**282,214**	**316,999**	**616,993**	**616,993**	**628,727**	**11,734**
Contingencies/Dept Reserves	2,586,556	2,624,693	2,499,228	2,499,228	2,624,694	125,466
Total Requirements	**2,868,770**	**2,941,693**	**3,116,221**	**3,116,221**	**3,253,421**	**137,200**
Net County Cost	—	—	—	—	—	—

Message Switch (1940P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,868,770	2,941,693	3,116,221	3,116,221	3,253,421	137,200
Total Requirements	2,868,770	2,941,693	3,116,221	3,116,221	3,253,421	137,200
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including increases in internal service charges and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(2,487,494)
Requirements	
Gross Appropriations	11,734
Intrafund Transfers	—
Contingencies/Dept Reserves	(2,499,228)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	2,624,694
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	2,624,694
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	137,200
Requirements	
Gross Appropriations	11,734
Intrafund Transfers	—
Contingencies/Dept Reserves	125,466
Net County Cost	—
Positions	—

Structural Fire (3550B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	7,389,161	8,434,455	11,217,235	11,810,023	11,810,023	—
Use of Money and Property	366,445	290,482	162,483	162,483	162,483	—
Intergovernmental Revenues	2,931,951	2,793,785	2,871,602	2,928,092	2,816,220	(111,872)
Charges for Services	86,350	110,753	206,399	920,007	308,142	(611,865)
Miscellaneous Revenue	12,199	126,391	454,613	454,613	454,613	—
Other Financing Sources	418,164	—	2,736,114	—	—	—
Total Revenue	**11,204,270**	**11,755,866**	**17,648,446**	**16,275,218**	**15,551,481**	**(723,737)**
Fund Balance	4,177,495	1,436,314	89,910	—	2,920,632	2,920,632
Total Sources	**15,381,765**	**13,192,180**	**17,738,356**	**16,275,218**	**18,472,113**	**2,196,895**
Requirements						
Services and Supplies	—	—	—	—	—	—
Other Charges	26	52	41	43	324	281
Other Financing Uses	13,945,426	13,102,219	17,648,405	16,275,175	15,551,157	(724,018)
Gross Appropriations	**13,945,452**	**13,102,271**	**17,648,446**	**16,275,218**	**15,551,481**	**(723,737)**
Intrafund Transfers						
Net Appropriations	**13,945,452**	**13,102,271**	**17,648,446**	**16,275,218**	**15,551,481**	**(723,737)**
Contingencies/Dept Reserves	—	—	—	—	—	—
Non-General Fund Reserves	1,436,314	89,910	89,910	—	2,920,632	2,920,632
Total Requirements	**15,381,765**	**13,192,180**	**17,738,356**	**16,275,218**	**18,472,113**	**2,196,895**
Net County Cost	—	—	—	—	—	—

Structural Fire (3550P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	15,381,765	13,192,180	17,738,356	16,275,218	18,472,113	2,196,895
Total Requirements	15,381,765	13,192,180	17,738,356	16,275,218	18,472,113	2,196,895
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including increases in internal service charges and decreases in Intrafund Transfers for operating expenditures in Fire Protection Services. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(723,737)
Requirements	
Gross Appropriations	(723,737)
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	2,920,632
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	2,920,632
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	2,196,895
Requirements	
Gross Appropriations	(723,737)
Intrafund Transfers	—
Non-General Fund Reserves	2,920,632
Net County Cost	—
Positions	—

Fire Protection Services (3580B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	897,894	2,293,881	2,953,854	2,323,854	1,826,943	(496,911)
Intergovernmental Revenues	298,131	2,762	—	—	152,650	152,650
Charges for Services	83,302	132,415	—	—	—	—
Interfund Revenue	—	—	—	—	—	—
Miscellaneous Revenue	87,240	111,732	—	—	—	—
Other Financing Sources	13,945,426	13,102,219	14,912,291	16,275,300	15,551,157	(724,143)
Total Revenue	**15,311,993**	**15,643,009**	**17,866,145**	**18,599,154**	**17,530,750**	**(1,068,404)**
Fund Balance	252,856	—	—	—	—	—
Total Sources	**15,564,849**	**15,643,009**	**17,866,145**	**18,599,154**	**17,530,750**	**(1,068,404)**
Requirements						
Salaries and Benefits	—	339	374	374	1,095	721
Services and Supplies	12,865,658	12,559,209	17,412,108	18,206,656	18,139,398	(67,258)
Other Charges	530,011	454,026	641,958	579,503	566,819	(12,684)
Fixed Assets	1,214,815	2,413,152	2,323,854	2,323,854	1,349,593	(974,261)
Other Financing Uses	701,509	216,282	224,017	224,933	210,011	(14,922)
Gross Appropriations	**15,311,993**	**15,643,009**	**20,602,311**	**21,335,320**	**20,266,916**	**(1,068,404)**
Intrafund Transfers	—	—	—	—	—	—
Net Appropriations	**15,311,993**	**15,643,009**	**20,602,311**	**21,335,320**	**20,266,916**	**(1,068,404)**
Non-General Fund Reserves	252,856	—	—	—	—	—
Total Requirements	**15,564,849**	**15,643,009**	**20,602,311**	**21,335,320**	**20,266,916**	**(1,068,404)**
Net County Cost	**—**	**—**	**2,736,166**	**2,736,166**	**2,736,166**	**—**

Fire Protection Services (3580P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	15,564,849	15,643,009	17,866,145	18,599,154	17,530,750	(1,068,404)
Total Requirements	15,564,849	15,643,009	20,602,311	21,335,320	20,266,916	(1,068,404)
Net County Cost	—	—	2,736,166	2,736,166	2,736,166	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including increases in internal service charges; elimination of one-time expenditures; and a decrease in revenue transfers required from the Structural Fire Fund. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(2,265,347)
Requirements	
Gross Appropriations	(2,265,347)
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Measure K Rollover - Fire Engine Replacement Fund: This actions rolls over the remaining balance of the Fire Engine Replacement Fund for purchases of new fire apparatus.

	RLB Funding Adjustments FY 2026-27
Sources	1,196,943
Requirements	
Gross Appropriations	1,196,943
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(1,068,404)
Requirements	
Gross Appropriations	(1,068,404)
Intrafund Transfers	—
Net County Cost	—
Positions	—

County Service Area 1 (3560B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	4,528,578	4,685,574	5,203,136	5,388,838	5,698,810	309,972
Use of Money and Property	382,678	464,659	104,872	104,872	104,872	—
Intergovernmental Revenues	11,584	11,404	12,283	12,283	12,283	—
Charges for Services	92,763	92,890	90,000	90,000	90,000	—
Miscellaneous Revenue	39	—	49,175	49,175	49,175	—
Total Revenue	**5,015,641**	**5,254,527**	**5,459,466**	**5,645,168**	**5,955,140**	**309,972**
Fund Balance	10,250,069	11,473,003	13,177,548	13,177,548	13,366,261	188,713
Total Sources	**15,265,710**	**16,727,530**	**18,637,014**	**18,822,716**	**19,321,401**	**498,685**
Requirements						
Services and Supplies	3,780,152	3,549,838	5,439,346	5,623,454	5,890,645	267,191
Other Charges	86	144	120	1,714	44,495	42,781
Fixed Assets	13,468	—	1,475,000	1,475,000	1,475,000	—
Gross Appropriations	**3,793,707**	**3,549,982**	**6,914,466**	**7,100,168**	**7,410,140**	**309,972**
Intrafund Transfers						
Net Appropriations	**3,793,707**	**3,549,982**	**6,914,466**	**7,100,168**	**7,410,140**	**309,972**
Non-General Fund Reserves	11,472,003	13,177,548	11,722,548	11,722,548	11,911,261	188,713
Total Requirements	**15,265,710**	**16,727,530**	**18,637,014**	**18,822,716**	**19,321,401**	**498,685**
Net County Cost	—	—	—	—	—	—

County Service Area 1 (3560P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	15,265,710	16,727,530	18,637,014	18,822,716	19,321,401	498,685
Total Requirements	15,265,710	16,727,530	18,637,014	18,822,716	19,321,401	498,685
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: increases in internal service charges; increases in contracted law enforcement expenditures; and elimination of one-time expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(12,867,576)
Requirements	
Gross Appropriations	(1,145,028)
Intrafund Transfers	—
Non-General Fund Reserves	(11,722,548)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	11,722,548
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	11,722,548
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time vehicle maintenance and procurement with the balance set aside in Reserves. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	1,643,713
Requirements	
Gross Appropriations	1,455,000
Intrafund Transfers	—
Non-General Fund Reserves	188,713
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	498,685
Requirements	
Gross Appropriations	309,972
Intrafund Transfers	—
Non-General Fund Reserves	188,713
Net County Cost	—
Positions	—

Department of Housing (7900B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	35,391,262	18,028,645	111,063,511	29,056,940	29,676,218	619,278
Use of Money and Property	3,721,115	2,583,620	2,167,822	2,232,856	1,365,772	(867,084)
Intergovernmental Revenues	174,315,214	186,685,464	178,431,701	153,560,702	167,221,132	13,660,430
Charges for Services	536,241	658,282	232,500	257,500	362,520	105,020
Interfund Revenue	2,350,255	4,824,699	1,128,962	2,027,662	2,136,712	109,050
Miscellaneous Revenue	4,148,066	4,028,951	2,753,356	2,809,607	788,107	(2,021,500)
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**220,462,154**	**216,809,662**	**295,777,852**	**189,945,267**	**201,550,461**	**11,605,194**
Fund Balance	—	—	361,235	361,235	509,076	147,841
Total Sources	**220,462,154**	**216,809,662**	**296,139,087**	**190,306,502**	**202,059,537**	**11,753,035**
Requirements						
Salaries and Benefits	12,304,765	14,011,658	15,079,713	15,735,763	16,749,895	1,014,132
Services and Supplies	4,397,354	4,725,112	5,810,659	4,456,123	4,343,791	(112,332)
Other Charges	219,850,830	202,895,141	295,078,614	171,477,108	186,597,641	15,120,533
Fixed Assets	94,433	—	—	—	—	—
Other Financing Uses	—	4,382,759	—	—	—	—
Gross Appropriations	**236,647,381**	**226,014,671**	**315,968,986**	**191,668,994**	**207,691,327**	**16,022,333**
Intrafund Transfers	(16,183,491)	(8,743,615)	(18,860,365)	(314,991)	(4,664,991)	(4,350,000)
Net Appropriations	**220,463,891**	**217,271,056**	**297,108,621**	**191,354,003**	**203,026,336**	**11,672,333**
Contingencies/Dept Reserves	—	—	361,235	361,235	509,076	147,841
Total Requirements	**220,463,891**	**217,271,056**	**297,469,856**	**191,715,238**	**203,535,412**	**11,820,174**
Net County Cost	**1,737**	**461,394**	**1,330,769**	**1,408,736**	**1,475,875**	**67,139**
Salary Resolution	78.0	87.0	84.0	92.0	92.0	—
Funded FTE	78.0	87.0	83.8	92.0	92.0	—

Housing and Community Development (7920P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	68,559,660	44,584,934	149,506,533	39,274,972	39,975,807	700,835
Total Requirements	68,561,397	45,046,328	150,837,302	40,683,708	41,451,682	767,974
Net County Cost	1,737	461,394	1,330,769	1,408,736	1,475,875	67,139
Salary Resolution	30.0	36.0	36.0	36.0	36.0	—
Funded FTE	30.0	36.0	35.8	36.0	36.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $67,139.

	CLB Funding Adjustments FY 2026-27
Sources	191,759
Requirements	
Gross Appropriations	4,970,133
Intrafund Transfers	(4,350,000)
Contingencies/Dept Reserves	(361,235)
Net County Cost	67,139
Positions	—

2. Reappropriation of Fund Balance and Reserves, This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	361,235
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	361,235
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	147,841
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	147,841
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	700,835
Requirements	
Gross Appropriations	4,970,133
Intrafund Transfers	(4,350,000)
Contingencies/Dept Reserves	147,841
Net County Cost	67,139
Positions	—

Housing Authority (7930P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	151,902,494	172,224,728	146,632,554	151,031,530	162,083,730	11,052,200
Total Requirements	151,902,494	172,224,728	146,632,554	151,031,530	162,083,730	11,052,200
Net County Cost	—	—	—	—	—	—
Salary Resolution	48.0	51.0	48.0	56.0	56.0	—
Funded FTE	48.0	51.0	48.0	56.0	56.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	11,052,200
Requirements	
Gross Appropriations	11,052,200
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	11,052,200
Requirements	
Gross Appropriations	11,052,200
Intrafund Transfers	—
Net County Cost	—
Positions	—

Administration and Fiscal Services

Board of Supervisors (1100B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	—	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—
Total Revenue	—	—	—	—	—	—
Fund Balance	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—
Requirements						
Salaries and Benefits	4,549,776	4,906,863	5,235,384	5,472,297	5,324,792	(147,505)
Services and Supplies	270,823	360,365	685,388	699,417	929,391	229,974
Other Charges	409,274	615,460	874,893	907,531	1,123,186	215,655
Other Financing Uses	14,600	27,825	35,846	37,003	46,659	9,656
Gross Appropriations	**5,244,473**	**5,910,513**	**6,831,511**	**7,116,248**	**7,424,028**	**307,780**
Intrafund Transfers	(42,276)	(150,027)	(301,632)	(303,977)	(553,977)	(250,000)
Net Appropriations	**5,202,198**	**5,760,485**	**6,529,879**	**6,812,271**	**6,870,051**	**57,780**
Total Requirements	**5,202,198**	**5,760,485**	**6,529,879**	**6,812,271**	**6,870,051**	**57,780**
Net County Cost	**5,202,198**	**5,760,485**	**6,529,879**	**6,812,271**	**6,870,051**	**57,780**
Salary Resolution	25.0	22.0	22.0	22.0	22.0	—
Funded FTE	24.3	21.5	21.5	21.5	21.5	—

Board of Supervisors (1100P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	—	—	—	—	—	—
Total Requirements	5,202,198	5,760,485	6,529,879	6,812,271	6,870,051	57,780
Net County Cost	5,202,198	5,760,485	6,529,879	6,812,271	6,870,051	57,780
Salary Resolution	25.0	22.0	22.0	22.0	22.0	—
Funded FTE	24.3	21.5	21.5	21.5	21.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $57,780.

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	307,780
Intrafund Transfers	(250,000)
Net County Cost	57,780
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	307,780
Intrafund Transfers	(250,000)
Net County Cost	57,780
Positions	—

County Executive Office/Clerk of the Board (1200B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	2,450,058	2,734,419	3,712,639	1,495,035	844,855	(650,180)
Use of Money and Property	—	1,024	1,400	1,400	1,400	—
Intergovernmental Revenues	216,600	677,959	1,035,990	1,035,990	1,098,949	62,959
Charges for Services	209,520	254,637	55,250	55,250	55,250	—
Interfund Revenue	787,567	526,155	533,400	533,400	439,970	(93,430)
Miscellaneous Revenue	95,713	1,687,555	37,000	37,000	38,000	1,000
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**3,759,458**	**5,881,748**	**5,375,679**	**3,158,075**	**2,478,424**	**(679,651)**
Fund Balance	5,088,062	6,313,061	8,344,122	6,979,239	7,201,463	222,224
Total Sources	**8,847,520**	**12,194,809**	**13,719,801**	**10,137,314**	**9,679,887**	**(457,427)**
Requirements						
Salaries and Benefits	14,182,963	17,103,477	21,537,082	22,637,373	21,127,659	(1,509,714)
Services and Supplies	4,792,288	7,685,573	11,529,952	7,742,938	8,301,820	558,882
Other Charges	1,693,041	1,544,195	2,313,960	2,411,688	2,530,035	118,347
Reclassification of Expenses	—	—	23,000	23,000	23,000	—
Fixed Assets	544,257	400,981	—	—	—	—
Other Financing Uses	201,220	436,646	133,641	129,793	135,149	5,356
Gross Appropriations	**21,413,769**	**27,170,872**	**35,537,635**	**32,944,792**	**32,117,663**	**(827,129)**
Intrafund Transfers	(1,439,031)	(1,414,628)	(2,526,547)	(2,526,547)	(2,257,947)	268,600
Net Appropriations	**19,974,738**	**25,756,244**	**33,011,088**	**30,418,245**	**29,859,716**	**(558,529)**
Contingencies/Dept Reserves	4,260,029	5,771,222	6,979,239	6,979,239	7,201,463	222,224
Total Requirements	**24,234,767**	**31,527,466**	**39,990,327**	**37,397,484**	**37,061,179**	**(336,305)**
Net County Cost	**15,387,247**	**19,332,658**	**26,270,526**	**27,260,170**	**27,381,292**	**121,122**
Salary Resolution	68.0	83.0	83.0	81.0	77.0	(4.0)
Funded FTE	68.0	83.0	83.0	81.0	77.0	(4.0)

County Management (1210P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	6,237,732	9,159,519	12,019,035	8,704,548	8,933,162	228,614
Total Requirements	18,775,707	22,014,449	29,980,983	27,492,719	28,933,485	1,440,766
Net County Cost	12,537,975	12,854,930	17,961,948	18,788,171	20,000,323	1,212,152
Salary Resolution	55.0	59.0	59.0	61.0	61.0	—
Funded FTE	55.0	59.0	59.0	61.0	61.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $1,212,152.

	CLB Funding Adjustments FY 2026-27
Sources	(6,942,223)
Requirements	
Gross Appropriations	1,218,542
Intrafund Transfers	—
Contingencies/Dept Reserves	(6,948,613)
Net County Cost	1,212,152
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	6,948,613
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	6,948,613
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	222,224
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	222,224
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	228,614
Requirements	
Gross Appropriations	1,218,542
Intrafund Transfers	—
Contingencies/Dept Reserves	222,224
Net County Cost	1,212,152
Positions	—

Clerk of the Board (1215P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	448,795	345,924	348,250	80,250	144,209	63,959
Total Requirements	1,424,166	2,072,642	2,329,345	1,978,559	3,551,406	1,572,847
Net County Cost	975,371	1,726,718	1,981,095	1,898,309	3,407,197	1,508,888
Salary Resolution	6.0	7.0	7.0	7.0	7.0	—
Funded FTE	6.0	7.0	7.0	7.0	7.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $8,888.

	CLB Funding Adjustments FY 2026-27
Sources	63,959
Requirements	
Gross Appropriations	72,847
Intrafund Transfers	—
Net County Cost	8,888
Positions	—

2. Arts and Culture Program Support: This action adds an appropriation of $300,000 per year for the next five years for a total amount of $1.5 million to the Office of Arts and Culture to support various programmatic activities including the purchase of art for county-owned facilities.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	1,500,000
Intrafund Transfers	—
Net County Cost	1,500,000
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	63,959
Requirements	
Gross Appropriations	1,572,847
Intrafund Transfers	—
Net County Cost	1,508,888
Positions	—

Special Projects and Grants (1217P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	1,414,069	2,229,163	770,990	770,990	520,990	(250,000)
Total Requirements	2,076,945	3,367,892	1,601,343	1,601,343	1,351,343	(250,000)
Net County Cost	662,877	1,138,729	830,353	830,353	830,353	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Additionally, Measure K related funds are removed, and will be added back in September Revisions. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(250,000)
Requirements	
Gross Appropriations	(250,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(250,000)
Requirements	
Gross Appropriations	(250,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Project Development Unit (1230P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	746,925	346,005	500,000	500,000	—	(500,000)
Total Requirements	1,957,496	1,677,702	2,806,150	2,899,451	—	(2,899,451)
Net County Cost	1,210,572	1,331,697	2,306,150	2,399,451	—	(2,399,451)
Salary Resolution	7.0	7.0	7.0	4.0	—	(4.0)
Funded FTE	7.0	7.0	7.0	4.0	—	(4.0)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments total ($1,361,297).

	CLB Funding Adjustments FY 2026-27
Sources	(500,000)
Requirements	
Gross Appropriations	(1,961,297)
Intrafund Transfers	100,000
Net County Cost	(1,361,297)
Positions	—

2. Position Adjustments - Project Development Transfer to Department of Public Works: This action deletes four positions from the County Executive's Project Development Unit as part of the reorganization and transfer of oversight of new Major Capital Construction from Project Development Unit to Department of Public Works. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment. Deleted positions consist of one Project Development Director, two Capital Projects Manager II and one Associate Management Analyst.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	(1,038,154)
Intrafund Transfers	—
Net County Cost	(1,038,154)
Positions	(4)

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(500,000)
Requirements	
Gross Appropriations	(2,999,451)
Intrafund Transfers	100,000
Net County Cost	(2,399,451)
Positions	(4)

Procurement (1250P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	—	114,197	81,526	81,526	81,526	—
Total Requirements	452	2,394,781	3,272,506	3,425,412	3,224,945	(200,467)
Net County Cost	452	2,280,584	3,190,980	3,343,886	3,143,419	(200,467)
Salary Resolution	—	10.0	10.0	9.0	9.0	—
Funded FTE	—	10.0	10.0	9.0	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($200,467).

	CLB Funding Adjustments FY 2026-27
Sources	(30,626)
Requirements	
Gross Appropriations	(369,067)
Intrafund Transfers	168,600
Contingencies/Dept Reserves	(30,626)
Net County Cost	(200,467)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(30,626)
Requirements	
Gross Appropriations	(369,067)
Intrafund Transfers	168,600
Contingencies/Dept Reserves	—
Net County Cost	(200,467)
Positions	—

Assessor-County Clerk-Recorder (1300B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Intergovernmental Revenues	83,895	321,600	4,140,462	40,000	40,000	—
Charges for Services	9,565,994	14,146,581	13,602,846	17,473,400	17,473,400	—
Interfund Revenue	688,991	2,587,668	1,029,000	1,050,000	1,300,000	250,000
Miscellaneous Revenue	52,004	44,759	39,000	39,000	39,000	—
Total Revenue	**10,390,884**	**17,100,608**	**18,811,308**	**18,602,400**	**18,852,400**	**250,000**
Fund Balance	4,021,730	1,623,836	2,926,785	1,542,470	4,411,326	2,868,856
Total Sources	**14,412,614**	**18,724,444**	**21,738,093**	**20,144,870**	**23,263,726**	**3,118,856**
Requirements						
Salaries and Benefits	27,955,358	28,830,416	34,878,982	36,128,761	35,949,677	(179,084)
Services and Supplies	9,250,882	11,942,891	16,923,599	9,924,038	11,657,448	1,733,410
Other Charges	3,046,042	3,219,255	3,607,860	3,724,032	3,923,377	199,345
Fixed Assets	2,782,744	3,987,535	3,802,480	1,202,000	1,202,000	—
Other Financing Uses	543,328	563,484	1,204,051	1,159,417	1,423,846	264,429
Gross Appropriations	**43,578,354**	**48,543,582**	**60,416,972**	**52,138,248**	**54,156,348**	**2,018,100**
Intrafund Transfers	(11,564,004)	(12,681,644)	(16,309,374)	(7,715,228)	(8,252,324)	(537,096)
Net Appropriations	**32,014,349**	**35,861,938**	**44,107,598**	**44,423,020**	**45,904,024**	**1,481,004**
Contingencies/Dept Reserves	1,431,006	649,284	1,125,782	649,284	2,225,782	1,576,498
Total Requirements	**33,445,355**	**36,511,222**	**45,233,380**	**45,072,304**	**48,129,806**	**3,057,502**
Net County Cost	**19,032,740**	**17,786,779**	**23,495,287**	**24,927,434**	**24,866,080**	**(61,354)**
Salary Resolution	167.0	167.0	167.0	167.0	167.0	—
Funded FTE	167.0	167.0	167.0	167.0	167.0	—

Appraisal Services (1310P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	10,281,670	10,412,810	12,802,504	12,426,778	15,030,783	2,604,005
Total Requirements	23,354,819	22,130,587	26,633,451	27,390,362	29,983,768	2,593,406
Net County Cost	13,073,148	11,717,777	13,830,947	14,963,584	14,952,985	(10,599)
Salary Resolution	114.0	113.0	113.0	113.0	113.0	—
Funded FTE	114.0	113.0	113.0	113.0	113.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($10,599).

	CLB Funding Adjustments FY 2026-27
Sources	(1,104,278)
Requirements	
Gross Appropriations	(270,593)
Intrafund Transfers	(195,000)
Contingencies/Dept Reserves	(649,284)
Net County Cost	(10,599)
Positions	—

2. Subscription and Software License Increases: This action allocates funding for FY 2026-27 to cover cost increases for existing subscription fee and software licenses within the Appraisal Services Division.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	148,776
Intrafund Transfers	(148,776)
Net County Cost	—
Positions	—

3. C3 AI Commercial and Residential Application Development: This action allocates funding for FY 2026-27 to secure specialized data conversion support for the development of C3 AI Commercial and Residential applications.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	173,320
Intrafund Transfers	(173,320)
Net County Cost	—
Positions	—

4. Retire EZ-Access: This action allocates funding for FY 2026-27 to provide programming support to retire the EZ-Access read only system.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	20,000
Intrafund Transfers	(20,000)
Net County Cost	—
Positions	—

5. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects such as Assessments Appeals and Litigation Expert Witnesses/Consultants, Salesforce Agentic AI, and Sapient M&O Amendments with the balance set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	2,536,505
Requirements	
Gross Appropriations	960,007
Intrafund Transfers	—
Contingencies/Dept Reserves	1,576,498
Net County Cost	—
Positions	—

6. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time capital projects from the prior year, including carpet installation and office remodeling projects.

	RLB Funding Adjustments FY 2026-27
Sources	1,171,778
Requirements	
Gross Appropriations	522,494
Intrafund Transfers	—
Contingencies/Dept Reserves	649,284
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	2,604,005
Requirements	
Gross Appropriations	1,554,004
Intrafund Transfers	(537,096)
Contingencies/Dept Reserves	1,576,498
Net County Cost	(10,599)
Positions	—

Administration and Support (1320P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	9,128	1,471	273,205	—	279,851	279,851
Total Requirements	2,345,099	2,276,273	2,929,776	2,826,771	3,142,211	315,440
Net County Cost	2,335,971	2,274,802	2,656,571	2,826,771	2,862,360	35,589
Salary Resolution	10.0	10.0	10.0	10.0	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	10.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $35,589.

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	35,589
Intrafund Transfers	—
Net County Cost	35,589
Positions	—

2. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects such as Fee Study, Organizational Change Management, and employee wellness.

	RLB Funding Adjustments FY 2026-27
Sources	279,851
Requirements	
Gross Appropriations	279,851
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	279,851
Requirements	
Gross Appropriations	315,440
Intrafund Transfers	—
Net County Cost	35,589
Positions	—

Elections (1330P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	948,326	4,283,056	5,926,387	4,532,078	4,802,078	270,000
Total Requirements	4,052,266	6,755,595	10,982,706	9,575,615	9,486,063	(89,552)
Net County Cost	3,103,940	2,472,539	5,056,319	5,043,537	4,683,985	(359,552)
Salary Resolution	20.0	22.0	22.0	22.0	22.0	—
Funded FTE	20.0	22.0	22.0	22.0	22.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; decreases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($359,552).

	CLB Funding Adjustments FY 2026-27
Sources	(186,041)
Requirements	
Gross Appropriations	(545,593)
Intrafund Transfers	—
Net County Cost	(359,552)
Positions	—

2. Liberty Vote Backup Equipment: This action allocates funding for FY 2026-27 to purchase equipment for the Liberty Vote Election system to ensure operational continuity and backup capabilities.

	RLB Funding Adjustments FY 2026-27
Sources	150,000
Requirements	
Gross Appropriations	150,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects, including StratumPoint Cybersecurity and Election Support.

	RLB Funding Adjustments FY 2026-27
Sources	52,500
Requirements	
Gross Appropriations	52,500
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

4. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance and associated expenditures for one-time capital and technology projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	253,541
Requirements	
Gross Appropriations	253,541
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	270,000
Requirements	
Gross Appropriations	(89,552)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	(359,552)
Positions	—

County Clerk-Recorder (1340P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,173,490	4,027,107	2,735,997	3,186,014	3,151,014	(35,000)
Total Requirements	3,693,171	5,348,768	4,687,447	5,279,556	5,517,764	238,208
Net County Cost	519,681	1,321,661	1,951,450	2,093,542	2,366,750	273,208
Salary Resolution	23.0	22.0	22.0	22.0	22.0	—
Funded FTE	23.0	22.0	22.0	22.0	22.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $273,208.

	CLB Funding Adjustments FY 2026-27
Sources	(152,151)
Requirements	
Gross Appropriations	121,057
Intrafund Transfers	—
Net County Cost	273,208
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance and associated expenditures for one-time capital and technology projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	117,151
Requirements	
Gross Appropriations	117,151
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(35,000)
Requirements	
Gross Appropriations	238,208
Intrafund Transfers	—
Net County Cost	273,208
Positions	—

Controller's Office (1400B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	—	—	—	—	—	—
Use of Money and Property	147	879	—	—	—	—
Intergovernmental Revenues	79,089	76,275	504,080	504,080	504,080	—
Charges for Services	2,633,028	2,395,856	2,544,538	2,544,538	2,631,096	86,558
Interfund Revenue	68,432	107,382	109,001	109,001	344,514	235,513
Miscellaneous Revenue	72,721	100,546	44,000	44,000	44,000	—
Total Revenue	**2,853,416**	**2,680,939**	**3,201,619**	**3,201,619**	**3,523,690**	**322,071**
Fund Balance	3,477,538	3,829,656	4,068,245	3,918,245	3,968,207	49,962
Total Sources	**6,330,954**	**6,510,595**	**7,269,864**	**7,119,864**	**7,491,897**	**372,033**
Requirements						
Salaries and Benefits	10,251,978	11,038,633	13,041,241	13,864,270	13,709,731	(154,539)
Services and Supplies	3,320,969	3,557,246	4,508,937	4,470,811	5,231,483	760,672
Other Charges	1,115,206	1,157,885	1,849,621	1,895,997	2,032,849	136,852
Reclassification of Expenses	—	—	42,564	48,044	58,283	10,239
Fixed Assets	—	—	100,000	20,000	20,000	—
Other Financing Uses	182,442	193,767	198,778	181,156	183,755	2,599
Gross Appropriations	**14,870,596**	**15,947,532**	**19,741,141**	**20,480,278**	**21,236,101**	**755,823**
Intrafund Transfers	(641,185)	(890,810)	(2,363,304)	(2,413,870)	(2,916,706)	(502,836)
Net Appropriations	**14,229,410**	**15,056,722**	**17,377,837**	**18,066,408**	**18,319,395**	**252,987**
Contingencies/Dept Reserves	3,198,178	3,829,656	3,918,245	3,918,245	3,968,207	49,962
Total Requirements	**17,427,588**	**18,886,378**	**21,296,082**	**21,984,653**	**22,287,602**	**302,949**
Net County Cost	**11,096,636**	**12,375,783**	**14,026,218**	**14,864,789**	**14,795,705**	**(69,084)**
Salary Resolution	59.0	58.0	58.0	58.0	58.0	—
Funded FTE	59.0	58.0	58.0	58.0	58.0	—

Administration (1411P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,666,460	3,064,331	3,304,214	3,154,214	3,204,176	49,962
Total Requirements	4,413,991	5,138,383	6,000,801	5,996,508	5,948,745	(47,763)
Net County Cost	1,747,531	2,074,052	2,696,587	2,842,294	2,744,569	(97,725)
Salary Resolution	7.0	8.0	7.0	7.0	7.0	—
Funded FTE	7.0	8.0	7.0	7.0	7.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($97,725).

	CLB Funding Adjustments FY 2026-27
Sources	(3,152,920)
Requirements	
Gross Appropriations	(97,725)
Intrafund Transfers	—
Contingencies/Dept Reserves	(3,152,920)
Net County Cost	(97,725)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	3,152,920
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	3,152,920
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	49,962
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	49,962
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	49,962
Requirements	
Gross Appropriations	(97,725)
Intrafund Transfers	—
Contingencies/Dept Reserves	49,962
Net County Cost	(97,725)
Positions	—

Internal Audit (1421P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	181,871	181,871	181,871	181,871	181,871	—
Total Requirements	1,765,214	2,039,049	2,324,830	2,461,286	2,391,649	(69,637)
Net County Cost	1,583,343	1,857,178	2,142,959	2,279,415	2,209,778	(69,637)
Salary Resolution	9.0	9.0	9.0	9.0	9.0	—
Funded FTE	9.0	9.0	9.0	9.0	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, and merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($69,637).

	CLB Funding Adjustments FY 2026-27
Sources	(181,871)
Requirements	
Gross Appropriations	(69,637)
Intrafund Transfers	—
Contingencies/Dept Reserves	(181,871)
Net County Cost	(69,637)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	181,871
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	181,871
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	(69,637)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	(69,637)
Positions	—

Payroll Services (1431P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	19,365	21,697	32,766	32,766	32,766	—
Total Requirements	4,338,994	4,415,211	4,320,790	4,483,829	4,425,018	(58,811)
Net County Cost	4,319,630	4,393,514	4,288,024	4,451,063	4,392,252	(58,811)
Salary Resolution	10.0	9.0	9.0	9.0	9.0	—
Funded FTE	10.0	9.0	9.0	9.0	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, and merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($58,811).

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	(58,811)
Intrafund Transfers	—
Net County Cost	(58,811)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	(58,811)
Intrafund Transfers	—
Net County Cost	(58,811)
Positions	—

Controller Information Systems (1432P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	517,026	562,461	560,906	560,906	866,897	305,991
Total Requirements	2,037,509	2,398,267	2,379,679	2,537,526	2,822,156	284,630
Net County Cost	1,520,483	1,835,806	1,818,773	1,976,620	1,955,259	(21,361)
Salary Resolution	8.0	8.0	8.0	8.0	8.0	—
Funded FTE	8.0	8.0	8.0	8.0	8.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, and merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Additional budget is allocated to cover APIA Coupa Software and Associated Costs. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($41,758).

	CLB Funding Adjustments FY 2026-27
Sources	(136,024)
Requirements	
Gross Appropriations	767,069
Intrafund Transfers	(502,836)
Contingencies/Dept Reserves	(442,015)
Net County Cost	(41,758)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	442,015
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	442,015
Net County Cost	—
Positions	—

3. Position Adjustment - Information Technology Manager: This action deletes one Financial Services Manager I position and adds one Information Technology Manager position. This change aligns the classification with the work needed related to management oversight of the Controller's Information System. This change was approved by the Board of Supervisors through the January 27, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	20,397
Intrafund Transfers	—
Net County Cost	20,397
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	305,991
Requirements	
Gross Appropriations	787,466
Intrafund Transfers	(502,836)
Contingencies/Dept Reserves	—
Net County Cost	(21,361)
Positions	—

General Accounting (1441P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	151,320	137,863	123,280	123,280	139,360	16,080
Total Requirements	1,543,326	1,504,173	2,128,721	2,166,858	2,363,344	196,486
Net County Cost	1,392,006	1,366,309	2,005,441	2,043,578	2,223,984	180,406
Salary Resolution	10.0	10.0	11.0	11.0	11.0	—
Funded FTE	10.0	10.0	11.0	11.0	11.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, and merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $148,964.

	CLB Funding Adjustments FY 2026-27
Sources	16,080
Requirements	
Gross Appropriations	165,044
Intrafund Transfers	—
Net County Cost	148,964
Positions	—

2. Position Adjustment - Financial Services Manager II: This action deletes one Financial Services Manager I position and adds one Financial Services Manager II position. This change further strengthens leadership, oversight, and coordination in the review of all countywide financial transactions. This change was approved by the Board of Supervisors through the January 27, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	31,442
Intrafund Transfers	—
Net County Cost	31,442
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	16,080
Requirements	
Gross Appropriations	196,486
Intrafund Transfers	—
Net County Cost	180,406
Positions	—

Property Tax/Special Accounting (1461P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,794,912	2,542,371	3,066,827	3,066,827	3,066,827	—
Total Requirements	3,328,555	3,391,295	4,141,261	4,338,646	4,336,690	(1,956)
Net County Cost	533,643	848,924	1,074,434	1,271,819	1,269,863	(1,956)
Salary Resolution	15.0	14.0	14.0	14.0	14.0	—
Funded FTE	15.0	14.0	14.0	14.0	14.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, and merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($1,956).

	CLB Funding Adjustments FY 2026-27
Sources	(141,439)
Requirements	
Gross Appropriations	(1,956)
Intrafund Transfers	—
Contingencies/Dept Reserves	(141,439)
Net County Cost	(1,956)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	141,439
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	141,439
Net County Cost	—
Positions	—

3. Position Adjustment - Property Tax Specialist: This action deletes one Accountant II position and adds one Property Tax Specialist position. This change properly classifies this role for its duties and responsibilities associated to property tax tasks being performed. This change was approved by the Board of Supervisors through the April 21, 2026, Salary Resolution Amendment. Net funding adjustments net to zero.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	(1,956)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	(1,956)
Positions	—

Treasurer - Tax Collector (1500B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Licenses, Permits and Franchises	500	604	1,550	1,550	1,550	—
Charges for Services	5,519,328	6,337,001	8,407,375	8,510,664	8,510,664	—
Interfund Revenue	89,124	103,797	70,000	70,000	70,000	—
Miscellaneous Revenue	102,624	94,092	30,000	30,000	30,000	—
Total Revenue	**5,711,577**	**6,535,494**	**8,508,925**	**8,612,214**	**8,612,214**	**—**
Fund Balance	5,173,309	4,565,317	4,629,017	4,012,924	3,561,924	(451,000)
Total Sources	**10,884,886**	**11,100,811**	**13,137,942**	**12,625,138**	**12,174,138**	**(451,000)**
Requirements						
Salaries and Benefits	4,005,319	4,464,303	6,491,393	6,612,956	6,524,122	(88,834)
Services and Supplies	3,329,514	3,280,120	6,421,842	6,751,078	6,481,114	(269,964)
Other Charges	816,289	804,204	2,800,884	2,247,984	2,092,880	(155,104)
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	38,323	—	50,000	50,000	50,000	—
Other Financing Uses	154,332	163,227	167,305	152,012	153,924	1,912
Gross Appropriations	**8,343,776**	**8,711,853**	**15,931,424**	**15,814,030**	**15,302,040**	**(511,990)**
Intrafund Transfers	(80,650)	(83,051)	(110,000)	(110,000)	(110,000)	—
Net Appropriations	**8,263,127**	**8,628,802**	**15,821,424**	**15,704,030**	**15,192,040**	**(511,990)**
Contingencies/Dept Reserves	267,284	267,284	633,952	642,752	642,752	—
Total Requirements	**8,530,411**	**8,896,086**	**16,455,376**	**16,346,782**	**15,834,792**	**(511,990)**
Net County Cost	**(2,354,475)**	**(2,204,725)**	**3,317,434**	**3,721,644**	**3,660,654**	**(60,990)**
Salary Resolution	34.0	34.0	34.0	34.0	34.0	—
Funded FTE	34.0	34.0	34.0	34.0	34.0	—

Tax Collector (1510P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,618,386	3,100,610	2,943,520	2,508,362	3,072,724	564,362
Total Requirements	4,440,496	4,453,280	6,210,695	6,144,868	6,079,376	(65,492)
Net County Cost	822,110	1,352,671	3,267,175	3,636,506	3,006,652	(629,854)
Salary Resolution	15.0	15.0	15.0	15.0	15.0	—
Funded FTE	15.0	15.0	15.0	15.0	15.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($629,854).

	CLB Funding Adjustments FY 2026-27
Sources	(165,379)
Requirements	
Gross Appropriations	(632,416)
Intrafund Transfers	—
Contingencies/Dept Reserves	(162,817)
Net County Cost	(629,854)
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance, Reserves and associated expenditures for one-time expenses from the prior year including special department expenses for system migration and maintenance costs, as well as miscellaneous other charges for new rental expenses and the establishment of the wellness building in South San Francisco.

	RLB Funding Adjustments FY 2026-27
Sources	375,506
Requirements	
Gross Appropriations	212,689
Intrafund Transfers	—
Contingencies/Dept Reserves	162,817
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects including additional funding for professional contract services to maintain and update the tax system, ensure compliance with current regulations and provide independent audit services to ensure accuracy and accountability.

	RLB Funding Adjustments FY 2026-27
Sources	354,235
Requirements	
Gross Appropriations	354,235
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	564,362
Requirements	
Gross Appropriations	(65,492)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	(629,854)
Positions	—

Treasurer (1520P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	7,266,500	8,000,202	10,194,422	10,116,776	9,101,414	(1,015,362)
Total Requirements	4,089,915	4,442,806	10,244,681	10,201,914	9,755,416	(446,498)
Net County Cost	(3,176,585)	(3,557,396)	50,259	85,138	654,002	568,864
Salary Resolution	19.0	19.0	19.0	19.0	19.0	—
Funded FTE	19.0	19.0	19.0	19.0	19.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $568,864.

	CLB Funding Adjustments FY 2026-27
Sources	(3,847,545)
Requirements	
Gross Appropriations	(2,798,746)
Intrafund Transfers	—
Contingencies/Dept Reserves	(479,935)
Net County Cost	568,864
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance, Reserves, and associated expenditures for one-time expenses from the prior year including contract services and special department expenses due to growth in the investment pool and higher asset-based charges.

	RLB Funding Adjustments FY 2026-27
Sources	2,832,183
Requirements	
Gross Appropriations	2,352,248
Intrafund Transfers	—
Contingencies/Dept Reserves	479,935
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(1,015,362)
Requirements	
Gross Appropriations	(446,498)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	568,864
Positions	—

County Attorney (1600B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	33,499	195,971	449,471	449,471	552,852	103,381
Charges for Services	4,476,984	4,633,379	5,439,016	5,915,805	5,107,474	(808,331)
Interfund Revenue	33,307	99,662	—	—	87,023	87,023
Miscellaneous Revenue	726,482	511,735	1,002,182	1,002,182	618,803	(383,379)
Total Revenue	**5,270,272**	**5,440,747**	**6,890,669**	**7,367,458**	**6,366,152**	**(1,001,306)**
Fund Balance	6,384,130	5,064,866	3,334,358	3,328,268	3,304,186	(24,082)
Total Sources	**11,654,402**	**10,505,613**	**10,225,027**	**10,695,726**	**9,670,338**	**(1,025,388)**
Requirements						
Salaries and Benefits	14,837,013	15,844,300	17,496,986	18,524,679	18,535,197	10,518
Services and Supplies	1,699,475	1,220,696	8,176,911	8,235,114	4,203,003	(4,032,111)
Other Charges	624,246	817,811	1,078,530	1,111,353	1,248,343	136,990
Fixed Assets	464,021	407,029	—	—	—	—
Other Financing Uses	23,935	611,898	28,374	29,290	36,924	7,634
Gross Appropriations	**17,648,691**	**18,901,734**	**26,780,801**	**27,900,436**	**24,023,467**	**(3,876,969)**
Intrafund Transfers	(2,748,914)	(2,791,049)	(8,828,206)	(8,665,553)	(5,665,553)	3,000,000
Net Appropriations	**14,899,777**	**16,110,685**	**17,952,595**	**19,234,883**	**18,357,914**	**(876,969)**
Contingencies/Dept Reserves	4,958,403	4,039,754	3,300,526	3,300,526	3,304,186	3,660
Total Requirements	**19,858,180**	**20,150,439**	**21,253,121**	**22,535,409**	**21,662,100**	**(873,309)**
Net County Cost	**8,203,777**	**9,644,826**	**11,028,094**	**11,839,683**	**11,991,762**	**152,079**
Salary Resolution	53.0	52.0	52.0	52.0	52.0	—
Funded FTE	53.0	52.0	51.7	51.7	52.0	0.3

County Attorney (1600P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	11,654,402	10,505,613	10,225,027	10,695,726	9,670,338	(1,025,388)
Total Requirements	19,858,180	20,150,439	21,253,121	22,535,409	21,662,100	(873,309)
Net County Cost	8,203,777	9,644,826	11,028,094	11,839,683	11,991,762	152,079
Salary Resolution	53.0	52.0	52.0	52.0	52.0	—
Funded FTE	53.0	52.0	51.7	51.7	52.0	0.3

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $152,079.

	CLB Funding Adjustments FY 2026-27
Sources	(4,329,574)
Requirements	
Gross Appropriations	(3,876,969)
Intrafund Transfers	3,000,000
Contingencies/Dept Reserves	(3,300,526)
Net County Cost	152,079
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	3,300,526
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	3,300,526
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	3,660
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	3,660
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(1,025,388)
Requirements	
Gross Appropriations	(3,876,969)
Intrafund Transfers	3,000,000
Contingencies/Dept Reserves	3,660
Net County Cost	152,079
Positions	—

Human Resources Department (1700B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	186,406	220,836	538,276	49,016	488,297	439,281
Use of Money and Property	1,371	—	—	—	—	—
Charges for Services	457,214	430,622	513,819	506,007	492,248	(13,759)
Interfund Revenue	8,043,061	8,493,817	11,760,716	12,184,536	13,325,405	1,140,869
Miscellaneous Revenue	239,259	222,336	207,596	192,596	177,308	(15,288)
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**8,927,310**	**9,367,611**	**13,020,407**	**12,932,155**	**14,483,258**	**1,551,103**
Fund Balance	2,052,839	2,352,835	2,607,176	833,546	2,325,687	1,492,141
Total Sources	**10,980,149**	**11,720,446**	**15,627,583**	**13,765,701**	**16,808,945**	**3,043,244**
Requirements						
Salaries and Benefits	17,263,483	17,087,291	19,815,193	20,927,814	21,879,842	952,028
Services and Supplies	2,666,662	2,349,385	4,207,237	3,770,075	4,473,464	703,389
Other Charges	1,760,587	1,285,749	1,949,627	1,924,830	2,109,542	184,712
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	830,487	27,610	269,244	—	50,000	50,000
Other Financing Uses	85,169	104,724	2,021,274	273,349	1,735,218	1,461,869
Gross Appropriations	**22,606,388**	**20,854,759**	**28,262,575**	**26,896,068**	**30,248,066**	**3,351,998**
Intrafund Transfers	(2,677,260)	(1,980,470)	(2,290,390)	(2,108,393)	(2,361,989)	(253,596)
Net Appropriations	**19,929,129**	**18,874,289**	**25,972,185**	**24,787,675**	**27,886,077**	**3,098,402**
Contingencies/Dept Reserves	533,135	545,554	733,546	833,546	841,656	8,110
Total Requirements	**20,462,264**	**19,419,843**	**26,705,731**	**25,621,221**	**28,727,733**	**3,106,512**
Net County Cost	**9,482,114**	**7,699,398**	**11,078,148**	**11,855,520**	**11,918,788**	**63,268**
Salary Resolution	84.0	78.0	78.0	78.0	79.0	1.0
Funded FTE	84.0	78.0	78.0	78.0	79.0	1.0

HR Strategy and Innovation (1710P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,393,203	3,467,787	4,894,173	4,379,140	5,325,904	946,764
Total Requirements	8,049,876	8,266,299	10,677,049	10,771,084	11,583,358	812,274
Net County Cost	4,656,672	4,798,512	5,782,876	6,391,944	6,257,454	(134,490)
Salary Resolution	31.0	33.0	33.0	33.0	33.0	—
Funded FTE	31.0	33.0	33.0	33.0	33.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Existing Measure K revenues and expenditures are also adjusted here to restore funding that was temporarily removed due to budget uncertainties. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($134,490).

	CLB Funding Adjustments FY 2026-27
Sources	103,316
Requirements	
Gross Appropriations	908,158
Intrafund Transfers	(105,786)
Contingencies/Dept Reserves	(833,546)
Net County Cost	(134,490)
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time expenses from the prior year, including wellness initiatives.

	RLB Funding Adjustments FY 2026-27
Sources	837,690
Requirements	
Gross Appropriations	1,792
Intrafund Transfers	—
Contingencies/Dept Reserves	835,898
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is set aside in Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	5,758
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	5,758
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	946,764
Requirements	
Gross Appropriations	909,950
Intrafund Transfers	(105,786)
Contingencies/Dept Reserves	8,110
Net County Cost	(134,490)
Positions	—

Awareness and Attraction (1720P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	722,154	807,134	824,435	870,105	862,613	(7,492)
Total Requirements	2,865,894	2,738,664	3,195,896	3,450,084	3,536,452	86,368
Net County Cost	2,143,740	1,931,530	2,371,461	2,579,979	2,673,839	93,860
Salary Resolution	13.0	12.0	12.0	12.0	12.0	—
Funded FTE	13.0	12.0	12.0	12.0	12.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $93,860.

	CLB Funding Adjustments FY 2026-27
Sources	(7,492)
Requirements	
Gross Appropriations	86,368
Intrafund Transfers	—
Net County Cost	93,860
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(7,492)
Requirements	
Gross Appropriations	86,368
Intrafund Transfers	—
Net County Cost	93,860
Positions	—

Employee Growth and Success (1730P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	140,380	156,593	328,668	342,537	318,881	(23,656)
Total Requirements	1,264,203	1,542,535	2,034,221	2,069,673	2,019,377	(50,296)
Net County Cost	1,123,823	1,385,943	1,705,553	1,727,136	1,700,496	(26,640)
Salary Resolution	5.0	5.0	5.0	5.0	5.0	—
Funded FTE	5.0	5.0	5.0	5.0	5.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total ($26,640).

	CLB Funding Adjustments FY 2026-27
Sources	(23,656)
Requirements	
Gross Appropriations	117,514
Intrafund Transfers	(167,810)
Net County Cost	(26,640)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(23,656)
Requirements	
Gross Appropriations	117,514
Intrafund Transfers	(167,810)
Net County Cost	(26,640)
Positions	—

People Experience and Culture (1740P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	6,649,345	7,288,932	9,580,307	8,173,919	10,301,547	2,127,628
Total Requirements	6,396,991	6,872,345	10,798,565	9,330,380	11,588,546	2,258,166
Net County Cost	(252,353)	(416,587)	1,218,258	1,156,461	1,286,999	130,538
Salary Resolution	28.0	28.0	28.0	28.0	29.0	1.0
Funded FTE	28.0	28.0	28.0	28.0	29.0	1.0

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2026-27 total $130,538.

	CLB Funding Adjustments FY 2026-27
Sources	570,813
Requirements	
Gross Appropriations	681,351
Intrafund Transfers	20,000
Net County Cost	130,538
Positions	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance as well as associated expenditures for one-time projects from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,482,239
Requirements	
Gross Appropriations	1,482,239
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Position Adjustment - Benefits Human Resources Technician: This action appropriates the mid-year conversion of one Fiscal Office Specialist to a Human Resources Technician position in the Benefits Division to support the expansion and increased complexity of retiree health administration, as well as greater responsibility in eligibility processing, contribution tracking, payroll reconciliation, audits, and employee-facing services. Converting the position ensures appropriate authority and capacity to manage these functions effectively. This change was approved by the Board of Supervisors through the March 24, 2026 Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	12,540
Requirements	
Gross Appropriations	12,540
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Position Adjustment - Management Analyst: This action appropriates the mid-year conversion of one limited term Project/Program Associate IV to a regular Management Analyst position in the Risk Management Division to ensure consistent oversight of leave management and interactive leaves. This change will strengthen support for employees and managers by enabling proactive planning, improving resources and education, and facilitating timely returns to work while reducing compliance risks and preventing delays. This change was approved by the Board of Supervisors through the April 21, 2026, Salary Resolution Amendment.

	RLB Funding Adjustments FY 2026-27
Sources	62,036
Requirements	
Gross Appropriations	62,036
Intrafund Transfers	—
Net County Cost	—
Positions	1

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	2,127,628
Requirements	
Gross Appropriations	2,238,166
Intrafund Transfers	20,000
Net County Cost	130,538
Positions	1

Technology Services Department (1800D)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	8,149,503	1,386,427	5,803,678	26,385	4,529,274	4,502,889
Use of Money and Property	198,772	262,796	150,000	150,000	150,000	—
Intergovernmental Revenues	5,116,203	2,741,963	16,040,412	3,500,000	14,010,366	10,510,366
Charges for Services	1,028,904	1,151,201	1,529,363	1,676,874	1,654,127	(22,747)
Interfund Revenue	13,659,885	19,545,249	18,477,783	19,336,295	19,368,233	31,938
Miscellaneous Revenue	123,290	161,252	—	—	—	—
Total Revenue	**28,276,557**	**25,248,887**	**42,001,236**	**24,689,554**	**39,712,000**	**15,022,446**
Fund Balance	10,490,927	12,107,609	18,123,400	12,024,057	19,644,127	7,620,070
Total Sources	**38,767,484**	**37,356,496**	**60,124,636**	**36,713,611**	**59,356,127**	**22,642,516**
Requirements						
Salaries and Benefits	28,956,300	30,380,512	37,669,508	39,809,196	39,957,545	148,349
Services and Supplies	19,026,687	18,143,136	53,523,017	27,288,880	43,655,636	16,366,756
Other Charges	2,707,022	2,828,652	3,174,192	3,216,828	3,424,591	207,763
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	6,242,066	936,665	2,442,712	2,563,161	9,980,425	7,417,264
Other Financing Uses	305,610	270,212	278,649	280,996	2,551,818	2,270,822
Gross Appropriations	**57,237,685**	**52,559,177**	**97,088,078**	**73,159,061**	**99,570,015**	**26,410,954**
Intrafund Transfers	(30,568,309)	(33,403,609)	(48,987,499)	(48,469,507)	(52,114,129)	(3,644,622)
Net Appropriations	**26,669,376**	**19,155,568**	**48,100,579**	**24,689,554**	**47,455,886**	**22,766,332**
Contingencies/Dept Reserves	12,098,108	12,480,359	12,024,057	12,024,057	11,900,241	(123,816)
Total Requirements	**38,767,484**	**31,635,927**	**60,124,636**	**36,713,611**	**59,356,127**	**22,642,516**
Net County Cost	**1**	**(5,720,569)**	**—**	**—**	**—**	**—**
Salary Resolution	137.0	140.0	140.0	140.0	140.0	—
Funded FTE	136.6	139.6	139.4	139.5	139.5	—

Technology Services Department (1800B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	8,149,503	1,386,427	5,803,678	26,385	4,529,274	4,502,889
Use of Money and Property	198,772	166,045	150,000	150,000	150,000	—
Intergovernmental Revenues	5,116,203	2,166,787	14,675,671	2,075,210	11,634,567	9,559,357
Charges for Services	1,028,904	1,144,381	1,520,971	1,668,113	1,640,789	(27,324)
Interfund Revenue	13,659,885	14,341,541	17,395,782	18,206,685	17,863,252	(343,433)
Miscellaneous Revenue	123,290	161,252	—	—	—	—
Total Revenue	**28,276,557**	**19,366,432**	**39,546,102**	**22,126,393**	**35,817,882**	**13,691,489**
Fund Balance	10,490,927	12,107,609	12,402,830	6,491,065	12,439,644	5,948,579
Total Sources	**38,767,484**	**31,474,041**	**51,948,932**	**28,617,458**	**48,257,526**	**19,640,068**
Requirements						
Salaries and Benefits	28,956,300	30,380,512	37,669,508	39,809,196	39,957,545	148,349
Services and Supplies	19,026,687	18,143,136	53,323,017	27,288,880	43,355,636	16,066,756
Other Charges	2,707,022	2,828,652	3,174,192	3,216,828	3,424,591	207,763
Reclassification of Expenses	—	—	—	—	—	—
Fixed Assets	6,242,066	774,779	—	—	4,591,000	4,591,000
Other Financing Uses	305,610	270,212	278,649	280,996	2,551,818	2,270,822
Gross Appropriations	**57,237,685**	**52,397,291**	**94,445,366**	**70,595,900**	**93,880,590**	**23,284,690**
Intrafund Transfers	(30,568,309)	(33,403,609)	(48,987,499)	(48,469,507)	(52,114,129)	(3,644,622)
Net Appropriations	**26,669,376**	**18,993,682**	**45,457,867**	**22,126,393**	**41,766,461**	**19,640,068**
Contingencies/Dept Reserves	12,098,108	12,480,359	6,491,065	6,491,065	6,491,065	—
Total Requirements	**38,767,484**	**31,474,041**	**51,948,932**	**28,617,458**	**48,257,526**	**19,640,068**
Net County Cost	1	—	—	—	—	—
Salary Resolution	137.0	140.0	140.0	140.0	140.0	—
Funded FTE	136.6	139.6	139.4	139.5	139.5	—

Business & Fiscal Administration (1810P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	3,045,260	3,230,344	3,329,039	1,761,096	3,593,305	1,832,209
Total Requirements	351,595	185,756	3,969,950	2,571,984	4,206,973	1,634,989
Net County Cost	(2,693,664)	(3,044,588)	640,911	810,888	613,668	(197,220)
Salary Resolution	19.0	22.0	21.0	22.0	22.0	—
Funded FTE	19.0	22.0	21.0	22.0	22.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($197,220).

	CLB Funding Adjustments FY 2026-27
Sources	(1,624,387)
Requirements	
Gross Appropriations	153,522
Intrafund Transfers	(249,175)
Contingencies/Dept Reserves	(1,725,954)
Net County Cost	(197,220)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,725,954
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	1,725,954
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time IT upgrade projects, 60-day Working Capital and move to COB 1.

	RLB Funding Adjustments FY 2026-27
Sources	1,730,642
Requirements	
Gross Appropriations	1,730,642
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,832,209
Requirements	
Gross Appropriations	1,884,164
Intrafund Transfers	(249,175)
Contingencies/Dept Reserves	—
Net County Cost	(197,220)
Positions	—

Client Success (1820P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	4,525,784	4,881,231	5,725,735	5,972,602	6,166,497	193,895
Total Requirements	4,426,741	4,929,238	5,841,881	6,099,771	5,926,867	(172,904)
Net County Cost	(99,043)	48,007	116,146	127,169	(239,630)	(366,799)
Salary Resolution	44.0	44.0	44.0	44.0	44.0	—
Funded FTE	43.6	43.6	43.4	43.5	43.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($366,799).

	CLB Funding Adjustments FY 2026-27
Sources	28,932
Requirements	
Gross Appropriations	(322,475)
Intrafund Transfers	84,608
Contingencies/Dept Reserves	(100,000)
Net County Cost	(366,799)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	100,000
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	100,000
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects, such as audio visual County-wide upgrades.

	RLB Funding Adjustments FY 2026-27
Sources	64,963
Requirements	
Gross Appropriations	64,963
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	193,895
Requirements	
Gross Appropriations	(257,512)
Intrafund Transfers	84,608
Contingencies/Dept Reserves	—
Net County Cost	(366,799)
Positions	—

Planning & Project Management (1844P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	15,432,757	4,398,364	22,476,792	2,101,595	18,161,284	16,059,689
Total Requirements	13,228,136	2,117,939	22,450,694	2,002,266	18,135,573	16,133,307
Net County Cost	(2,204,620)	(2,280,425)	(26,098)	(99,329)	(25,711)	73,618
Salary Resolution	2.0	2.0	2.0	2.0	2.0	—
Funded FTE	2.0	2.0	2.0	2.0	2.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $218,432.

	CLB Funding Adjustments FY 2026-27
Sources	(2,101,595)
Requirements	
Gross Appropriations	(3,171,578)
Intrafund Transfers	1,288,415
Net County Cost	218,432
Positions	—

2. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects, such as Human Resources Information Systems (HRIS) various systems upgrades.

	RLB Funding Adjustments FY 2026-27
Sources	1,997,443
Requirements	
Gross Appropriations	1,997,443
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Measure K: Measure K balance is rolled forward to cover the cost of key technology infrastructure and application projects and initiatives such as Identity and Access Management, Asset Inventory Management, Cloud Strategy and Governance, and Data Science, Governance and Security.

	RLB Funding Adjustments FY 2026-27
Sources	4,529,274
Requirements	
Gross Appropriations	4,529,274
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Non-Departmental: Non-Departmental balance is rolled forward to cover the cost of one-time multi-year technology projects including the AB 1637 migration from .org to .gov, as well as ongoing costs for initiatives such as the SMC Innovation Program and SMC Public Wi-Fi.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	4,167,000
Intrafund Transfers	(4,311,814)
Net County Cost	(144,814)
Positions	—

5. Allocation of Proposition 172 Funding: The action allocates one-time Proposition 172 funding to execute multi-year capital projects in alignment with radio roadmap and to partially support Radio services operational costs.

	RLB Funding Adjustments FY 2026-27
Sources	11,634,567
Requirements	
Gross Appropriations	11,634,567
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	16,059,689
Requirements	
Gross Appropriations	19,156,706
Intrafund Transfers	(3,023,399)
Net County Cost	73,618
Positions	—

IT Security (1850P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	9,823,530	11,505,814	11,459,970	11,547,001	11,203,914	(343,087)
Total Requirements	9,781,826	14,238,973	11,318,355	11,306,928	10,914,989	(391,939)
Net County Cost	(41,704)	2,733,159	(141,615)	(240,073)	(288,925)	(48,852)
Salary Resolution	38.0	38.0	39.0	37.0	37.0	—
Funded FTE	38.0	38.0	39.0	37.0	37.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($48,852).

	CLB Funding Adjustments FY 2026-27
Sources	(3,616,248)
Requirements	
Gross Appropriations	(470,963)
Intrafund Transfers	(102,362)
Contingencies/Dept Reserves	(3,091,775)
Net County Cost	(48,852)
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	3,091,775
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	3,091,775
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects, such as County-wide network and radio upgrades.

	RLB Funding Adjustments FY 2026-27
Sources	181,386
Requirements	
Gross Appropriations	181,386
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	(343,087)
Requirements	
Gross Appropriations	(289,577)
Intrafund Transfers	(102,362)
Contingencies/Dept Reserves	—
Net County Cost	(48,852)
Positions	—

Applications (1860P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	5,940,153	7,458,288	8,957,396	7,235,164	9,132,526	1,897,362
Total Requirements	10,979,185	10,002,136	8,368,052	6,636,509	9,073,124	2,436,615
Net County Cost	5,039,032	2,543,847	(589,344)	(598,655)	(59,402)	539,253
Salary Resolution	34.0	34.0	34.0	35.0	35.0	—
Funded FTE	34.0	34.0	34.0	35.0	35.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total $539,253.

	CLB Funding Adjustments FY 2026-27
Sources	(1,650,119)
Requirements	
Gross Appropriations	816,764
Intrafund Transfers	(354,294)
Contingencies/Dept Reserves	(1,573,336)
Net County Cost	539,253
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	1,573,336
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	1,573,336
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time projects, such as County-wide server and website upgrades.

	RLB Funding Adjustments FY 2026-27
Sources	1,974,145
Requirements	
Gross Appropriations	1,974,145
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	1,897,362
Requirements	
Gross Appropriations	2,790,909
Intrafund Transfers	(354,294)
Contingencies/Dept Reserves	—
Net County Cost	539,253
Positions	—

Technology Infrastructure Replacement (1870B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	—	96,751	—	—	—	—
Intergovernmental Revenues	—	575,177	1,364,741	1,424,790	2,375,799	951,009
Charges for Services	—	6,820	8,392	8,761	13,338	4,577
Interfund Revenue	—	5,203,707	1,082,001	1,129,610	1,504,981	375,371
Total Revenue	**—**	**5,882,455**	**2,455,134**	**2,563,161**	**3,894,118**	**1,330,957**
Fund Balance	—	—	5,720,570	5,532,992	7,204,483	1,671,491
Total Sources	**—**	**5,882,455**	**8,175,704**	**8,096,153**	**11,098,601**	**3,002,448**
Requirements						
Services and Supplies	—	—	200,000	—	300,000	300,000
Fixed Assets	—	161,885	2,442,712	2,563,161	5,389,425	2,826,264
Gross Appropriations	**—**	**161,885**	**2,642,712**	**2,563,161**	**5,689,425**	**3,126,264**
Intrafund Transfers						
Net Appropriations	**—**	**161,885**	**2,642,712**	**2,563,161**	**5,689,425**	**3,126,264**
Contingencies/Dept Reserves	—	—	5,532,992	5,532,992	5,409,176	(123,816)
Total Requirements	**—**	**161,885**	**8,175,704**	**8,096,153**	**11,098,601**	**3,002,448**
Net County Cost	**—**	**(5,720,569)**	**—**	**—**	**—**	**—**

Technology Infrastructure Replacement Budget (1870P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	—	5,882,455	8,175,704	8,096,153	11,098,601	3,002,448
Total Requirements	—	161,885	8,175,704	8,096,153	11,098,601	3,002,448
Net County Cost	—	(5,720,569)	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(4,202,035)
Requirements	
Gross Appropriations	1,330,957
Intrafund Transfers	—
Contingencies/Dept Reserves	(5,532,992)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	5,409,176
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	5,409,176
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for County-wide Core and Server Infrastructure replacement.

	RLB Funding Adjustments FY 2026-27
Sources	1,795,307
Requirements	
Gross Appropriations	1,795,307
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	3,002,448
Requirements	
Gross Appropriations	3,126,264
Intrafund Transfers	—
Contingencies/Dept Reserves	(123,816)
Net County Cost	—
Positions	—

Grand Jury (1920B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Interfund Revenue	—	—	—	—	—	—
Total Revenue	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—
Requirements						
Salaries and Benefits	—	—	—	—	—	—
Services and Supplies	127,775	123,914	134,287	133,015	123,050	(9,965)
Other Charges	206	184	253	1,557	1,279	(278)
Gross Appropriations	**127,981**	**124,099**	**134,540**	**134,572**	**124,329**	**(10,243)**
Intrafund Transfers						
Net Appropriations	**127,981**	**124,099**	**134,540**	**134,572**	**124,329**	**(10,243)**
Total Requirements	**127,981**	**124,099**	**134,540**	**134,572**	**124,329**	**(10,243)**
Net County Cost	**127,981**	**124,099**	**134,540**	**134,572**	**124,329**	**(10,243)**

Grand Jury (1920P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	—	—	—	—	—	—
Total Requirements	127,981	124,099	134,540	134,572	124,329	(10,243)
Net County Cost	127,981	124,099	134,540	134,572	124,329	(10,243)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including the elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2026-27 total ($133,293).

	CLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	(133,293)
Intrafund Transfers	—
Net County Cost	(133,293)
Positions	—

2. Reappropriation of Associated Expenditures: This action reappropriates associated expenditures for one-time costs, such as jury fees and interagency agreements, from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	123,050
Intrafund Transfers	—
Net County Cost	123,050
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	—
Requirements	
Gross Appropriations	(10,243)
Intrafund Transfers	—
Net County Cost	(10,243)
Positions	—

Retirement Office (2000B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Miscellaneous Revenue	8,731,082	8,835,356	11,653,963	11,993,195	22,912,037	10,918,842
Other Financing Sources	—	—	—	—	—	—
Total Revenue	**8,731,082**	**8,835,356**	**11,653,963**	**11,993,195**	**22,912,037**	**10,918,842**
Fund Balance	—	100	—	—	—	—
Total Sources	**8,731,082**	**8,835,456**	**11,653,963**	**11,993,195**	**22,912,037**	**10,918,842**
Requirements						
Salaries and Benefits	5,679,184	5,968,174	6,760,706	7,090,231	7,455,399	365,168
Services and Supplies	2,565,543	2,418,499	4,328,181	4,329,622	4,347,939	18,317
Other Charges	480,861	447,884	565,076	573,342	1,108,699	535,357
Fixed Assets	5,394	—	—	—	10,000,000	10,000,000
Gross Appropriations	**8,730,982**	**8,834,557**	**11,653,963**	**11,993,195**	**22,912,037**	**10,918,842**
Intrafund Transfers						
Net Appropriations	**8,730,982**	**8,834,557**	**11,653,963**	**11,993,195**	**22,912,037**	**10,918,842**
Non-General Fund Reserves	—	—	—	—	—	—
Total Requirements	**8,730,982**	**8,834,557**	**11,653,963**	**11,993,195**	**22,912,037**	**10,918,842**
Net County Cost	**(100)**	**(899)**	**—**	**—**	**—**	**—**
Salary Resolution	23.0	23.0	23.0	23.0	23.0	—
Funded FTE	23.0	23.0	22.9	22.9	23.0	0.1

Retirement Office (2000P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	8,731,082	8,835,456	11,653,963	11,993,195	22,912,037	10,918,842
Total Requirements	8,730,982	8,834,557	11,653,963	11,993,195	22,912,037	10,918,842
Net County Cost	(100)	(899)	—	—	—	—
Salary Resolution	23.0	23.0	23.0	23.0	23.0	—
Funded FTE	23.0	23.0	22.9	22.9	23.0	0.1

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	918,842
Requirements	
Gross Appropriations	918,842
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. New Pension Administration Software: This action allocates funding for a new pension administration software.

	RLB Funding Adjustments FY 2026-27
Sources	10,000,000
Requirements	
Gross Appropriations	10,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	10,918,842
Requirements	
Gross Appropriations	10,918,842
Intrafund Transfers	—
Net County Cost	—
Positions	—

Non-Departmental Services (8000B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Taxes	943,570,466	1,004,488,155	889,658,511	901,061,644	951,667,991	50,606,347
Licenses, Permits and Franchises	890,341	922,648	890,341	890,341	890,341	—
Fines, Forfeitures and Penalties	6,974	1,425	—	—	—	—
Use of Money and Property	83,956,366	104,899,419	63,540,178	43,404,454	74,032,554	30,628,100
Intergovernmental Revenues	35,273,980	61,525,551	38,026,176	33,526,176	33,526,176	—
Charges for Services	4,112,559	1,924,020	2,170,291	2,170,291	2,170,291	—
Interfund Revenue	10,493,343	9,294,698	43,045,456	10,045,456	8,953,716	(1,091,740)
Miscellaneous Revenue	476,114	1,581,708	281,843	281,843	281,843	—
Other Financing Sources	—	177,682	1,876,795	—	—	—
Total Revenue	**1,078,780,143**	**1,184,815,306**	**1,039,489,591**	**991,380,205**	**1,071,522,912**	**80,142,707**
Fund Balance	970,867,616	1,239,100,137	1,404,577,862	999,645,547	1,167,793,495	168,147,948
Total Sources	**2,049,647,759**	**2,423,915,443**	**2,444,067,453**	**1,991,025,752**	**2,239,316,407**	**248,290,655**
Requirements						
Salaries and Benefits	10,185,906	50,085,381	144,079,357	19,079,357	93,957,799	74,878,442
Services and Supplies	68,920,674	67,121,634	340,484,489	243,604,301	266,402,293	22,797,992
Other Charges	29,800,889	102,327,376	144,370,310	144,208,743	140,205,269	(4,003,474)
Fixed Assets	55,178,623	57,831,981	176,867,173	86,713,216	86,713,216	—
Other Financing Uses	54,073,572	120,137,976	517,087,667	415,964,167	479,954,925	63,990,758
Gross Appropriations	**218,159,664**	**397,504,349**	**1,322,888,996**	**909,569,784**	**1,067,233,502**	**157,663,718**
Intrafund Transfers	(32,115,649)	(417,997)	(2,754,478)	(484,045)	(484,045)	—
Net Appropriations	**186,044,016**	**397,086,352**	**1,320,134,518**	**909,085,739**	**1,066,749,457**	**157,663,718**
Contingencies/Dept Reserves	1,333,418,465	1,449,040,124	403,720,107	322,957,155	397,113,306	74,156,151
Total Requirements	**1,519,462,481**	**1,846,126,476**	**1,723,854,625**	**1,232,042,894**	**1,463,862,763**	**231,819,869**
Net County Cost	**(530,185,279)**	**(577,788,967)**	**(720,212,828)**	**(758,982,858)**	**(775,453,644)**	**(16,470,786)**

Non-Departmental Services (8000P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	2,049,647,759	2,423,915,443	2,444,067,453	1,991,025,752	2,239,316,407	248,290,655
Total Requirements	1,519,462,481	1,846,126,476	1,723,854,625	1,232,042,894	1,463,862,763	231,819,869
Net County Cost	(530,185,279)	(577,788,967)	(720,212,828)	(758,982,858)	(775,453,644)	(16,470,786)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27 including: adjustments to general purpose revenues, including Secured, Unsecured, and Supplemental Property taxes; Property Tax In Lieu of Vehicle License Fees, Vehicle Rental Business License Tax as well as interest and investment income. Significant decreases are made to requirements including the removal of one-time construction costs related to County Office Building 3, Cordilleras, and the Health Campus Additional one-time payments are removed including the additional Retirement Prepayment, Retiree Health Costs, and Measure K funded initiatives. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net Funding adjustments in FY 2026-27 total ($4,071,045).

	CLB Funding Adjustments FY 2026-27
Sources	(935,664,434)
Requirements	
Gross Appropriations	(761,589,462)
Intrafund Transfers	—
Contingencies/Dept Reserves	(178,146,017)
Net County Cost	(4,071,045)
Positions	—

2. Reappropriation of Fund Balance and Related Appropriations: This action reappropriates Fund Balance as well as associated expenditures for one time capital and technology projects such as the County's Five-Year Capital Improvement Plan; remodel of various county owned facilities including the Mitten Road warehouse in Burlingame, Bridgepointe office complex in San Mateo, and 455 County Center in Redwood City; the remodel of the first floor of the Hall of Justice; and the relocation of the Law Library into the Hall of Justice. Additionally, this action reallocates one-time contributions for various departmental operations to the Sheriff's Office, the Assessor's Office, the Planning and Building Department, the Parks Department and the Technology Services Department.

	RLB Funding Adjustments FY 2026-27
Sources	1,017,496,303
Requirements	
Gross Appropriations	839,350,286
Intrafund Transfers	—
Contingencies/Dept Reserves	178,146,017
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: Final Fund Balance is appropriated for one-time purchases and projects.

	RLB Funding Adjustments FY 2026-27
Sources	150,573,786
Requirements	
Gross Appropriations	64,017,894
Intrafund Transfers	—
Contingencies/Dept Reserves	74,156,151
Net County Cost	(12,399,741)
Positions	—

4. Measure K - District Discretionary Allocation: This action appropriates the second allocation of Measure K funds for all five Supervisorial Districts.

	RLB Funding Adjustments FY 2026-27
Sources	2,500,000
Requirements	
Gross Appropriations	2,500,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Measure K - San Mateo Police Department Juvenile Diversion Program: This action adds Measure K funding for the San Mateo Police Department Juvenile Diversion Program.

	RLB Funding Adjustments FY 2026-27
Sources	500,000
Requirements	
Gross Appropriations	500,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Measure K - Administrative, Oversight, and Evaluation Projects: This action adds Measure K funding for administrative support of the Measure K Oversight Committee as well as data and program evaluation of all Measure K initiatives.

	RLB Funding Adjustments FY 2026-27
Sources	1,515,000
Requirements	
Gross Appropriations	1,515,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

7. Measure K - Youth and Childcare Initiatives: This action allocates Measure K funding for youth and childcare programs such as Friends for Youth, Build Up SMC Childcare, early childhood education workforce expansion, and capacity building and technical assistance for home daycare providers.

	RLB Funding Adjustments FY 2026-27
Sources	2,400,000
Requirements	
Gross Appropriations	2,400,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

8. Measure K - Second Harvest Food Assistance: This action reallocates funding for Second Harvest Silicon Valley to provide food assistance services, such as meals and groceries, to low-income residents in the County.

	RLB Funding Adjustments FY 2026-27
Sources	2,000,000
Requirements	
Gross Appropriations	2,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

9. Measure K - Community Based Organization Outreach: This action reallocates Measure K funding for a collaboration between Community Based Organizations and the Office of Community Affairs to enhance community outreach in historically underserved areas and areas designated in the census as 'hard to count.'

	RLB Funding Adjustments FY 2026-27
Sources	300,000
Requirements	
Gross Appropriations	300,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

10. Measure K - Domestic Violence System of Care: This action allocates Measure K funding for the domestic violence system of care and gap analysis initiative, including the implementation of findings related to the review.

	RLB Funding Adjustments FY 2026-27
Sources	670,000
Requirements	
Gross Appropriations	670,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

11. Measure K - Shelter Operations: This action adds Measure K funds to support ongoing operational costs for the various homeless shelters the county acquired over the last five years that used American Rescue Plan Act and state Homekey funds to cover these costs.

	RLB Funding Adjustments FY 2026-27
Sources	6,000,000
Requirements	
Gross Appropriations	6,000,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	248,290,655
Requirements	
Gross Appropriations	157,663,718
Intrafund Transfers	—
Contingencies/Dept Reserves	74,156,151
Net County Cost	(16,470,786)
Positions	—

Debt Service Fund (8900B)

All Funds FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Sources						
Use of Money and Property	824,365	852,917	—	—	—	—
Other Financing Sources	44,344,058	48,065,510	39,795,092	38,386,017	38,386,017	—
Total Revenue	**45,168,423**	**48,918,427**	**39,795,092**	**38,386,017**	**38,386,017**	**—**
Fund Balance	25,161,936	24,750,654	24,198,274	14,318,594	22,005,547	7,686,953
Total Sources	**70,330,359**	**73,669,081**	**63,993,366**	**52,704,611**	**60,391,564**	**7,686,953**
Requirements						
Services and Supplies	—	—	—	—	—	—
Other Charges	44,130,631	47,717,100	39,452,679	38,043,604	38,043,616	12
Other Financing Uses	1,449,074	1,753,707	10,222,093	4,000,000	13,756,615	9,756,615
Gross Appropriations	**45,579,705**	**49,470,807**	**49,674,772**	**42,043,604**	**51,800,231**	**9,756,627**
Intrafund Transfers						
Net Appropriations	**45,579,705**	**49,470,807**	**49,674,772**	**42,043,604**	**51,800,231**	**9,756,627**
Non-General Fund Reserves	24,750,654	24,198,274	14,318,594	10,661,007	8,591,333	(2,069,674)
Total Requirements	**70,330,359**	**73,669,081**	**63,993,366**	**52,704,611**	**60,391,564**	**7,686,953**
Net County Cost	**—**	**—**	**—**	**—**	**—**	**—**

Debt Service Fund (8900P)

Resource Allocation Summary

	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Revised 2026-27	Recomm 2026-27	Change 2026-27
Total Sources	70,330,359	73,669,081	63,993,366	52,704,611	60,391,564	7,686,953
Total Requirements	70,330,359	73,669,081	63,993,366	52,704,611	60,391,564	7,686,953
Net County Cost	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27 including: minor increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero.

	CLB Funding Adjustments FY 2026-27
Sources	(14,318,594)
Requirements	
Gross Appropriations	(3,657,587)
Intrafund Transfers	—
Non-General Fund Reserves	(10,661,007)
Net County Cost	—
Positions	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures - Debt Service: This action reappropriates Fund Balance and Reserves as well as associated project funding transfers to the Capital Projects program from the prior year.

	RLB Funding Adjustments FY 2026-27
Sources	14,318,594
Requirements	
Gross Appropriations	3,657,599
Intrafund Transfers	—
Non-General Fund Reserves	10,660,995
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment - Debt Service: Final Fund Balance adjustment is appropriated to Reserves.

	RLB Funding Adjustments FY 2026-27
Sources	7,686,953
Requirements	
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	7,686,953
Net County Cost	—
Positions	—

4. Capital Project Funding: This action appropriates Reserves to fund projects in the Capital Projects program, including the estimated carry-forward of unspent FY 2025-26 appropriations.

	RLB Funding Adjustments FY 2026-27
Sources	—
Requirements	
Gross Appropriations	9,756,615
Intrafund Transfers	—
Non-General Fund Reserves	(9,756,615)
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments
Sources	7,686,953
Requirements	
Gross Appropriations	9,756,627
Intrafund Transfers	—
Non-General Fund Reserves	(2,069,674)
Net County Cost	—
Positions	—

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MEASURE K FUNDED INITIATIVES

The San Mateo County Board of Supervisors adopted the FY 2026-27 Measure K Budget on March 17, 2026. The table below summarizes budgetary appropriations and shifts made for each Measure K project to align with the Board-approved Measure K Budget. As part of the FY 2025-27 Two-Year Budget process, a significant portion of Measure K appropriations were removed from the Preliminary FY 2026-27 Budget in response to uncertainty about whether Measure K funds would be needed to address reductions in State and Federal funding. In the FY 2026-27 Recommended Budget, most of these reductions were restored in the Current Level Budget (CLB) process. Additional allocations for capital and other one-time projects, including the Pescadero Fire Station, Senior Nutrition Services, Half Moon Bay Farm Labor Housing, Tower Road Fire Station, and the North Fair Oaks Library, increase the total Measure K Budget by approximately $19 million. Measure K Rollover in the amount of $11.2 million has been included in the Recommended Budget and additional rollover will be included in the FY 2026-27 September Revisions.

Budget Unit	Department Name	Project Name	2026-27 Starting Point	Measure K CLB Changes	Measure K Rollover	Measure K RLB Changes	FY 2026-27 May Recommended Budget
1200B	County Executive's Office	Guaranteed Income DV Pilot	348,000	(348,000)	-	-	-
1200B	County Executive's Office	Students With Amazing Goals	250,000	(250,000)	-	-	-
1600B	County Attorney's Office	Labor Standards	321,496	103,381	-	-	424,877
1700B	Human Resources Department	Supported Training Employ Prog	49,016	439,281	-	-	488,297
2510B	District Attorney's Office	DA Domestic Violence	130,782	151,992	-	-	282,774
2510B	District Attorney's Office	District Attorney Elder Abuse	1,148,589	123,947	-	-	1,272,536
2510B	District Attorney's Office	District Attorney Gun Violence	-	719,227	-	-	719,227
3000B	Sheriff's Office	School Safety	710,138	2,324	-	-	712,462
3200B	Probation Department	FLY Intervention Services	250,000	-	-	-	250,000
3700B	County Library	Direct Pay to Lib for Big Lift	-	1,088,012	-	-	1,088,012
3700B	County Library	Library Raising a Reader	-	100,000	-	-	100,000
3900B	Parks Department	Parks Department Ops and Maintenance	-	2,500,000	-	-	2,500,000
3990B	Parks Department	Parks Capital Projects	-	2,500,000	-	-	2,500,000
5550B	County Health	Ravenswood Health Network	-	259,524	-	-	259,524
5700B	County Health	CareGivers Support Analysis	-	101,381	-	-	101,381
5700B	County Health	AAS Elder Depend Adult Protect	967,563	17,519	-	-	985,082
5700B	County Health	AAS Friendship Line	-	255,186	-	-	255,186
5700B	County Health	Master Plan on Aging Development	-	500,000	-	-	500,000
5700B	County Health	Olympics promo-disabled population	-	252,957	-	-	252,957
5700B	County Health	Senior Nutrition Services	-	-	-	2,000,000	2,000,000
5700B	County Health	Taxi Voucher - Elderly 70+	-	608,196	-	-	608,196
6100B	County Health	CoastPride, Inc.	-	257,400	-	-	257,400
6100B	County Health	Daly City Youth Health Center	-	258,108	-	-	258,108
6100B	County Health	Meas K IMAT Program	1,887,733	(89,171)	-	-	1,798,562
6100B	County Health	PES Case Management	438,668	(112,947)	-	-	325,721
6100B	County Health	Peninsula Family Service Peer	-	457,688	-	-	457,688
6100B	County Health	Pre To Three	883,021	13,722	-	-	896,743

Budget Unit	Department Name	Project Name	2026-27 Starting Point	Measure K CLB Changes	Measure K Rollover	Measure K RLB Changes	FY 2026-27 May Recommended Budget
6100B	County Health	Youth Outpatient Case Management	1,070,044	(485,443)	-	-	584,601
6100B	County Health	Youth School-Transition Age	-	500,000	-	-	500,000
6240B	County Health	Home Visit Expansion	1,432,892	91,164	-	-	1,524,056
6240B	County Health	Pre To Three	456,848	101,662	-	-	558,510
6600B	County Health	SMMC Coastside Services	-	108,105	-	-	108,105
6600B	County Health	Redirected Measure K to SMMC	730,284	(730,284)	-	-	-
6600B	County Health	SMMC Older Adults	-	484,462	-	-	484,462
6600B	County Health	SMMC Teen Clinics	-	770,146	-	-	770,146
6600B	County Health	Coastside Medical Services	242,503	380,801	-	-	623,304
7010B	Human Services Agency	Veterans Services	-	118,973	-	361,890	480,863
7010B	Human Services Agency	Early Learning and Care Trust Fund	523,335	-	-	(523,335)	-
7420B	Human Services Agency	HSA PEI-At Risk Child	-	759,150	-	-	759,150
7420B	Human Services Agency	At-Risk Foster Youth Services	-	407,713	-	-	407,713
7520B	Human Services Agency	Veterans Services	361,890	-	-	(361,890)	-
7520B	Human Services Agency	Early Learning and Care Trust Fund	-	6,489,265	-	523,335	7,012,600
8000B	Non-Departmental Services	Childcare/Build Up Capacity	250,000	(250,000)	-	250,000	250,000
8000B	Non-Departmental Services	CBO Community Outreach (OCA)	-	-	-	300,000	300,000
8000B	Non-Departmental Services	Capacity Building for daycare	-	-	-	400,000	400,000
8000B	Non-Departmental Services	DV system of care/gap analysis	-	-	-	670,000	670,000
8000B	Non-Departmental Services	Education/Training childhood	-	-	-	1,500,000	1,500,000
8000B	Non-Departmental Services	Friends for Youth	-	-	-	250,000	250,000
8000B	Non-Departmental Services	BHRS and Police Pilot Program	-	-	-	500,000	500,000
8000B	Non-Departmental Services	Second Harvest	2,000,000	(2,000,000)	-	2,000,000	2,000,000
Children, Families, and Seniors Total			**14,452,802**	**16,655,441**	**-**	**7,870,000**	**38,978,243**
3580B	Fire Protection Services	County Fire Engine Replacement Fund	2,323,854	(2,323,854)	1,196,943	-	1,196,943
3580B	Fire Protection Services	Wildland Urban Interface	-	630,000	-	-	630,000
3900B	Parks Department	Natural Resource Management	-	-	-	275,000	275,000
3900B	Parks Department	Fire Mitigation	-	-	-	1,000,000	1,000,000
3900B	Parks Department	RCD Grant	-	-	-	200,000	200,000
3900B	Parks Department	Fire Safe SMC Grant	-	-	-	200,000	200,000
4000B	Sustainability Department	Flood and Sea Level Rise	750,000	(750,000)	-	-	-
4000B	Sustainability Department	CZU Lightning Complex Recovery	31,827	(31,827)	-	-	-

Budget Unit	Department Name	Project Name	2026-27 Starting Point	Measure K CLB Changes	Measure K Rollover	Measure K RLB Changes	FY 2026-27 May Recommended Budget
4300B	Department of Emergency Management	AI Software	-	430,000	-	-	430,000
4300B	Department of Emergency Management	Alert and Warning DC	195,786	(12,012)	-	-	183,774
4300B	Department of Emergency Management	Community Outreach DC	204,249	10,295	-	-	214,544
4300B	Department of Emergency Management	Community Resilience	-	600,000	-	-	600,000
4300B	Department of Emergency Management	Coastside DC	188,126	(4,352)	-	-	183,774
4300B	Department of Emergency Management	Coastside CERT Prog Coord	-	170,000	-	-	170,000
4300B	Department of Emergency Management	La Honda Fire Brigade	-	100,000	-	-	100,000
5550B	County Health	Health Large Animal Evac Group	-	101,764	-	-	101,764
5600B	County Health	EMS - Medical Reserve Corps	199,463	87	-	-	199,550
7900B	Department of Housing	Disaster Prep Workshop	-	165,000	-	-	165,000
8500B	Capital Projects	CSA 7 & 11 Emergency Preparedness	-	-	775,893	466,667	1,242,560
		Emergency Preparedness Total	**3,893,305**	**(914,899)**	**1,972,836**	**2,141,667**	**7,092,909**

5550B	County Health	Mobile Health Street Medicine	804,739	(27,582)	-	-	777,157
5550B	County Health	SMCHealth-HPSM-House-Retention	-	2,000,000	-	-	2,000,000
6100B	County Health	Mental Health Emer Services	-	574,434	-	-	574,434
7010B	Human Services Agency	ITA - Clarity & FRC database	136,690	(2,341)	-	-	134,349
7330B	Human Services Agency	HOME program	3,219,958	6,150	-	-	3,226,108
7510B	Human Services Agency	BitFocus Clarity Human Services	138,548	-	-	-	138,548
7510B	Human Services Agency	COH Emergency Financial Assist	3,500,000	-	-	-	3,500,000
7510B	Human Services Agency	COH Housing Assistance	7,500,000	-	-	-	7,500,000
7510B	Human Services Agency	Technical Assistance Service	120,000	-	-	-	120,000
7510B	Human Services Agency	Coordinated Entry Service	2,665,881	2,569	-	-	2,668,450
7510B	Human Services Agency	Homeless Outreach Service	3,004,085	14,382	-	-	3,018,467
7510B	Human Services Agency	EPA Homeless Shelter Op Exp	841,214	27,913	-	-	869,127
7510B	Human Services Agency	Event Center Inclement Weather	652,853	13,089	-	-	665,942
7510B	Human Services Agency	Housing Locator Services	1,233,375	32,083	-	-	1,265,458
7510B	Human Services Agency	Motel Voucher/Overflow Shelter	2,293,366	9,916	-	-	2,303,282
7510B	Human Services Agency	Rapid Rehousing Services	-	1,983,556	-	-	1,983,556
7510B	Human Services Agency	Interim Housing NCS Nav Center	726,143	-	-	-	726,143
7510B	Human Services Agency	Safe Harbor Shelter Bridge	1,225,522	37,603	-	-	1,263,125
7510B	Human Services Agency	StarVista Youth Shelter	469,388	-	-	-	469,388

Budget Unit	Department Name	Project Name	2026-27 Starting Point	Measure K CLB Changes	Measure K Rollover	Measure K RLB Changes	FY 2026-27 May Recommended Budget
7900B	Department of Housing	Affordable Housing Fund	19,000,000	-	-	-	19,000,000
7900B	Department of Housing	Support/Tech Assist Services	-	400,000	-	-	400,000
7900B	Department of Housing	Local Housing Subsidy Program	8,700,000	-	-	-	8,700,000
7900B	Department of Housing	Staff Support	1,356,940	54,278	-	-	1,411,218
8000B	Non-Departmental Services	Measure K Housing/Homeless	-	-	-	6,000,000	6,000,000
8470B	Other Capital Construction Fund	HMB Farm Labor Housing Project	1,000,000	-	-	-	1,000,000
		Housing and Homelessness Total	**58,588,702**	**5,126,050**	**-**	**6,000,000**	**69,714,752**
1260B	Agriculture/Weights and Measures	Measure K Airport (FAA Ruling)	153,633	6,145	-	-	159,778
1600B	County Attorney's Office	Measure K Airport (FAA Ruling)	127,975	-	-	-	127,975
3000B	Sheriff's Office	Measure K Airport (FAA Ruling)	1,998,060	109,427	-	-	2,107,487
4850B	Department of Public Works	MCO Airport Sup	253,367	8,842	-	-	262,209
5550B	County Health	Measure K Airport (FAA Ruling)	72,476	2,899	-	-	75,375
		Airport FAA Total	**2,605,511**	**127,313**	**-**	**-**	**2,732,824**
3000B	Sheriff's Office	Programs and Services Dist 4	10,403	(10,403)	-	-	-
4520B	Department of Public Works	Programs and Services Dist 3	15,000	-	-	-	15,000
8000B	Non-Departmental Services	Programs and Services Dist 1	1,843,061	(1,843,061)	-	500,000	500,000
8000B	Non-Departmental Services	Programs and Services Dist 2	1,279,547	(1,279,547)	-	500,000	500,000
8000B	Non-Departmental Services	Programs and Services Dist 3	868,833	(868,833)	-	500,000	500,000
8000B	Non-Departmental Services	Programs and Services Dist 4	1,154,200	(1,154,200)	-	500,000	500,000
8000B	Non-Departmental Services	Programs and Services Dist 5	1,292,207	(1,292,207)	-	500,000	500,000
8000B	Non-Departmental Services	Measure A Loans and Grants	2,697,402	(2,697,402)	-	-	-
8500B	Capital Projects	Programs and Services Dist 2	-	-	195,353	-	195,353
		District Specific Total	**9,160,653**	**(9,145,653)**	**195,353**	**2,500,000**	**2,710,353**
1200B	County Executive's Office	Measure K Admin Assistant	628,766	(42,664)	-	-	586,102
1200B	County Executive's Office	Measure A Outreach Coordinator	268,269	(9,516)	-	-	258,753
1800B	Technology Services Department	Technology Infra and Open Data	26,385	(26,385)	4,529,274	-	4,529,274
3000B	Sheriff's Office	Gun Buy Back Program	40,000	-	-	-	40,000
4000B	Sustainability Department	Fleet Electrification	5,000,000	(5,000,000)	-	-	-
8000B	Non-Departmental Services	Measure K Oversight Committee	15,000	(15,000)	-	15,000	15,000

Budget Unit	Department Name	Project Name	2026-27 Starting Point	Measure K CLB Changes	Measure K Rollover	Measure K RLB Changes	FY 2026-27 May Recommended Budget
8000B	Non-Departmental Services	Gun Buy Back Program	80,000	(80,000)	-	-	-
8000B	Non-Departmental Services	Measure K Data & Evaluation	-	-	-	1,500,000	1,500,000
8000B	Non-Departmental Services	N. Fair Oaks General Plan Implementation	7,951,225	(7,951,225)	-	-	-
8470B	Other Capital Construction Fund	Pescadero Fire Station	15,000,000	-	-	-	15,000,000
8470B	Other Capital Construction Fund	North Fair Oaks Library	482,040	-	-	-	482,040
8470B	Other Capital Construction Fund	Tower Road Fire Station	500,000	-	-	-	500,000
8500B	Capital Projects	Bldgs and Facil Infrastructure	-	-	4,563,485	-	4,563,485
		Other Total	**29,991,685**	**(13,124,790)**	**9,092,759**	**1,515,000**	**27,474,654**

FY 2026-27 TOTAL MEASURE K RECOMMENDED BUDGET	**118,692,658**	**(1,276,538)**	**11,260,948**	**20,026,667**	**148,703,735**

CAPITAL PROJECTS SUMMARY

All current capital projects are fully funded, with a total budget of approximately $459 million. As part of the two-year budget cycle, $225 million is budgeted in FY 2026-27 for current capital expenditures which include $83.1 million in project rollover funding from prior years and $19.7 million in additional funding adjustments to address evolving project needs. The remaining $234 million of capital project funding is budgeted in Non-Departmental Services and will continue to be rolled forward for capital expenditures in future fiscal years.

Project	Preliminary Budget	Rollover	Additional Funding Adjustments	FY 2026-27 Recommended Budget
CEO	**66,090,825**	**(10,250,000)**	**-**	**55,840,825**
84710	**50,108,785**	**5,250,000**	**-**	**55,358,785**
South San Francisco Wellness Center	50,108,785	5,250,000	-	55,358,785
84730	**15,982,040**	**(15,500,000)**	**-**	**482,040**
North Fair Oaks Library	482,040	-	-	482,040
Tower Road Fire Station 17	500,000	(500,000)	-	-
Pescadero Fire Station	15,000,000	(15,000,000)	-	-
DPW	**53,256,123**	**76,660,033**	**19,698,150**	**149,614,306**
85120	**5,832,672**	**8,257,665**	**-**	**14,090,337**
Hall of Justice Court Tenant Improvements	5,832,672	8,257,665	-	14,090,337
85130	**20,000**	**113,069**	**-**	**133,069**
Alpine Trail Required Mitigation/Permitting	-	19,255	-	19,255
Parallel Trail Creation Hwy 1	20,000	93,814	-	113,814
85170	**19,313,347**	**16,864,098**	**3,954,000**	**40,131,445**
Access Control Design	-	115,000	-	115,000
Archive Book room move	-	-	132,000	132,000
Battery Storage; Battery Backup	-	25,000	-	25,000
Capital Project Development	500,000	139,041	-	639,041
COB1 Renovation and Modernization	15,000,000	4,990,117	-	19,990,117
COB2 Controller's Office Renovation Walls (Design Only)	-	-	162,000	162,000
Conservation Easement at Butano Creek	-	9,779	50,000	59,779
Countywide Elevator Replacement RFP-Programming Phase	-	165,671	-	165,671
Countywide Graffiti Abatement Program	100,000	271,603	-	371,603
Countywide Strategic Energy Master Plan Project Development	1,000,000	1,474,802	-	2,474,802
Crime-Lab Energy Retrofit	-	66,497	-	66,497
Crime-Lab Solar expansion	-	72,274	-	72,274
CSA11 Waterline to Pescadero Fire Station & Pescadero High School	-	2,791,659	-	2,791,659
East Palo Alto City Hall Improvements	-	1,089,384	-	1,089,384
Edison and 37th Landscape	-	26,903	-	26,903
Emergent Special Jobs-GF	500,000	338,396	-	838,396
Energy Management Software Pilot Project	-	300,000	-	300,000
Fire Station 55 New Generator	13,347	291,783	-	305,130
Grant Yard Mechanical and Energy Evaluation	-	127,543	-	127,543
HOJ 3rd Floor Building Services Space Modification	-	6,711	-	6,711
Implementation of Facilities Maximo Project	-	154,474	-	154,474
Integrated Workplace Management System	200,000	68,208	-	268,208
Maguire Correctional Facility Alternative Energy System Study	-	620,573	-	620,573
Mirada Road Ped Bridge	500,000	441,097	500,000	1,441,097
Mirada Road Repair Project	-	43,674	1,000,000	1,043,674
San Mateo Medical Center Seismic Signage	-	39,684	-	39,684
Solar panels - Grant Yard	-	25,000	-	25,000
Solar panels - Pescadero Yark	-	30,000	-	30,000
Solar panels - Princeton Yard	-	30,000	-	30,000
Solar panels - Tower Road	-	40,000	-	40,000
Energy/Fuel Management System Upgrades	-	25,000	-	25,000
Law Library Renovation	-	544,225	2,110,000	2,654,225
County-Wide Access Control Replacement Project	1,500,000	2,500,000	-	4,000,000
85410	**4,686,652**	**21,715,948**	**1,000,000**	**27,402,600**
Animal Shelter	-	1,575	-	1,575
Assessors Office Carpet Removal and Install 1st Floor	-	150,000	-	150,000
Assessors Office Carpet Removal and Install 3rd Floor	-	300,000	-	300,000
Camp Glenwood	-	15,597	-	15,597
Canyon Oaks Youth Mental Health Center Replace Existing Roof	-	75,000	-	75,000
Central Library Heating	-	-	845,000	845,000
Central Plant Water Softener Repair	-	130,600	-	130,600
Childcare Center - Replace 12x12 Vinyl Flooring	-	170,000	-	170,000

Coastside Clinic Roof System Assessment	-	25,000	-	25,000
COB1 Replace Emergency Generator 6 & 7	-	26,538	-	26,538
COB2 Heating Water Main Piping Fitting Replacement	-	-	250,000	250,000
COB2 Replace Cooling Tower for Heat Pumps	-	70,000	-	70,000
COB2 Replace Rooftop Bathroom Exhaust Fans	-	15,000	-	15,000
COB2 Replace Server Room Heat Pumps	-	70,000	-	70,000
Countywide Survey Update - New FCIS Projects Development	60,000	123,952	1,000,000	1,183,952
Crime Lab Seal Rooftop AHU's	-	40,000	-	40,000
CSS SMMC Public Health Lab GFCI Breakers	-	-	10,000	10,000
Daytop Condenser Unit	-	151	-	151
Edison and 37th Landscape	-	25,000	-	25,000
EPA FCIS Flooring and Paint for Health and Probation Project	-	300,000	-	300,000
EPA Government Center Exterior Improvements	-	36,120	-	36,120
EPA Government Center Library Replace Main Door and Operator	-	30,000	-	30,000
Facilities Projects Warranty and Close-out	50,000	147,574	-	197,574
Fair Oaks Clinic Parking Lot	-	43,000	-	43,000
FOHC Replace Two (2) Boilers	-	84,000	-	84,000
Grant Yard - Replace 12x12 Vinyl Floor Tile, FCIS	-	5,430	-	5,430
Grant Yard Bldg B - Prep and Paint Structural Steel	-	60,000	-	60,000
Grant Yard Replace all Gutters	-	75,000	-	75,000
Grant Yard Sandblast and Paint Structural Steel Building A	-	58,961	-	58,961
Hall of Justice - Replace AC-01 & AC-02	-	52,357	-	52,357
Hall of Justice - Replace AHU'S AC-2A & AC-2B	-	74,195	-	74,195
Hall of Justice - Replace EF-11 & SF-1	-	80,246	-	80,246
Hall of Justice - Replace PCHWP Chiller	-	113,212	96,500	209,712
Hall of Justice - Replace SF-2 & AC-1	-	285,616	-	285,616
Hall of Justice Replace Exhaust Fan RF-4	-	13,310	-	13,310
Hall of Justice Replace HVAC Pump CW01 - CW05	-	136,327	-	136,327
Hall of Justice Replace Indoor Air Handling Units -AC3 SF1 and SF2	-	433,905	-	433,905
Hall of Justice Replace Switchboard MCC-2 & MCC-3	-	5,684	-	5,684
Hall of Justice Traction Elevators (Multiple) Elevator 3 and 7 Only	-	111,640	-	111,640
HOJ & COB1 exterior pressure wash	100,000	451,717	-	551,717
HOJ Replace VAV's 3rd Floor	-	45,000	-	45,000
HOJ Sewer Line	-	284,098	-	284,098
HOJ VFD for Chill Water Pump	-	5,000	-	5,000
Lathrop Exterior Improvements	-	942	-	942
Maguire Correctional Facility Replace ATS Switch Board	-	29,111	-	29,111
Maguire Jail - HVAC Hot Water Pumps	-	80,129	-	80,129
Maguire Jail Replace 12" Fire Pump Piping in Sewer Room	-	16,000	-	16,000
Maguire Jail Replace AHU #8 Coils	-	243,000	-	243,000
Maguire Jail Replace BMS System JACE's	-	130,000	-	130,000
Maguire Jail Replace Broken Exterior Cell Windows	-	160,000	-	160,000
Maguire Jail Replace Chiller, 2 Water Pumps, 2 Condensate Pumps	-	333,000	-	333,000
Maguire Jail Replace Cooling Tower Fan Motors	-	10,000	280,000	290,000
Maguire Jail Replace Fire Alarm Control Panel in Control Room	-	110,000	-	110,000
Maguire Jail Replace Heating Boilers, Circulation Pumps	-	198,000	-	198,000
Maguire Jail Replace Jurassic Door Operators to Electric Motors	-	80,000	222,000	302,000
Maple St Jail Replace Cooling Tower	-	1,080,000	-	1,080,000
Maple Street Correctional Center Replace Rolling Gates NW Side	-	331,048	(100,000)	231,048
Maple Street Correctional Facility Replace Boilers	-	359,971	-	359,971
MCF Life Safety Fire Pump Pipe Repair	-	103	-	103
Navigation Center Install Two Permanent Ladders to Roof	-	20,000	-	20,000
North Fair Oaks Library Flooring Repairs	-	32,078	100,000	132,078
Old Courthouse Repair, Restore Copper Columns, Patch Roof	-	170,000	-	170,000
Our Place Repair, Repaint Standing Metal Seam Roof and Exterior Metal Fence	-	100,000	-	100,000
Pacific Shelter Flooring Replacement	-	9,375	-	9,375
Public Works Corp Yard Half Moon Bay Replace 12" x 12" Vinyl Floor Tile	-	22,077	-	22,077
Safe Harbor Shelter Replace Fire Alarm System	-	142,481	-	142,481
San Mateo Medical Center Outpatient Rotunda Restroom Improvement 1st and	-	1,151	-	1,151
Serenity House Restrooms Flooring Replacement	-	-	68,000	68,000
SMMC - Renovate Elevators EV-A & EV-B	-	281,344	-	281,344
SMMC - Replace Exhaust Fans E4 & E5	-	156,434	514,800	671,234
SMMC Building Management System Upgrade	-	190,465	1,992,000	2,182,465

SMMC Fire Smoke Damper Actuators/Access Panels	-	227	-	227
SMMC FSD Replacement & Monitoring	-	470,991	-	470,991
SMMC NW 3AB Rplace Balconies Deck System	-	-	240,000	240,000
SMMC Remove Existing Chiller and Replace with Higher-Capacity Chiller	-	1,800,000	-	1,800,000
SMMC Replace Flooring in OR's 1, 2, and 3	-	47,291	-	47,291
SMMC Replace Obsolete Emergency Switchgear Control	-	670,000	-	670,000
SMMC Replace Pneumatic Tube System	-	475,059	-	475,059
SMMC Replace Smoke Detector & Fire Alarm Upgrade	-	444,892	150,000	594,892
SMMC Switchgear 400 Amp Circuit Breaker Testing	-	380,000	-	380,000
Youth Services Center Replace 2 Condenser Units and AHU Unit	-	147,945	-	147,945
Youth Services Center Replace Air Handling Unit	-	5,786	-	5,786
YSC Co-Gen/Central Plant Upgrade	-	64,165	-	64,165
YSC Replace Gutters. Central Plant Replace Roof Jacks	-	194,000	-	194,000
Zone 1 FCIS Building Assessment and Repairs	1,476,652	2,766,502	(848,500)	3,394,654
Zone 2 FCIS Building Assessment and Repairs	1,500,000	1,611,044	(2,482,800)	628,244
Zone 3 FCIS Building Assessment and Repairs	1,500,000	2,881,452	(1,337,000)	3,044,452
Replace existing heaters with larger heaters - Grant Yard	-	126,790	-	126,790
Corp Yard Fence Repair	-	135,671	-	135,671
Grant Yard FCIS	-	400,000	-	400,000
Princeton Yard FCIS	-	236,619	-	236,619
Pescadero Yard FCIS	-	200,000	-	200,000
La Honda Yard FCIS	-	200,000	-	200,000
85830	**-**	**195,353**	**-**	**195,353**
Belmont Trail Extensions	-	195,353	-	195,353
85870	**-**	**5,339,378**	**466,667**	**5,806,045**
CSA 7 & 11 Emergency Preparedness	-	775,893	466,667	1,242,560
CSA11 Waterline to Pescadero Fire Station & Pescadero High School	-	107,907	-	107,907
CSA-7 Infra-structure Replacement	-	4,140,621	-	4,140,621
Flooding in North Fair Oaks-Hire Consultant to study possible solutions	-	182,557	-	182,557
Pescadero (CSA-11) Aquifer Study	-	32,400	-	32,400
Pescadero Alternate Water Source Evaluation (CSA-11)	-	100,000	-	100,000
86130	**-**	**(3,653,182)**	**5,160,000**	**1,506,818**
Coyote Point Park Modernization Project	-	100,000	-	100,000
Coyote Point Water Distribution System (Measure K)	-	174,429	-	174,429
Ohlone Portola Heritage Trail Project	-	49,473	-	49,473
Parkwide Asphalt Paving (Measure K)	-	217,265	947,000	1,164,265
Realize Flood Park	-	(681,861)	700,000	18,139
Tunitas Creek Beach Improvement Project	-	(3,512,488)	3,513,000	512
87970	**-**	**184,844**	**-**	**184,844**
General Bond Program Administration	-	184,844	-	184,844
88310	**-**	**-**	**2,831,897**	**2,831,897**
AHU-1 replace condenser coils - Daly City	-	-	13,196	13,196
Facility Surcharge Projects H&H program bucket	-	-	1,000,000	1,000,000
SMMC Decommission Executone Nurse Call System	-	-	500,000	500,000
SMMC Install Nurse Call System (Board Requested project 2017)	-	-	1,419	1,419
BMS Control Upgrade - Daly City	-	-	14,336	14,336
Lighting controls hardware and software upgrade - Daly City	-	-	446,029	446,029
Central Plant PBX Room - SMMC	-	-	329,285	329,285
Replace outdoor condenser units - Coastside Clinic	-	-	150,256	150,256
SSF Spruce Clinic 1st floor abatement and replace Boiler	-	-	377,376	377,376
88370	**2,000,000**	**6,972,098**	**(1,513,196)**	**7,458,902**
AHU-1 replace condenser coils - Daly City	182,514	13,196	(13,196)	182,514
Countywide ATS Implementation	-	885,211	-	885,211
Facility Surcharge Projects FM&O Program Bucket	1,567,486	1,039,602	(1,500,000)	1,107,088
Hall Of Justice Commissioning of the Air Handlers and Smoke Control Reprogra	-	114,896	-	114,896
HOJ Replace Generator	-	11,822	-	11,822
Northern Courts program	250,000	250,000	-	500,000
YSC Air Handler Replacement	-	4,652,342	-	4,652,342
Restroom remodel - Grant Yard	-	5,029	-	5,029
88670	**17,403,452**	**12,818,916**	**5,118,402**	**35,340,770**
403 Winslow Child Care Center Improvements	-	28,114	-	28,114
555 County Center, 3rd Floor: Admin, Graphics, GIS and Mapping Areas Capita	-	151,200	-	151,200
601 Allerton Redwood City	-	1,099,495	1,000,000	2,099,495

ADA Improvements - Canyon Oaks 400 Edmonds Road	-	432,128	-	432,128
ADA Improvements - YSC 222 Paul Scannel Way	-	86,165	-	86,165
ADA Improvements -Elysian 31 Tower Road	-	508,970	-	508,970
Assessors Office Carpet Removal and Install 1st Floor	-	112,151	-	112,151
Assessors Office Carpet Removal and Install 3rd Floor	-	335,442	-	335,442
BHRS Coastside Clinic Safety Enhancements	-	300,993	-	300,993
BHRS Husdon Court Property improvements	-	300,000	-	300,000
Canyon Oaks Bathroom Reno	-	73,751	-	73,751
Cassia House Repair items on Insp report	-	79,594	-	79,594
COB2 2nd Fl Renovation for Housing Dept	-	-	1,264,402	1,264,402
COB2 Controller's Office Renovation	-	-	200,000	200,000
Election Registration (Additional ADA Funding)	-	251,170	-	251,170
EPA FHS Dept Renovations	-	783,975	400,000	1,183,975
EV Charger Infrastructure	-	5,016,018	-	5,016,018
Hall of Justice 3rd Floor Renovation	16,753,452	1,991,918	-	18,745,370
Household Hazardous Waste facility floor surface recoating	-	62,301	-	62,301
Juvenile Hall Flooring Replacement	300,000	-	-	300,000
Juvenile Hall Repainting Process	350,000	-	-	350,000
Maguire Correctional Medical Office redesign	-	18,020	-	18,020
Pescadero Radio Shelter Replacement	-	-	2,254,000	2,254,000
San Mateo Medical Center Compounding Pharmacy Hood	-	4,022	20,000	24,022
San Mateo Medical Center Endo Scope Washer Replacement	-	906,933	-	906,933
San Mateo Medical Center Outpatient Pharmacy Automation (Robot) IT Project	-	44,818	-	44,818
San Mateo Medical Center Respiratory New Location	-	47,435	(20,000)	27,435
San Mateo Medical Center SPD Equipment Replacement/Upgrade	-	89,319	-	89,319
SMC Central Library Admin Fac HVAC Upgrade	-	231	-	231
SMMC Laboratory Cobas Power Supply Upgrade	-	38,689	-	38,689
SMMC Pharmacy Renovation	-	56,064	-	56,064
88680	**4,000,000**	**7,076,235**	**2,680,380**	**13,756,615**
ADA Elections Registration Compliance @ Tower Road	-	87,264	-	87,264
Construction Services Paint Interior and Exterior	-	6,445	-	6,445
Countywide ADA Improvements	2,000,000	2,000,000	-	4,000,000
Countywide Elevator Upgrades	234,000	107,716	-	341,716
Hall of Justice Traction Elevators (Multiple) Elevator 3 and 7 Only	-	33,337	-	33,337
Maguire Elevators 1-4 Modernization	-	3,488,551	-	3,488,551
SMMC - Renovate Elevators EV-A & EV-B	-	1,200,000	-	1,200,000
HOJ - Elevator Modernization	1,766,000	152,922	2,680,380	4,599,302
88690	**-**	**775,611**	**-**	**775,611**
Agriculture/Weights & Measures Remodel Mitten	-	775,611	-	775,611
Parks	**2,807,500**	**2,894,145**	**-**	**5,701,645**
39901	**2,500,000**	**-**	**-**	**2,500,000**
Coyote Point Modernization Project	1,500,000	-	-	1,500,000
Parkwide Paving	1,000,000	-	-	1,000,000
39911	**-**	**500,000**	**-**	**500,000**
Don Horsley Park at Tunitas Creek Beach	-	500,000	-	500,000
39921	**307,500**	**1,500,000**	**-**	**1,807,500**
Coyote Point Modernization Project	-	1,000,000	-	1,000,000
Don Horsley Park at Tunitas Creek Beach	-	500,000	-	500,000
Pescadero Creek Stream Crossing	307,500	-	-	307,500
39931	**-**	**894,145**	**-**	**894,145**
Coyote Point Modernization Project	-	740,677	-	740,677
Huddart Park Improvement Project	-	47,744	-	47,744
Junipero Serra Park Modernization Projects	-	80,724	-	80,724
Quarry Park Trail Improvements	-	25,000	-	25,000
TSD	**(5,145)**	**13,836,682**	**-**	**13,831,537**
18440	**(5,145)**	**3,702,115**	**-**	**3,696,970**
Active Directory Domain Upgrade	-	300,000	-	300,000
Asset Inventory Management	-	87,000	-	87,000
Cloud Strategy and Governance	-	150,000	-	150,000
County SIP VoIP Transition	(5,145)	-	-	(5,145)
Data Center Strategy	-	150,000	-	150,000
Data Science, Governance, Security, and Intelligence	-	1,000,000	-	1,000,000
Disaster Recovery as a Service	-	474,016	-	474,016

GIS Indoor Mapping	-	47,288	-	47,288
Identity Access Management	-	450,000	-	450,000
Infrastructure and Software Upgrades "Unallocated MK"	-	1,043,811	-	1,043,811
18441	**-**	**2,000,000**	**-**	**2,000,000**
AB 1637 - Migration from .org to .gov	-	2,000,000	-	2,000,000
18442	**-**	**8,134,567**	**-**	**8,134,567**
Radio Roadmap Projects	-	8,134,567	-	8,134,567
Grand Total	**122,149,303**	**83,140,860**	**19,698,150**	**224,988,313**

POSITION ADJUSTMENT SUMMARY

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
District Attorney's Office	2510P	Senior District Attorney's Inspector	H100	1		One Senior District Attorney's Inspector is added to assist the newly created Human Trafficking imitative to advance prevention, identification, and survivor support. This change was approved by the Board of Supervisors through the February 10, 2026 Salary Resolution Amendment.
		District Attorney's Inspector	H035	1		One District Attorney's Inspector is added to assist the newly created Human Trafficking imitative to advance prevention, identification, and survivor support. This change was approved by the Board of Supervisors through the February 10, 2026 Salary Resolution Amendment.
		Program Services Manager II	D088	1		One Program Services Manager II is added to support the newly created Family Justice Center. This position will help support the establishment of the Family Justice Center to deliver coordinated, responses to domestic violence, child abuse, and other forms of abuse by co-locating essential services in a single, safe, and accessible location. This change was approved by the Board of Supervisors through the February 10, 2026 Salary Resolution Amendment.
		Management Analyst	D181	1		One Management Analyst is added to support the newly created Family Justice Center. This position will help support the establishment of the Family Justice Center to deliver coordinated, responses to domestic violence, child abuse, and other forms of abuse by co-locating essential services in a single, safe, and accessible location. This change was approved by the Board of Supervisors through the February 10, 2026 Salary Resolution Amendment.
		Fiscal Office Specialist	E350	1		One Fiscal Office Specialist is added to support the newly created Family Justice Center. This position will help support the establishment of the Family Justice Center to deliver coordinated, responses to domestic violence, child abuse, and other forms of abuse by co-locating essential services in a single, safe, and accessible location. This change was approved by the Board of Supervisors through the February 10, 2026 Salary Resolution Amendment.
		Legal Office Assistant II	E373	1		One Legal Office Assistant II is added to better support the division's operational needs and the increased workload created by the Human Trafficking and Family Justice Center units.
		Paralegal	E008	2		One Paralegal is added to better support the division's operational needs and the increased workload created by the Human Trafficking and Family Justice Center units.
Probation Department	3211P	Fiscal Office Specialist	E350		(1)	One Fiscal Office Specialist is deleted and one Accountant I is added to assist with accounting support for budget monitoring, fiscal analysis and financial reporting. This change was approved by the Board of Supervisors through the February 24, 2026 Salary Resolution Amendment.
		Accountant I	E030	1		

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
Sheriff's Office	3011P	Accountant II - Unclassified	B002		(1)	One Accountant - Unclassified is deleted and one Accountant II - Exempt is added to provide additional fiscal and accounting support for the department's budget, reconciliations, and financial reporting needs.
		Accountant II - Exempt	E010	1		
		Management Analyst	D181		(1)	One Management Analyst is deleted and one Management Analyst is added and moved within the Administrative Services Division to better align with the division's staffing needs.
		Management Analyst	D181	1		
		Administrative Assistant II	E091		(1)	One Administrative Assistant II is deleted and one Administrative Services Manager I to provide additional administrative and program oversight support, including coordination of fiscal, operational, and departmental activities.
		Administrative Services Manager I	D045	1		
		Fiscal Office Services Supervisor - Exempt	E351		(1)	One Fiscal Office Services Supervisor - Exempt is deleted and one Contract Administrator I is added support contract administration, vendor coordination, and oversight of agreements and related activities.
		Contract Administrator I	G247	1		
	3011P	Sheriff's Captain	D192		(1)	One Sheriff's Captain is deleted and moved and one Sheriff's Captain is added and moved from the Administrative Services Division to the Support Services Division to better align the staffing needs of the department.
	3013P	Sheriff's Captain	D192	1		
	3011P	Sheriff's Sergeant	H044		(1)	One Sheriff's Sergeant is deleted and moved and one Sheriff's Sergeant is added and moved from the Administrative Services Division to the Support Services Division to better align the staffing needs of the department.
	3013P	Sheriff's Sergeant	H044	1		
	3013P	Sheriff's Lieutenant	D191		(1)	One Sheriff's Lieutenant is deleted and moved and one Sheriff's Lieutenant is added and moved from the Support Services Division to the Administrative Services Division to better align the staffing needs of the department.
	3011P	Sheriff's Lieutenant	D191	1		
	3101P	Storekeeper II	E407		(1)	One Storekeeper II is deleted and one Fiscal Office Specialist is added to better support the Administrative Services Division's fiscal, administrative, and operational needs.
	3011P	Fiscal Office Specialist	E350	1		
	3011P	Administrative Assistant II	E091		(1)	One Administrative Assistant II is deleted and moved and one Administrative Assistant II is added and moved within the Administrative Services Division to better align the staffing needs of the department.
		Administrative Assistant II	E091	1		
	3053P	Sheriff's Sergeant - Unclassified	B424		(1)	One Sheriff's Sergeant - Unclassified is deleted and one Information Technology Manager is added to provide oversight of the department's technology systems, projects, and IT operations.
	3011P	Information Technology Manager	D110	1		
	3011P	Communications Officer	D105		(1)	One Communications Officer is deleted and one Financial Services Manager I is added to support the financial and accounting functions within the Administrative Services unit, including budget oversight, fiscal management, and financial reporting.
		Financial Services Manager I	D060	1		

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
Sheriff's Office	3053P	Administrative Assistant II - Unclassified	B416		(1)	One Administrative Assistant II - Unclassified is deleted and one Associate Management Analyst to assist with analytical, administrative and program support.
	3011P	Associate Management Analyst	D182	1		
	3053P	IS Client Systems Spec III - Unclassified	B423		(1)	One IS Client Systems Specialist III - Unclassified is deleted and one Financial Services Manager I is added to assist with the financial and accounting tasks within the Administrative Services unit.
	3011P	Financial Services Manager I	D060	1		
	3053P	Legal Office Specialist	E375		(1)	One Legal Office Specialist is deleted and one Legal Office Services Supervisor - Exempt is added to support the operational needs of the Corrections Division, including oversight and coordination of legal office support functions.
	3101P	Legal Office Services Supervisor - Exempt	E376	1		
	3011P	Office Specialist	E337		(1)	One Office Specialist is deleted and one Sheriff's Office Extradition & Warrant Specialist is added to assist with the Investigations Bureau and align with the unit's operational needs.
	3053P	Sheriff's Office Extradition & Warrant Specialist	E309	1		
	3017P	Criminalist II	H028	2		Two Criminalist II are added to better meet the operational needs of the department and enhance forensic and investigative services. This change was approved by the Board of Supervisors through the February 10, 2026 Salary Resolution Amendment.
	3053P	Deputy Sheriff	H060	1		One Deputy Sheriff is added to align with the current staffing needs of the department. This change was approved by the Board of Supervisors through the February 10, 2026 Salary Resolution Amendment.
	3055P	Management Analyst	D181	1		One Management Analyst is added to assist with the Homeland Security Division and partnership with the Department of Emergency Management.
	3101P	Program Manager I	D131	1		One Program Manager I is added to assist with program management in the Corrections' Division and align with the operational needs of the division.
			Criminal Justice	**29**	**(16)**	
Public Health Policy and Planning	5550P	Community Worker II	G113		(1)	One Community Worker II is deleted and one Mobile Clinic Certified Medical Assistant is added to better align with the department's operational needs and support mobile clinic operations and patient care services This change was approved by the Board of Supervisors through the February 24, 2026 Salary Resolution Amendment.
		Mobile Clinic Certified Medical Assistant	F195	1		
Health IT	5560P	Electronic Health Record Analyst II	V401	23		Twenty-three Electronic Health Record Analyst II are added to support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
Health IT	5560P	Electronic Health Record Analyst III	V402	5		Five Electronic Health Record Analyst III are added to support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Electronic Health Record Supervisor	V403	2		Two Electronic Health Record Supervisor are added support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Health Information Systems and Technology Manager	D017	2		Two Health Information Systems and Technology Manager are added to support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		IS Data Specialist III	V274	1		One IS Data Specialist III is added to support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Administrative Assistant I	E029	1		One Administrative Assistant I is added to support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Office Specialist	E337	1		One Office Specialist is added to support the Phase II of the implementation of the Electronic Health Record (EHR) across the County clinics. These adjustments were approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
Environmental Health Services	5900P	Lead Environmental Health Technician	J041		(1)	One Lead Environmental Health Technician is deleted and one Environmental Health Technician II is added to better align with the operational needs of Environmental Health Services. This change was approved by the Board of Supervisors through the March 24, 2026 Salary Resolution Amendment.
		Environmental Health Technician II	J040	1		
Behavioral Health and Recovery Services	6110P	Mental Health Program Specialist	G081		(1)	One Mental Health Program Specialist Is deleted and one Supervising Mental Health Clinician - Exempt is added to support with audits, compliance expectations, monitoring, and new performance measures, ensuring BHRS can meet the increased requirements set forth by California Department of Health Care Services (DHCS). This change was approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Supervising Mental Health Clinician - Exempt	F005	1		

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
Behavioral Health and Recovery Services	6110P	Quality Assurance Manager	D051		(1)	One Quality Assurance Manager is deleted and one Clinical Services Manager II - Mental Health is added to support with audits, compliance expectations, monitoring, and new performance measures, ensuring BHRS can meet the increased requirements set forth by California Department of Health Care Services (DHCS). This change was approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Clinical Services Manager II - Mental Health	D055	1		
		Peer Support Worker I	G115		(1)	One Peer Support Worker I is deleted and one Psychiatric Social Worker II is added to provide licensed clinical expertise, maintain compliance, and support essential oversight functions related to CalAIM and the California Department of Health Care Services (DHCS). This change was approved by the Board of Supervisors through the April 21, 2026 Salary Resolution Amendment.
		Psychiatric Social Worker II	G035	1		
Family Health Services	6240P	Community Program Specialist II	G227		(1)	One Community Program Specialist II is deleted and one Senior Community program is added to better align with the current needs of the Quality Improvement team. The updated role requires stronger analytical skills to support data-driven improvement efforts, monitor performance metrics, and provide more advanced programmatic support. This change was approved by the Board of Supervisors through the February 24, 2026 Salary Resolution Amendment.
		Senior Community Program Specialist	G228	1		
San Mateo Medical Center	6600P	Community Program Specialist II	G227		(1)	One Community Program Specialist II is deleted and one Social Worker Supervisor is added to better align staffing with operational needs and ensures appropriate coverage for patient care and support services. This change was approved by the Board of Supervisors through the February 24, 2026 Salary Resolution Amendment.
		Social Worker Supervisor	G095	1		
		Fiscal Office Assistant II	E347		(1)	One Fiscal Office Assistant II is deleted and one Fiscal office Specialist is added to better align staffing with operational needs and ensures appropriate coverage for patient care and support services.
		Fiscal Office Specialist	E350	1		
		Nurse Practitioner	F009		(1)	One Nurse Practitioner is deleted and one Nurse Practitioner is added to correct a Workday error, increasing the FTE from 0.5 to 0.80.
		Nurse Practitioner	F009	1		
		Health Services Manager I	D023		(1)	One Health Services Manager I is deleted and moved from the Case Management unit and added to the Corporate Compliance unit to better align with operational needs.
		Health Services Manager I	D023	1		
		Psychiatric Nurse	F037		(1)	One Psychiatric Nurse is moved from the Inpatient Psychiatrist Unit and added to the Psychiatric Emergency Services unit to better align with operational needs.
		Psychiatric Nurse	F037	1		
		Dentist	F032	3		Three Dentists are added to assist with the North County Wellness Center expansion.

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
San Mateo Medical Center	6600P	Registered Dental Assistant	F063	6		Six Registered Dental Assistants are added to assist with the North County Wellness Center expansion.
			Health Services	**55**	**(11)**	
Department of Child Support Services	2600P	Child Support Services Manager	D066		(1)	One Child Support Services Manager is deleted and one Assistant Director of Child Support Services is added to strengthen leadership and services coordination.
		Assistant Director of Child Support Services	D222	1		
			Social Services	**1**	**(1)**	
Department of Public Works	4510P	Senior Information Technology Analyst	V234		(1)	One Senior Information Technology Analyst is deleted and one Information Technology Supervisor - Exempt is added to provide additional oversight and coordination of information technology functions and staff.
		Information Technology Supervisor - Exempt	V240	1		
	4510P	Senior Accountant	E007	1		One Senior Accountant is added to assist with the workload transferred from the Project Development Unit to Public Works.
	4600P	Communications Officer	D105	1		One Communications Officer is added to address the significant public outreach and communications needed by the department.
	4730P	Management Analyst	D181	1		One Management Analyst is added and transferred from the County Executive's Office to the Department of Public Works to better meet operational needs of the department. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment.
		Capital Projects Manager II	N108	1		One Capital Projects Manager II is added and transferred from the County Executive's Office to the Department of Public Works to better meet operational needs of the department. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment.
		Senior Capital Projects Manager	D170	1		One Senior Capital Projects Manager is added and transferred from the County Executive's Office to the Department of Public Works to better meet operational needs of the department. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment.
		Capital Programs Manager	D229	1		One Capital Programs Manager is added and transferred from the from the County Executive's Office to the Department of Public Works to better meet operational needs of the department. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment.

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
Office of Sustainability	4010P	Administrative Services Manager I	D045	1		One Administrative Services Manager I is added to the Administration unit to support the division's budget, assist with the management of department-wide grants and overall operations.
			Community Services	**8**	**(1)**	
Controller's Office	1441P	Financial Services Manager I	D060		(1)	One Financial Services Manager I is deleted and one Financial Services Manager II is added to strengthen leadership, oversight, and coordination in the review of countywide financials. This change was approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Financial Services Manager II	D151	1		
	1432P	Financial Services Manager I	D060		(1)	One Financial Services Manager I is deleted and one Information Technology Manager is added to better align with the operational needs of the department including management oversight of the Controller's Information System. This change was approved by the Board of Supervisors through the January 27, 2026 Salary Resolution Amendment.
		Information Technology Manager	D110	1		
	1461P	Accountant II	E011		(1)	One Accountant II position is deleted and one Property Tax Specialist position is added. This change properly classifies this role for its duties and responsibilities associated to property tax tasks being performed. This change was approved by the Board of Supervisors through the April 21, 2026 Salary Resolution Amendment
		Property Tax Specialist	E018	1		
County Executive's Office/Clerk of the Board	1230P	Capital Projects Manager II	N108		(2)	Two Capital Projects Manager II are deleted and transferred to the Department of Public Works to assist with the reorganization and oversight of the Project Development Unit and to align with staffing needs. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment.
		Associate Management Analyst	D182		(1)	One Associate Management Analyst is deleted and transferred to the Department of Public Works to assist with the reorganization and oversight of the Project Development Unit and to align with staffing needs. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment.
		Project Development Director	D218		(1)	One Project Development Director is deleted and transferred to the Department of Public Works to assist with the reorganization and oversight of the Project Development Unit and to align with staffing needs. This change was approved by the Board of Supervisors through the January 13, 2026 Salary Resolution Amendment.
Human Resources Department	1740P	Fiscal Office Specialist - Confidential	E470		(1)	One Fiscal Office Specialist - Confidential is deleted and one Human Resources Technician - Confidential is added to better align with the operational needs of the Benefits Division. This change was approved by the Board of Supervisors through the March 24, 2026 Salary Resolution Amendment.
		Human Resources Technician - Confidential	E013	1		

DEPARTMENT	BUDGET UNIT ID	JOB TITLE	JOB CLASS CODE	ADD	DEL	DESCRIPTION
Human Resources Department	1740P	Management Analyst	D181	1		One Management Analyst is added and converted from a limited term Project/program Associate IV to ensure consistent oversight of leave management and interactive leaves. This change was approved by the Board of Supervisors through the April 27, 2026 Salary Resolution Amendment.
			Administration & Fiscal Services	**5**	**(8)**	
			Total Position Changes	**98**	**(37)**	
			Net Position Changes	**61**		

MEMBERSHIPS AND CONTRIBUTIONS

FY 2026-27 Memberships and Contributions	2024-25 Adopted	2025-26 Adopted	2026-27 Recommended
Memberships and Cost Shares			
Association of Bay Area Governments (ABAG)	108,431	140,714	140,714
California State Association of Counties (CSAC)	118,498	129,486	133,371
California State Association of Counties (CSAC) Litigation Fees	14,949	14,949	14,949
City / County Association of Governments (C/CAG)	24,539	26,499	26,499
County Administrative Officers Association of CA (CAOA)	4,495	4,495	4,495
National Association of Counties (NACO)	14,369	14,369	15,289
San Mateo County Economic Development Association	16,000	16,000	16,000
Urban Counties Caucus (UCC)	37,000	37,000	37,000
Memberships and Cost Shares Total	**338,281**	**383,512**	**388,317**
Contributions			
Half Moon Bay / Coastside Chamber of Commerce	10,000	10,000	10,000
Joint Venture Silicon Valley Network	50,000	50,000	50,000
Leadership Council San Mateo County	125,000	125,000	125,000
Peninsula Conflict Resolution Center (PCRC)	9,362	9,362	9,362
San Mateo County Library Joint Powers Authority	253,293	282,291	298,276
Sustainable San Mateo County	10,000	10,000	12,500
Contributions Total	**457,655**	**486,653**	**505,138**
Sponsorships			
Agricultural Workshop	5,000	5,000	-
Disaster Preparedness Day	10,325	-	-
Earth Day	-	5,000	5,000
Poet Laureate	20,000	-	-
Sponsorships Total	**35,325**	**10,000**	**5,000**
Grand Total	**831,261**	**880,165**	**898,455**