Attachment A

POSITION CHANGES SUMMARY

Position Change Summary

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Criminal Justice						
District Attorney's Office	2510P	Deputy District Attorney I - Unclassified	B024	1		One Deputy District Attorney I - Unclassified is added to assist with the increased workload related to Proposition 36.
		Legal Office Assistant II	E373	1		One Legal Office Assistant II is added to assist with the increased workload across the division.
		Public Services Specialist	E368	1		One Public Services Specialist is added to assist with the operational needs of the Child Advocacy Center.
		District Attorney's Office Victim Advocate II	G114	2		Two District Attorney's Office Victim Advocate II are added to assist with operational needs of the division.
		Social Worker III	G096	1		One Social Worker III is added to better align with operational needs of the division.
Sheriff's Office	3053P	Criminal Intelligence Manager - Unclassified	B147	1		One Criminal Intelligence Manager - Unclassified is added to better align staffing needs.
			Criminal Justice	**7**	**0**	
Health Services						
Health Administration	5500P	Community Program Analyst II	G246		(1)	One Community Program Analyst II is deleted to better align with programmatic needs across Health Administration.
Health Coverage Unit	5510P	Health Benefits Analyst II	E484		(1)	One Health Benefits Analyst II is deleted and one Health Benefits Supervisor is added to align with operational needs of the division.
		Health Benefits Supervisor	E486	1		
Public Health Policy and Planning	5550P	Management Analyst	D181		(1)	One Management Analyst is deleted and one Electronic Health Record Analyst III is added to assist with the oversight and management of the division's electronic health records.
		Electronic Health Record Analyst III	V402	1		
		Clinical Nurse	F011		(1)	One Clinical Nurse is deleted and one Public Health Nurse is added to align with operational needs of the division.
		Public Health Nurse	F040	1		
Aging and Disability Services	5700P	Program Coordinator I	G243		(1)	One Program Coordinator I is deleted and one Management Analyst is added to assist with the operational needs of the division.
		Management Analyst	D181	1		

Position Change Summary

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Environmental Health Services	5900P	Environmental Health Specialist IV	J037	1		One Environmental Health Specialist IV is added to coordinate the Tobacco Retailer Program, specifically the enforcement plan.
		Environmental Health Technician I - Unclassified	B302	1		One Environmental Health Technician I - Unclassified is added to help support the inspections in the Tobacco Retailer Program, specifically the enforcement plan.
Behavioral Health and Recovery Services	6110P	Accountant II	E011	2		Two Accountant II are added to implement expanded Medi-Cal billing requirements. These positions will be responsible for monitoring, auditing, and conducting financial analysis to ensure compliance and support continuous improvements.
		Senior Accountant	E007	1		One Senior Accountant us added to create and support the implementation of the new Medi-Cal Billing framework.
		Management Analyst	D181	1		One Management Analyst is added to help implement the new billing requirements, including develop, monitor and analyze new performance outcome metrics for all services across the division.
		Mental Health Program Specialist	G081	1		One Mental Health Program Specialist is added to develop and implement systems and infrastructure across the division.
	6140P	Community Mental Health Nurse	F049		(1)	One Community Mental Health Nurse is deleted and one Clinical Services Manager I - Nursing is added to oversee nursing staffing resources across the BHRS system of care and ensure the highest quality of care through quality improvement initiatives, collaboration with Quality Management, and training in evidence-based practices.
		Clinical Services Manager I - Nursing	D144	1		
		Marriage and Family Therapist I	G121		(1)	One Marriage and Family Therapist I is deleted and one Clinical Services Manager I - Mental Health is added to help implement new state required Evidence Based Practices to provide expanded management support across the division.
		Clinical Services Manager I - Mental Health	D054	1		
	6170P	Case Management/Assessment Specialist III	G241	1		One Case Management/Assessment Specialist III is added to assist with conducting all client assessments and referrals to treatment across the division.
San Mateo Medical Center	6600P	Senior Electrograph Technician	F045		(1)	One Senior Electrograph Technician is deleted and one Senior Electrograph Technician is added to align with staffing needs across the division
				1		

Position Change Summary

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
San Mateo Medical Center	6600P	Clinical Nurse	F011		(1)	One Clinical Nurse is deleted and one Clinical Nurse is added and transferred from the Medical Staff Unit to the Inpatient Psychiatric Unit to align with staffing needs across the division.
				1		
		Patient Services Assistant II	E412		(1)	One Patient Services Assistant II is deleted and one Patient Services Supervisor - Exempt is added to assist with the operational needs of the division.
		Patient Services Supervisor - Exempt	E415	1		
			Health Services	**17**	**(10)**	
Social Services						
		No Changes				
			Social Services	**0**	**0**	
Community Services						
Real Property Services	1220P	Senior Management Analyst	D185		(1)	One Senior Management Analyst is deleted and one Real Property Agent III is added to better align with the operational needs of the division.
		Real Property Agent III	U003	1		
Public Safety Communications	1240P	Senior Information Technology Technician	V231		(1)	One Senior Information Technology Technician is deleted and one IS Application Support Analyst II is added to meet the operation needs of the Systems Unit in the division.
		IS Application Support Analyst II	v261	1		
Agriculture/Weights and Measures	1260P	Pest Detection Specialist	J067	6		Six Pest Detection Specialist are added to provide consistent services to the community and align with operational needs of the division.
Department of Public Works	4520P	Utility Worker I	T064		(1)	One Utility Worker I is deleted and one Road Maintenance Worker II is added to better align with current staffing needs.
		Road Maintenance Worker II	T085	1		
	4730P	Stationary Engineer II	T040	1		One Stationary Engineer II is added to provide facility services at buildings recently acquired by the County, including properties at Fashion Island, Mitten Road and Redwood City.
Department of Public Works	4730P	Utility Worker II	T063	3		Three Utility Worker II are added to provide facility services at buildings recently acquired by the County, including properties at Fashion Island, Mitten Road and Redwood City.
			Community Services	**13**	**(3)**	

Position Change Summary

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Administration & Fiscal Services						
County Executive's Office/Clerk of the Board	1210P	Assistant Clerk of the Board - Confidential	E463		(1)	One Assistant Clerk of the Board - Confidential is deleted and one Contracts Administrator II is added to better align with the operational needs of the office.
	1250P	Contracts Administrator II	G248	1		
		Administrative Services Manager I	D045		(1)	One Administrative Services Manager I deleted and one Program Services Manager II is added to assist with staffing, policy/procedure developments and special projects.
		Program Services Manager II	D088	1		
Controller's Office	1432P	Department Systems Analyst	V262		(1)	One Department Systems Analyst is deleted and one IS Application Support Analyst III is added to correct a double-fill and better align staffing with the division's operational needs.
		IS Application Support Analyst III	V233	1		
		IS Application Support Analyst III	V262		(1)	One IS Application Support Analyst III is deleted to correct its erroneous addition during the Recommended Budget Cycle.
Treasurer-Tax Collector	1510P	Information Technology Manager	D110		(1)	One Information Technology Manager is deleted and one Legal Office Specialist is added to better align with the operational needs of the division.
		Legal Office Specialist	E375	1		
	1520P	Fiscal Office Specialist	E350		(1)	One Fiscal Office Specialist is deleted and one Cash Management Specialist is added to strengthen cash handling, treasury deposits, and daily cash flow oversight across the division.
		Cash Management Specialist	E348	1		
		Fiscal Office Specialist	E350		(1)	One Fiscal Office Specialist is deleted and one Cash Management Specialist is added to strengthen cash handling, treasury deposits, and daily cash flow oversight across the division.
		Cash Management Specialist	E348	1		
Information Services Department	1810P	Senior Accountant	E007		(1)	One Senior Accountant is deleted and one Account II is added to better align with the division's operational needs.
		Accountant II	E011	1		
		Administrative Assistant I	E029		(1)	One Administrative Assistant I is deleted and one Associate Management Analyst is added to better align with the division's operational needs.
		Associate Management Analyst	D182	1		

Position Change Summary

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
		Accountant II	E011	1		One Account II is added to support account reconciliation oversight and better align with the division's operational needs.
			Administration & Fiscal Services	**9**	**(9)**	

Total Position Changes:

			Total Position Changes	**46**	**(22)**	
			Net Position Changes	**24**		

Attachment B

FINAL FUND BALANCE ADJUSTMENTS

Final Fund Balance Adjustments

Program	Department Name	FY 2025-26 Final FB Adjusted	Description
1210P	County Executive's Office/Clerk of the Board-County Management	1,364,883	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including to repay Non-Departmental Services for a credit that was erroneously posted in the County Executive's Office.
1310P	Assessor-County Clerk-Recorder-Appraisal Services	626,726	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including various technology projects in the Appraisal Services Division. This includes $200,000 for the Assessor Property Assessment System (APAS) to stabilize the platform and support ongoing operations, $148,584 to extend APAS contractor support for continued maintenance and production services, and $100,000 for the C3 AI Residential and Commercial Property Appraisal Valuation Software to enable data integration with APAS and ensure seamless interoperability between systems. The department is also piloting Salesforce Agentforce for managing Property Tax Exemptions; $178,142 will support this effort by incorporating Artificial Intelligence (AI) to automate workflows and enhance production operations.
1320P	Assessor-County Clerk-Recorder-Administration and Support	273,205	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including: Wellness Grant, Organizational Change Management (OCM), and User Fee Study. The department will retain an OCM consultant to conduct an analysis of the operational efficiencies resulting from the implementation of the department's new APAS technology.
1330P	Assessor-County Clerk-Recorder-Elections	484,384	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: Service & Employee Recognition for STARS Award.
1411P	Controller's Office-Administration	220,236	This action adjusts Final Year-End Fund balance and sets it aside for Reserves and allocates for one-time expenses, including officewide ergonomic improvements.
1510P	Treasurer - Tax Collector-Tax Collector	435,158	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses including costs associated to the Tax System as well as audit services.
1520P	Treasurer - Tax Collector-Treasurer	508,323	This action adjust Final Year-End Fund Balance and sets it aside in Reserves and one-time expenses including costs associated to Investment Services.
1600P	County Attorney's Office-County Attorney's Office	(1,529,271)	This action adjusts Final Year-End Fund Balance and makes a corresponding adjustment to Departmental Reserves.
1710P	Human Resources Department-HR Strategic Support and Partnerships	169,769	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including wellness initiatives and the Jobs for Youth Program's STARS Award.

Final Fund Balance Adjustments

1810P	Information Services Department-Business & Fiscal Administration	199,920	This action adjusts Final Year-End Fund Balance and appropriates for one-time operational projects and reserves.
1820P	Information Services Department-Client Success	65,319	This action adjusts Final Year-End Fund Balance and appropriates it for one-time audio visual operational projects and reserves.
1830P	Information Services Department-IT Operations	1,211,910	This action adjusts Final Year-End Fund Balance and appropriates it for one-time expenses for operational projects related to telephone infrastructure, radio infrastructure, and radio operations reserves.
1844P	Information Services Department-Planning & Project Management	(109,457)	This action adjusts Final Year-End Fund Balance and appropriates it for one-time expenses for Human Resources Information Systems related projects.
1850P	Information Services Department-IT Security	228,636	This action adjusts Final Year-End Fund Balance and appropriates it for operational network project and reserves.
1860P	Information Services Department-Applications	1,216,262	This action adjusts Final Year-End Fund Balance and appropriates it for one-time expenses for Web Content Accessibility Guidelines 2.0 upgrades and Countywide virtual server infrastructure projects.
1870P	Information Services Department-Tech Infrastructure Repl Budget	5,720,570	This action adjusts Final Year-End Fund Balance and appropriates it for technology infrastructure replacements managed by ISD; and in reserves maintained for future technology replacement.
8000P	Non-Departmental Services-Non-Departmental Services	351,006,838	This action adjusts Fund Balance, Reserves, and Contingencies in FY 2025-26 in order to fund one-time projects as well as to meet the county's Reserve and Contingency requirement as per the Long Term Financial Policies.
Administration and Fiscal Services - General Fund		**362,093,411**	
8900P	Debt Service Fund-Debt Service Fund	1,185,843	Year-end fund balance adjustment is appropriated to Reserves.
Administration and Fiscal Services - Non-General Fund		**1,185,843**	
1220P	Real Property Services-Real Property Services	(541,993)	This action adjusts Final Year-End Fund Balance and makes corresponding reductions in Reserves.
1240P	Public Safety Communications-Public Safety Communications	(867,097)	This action adjusts Final Fund Balance and reduces expenditures for Other Professional Contract Services.
1260P	Agriculture/Weights and Measures-Agriculture/Weights and Measures	306,288	The action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses.
1940P	Public Safety Communications-Message Switch	125,466	This action adjusts the Final Year-End Fund Balance and allocates it to one-time expenses, including the purchase of Message Switch equipment.
3810P	Planning and Building-Administration and Support	435,449	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: AI Plan Review project and Accela Online Planning Permit upgrade.

Final Fund Balance Adjustments

3820P	Planning and Building-Code Compliance Program	10,000	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including: Short-Term Rental Monitoring contract, cohort training curriculum for new Code Compliance Officer, and ergonomic equipment and furniture for staff.
3900P	Parks Department-Parks and Recreation	124,325	This action adjusts Final Year-End Fund Balance and primarily sets it aside in Reserves. A small amount is also set aside for expenses related to the nomination of Sam McDonald Park to the National Register of Historic Places, which was funded by a donation in FY 2024-25 from the San Mateo County Parks Foundation.
4010P	Sustainability Department-Administration	(953,697)	This action adjusts Final Year-End Fund Balance by reducing Reserves to reconcile for a shortfall.
4310P	Department of Emergency Management-Dept of Emergency Management	(183,581)	This action adjusts Final Year-End Fund Balance by reducing reserves to cover deficit related to an administrative error preventing appropriate revenues from being accrued. Reserves will be restored in FY 2026-27.
4600P	Department of Public Works-Engineering Services	161	This action adjusts Final Year-End Fund Balance and appropriates the balance to refunding the Road Fund for allocation expenses in FY 2025-26.
4660P	Department of Public Works-Enhanced Flood Control Program Admin	446,998	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4730P	Department of Public Works-Facilities Services	1,067,437	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4840P	Department of Public Works-Utilities	622,254	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves in various utility districts.
7920P	Department of Housing-Housing and Community Development	75,828	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
	Community Services - General Fund	**667,838**	
3550P	Structural Fire-Structural Fire	89,910	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.
3560P	County Service Area #1-County Service Area #1	2,750,983	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: professional training, vehicle maintenance and procurement, and service charges. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.
3570P	Local Agency Formation Commission-Local Agency Formation Commission	72,920	This action adjusts Final Year-End Fund Balance and sets it aside for Reserves.

Final Fund Balance Adjustments

3700P	County Library-County Library	6,908,171	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: nine additional outreach vehicles and contributions to design, construction, and furniture costs for a makerspace and a children's garden. Ongoing revenue buffer previously tied to one-time costs is freed to cover increases in health benefit rates and service charges, with one-time costs now being covered by additional fund balance.
3950P	Parks Department-Fish and Game	38,763	This action adjusts Final Year-End Fund Balance and sets it aside for anticipated one-time grant disbursements to previously approved initiatives that promote the protection, conservation, propagation, and preservation of fish and wildlife in San Mateo County, providing maximum public benefit.
3980P	Parks Department-Coyote Point Marina	(148,561)	This action adjusts Final Year-End Fund Balance and reduces Reserves.
3990P	Parks Department-Parks Capital Projects Budget	4,721,427	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses for capital projects, including the Tunitas Creek Beach Improvement Project, Pescadero Community Space Project, and the Ohlone State Historic Trail Markers Project. The remaining amount is set aside in Reserves.
4060P	Sustainability Department-Waste Reduction	182,129	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4070P	Sustainability Department-CSA-8 North Fair Oaks	835,423	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4520P	Department of Public Works-Road Construction and Operations	6,763,902	This action adjusts Final Year-End Fund Balance in various Funds outside of the General Fund and sets it aside in Reserves and for one-time expenses, including Measure A half-cent transportation funding for various transportation projects and programs.
4740P	Department of Public Works-Construction Services	89,444	This action adjusts Final Year-End Fund Balance and appropriates it to increase repayment of General Fund loan.
4760P	Department of Public Works-Vehicle and Equipment Services	865,071	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves. Reserves are reduced in FY 2026-27 due to planned vehicle purchases in FY 2025-26.
4840P	Department of Public Works-Utilities	6,791,864	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves in various utility districts.
4850P	Department of Public Works-Airports	(2,079,330)	This action adjusts Final Year-End Fund Balance and makes a corresponding reduction in Reserves.
8200P	County One-Time Expense Fund-County One-Time Expense Fund	2,208,088	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
8300P	Courthouse Construction Fund-Courthouse Construction Fund	351,263	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
8400P	Criminal Justice Construction Fund-Criminal Justice Construction Fund	960,737	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

Final Fund Balance Adjustments

8450P	Other Capital Construction Fund-Warm Shell Project Budget	923,659	This action adjusts Final Year-End Fund Balance and sets it aside in Operating Transfer Out to cover financial closeout fees of the completed Warm Shell and Skylonda Fire Station projects. The remaining funds will be transferred to Non-Departmental Services when the accounts are closed.
8450P	Other Capital Construction Fund-Warm Shell Project Budget	1,506,651	This action adjusts Year-End Fund Balance and associated expenditures from the prior year. Funds will be used to cover closeout fees of the County Office Building 3 Project.
8470P	Other Capital Construction Fund-Major Capital Construction	(3,145,437)	This action adjusts Final Year-End Fund Balance and associated expenditures for the Cordilleras Project.
8470P	Other Capital Construction Fund-Major Capital Construction	(1,289,296)	This action adjusts Final Year-End Fund Balance and associated expenditures for the Stone Pine Cove Project.
8470P	Other Capital Construction Fund-Major Capital Construction	(330,549)	This action adjusts Final Year-End Fund Balance for Major Capital Construction projects including South San Francisco Wellness Center, San Mateo Medical Center, and Navigation Center Projects, as well as for multiple electric vehicle charging stations at capital project sites.
8500P	Capital Projects-Capital Projects	(6,793)	Year-end fund balance adjustment is appropriated to Reserves. Appropriations are reduced due to higher than estimated expenses for the San Mateo Medical Center replace smoke detector and fire alarm upgrade project.
	Community Services - Non-General Fund	**29,060,439**	
2510P	District Attorney's Office-District Attorney's Office	1,105,901	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
3011P	Sheriff's Office-Administrative Services	(2,114,282)	This action adjusts Final Year-End Fund Balance and corrects the Reserves.
3300P	Coroner's Office-Coroner's Office	(97,536)	This action adjusts Final Year-End Fund Balance and reduces budget for other contract services.
	Criminal Justice - General Fund	**(1,105,917)**	
5510P	County Health-Health Coverage Unit	2,190	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5550P	County Health-Public Health, Policy and Planning	74,224	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5560P	County Health-Health IT	717,668	This action adjusts Final Year-End Fund Balance and appropriates funds for on-going technology projects.
5600P	County Health-Emergency Medical Services GF	177	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5700P	County Health-Aging and Disability Services	133,718	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5900P	County Health-Environmental Health Services	214,993	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5900P	County Health-Environmental Health Services	-	This action reappropriates Fund Balance and Reserves from the prior year.

Final Fund Balance Adjustments

6110P	County Health-Behavioral Health and Recovery Administration	(1,179,482)	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and one-time expenses, including the purchase of 601 Allerton in Redwood City to replace the leased South County Adult Clinic.
6240P	County Health-Family Health Services	117,248	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
6300P	County Health-Correctional Health Services	55,731	This action adjusts Final Year-End Fund Balance and allocates it for one-time facility expenses, including the replacement of furniture.
	Health Services - General Fund	**136,467**	
1950P	First 5 San Mateo County-First 5 San Mateo County	5,090,693	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5630P	County Health-Emergency Medical Services Fund	126,055	This action adjusts Final Year-End Fund Balance and allocates it to cover the County's hospital portion of the Maddy Fund FY 2025-26.
5800P	County Health-IHSS Public Authority	853,570	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
8420P	County Health-Electronic Health Record	(18,134,951)	This action adjusts the Final Fund Balance and appropriations to account for Electronic Health Record contract and vendor costs incurred in FY 2024-25 rather than FY 2025-26, resulting in a reduced Fund Balance rollover.
	Health Services - Non-General Fund	**(12,064,633)**	
7010P	Human Services Agency-Office of Agency Director	(750,433)	This action adjusts the Final Year-End Fund Balance and allocates it to one-time projects, including the South San Francisco Wellness Center, the Fashion Island Remodel, and Youth Shelter Building improvements.
7010P	Human Services Agency-Office of Agency Director	-	This action appropriates Departmental Reserves to assist with the building improvements of a youth shelter.
7010P	Human Services Agency-Office of Agency Director	3,440,378	This action appropriates funds to remodel and furnish HSA's new Wellness Center building in South San Francisco.
7010P	Human Services Agency-Office of Agency Director	-	This action appropriates Reserves for the purchase of furniture related to the HSA's new Fashion Island site.
7220P	Human Services Agency-Eligibility Determination	2,600,000	This action adjusts Fund Balance from the prior year for the remodeling project and moves to HSA's new Fashion Island site. This project will remodel and furnish the first and second floors.
7320P	Human Services Agency-Employment Services	200,000	This action adjusts Fund Balance from the prior year for the remodeling project and moves to HSA's new Fashion Island site. This project will remodel and furnish the first and second floors.
7420P	Human Services Agency-Children and Family Services	1,200,000	This action adjusts Fund Balance from the prior year for the remodeling project and moves to HSA's new Fashion Island site. This project will remodel and furnish the first and second floors.

Final Fund Balance Adjustments

Social Services - General Fund	**6,689,945**	
Total	**386,663,393**	

Summary - County	2025-26 Final FB Adjusted
General Fund	368,481,744
Non-General Fund	6,109,865
Total All County Funds	**374,591,609**
Summary – Information Only	**2025-26 Final FB Adjusted**
Non-General Fund	12,071,784
Total All County Funds	**12,071,784**

Attachment C

MEASURE K SUMMARY

Measure K Allocation

The 2025-26 September Revisions column in the table below represents changes from the FY 2025-26 Recommended Budget. These changes may include rollover for capital projects, new funding previously approved by the Board, removal of funding for completed projects, reallocation of funding, and adjustments based on year-end closing activities and payment of invoices.

Budget Unit	Department Name	Project Name	2025-26 Recommended	2025-26 September Revisions	2025-26 Adopted
1200B	County Executive's Office/Clerk of the Board	Measure K Admin Assistant	586,102	500	586,602
1200B	County Executive's Office/Clerk of the Board	Measure A Outreach Coordinator	258,753	0	258,753
1700B	Human Resources Department	SMC Light Bulb Ideas Program	0	50,000	50,000
1800B	Information Services Department	Technology Infra and Open Data	4,944,511	859,167	5,803,678
3000B	Sheriff's Office	Gun Buy Back Program	40,000	0	40,000
4000B	Sustainability Department	Fleet Electrification	5,000,000	0	5,000,000
8000B	Non-Departmental Services	Measure K Oversight Committee	15,000	0	15,000
8000B	Non-Departmental Services	Gun Buy Back Program	80,000	0	80,000
8000B	Non-Departmental Services	Middlefield Road Bike Lane	200,000	(200,000)	0
8000B	Non-Departmental Services	Measure K Data & Evaluation	1,500,000	0	1,500,000
8000B	Non-Departmental Services	Middlefield Road Solar Grid	200,000	(200,000)	0
8000B	Non-Departmental Services	N Fair Oaks General Plan Implm	7,951,225	0	7,951,225
8470B	Other Capital Construction Fund	Pescadero Fire Station	15,000,000	8,049,033	23,049,033
8470B	Other Capital Construction Fund	North Fair Oaks Library	482,040	0	482,040
8470B	Other Capital Construction Fund	Tower Road Fire Station	500,000	0	500,000
8500B	Capital Projects	Bldgs and Facil Infrastructure	5,136,168	(237,579)	4,898,589
		Other Total	**41,893,799**	**8,321,121**	**50,214,920**
1200B	County Executive's Office/Clerk of the Board	Programs and Services Dist 4	0	268,000	268,000
3000B	Sheriff's Office	Programs and Services Dist 4	19,828	(9,425)	10,403
4300B	Department of Emergency Management	Programs and Services Dist 3	150,000	(150,000)	0
4520B	Department of Public Works	Programs and Services Dist 3	15,000	0	15,000

Measure K Allocation

Budget Unit	Department Name	Project Name	2025-26 Recommended	2025-26 September Revisions	2025-26 Adopted
8000B	Non-Departmental Services	Programs and Services Dist 1	2,692,500	(849,439)	1,843,061
8000B	Non-Departmental Services	Programs and Services Dist 2	2,263,287	(983,740)	1,279,547
8000B	Non-Departmental Services	Programs and Services Dist 3	1,561,955	(693,122)	868,833
8000B	Non-Departmental Services	Programs and Services Dist 4	1,926,736	(772,536)	1,154,200
8000B	Non-Departmental Services	Programs and Services Dist 5	2,186,963	(894,783)	1,292,180
8000B	Non-Departmental Services	Measure A Loans and Grants	2,697,402	0	2,697,402
8500B	Capital Projects	Programs and Services Dist 2	195,353	0	195,353
		District Specific Total	**13,709,024**	**(4,085,045)**	**9,623,979**
3580B	Fire Protection Services	County Fire Engine Replc Fund	4,209,778	(1,885,924)	2,323,854
3580B	Fire Protection Services	Wildland Urban Interface	630,000	0	630,000
3900B	Parks Department	Natural Resource Management	275,000	203,351	478,351
3900B	Parks Department	Fire Mitigation	1,162,672	1,304,428	2,467,100
3900B	Parks Department	RCD Grant	200,000	200,000	400,000
3900B	Parks Department	Fire Safe SMC Grant	200,000	0	200,000
3990B	Parks Department	Fire Mitigation	0	320,000	320,000
4000B	Sustainability Department	Flood and Sea Level Rise	1,187,500	0	1,187,500
4000B	Sustainability Department	CZU Lightning Complex Recovery	31,827	24,352	56,179
4300B	Department of Emergency Management	AI Software	430,000	0	430,000
4300B	Department of Emergency Management	Alert and Warning DC	177,656	391	178,047
4300B	Department of Emergency Management	Community Outreach DC	191,551	839	192,390
4300B	Department of Emergency Management	Community Resilience	550,000	203,847	753,847
4300B	Department of Emergency Management	Coastside DC	173,115	0	173,115
4300B	Department of Emergency Management	Coastside CERT Prog Coord	170,000	18,374	188,374
4300B	Department of Emergency Management	La Honda Fire Brigade	100,000	31,872	131,872
5550B	County Health	Health Large Animal Evac Group	100,000	0	100,000

Budget Unit	Department Name	Project Name	2025-26 Recommended	2025-26 September Revisions	2025-26 Adopted
5600B	County Health	EMS - Medical Reserve Corps	204,750	500	205,250
7900B	Department of Housing	Disaster Prep Workshop	165,000	127,437	292,437
8000B	Non-Departmental Services	Cow Palace Emerg Preparedness	1,000,000	0	1,000,000
8000B	Non-Departmental Services	Crisis & Emerg Language Access	200,000	0	200,000
8500B	Capital Projects	CSA7&11 Emergency Preparedness	883,334	42,559	925,893
		Emergency Preparedness Total	**12,242,183**	**592,026**	**12,834,209**
1200B	County Executive's Office/Clerk of the Board	Community Legal Aid Services	0	1,751,284	1,751,284
1200B	County Executive's Office/Clerk of the Board	Childcare/Build Up Capacity	250,000	0	250,000
1200B	County Executive's Office/Clerk of the Board	Guaranteed Income DV Pilot	348,000	0	348,000
1200B	County Executive's Office/Clerk of the Board	Students With Amazing Goals	250,000	0	250,000
1600B	County Attorney's Office	Labor Standards	321,496	0	321,496
1700B	Human Resources Department	Supported Training Employ Prog	488,276	0	488,276
2510B	District Attorney's Office	DA Domestic Violence	260,302	0	260,302
2510B	District Attorney's Office	District Attorney Elder Abuse	1,272,673	38,781	1,311,454
2510B	District Attorney's Office	District Attorney Gun Violence	719,227	0	719,227
2510B	District Attorney's Office	District Attorney Human Trafficking	0	160,000	160,000
3000B	Sheriff's Office	School Safety	710,138	0	710,138
3200B	Probation Department	FLY Intervention Services	250,000	0	250,000
3700B	County Library	Direct Pay to Lib for Big Lift	1,088,012	0	1,088,012
3700B	County Library	Library Raising a Reader	100,000	0	100,000
3900B	Parks Department	Parks Master Plan	0	54,775	54,775
3900B	Parks Department	Parks Department Ops and Maint	2,500,000	670,747	3,170,747
3900B	Parks Department	Ranger Residences	0	65,211	65,211
3990B	Parks Department	Sanchez Adobe Building Repairs	0	13,051	13,051
3990B	Parks Department	Coyote Point Sewer System	0	0	0

Measure K Allocation

Budget Unit	Department Name	Project Name	2025-26 Recommended	2025-26 September Revisions	2025-26 Adopted
3990B	Parks Department	Coyote Point Water System	0	0	0
3990B	Parks Department	Coyote Point Park Modernization Project	0	0	0
3990B	Parks Department	Parks Capital Projects	2,710,000	3,007,783	5,717,783
3990B	Parks Department	Tunitas Creek Beach	3,000,000	(3,000,000)	0
3990B	Parks Department	Parkwide Asphalt Paving	0	0	0
5550B	County Health	Ravenswood Health Network	250,000	0	250,000
5700B	County Health	CareGivers Support Analysis	100,000	0	100,000
5700B	County Health	AAS Elder Depend Adult Protect	959,504	3,538	963,042
5700B	County Health	AAS Friendship Line	250,000	0	250,000
5700B	County Health	Master Plan on Aging Developmt	500,000	0	500,000
5700B	County Health	Special Olympics	250,000	83,595	333,595
5700B	County Health	Taxi Voucher - Elderly 70+	600,000	0	600,000
6100B	County Health	CoastPride, Inc.	250,000	0	250,000
6100B	County Health	Daly City Youth Health Center	250,000	0	250,000
6100B	County Health	Meas K Imat Program	1,790,729	11,527	1,802,256
6100B	County Health	BHRS and Police Pilot Program	500,000	0	500,000
6100B	County Health	PES Case Management	415,435	1,531	416,966
6100B	County Health	Peninsula Family Service Peer	443,920	0	443,920
6100B	County Health	Pre To Three	825,139	8,733	833,872
6100B	County Health	Youth Outpatient Case Mgmt	994,371	11,023	1,005,394
6100B	County Health	Youth School-Transition Age	500,000	0	500,000
6240B	County Health	Home Visit Expansion	1,581,135	19,325	1,600,460
6240B	County Health	Pre To Three	573,910	1,109	575,019
6600B	County Health	SMMC Coastside Services	0	108,105	108,105
6600B	County Health	Redirected Measure K to SMMC	1,356,419	(663,500)	692,919
6600B	County Health	SMMC Older Adults	0	484,462	484,462

Measure K Allocation

Budget Unit	Department Name	Project Name	2025-26 Recommended	2025-26 September Revisions	2025-26 Adopted
6600B	County Health	SMMC Teen Clinics	0	82,026	82,026
6600B	County Health	Coastside Medical Services	609,647	839	610,486
7010B	Human Services Agency	Early Learning and Care Trust Fund	6,970,737	1,187	6,971,924
7420B	Human Services Agency	HSA PEI-At Risk Child	759,150	0	759,150
7420B	Human Services Agency	At-Risk Foster Youth Services	393,868	0	393,868
7520B	Human Services Agency	Veterans Services	464,089	334	464,423
8000B	Non-Departmental Services	Age Friendly Resources	437,500	0	437,500
8000B	Non-Departmental Services	Childcare/Build Up Capacity	250,000	0	250,000
8000B	Non-Departmental Services	Poverty Prevention	1,000,000	(1,000,000)	0
8000B	Non-Departmental Services	LGBTQ Support/Pride Center	331,063	0	331,063
8000B	Non-Departmental Services	CBO Community Outreach (OCA)	300,000	0	300,000
8000B	Non-Departmental Services	Measure K Child/Family/Senior	794,643	(794,643)	0
8000B	Non-Departmental Services	Capacity Building for daycare	400,000	0	400,000
8000B	Non-Departmental Services	DV system of care/gap analysis	500,000	0	500,000
8000B	Non-Departmental Services	Education/Training childhood	1,500,000	0	1,500,000
8000B	Non-Departmental Services	Friends for Youth	250,000	0	250,000
8000B	Non-Departmental Services	Second Harvest	1,705,357	294,643	2,000,000
8000B	Non-Departmental Services	Youth Autism training	500,000	0	500,000
		Children, Families, and Seniors Total	**43,824,740**	**(335,818)**	**45,240,206**
5550B	County Health	Mobile Health Street Medicine	801,722	1,323	803,045
5550B	County Health	SMCHealth-HPSM-House-Retention	2,000,000	0	2,000,000
6100B	County Health	Mental Health Emer Services	552,340	0	552,340
7010B	Human Services Agency	ITA - Clarity; FRC database	135,336	594	135,930
7330B	Human Services Agency	HOME program	3,212,334	3,349	3,215,683
7510B	Human Services Agency	BitFocus Clarity Human Svcs	138,548	0	138,548

Measure K Allocation

Budget Unit	Department Name	Project Name	2025-26 Recommended	2025-26 September Revisions	2025-26 Adopted
7510B	Human Services Agency	COH Emergency Financial Assist	3,500,000	0	3,500,000
7510B	Human Services Agency	COH Housing Assistance	7,500,000	0	7,500,000
7510B	Human Services Agency	Technical Assistance Service	120,000	0	120,000
7510B	Human Services Agency	Coordinated Entry Service	2,658,725	3,139	2,661,864
7510B	Human Services Agency	Homeless Outreach Service	3,004,085	0	3,004,085
7510B	Human Services Agency	EPA Homeless Shelter Op Exp	841,214	0	841,214
7510B	Human Services Agency	Event Center Inclement Weather	652,853	0	652,853
7510B	Human Services Agency	Housing Locator Services	1,233,375	0	1,233,375
7510B	Human Services Agency	Motel Voucher/Overflow Shelter	2,293,366	0	2,293,366
7510B	Human Services Agency	Rapid Rehousing Services	1,957,857	0	1,957,857
7510B	Human Services Agency	Interim Housing NCS Nav Center	726,143	0	726,143
7510B	Human Services Agency	Safe Harbor Shelter Bridge	1,225,522	0	1,225,522
7510B	Human Services Agency	Youth Shelter	469,388	0	469,388
7900B	Department of Housing	Affordable Housing Fund	19,000,000	66,776,131	85,776,131
7900B	Department of Housing	Equity Innovation Fund	0	174,649	174,649
7900B	Department of Housing	Support/Tech Assist Svcs	400,000	228,340	628,340
7900B	Department of Housing	Local Housing Subsidy Program	8,700,000	11,396,166	20,096,166
7900B	Department of Housing	Staff Support	1,356,940	0	1,356,940
7900B	Department of Housing	Farm Labor Housing	0	2,738,848	2,738,848
8000B	Non-Departmental Services	Addiction Program (Homeless)	1,500,000	(1,500,000)	0
8000B	Non-Departmental Services	Affordable Housing Project Dev	814,535	0	814,535
8470B	Other Capital Construction Fund	HMB Farm Labor Housing Project	4,000,000	1,551,160	5,551,160
		Housing and Homelessness Total	**68,794,283**	**81,373,699**	**150,167,982**
1260B	Agriculture/Weights and Measures	Measure K Airport (FAA Ruling)	153,633	0	153,633
1600B	County Attorney's Office	Measure K Airport (FAA Ruling)	127,975	0	127,975

Measure K Allocation

Budget Unit	Department Name	Project Name	2025-26 Recommended	2025-26 September Revisions	2025-26 Adopted
3000B	Sheriff's Office	Measure K Airport (FAA Ruling)	1,998,060	0	1,998,060
4850B	Department of Public Works	MCO Airport Sup	253,367	0	253,367
4850B	Department of Public Works	795 Skyway Building	0	3,500,000	3,500,000
5550B	County Health	Measure K Airport (FAA Ruling)	72,476	0	72,476
		FAA Total	**2,605,511**	**3,500,000**	**6,105,511**
		Total All Categories	**183,069,540**	**91,117,267**	**274,186,807**

Attachment D

HEALTH BENEFIT INCREASES SUMMARY

FY 2025-26 and FY 2026-27 Health Benefit Increases

This summary table displays the health benefit rate adjustments by Budget Unit for FY 2025-26 and FY 2026-27. Due to development procedures for September Revisions, health benefit rate adjustments are not specifically detailed in the Budget Unit sections of this publication. However, the total amounts displayed in this summary table remain a part of total funding adjustments for FY 2025-26 and FY 2026-27. The FY 2025-26 values below represent health benefit rates for half of the fiscal year as rate changes take place in January 2026.

Health Benefit Increases by Budget Unit

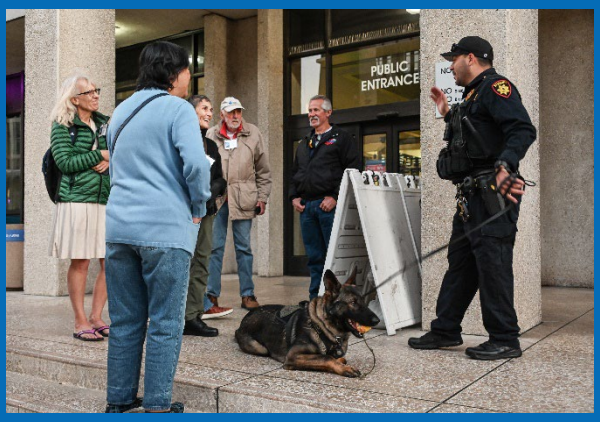
Budget Unit	FY 2025-26 Net Health Benefit Adjustments	FY 2026-27 Net Health Benefit Adjustments
1100B - Board of Supervisors	14,141	32,226
1200B - County Executive's Office/Clerk of the Board	99,195	178,767
1300B - Assessor-County Clerk-Recorder	170,490	325,488
1400B - Controller's Office	76,478	134,874
1500B - Treasurer - Tax Collector	42,558	81,231
1600B - County Attorney's Office	97,546	159,207
1700B - Human Resources Department	73,263	143,313
1800B - Information Services Department	156,949	294,600
2000B - Retirement Office (Information Only)	53,692	82,930
Administration and Fiscal Services Total	**784,312**	**1,432,636**
1220B - Real Property Services	2,938	6,697
1240B - Public Safety Communications	60,473	129,939
1260B - Agriculture/Weights and Measures	18,589	42,373
3570B - Local Agency Formation Commission (Information Only)	1,719	3,917
3700B - County Library (Information Only)	96,711	204,652
3800B - Planning and Building	64,718	123,841
3900B - Parks and Recreation	88,176	161,518
3980B - Coyote Point Marina	1,678	3,826
4000B - Office of Sustainability	18,463	34,195
4060B - Solid Waste Management	6,726	15,330
4070B - CSA-8 North Fair Oaks	80,000	0
4300B - Department of Emergency Management	11,088	25,272
4510B - Public Works Administration	59,775	104,678
4520B - Road Construction and Operations	50,818	115,831
4600B - Engineering Services	22,823	44,136
4730B - Facilities Services	119,684	249,144
4740B - Construction Services	3,704	8,445
4760B - Vehicle and Equipment Services	9,935	22,644
4840B - Utilities	28,530	49,249

Health Benefit Increases

4850B - Airports	16,868	30,554
7900B - Department of Housing	28,098	56,152
Community Services Total	**791,514**	**1,432,393**
2510B - District Attorney's Office	175,550	321,198
3000B - Sheriff's Office	769,160	1,587,314
3200B - Probation Department	303,379	620,525
3300B - Coroner's Office	16,631	30,018
Criminal Justice Total	**1,264,720**	**2,559,055**
1950B - First 5 San Mateo County (Information Only)	13,148	22,080
5500B - Health Administration	39,333	65,980
5510B - Health Coverage Unit	27,904	55,714
5550B - Public Health, Policy and Planning	221,517	382,596
5560B - Health IT	82,129	143,746
5600B - Emergency Medical Services GF	6,691	15,248
5700B - Aging and Adult Services	181,682	322,714
5900B - Environmental Health Services	58,772	155,876
6100B - Behavioral Health and Recovery Services	603,847	1,103,469
6240B - Family Health Services	284,758	454,675
6300B - Correctional Health Services	113,792	197,923
6600B - San Mateo Medical Center	1,233,674	2,137,507
Health Services Total	**2,867,247**	**5,057,528**
2600B - Department of Child Support Services	79,015	132,755
7010B - Office of Agency Director	95,448	193,889
7220B - Economic Self-Sufficiency	472,003	847,014
7320B - Employment Services	56,352	104,772
7330B - Vocational Rehab Services	23,921	54,520
7420B - Children and Family Services	220,204	415,148
7510B - Homeless and Safety Net Services	15,897	28,347
7520B - Community Capacity	20,827	31,694
Social Services Total	**983,667**	**1,808,139**
Grand Total	**6,691,460**	**12,289,751**

Attachment E

SEPTEMBER REVISIONS



CRIMINAL JUSTICE

Sheriff's Office (3000B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(7,944,664)	(6,507,457)
Gross Appropriations	(3,829,236)	(3,705,926)
Intrafund Transfers	(1,761,419)	(18,519)
Contingencies/Dept Reserves	(2,114,282)	(2,114,282)
Net County Cost	239,727	668,730
Positions	1	—

Administrative Services (3011P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,767,330	1,973,073
Intrafund Transfers	—	—
Net County Cost	1,767,330	1,973,073
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including: movement of appropriations for cabling and networking costs for Mitten Road relocation; ongoing technology upgrade projects into proper sub-accounts; and other adjustments to support services revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,458,273	1,455,816
Gross Appropriations	203,281	37,112
Intrafund Transfers	—	—
Net County Cost	(1,254,992)	(1,418,704)
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and corrects the Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(2,114,282)	(2,114,282)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(2,114,282)	(2,114,282)
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(656,009)	(658,466)
Gross Appropriations	1,970,611	2,010,185
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(2,114,282)	(2,114,282)
Net County Cost	512,338	554,369
Positions	—	—

Support Services Division (3013P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	34,902	17,002
Intrafund Transfers	—	—
Net County Cost	34,902	17,002
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including appropriations and offsetting revenue for the Enhanced Crisis Intervention Training grant, purchase of duty equipment, and other adjustments to support service revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,418,489	2,737,183
Gross Appropriations	5,212,879	6,003,381
Intrafund Transfers	(500,000)	—
Net County Cost	2,294,390	3,266,198
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,418,489	2,737,183
Gross Appropriations	5,247,781	6,020,383
Intrafund Transfers	(500,000)	—
Net County Cost	2,329,292	3,283,200
Positions	—	—

Forensic Laboratory Division (3017P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	99,530	104,830
Intrafund Transfers	—	—
Net County Cost	99,530	104,830
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect reductions for current level services, including appropriations and offsetting revenue for FY 2024 Coverdell, FY 2023 DNA Backlog, and FY 2024 DNA Backlog grants, and an adjustment to debt service.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(275,859)	(66,227)
Gross Appropriations	(654,032)	(448,606)
Intrafund Transfers	(3,000)	—
Net County Cost	(381,173)	(382,379)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(275,859)	(66,227)
Gross Appropriations	(554,502)	(343,776)
Intrafund Transfers	(3,000)	—
Net County Cost	(281,643)	(277,549)
Positions	—	—

Patrol Division (3051P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(779,530)	(829,281)
Intrafund Transfers	—	—
Net County Cost	(779,530)	(829,281)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including appropriations and offsetting revenue for Office of Traffic Safety and Tobacco grants, FY 2026 Alcoholic Beverage Control grant, alignment of law enforcement service contracts with agreed upon service levels, and additional vehicle replacements.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(6,270)	(17,993)
Gross Appropriations	1,004,257	(375,247)
Intrafund Transfers	(1,251,600)	(3,645)
Net County Cost	(241,073)	(360,899)
Positions	—	—

3. Measure K Rollover for Fireworks Buyback Program: Measure K balance is rolled forward for unspent funds for the Fireworks Buyback Program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(9,425)	(9,425)
Gross Appropriations	(9,425)	(9,425)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(15,695)	(27,418)
Gross Appropriations	215,302	(1,213,953)
Intrafund Transfers	(1,251,600)	(3,645)
Net County Cost	(1,020,603)	(1,190,180)
Positions	—	—

Investigations Bureau (3053P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(421,874)	(531,731)
Intrafund Transfers	—	—
Net County Cost	(421,874)	(531,731)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including removal of one-time appropriations and offsetting revenue for the California Board of State and Community Correction (BSCC) Organized Retail Theft grant offset by addition of a Regional Threat Assessment Center (RTTAC) grant-funded Criminal Intelligence Manager – Unclassified position, and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(9,411,813)	(9,383,165)
Gross Appropriations	(9,454,671)	(9,473,146)
Intrafund Transfers	—	—
Net County Cost	(42,858)	(89,981)
Positions	1	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(9,411,813)	(9,383,165)
Gross Appropriations	(9,876,545)	(10,004,877)
Intrafund Transfers	—	—
Net County Cost	(464,732)	(621,712)
Positions	1	—

Homeland Security Division (3055P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(549,772)	(636,367)
Intrafund Transfers	—	—
Net County Cost	(549,772)	(636,367)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect change in appropriations and sources for current level services, including appropriations and offsetting revenue for various State Homeland Security and Urban Areas Security Initiative (UASI) grants, and appropriations and offsetting revenue for purchase of an equipment storage unit.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(149,221)	696,626
Gross Appropriations	(150,828)	692,967
Intrafund Transfers	—	—
Net County Cost	(1,607)	(3,659)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(149,221)	696,626
Gross Appropriations	(700,600)	56,600
Intrafund Transfers	—	—
Net County Cost	(551,379)	(640,026)
Positions	—	—

Corrections Division (3101P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(295,548)	(316,227)
Intrafund Transfers	—	—
Net County Cost	(295,548)	(316,227)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including appropriations for project management costs to support upgrade of the Criminal Justice Integration System platform and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	38,304	(39,575)
Intrafund Transfers	(6,819)	(14,874)
Net County Cost	31,485	(54,449)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(257,244)	(355,802)
Intrafund Transfers	(6,819)	(14,874)
Net County Cost	(264,063)	(370,676)
Positions	—	—

Court Security and Transportation Bureau (3158P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	72,545	76,285
Intrafund Transfers	—	—
Net County Cost	72,545	76,285
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including appropriations and revenue for Court Security, Countywide Building Security, and Health Security.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	145,444	194,010
Gross Appropriations	53,416	49,029
Intrafund Transfers	—	—
Net County Cost	(92,028)	(144,981)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	145,444	194,010
Gross Appropriations	125,961	125,314
Intrafund Transfers	—	—
Net County Cost	(19,483)	(68,696)
Positions	—	—

Probation Department (3200B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(6,045,988)	(5,760,383)
Intrafund Transfers	—	—
Net County Cost	(6,045,988)	(5,760,383)
Positions	—	—

Administrative Services (3211P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(15,588)	(12,139)
Intrafund Transfers	—	—
Net County Cost	(15,588)	(12,139)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in health benefits and adjustments to internal service charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(26,286)	—
Intrafund Transfers	—	—
Net County Cost	(26,286)	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(41,874)	(12,139)
Intrafund Transfers	—	—
Net County Cost	(41,874)	(12,139)
Positions	—	—

Adult and Pretrial Services (3227P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	18,478	23,143
Intrafund Transfers	—	—
Net County Cost	18,478	23,143
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in health benefits and adjustments to internal service charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	250,733
Intrafund Transfers	—	—
Net County Cost	—	250,733
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	18,478	273,876
Intrafund Transfers	—	—
Net County Cost	18,478	273,876
Positions	—	—

Juvenile and Institutions Services (3253P)

1. Service Charge Adjustments: This action adjusts service charges to align with debt service changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(6,022,592)	(6,022,120)
Intrafund Transfers	—	—
Net County Cost	(6,022,592)	(6,022,120)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(6,022,592)	(6,022,120)
Intrafund Transfers	—	—
Net County Cost	(6,022,592)	(6,022,120)
Positions	—	—

District Attorney's Office (2510B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	206,826	407,337
Gross Appropriations	413,707	827,963
Intrafund Transfers	(455,822)	(455,822)
Contingencies/Dept Reserves	1,105,901	1,105,901
Net County Cost	856,960	1,070,705
Positions	6	—

District Attorney's Office (2510P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(72,818)	(121,735)
Intrafund Transfers	—	—
Net County Cost	(72,818)	(121,735)
Positions	—	—

2. Measure K - Elderly Abuse Program: This action reduces contract services to reallocate to other charges in FY 2025-26 and increase Measure K funds to cover increase in medical costs for FYs 2025-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,230	2,803
Gross Appropriations	(16,954)	—
Intrafund Transfers	—	—
Net County Cost	(18,184)	(2,803)
Positions	—	—

3. Measure K Rollover for Elder Abuse Program: Measure K balance is rolled forward to cover the cost of invoices for contract services not received in time to meet the County accounts payable deadline.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	37,551	—
Gross Appropriations	37,551	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Human Trafficking Program: This action allocates funding for the Human Trafficking Program to hire a double fill position to support and implement the new Human Trafficking Cybercrimes Unit.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	455,822	455,822
Intrafund Transfers	(455,822)	(455,822)
Net County Cost	—	—
Positions	—	—

5. Measure K - Human Trafficking Program: This action allocates funding for the Human Trafficking Program to assist with the prosecution of human trafficking cybercrimes in San Mateo County during the World Cup and Olympics.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	160,000	—
Gross Appropriations	160,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Fixed Assets Adjustment for County Office Building 3: This action adjusts fixed assets and capital projects budget since no additional costs related to County Office Building 3 are anticipated.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(1,097,856)	(550,000)
Intrafund Transfers	—	—
Net County Cost	(1,097,856)	(550,000)
Positions	—	—

7. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs of current level services, including a reduction in grant revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(1,097,856)	(701,367)
Gross Appropriations	50,882	21,815
Intrafund Transfers	—	—
Net County Cost	1,148,738	723,182
Positions	—	—

8. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,105,901	1,105,901
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	1,105,901	1,105,901
Net County Cost	—	—
Positions	—	—

9. Position Adjustment - Deputy District Attorney: This action adds one full time Deputy District Attorney to assist with Proposition 36.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	185,539	195,442
Intrafund Transfers	—	—
Net County Cost	185,539	195,442
Positions	1	—

10. Position Adjustment - Legal Office Assistant: This action adds one full time Legal Office Assistant to assist with Proposition 36.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	123,978	131,242
Intrafund Transfers	—	—
Net County Cost	123,978	131,242
Positions	1	—

11. Position Adjustment - Public Services Specialist: This action adds one full time Public Services Specialist for the Child Advocacy Center.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	115,885	122,801
Intrafund Transfers	—	—
Net County Cost	115,885	122,801
Positions	1	—

12. Position Adjustment - Victim Advocate II: This action adds one full time Victim Advocate II for the Child Advocacy Center.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	152,601	161,095
Intrafund Transfers	—	—
Net County Cost	152,601	161,095
Positions	1	—

13. Position Adjustment - Victim Advocate II: This action adds one full time Victim Advocate II for the Child Advocacy Center beginning mid-year Fiscal Year 2025-26.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	78,094	161,095
Intrafund Transfers	—	—
Net County Cost	78,094	161,095
Positions	1	—

14. Position Adjustment - Social Worker III: This action adds one full time Social Worker III for the Child Advocacy Center. This position is used as a placeholder for a Forensic Interviewer for the Child Advocacy Center, which the County is working with the Civil Service Commission to establish.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	173,743	183,146
Intrafund Transfers	—	—
Net County Cost	173,743	183,146
Positions	1	—

15. Child Advocacy Center Phase I: This action creates the Child Advocacy Center operating budget for Phase I.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	67,240	67,240
Intrafund Transfers	—	—
Net County Cost	67,240	67,240
Positions	—	—

County Support of the Courts (2700B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(204)	(204)
Intrafund Transfers	—	—
Net County Cost	(204)	(204)
Positions	—	—

County Support of the Courts (2700P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(195)	104
Intrafund Transfers	—	—
Net County Cost	(195)	104
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including a decrease in Other Special Criminal Justice expenses in FY 2025-26 and an additional allocation in FY 2026-27. These adjustments account for the continued decline in this expenditure sub-account over the past three years.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(9)	(308)
Intrafund Transfers	—	—
Net County Cost	(9)	(308)
Positions	—	—

Private Defender Program (2800B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(35,080)	(33,930)
Intrafund Transfers	—	—
Net County Cost	(35,080)	(33,930)
Positions	—	—

Private Defender Program (2800P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(35,080)	(33,930)
Intrafund Transfers	—	—
Net County Cost	(35,080)	(33,930)
Positions	—	—

Coroner's Office (3300B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(97,536)	(97,536)
Gross Appropriations	178,093	43,608
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(171,980)	—
Net County Cost	103,649	141,144
Positions	—	—

Coroner's Office (3300P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	10,583	48,078
Intrafund Transfers	—	—
Net County Cost	10,583	48,078
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and reduces budget for other contract services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(97,536)	(97,536)
Gross Appropriations	(97,536)	(97,536)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Expenditure Adjustments: This action appropriates one-time funding of $114,000 from Reserves in FY 2025-26 to fund the purchase of new equipment and technology for the forensic investigations team to assist in providing early and effective service to the public; appropriates one-time funding of $55,648 from the Reserves for moving expenses of the Administrative and Investigations teams to the Link Building; and, appropriates $2,332 of unspent Wellness Grant funds to the FY 2025-26 budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	171,980	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(171,980)	—
Net County Cost	—	—
Positions	—	—

4. San Mateo Medical Center Housekeeping: This action funds ongoing housekeeping charges for the Administrative and Investigations units in the Link Building and the Pathology unit in the morgue in the Administration Building.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	93,066	93,066
Intrafund Transfers	—	—
Net County Cost	93,066	93,066
Positions	—	—

HEALTH SERVICES

Health Administration (5500B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(143,420)	(119,304)
Gross Appropriations	(182,753)	(185,284)
Intrafund Transfers	—	—
Net County Cost	(39,333)	(65,980)
Positions	(1)	—

1. Service Charge Adjustments: This action adjusts service charges and increased benefits to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(85,325)	(83,294)
Intrafund Transfers	—	—
Net County Cost	(85,325)	(83,294)
Positions	—	—

2. Position Adjustment - Community Program Analyst II: This action deletes one Community Program Analyst II and adds one Accountant II in Behavioral Health and Recovery Services to assist with the increased administrative and fiscal requirements resulting from Proposition 1. Proposition 1, also known as the California Behavioral Health Transformation, modifies and updates programs previously governed by the Mental Health Services Act.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(177,428)	(186,990)
Gross Appropriations	(177,428)	(186,990)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	(1)	—

3. Adjustments to Provide Current Level of Service: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases, and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	34,008	67,686
Gross Appropriations	80,000	85,000
Intrafund Transfers	—	—
Net County Cost	45,992	17,314
Positions	—	—

Health Coverage Unit (5510B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	41,714	43,411
Gross Appropriations	67,199	73,080
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,190	2,190
Net County Cost	27,675	31,859
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	41,932	43,547
Intrafund Transfers	—	—
Net County Cost	41,932	43,547
Positions	—	—

2. Position Adjustment - Health Benefits Supervisor: This action deletes one Health Benefits Analyst II position and adds one Health Benefits Supervisor position to better align with the division's operational needs and service delivery priorities. This adjustment reconciles position changes approved in the Salary Resolution Amendment (SRA) on August 12, 2025.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	39,524	41,221
Gross Appropriations	39,524	41,221
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,190	2,190
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,190	2,190
Net County Cost	—	—
Positions	—	—

4. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases, and other minor adjustments to Miscellaneous Other Charges and Other Special Health expenses.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(14,257)	(11,688)
Intrafund Transfers	—	—
Net County Cost	(14,257)	(11,688)
Positions	—	—

Public Health, Policy and Planning (5550B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(327,515)	(335,936)
Gross Appropriations	(458,120)	(439,288)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	74,224	74,224
Net County Cost	(56,381)	(29,128)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	79,655	97,829
Intrafund Transfers	—	—
Net County Cost	79,655	97,829
Positions	—	—

2. Measure K - Mobile Health Street Medicine: This action adjusts Measure K revenue to cover increased position costs.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,323	3,017
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(1,323)	(3,017)
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	74,224	74,224
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	74,224	74,224
Net County Cost	—	—
Positions	—	—

4. Position Adjustments: One Clinical Nurse and one Management Analyst are deleted; one Public Health Nurse and one Electronic Health Record Analyst III are added to align staffing with the division's operational needs and service delivery priorities. This adjustment reconciles position changes approved in the Salary Resolution Amendment (SRA) on August 12, 2025.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	19,685	21,212
Gross Appropriations	19,685	21,212
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases, and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	138,599	126,957
Gross Appropriations	3,886	3,017
Intrafund Transfers	—	—
Net County Cost	(134,713)	(123,940)
Positions	—	—

6. CalFresh Healthy Living Program Grant Reduction: This action reduces funding due to the passage of H.R.1, the federal spending and tax bill known as the "One Big Beautiful Bill", signed into law on July 4, 2025. As a result, CalFresh Healthy Living (CFHL) funding is expected to sunset on September 30, 2025. This reduction affects 3.3 filled positions and multiple community programs that promote healthy nutrition and physical activity. The adjustment reflects the elimination of federal revenue, offset by a reduction in contract costs to provide a longer transition period for impacted employees and services. All affected positions will be reviewed as part of the FY 2026-27 Recommended Budget process.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(561,346)	(561,346)
Gross Appropriations	(561,346)	(561,346)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Health IT (5560B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,081,646	405,415
Gross Appropriations	999,517	263,746
Intrafund Transfers	—	—
Net County Cost	(82,129)	(141,669)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(82,129)	(141,669)
Intrafund Transfers	—	—
Net County Cost	(82,129)	(141,669)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates funds for on-going technology projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	717,668	—
Gross Appropriations	717,668	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including revenue adjustments to cover Salary & Benefit and Service Charge increases, and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	363,978	405,415
Gross Appropriations	363,978	405,415
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Emergency Medical Services GF (5600B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	148,662	150,230
Gross Appropriations	141,794	134,805
Intrafund Transfers	—	—
Contingencies/Dept Reserves	177	177
Net County Cost	(6,691)	(15,248)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	141,794	134,805
Intrafund Transfers	—	—
Net County Cost	141,794	134,805
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	177	177
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	177	177
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	147,985	148,914
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(147,985)	(148,914)
Positions	—	—

4. Measure K - Medical Reserve Corps: This action adjusts Measure K revenue to cover increased position costs.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	500	1,139
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(500)	(1,139)
Positions	—	—

Emergency Medical Services Fund (5630B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	126,055	126,055
Gross Appropriations	126,055	126,055
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

1. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and allocates it to cover the County's hospital portion of the Maddy Fund FY 2025-26.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	126,055	126,055
Gross Appropriations	126,055	126,055
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Aging and Disability Services (5700B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,014,608	1,865,211
Gross Appropriations	2,908,070	1,762,399
Intrafund Transfers	—	—
Contingencies/Dept Reserves	133,718	133,718
Net County Cost	27,180	30,906
Positions	—	—

1. Measure K Rollover for Special Olympics: Measure K balance is rolled forward to cover operational costs for the Special Olympics project, in accordance with the Board-approved contract that permitted reallocating funds from the first year to the current budget year.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	83,595	—
Gross Appropriations	83,595	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	133,718	133,718
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	133,718	133,718
Net County Cost	—	—
Positions	—	—

3. Position Adjustment - Management Analyst: This action deletes one Program Coordinator and adds one Management Analyst to meet the division's operational needs. This adjustment reconciles position changes approved in the Salary Resolution Amendment (SRA) on August 12, 2025.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	18,759	24,016
Gross Appropriations	18,759	24,016
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Position Adjustments: This action adds two limited-term Social Worker III positions to address increased caseloads in the In-Home Supportive Services and Adult Protective Services program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	239,918	324,396
Gross Appropriations	239,918	324,396
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Restoration of State Grant Funded Home Safe Program: This action appropriates funding for the Home Safe Program, a homelessness prevention initiative serving residents under the care of Adult Protective Services. Funding supports a limited-term position and subcontract costs for a community-based organization that provides case management services under this grant. The State Budget restores funding for the Home Safe Pilot Program for an additional cycle.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	700,000	—
Gross Appropriations	700,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	155,358	163,987
Intrafund Transfers	—	—
Net County Cost	155,358	163,987
Positions	—	—

7. Older Americans Act Funding: This action adjusts one-time Older Americans Act funds reallocated from statewide unspent balances from the prior fiscal year. These non-recurring funds will enhance local Area Agency on Aging services and must be incorporated into budget revisions to ensure timely utilization and compliance with federal requirements.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	460,440	—
Gross Appropriations	460,440	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

8. Measure K - Elder and Dependent Adult Protection Team: This action allocates Measure K funding to cover position costs increases for the Elder and Dependent Adult Protection Team initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,538	8,059
Gross Appropriations	3,538	8,059
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. IHSS Reassessment Penalty: This action allocates $1.25 million to account for potential costs associated with federal matching fund reductions in the In-Home Supportive Services (IHSS) program. While the State receives enhanced federal matching funds for certain IHSS cases, the federal government reduces this match when reassessments are not completed on time. For the first time, the State will pass these federal reductions directly to counties. Based on current reassessment completion rates, the County's estimated annual exposure is $1.25 million.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,250,000	1,250,000
Gross Appropriations	1,250,000	1,250,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

10. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases, and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	124,640	125,022
Gross Appropriations	(3,538)	(8,059)
Intrafund Transfers	—	—
Net County Cost	(128,178)	(133,081)
Positions	—	—

IHSS Public Authority (5800B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	884,225	884,741
Gross Appropriations	30,655	31,171
Intrafund Transfers	—	—
Non-General Fund Reserves	853,570	853,570
Net County Cost	—	—
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	30,655	31,171
Intrafund Transfers	—	—
Net County Cost	30,655	31,171
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	853,570	853,570
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	853,570	853,570
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	30,655	31,171
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(30,655)	(31,171)
Positions	—	—

Contributions to Medical Center (5850B)

FY 2025-26 and FY 2026-27 Funding Adjustments

There are no changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Environmental Health Services (5900B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	351,733	580,053
Gross Appropriations	57,968	209,184
Intrafund Transfers	—	—
Contingencies/Dept Reserves	214,993	214,993
Net County Cost	(78,772)	(155,876)
Positions	2	—

1. Position Adjustments: This action adds one Environmental Health Technician and one Environmental Health Specialist IV to support the Tobacco Retailer Program. With nine cities adopting the County ordinance, program workload has increased, along with revenue to support these additional positions.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	204,024	365,060
Gross Appropriations	204,024	365,060
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	2	—

2. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	135,661	150,479
Intrafund Transfers	—	—
Net County Cost	135,661	150,479
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	214,993	214,993
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	214,993	214,993
Net County Cost	—	—
Positions	—	—

4. Non-recurring Grants: This action adds one-time grant funds of $35,000 to fund education and outreach activities in Environmental Health Services programs. Costs related to printing and staffing are budgeted accordingly.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	35,000	—
Gross Appropriations	35,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. AB939 Reduced Revenue: This action reduces AB939 revenue to reflect declining receipts over the past several years. Corresponding reductions are made to advertising and publicity expenses.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(102,284)	—
Gross Appropriations	(102,284)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(214,433)	(306,355)
Intrafund Transfers	—	—
Net County Cost	(214,433)	(306,355)
Positions	—	—

Behavioral Health and Recovery Services (6100B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	4,358,955	1,422,420
Gross Appropriations	4,612,126	1,789,517
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	253,171	367,097
Positions	6	—

Behavioral Health and Recovery Administration (6110P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	170,012	171,580
Intrafund Transfers	—	—
Net County Cost	170,012	171,580
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and one-time expenses, including the purchase of 601 Allerton in Redwood City to replace the leased South County Adult Clinic.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(1,179,482)	—
Gross Appropriations	(1,179,482)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	—	—
Positions	—	—

3. Position Adjustments: This action adds one Accountant II and one Senior Accountant to support the implementation of Proposition 1, the Behavioral Health Services Act (BHSA), approved by California voters in 2023. These positions will create and support the implementation of a new framework to track expenditures, complete state reports, manage new trust funds and provide analysis needed to meet BHSA regulations. These positions are offset by a reduction of a Community Program Analyst in Health Administration.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	284,108	402,656
Gross Appropriations	284,108	402,656
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	2	—

4. Position Adjustment- Accountant II: This action adds one Accountant II to support the implementation of the Behavioral Health Services Act (Proposition 1), approved by California voters in 2023. This position will implement expanded Medi-Cal billing requirements, including monitoring, auditing, and analysis for continuous improvements in maximizing Medi-Cal revenues.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	174,377	183,806
Gross Appropriations	174,377	183,806
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

5. Position Adjustment- Mental Health Program Specialist: This action adds one Mental Health Program Specialist to support the implementation of Proposition 1, the Behavioral Health Services Act (BHSA), approved by California voters in 2023. This position will develop and implement integrated systems and infrastructure to support positive substance use outcomes integrating metrics related to substance use needs and outcomes for planning and continuous improvement.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	220,968	232,400
Gross Appropriations	220,968	232,400
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

6. Position Adjustment- Management Analyst: This action adds one Management Analyst for Quality and Medi-Cal to support the implementation of Proposition 1, the Behavioral Health Services Act (BHSA), approved by California voters in 2023. This position will implement billing requirements to develop, monitor, analyze and report new performance outcome metrics for all behavioral health services, in addition to monitoring legislation and contracts that are to be aligned with new state goals. In addition, this position will review and monitor disparities data for individuals incarcerated, institutionalized, conserved, and involved with child welfare and adult protective services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	221,042	232,470
Gross Appropriations	221,042	232,470
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(278,987)	1,051,332
Gross Appropriations	(108,975)	1,222,912
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	170,012	171,580
Positions	5	—

Mental Health Youth Services (6130P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	156,335	190,307
Intrafund Transfers	—	—
Net County Cost	156,335	190,307
Positions	—	—

2. Measure K -Youth Programs: This action allocates Measure K funding to cover position costs increases for the Youth Programs initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	21,287	35,577
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(21,287)	(35,577)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	21,287	35,577
Gross Appropriations	156,335	190,307
Intrafund Transfers	—	—
Net County Cost	135,048	154,730
Positions	—	—

Mental Health Adult Services (6140P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	255,688	(589,995)
Intrafund Transfers	—	—
Net County Cost	255,688	(589,995)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect current level of service costs, including County-leased rental facility charges for the 802 Brewster building health benefit rate increases and service charge adjustments across the Behavioral Health and Recovery Services division.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	356,224	—
Gross Appropriations	—	576,195
Intrafund Transfers	—	—
Net County Cost	(356,224)	576,195
Positions	—	—

3. Measure K - Peninsula Family Services Peer Services: This action allocates Measure K funding and corrects a year-two negative appropriation in the Peninsula Family Services Peer Services (PFSMH) initiative, where revenue was mistakenly backed out twice in the FY 2025-27 Recommended Budget. The result of this correction nets to zero and has no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Purchase of New South County Adult Clinic: This action allocates Mental Health Services Act (MHSA) funds for the purchase of a new South County Adult Clinic building.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	4,000,000	—
Gross Appropriations	4,000,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Position Adjustment - Clinical Services Manager I: This actions deletes one Marriage and Family Therapist and adds one Clinical Services Manager I to provide expanded management support to the Behavioral Health and Recovery Services Primary Care Team. This position will lead the implementation of the new state required Evidence Based Practices that will provide a more robust treatment system.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	58,455	60,958
Gross Appropriations	58,455	60,958
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Position Adjustment - Clinical Services Manager I - Nursing: This action deletes one Community Mental Health Nurse and adds one Clinical Services Manager I - Nursing to help manage nursing staffing resources across the Behavioral Health and Recovery Services (BHRS) system of care and ensure the highest quality of nursing care through quality improvement projects, collaboration with Quality Management, and training in evidence-based practices. This position will also be responsible for infection control practices, laboratory resources, contract management and management of the mediation room across BHRS. The position is added for part of FY 2025-26, resulting in no net cost increase for that year, and is fully funded in FY 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	55,601
Gross Appropriations	—	55,601
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	4,414,679	116,559
Gross Appropriations	4,314,143	102,759
Intrafund Transfers	—	—
Net County Cost	(100,536)	(13,800)
Positions	—	—

Alcohol and Other Drug Services (6170P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	60,174	72,969
Intrafund Transfers	—	—
Net County Cost	60,174	72,969
Positions	—	—

2. Position Adjustment- Case Management Assessment Specialist III: This action adds one Case Management Assessment Specialist III to support implementation of Proposition 36, approved by California voters in 2024. The position will be responsible for conducting client assessments and referrals to treatment, including Alcohol and Other Drug (AOD) and Mental Health Services; coordinating with Medi-Cal eligibility; and partnering with housing providers to support client needs.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	190,449	200,570
Gross Appropriations	190,449	200,570
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

3. Measure K - Integrated Medication Assisted Treatment: This action allocates Measure K funding to cover position costs increases for the Integrated Medication Assisted Treatment initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	11,527	18,382
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(11,527)	(18,382)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	201,976	218,952
Gross Appropriations	250,623	273,539
Intrafund Transfers	—	—
Net County Cost	48,647	54,587
Positions	1	—

Family Health Services (6240B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	404,168	400,490
Gross Appropriations	283,159	298,577
Intrafund Transfers	—	—
Contingencies/Dept Reserves	117,248	117,248
Net County Cost	(3,761)	15,335
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	193,315	208,043
Intrafund Transfers	—	—
Net County Cost	193,315	208,043
Positions	—	—

2. Measure K - Home Visit Expansion: This action allocates Measure K funding to cover position costs increases for the Home Visit Expansion initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	19,325	24,864
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(19,325)	(24,864)
Positions	—	—

3. Measure K - Pre to Three: This action allocates Measure K funding to cover position costs increases for the Pre to Three initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,109	2,528
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(1,109)	(2,528)
Positions	—	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	117,248	117,248
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	117,248	117,248
Net County Cost	—	—
Positions	—	—

5. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases, and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	266,486	255,850
Gross Appropriations	89,844	90,534
Intrafund Transfers	—	—
Net County Cost	(176,642)	(165,316)
Positions	—	—

Correctional Health Services (6300B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	102,356	64,609
Gross Appropriations	52,478	79,083
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	(14,658)
Net County Cost	(49,878)	(184)
Positions	—	1

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(3,253)	(4,875)
Intrafund Transfers	—	—
Net County Cost	(3,253)	(4,875)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and allocates it for one-time facility expenses, including the replacement of furniture.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	55,731	(128,086)
Gross Appropriations	55,731	(113,428)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	(14,658)
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	46,625	(4,691)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(46,625)	4,691
Positions	—	—

4. Position Adjustment- Psychiatric Social Worker: This action adds one Psychiatric Social Worker position for the CalAIM Program. The position, originally scheduled to be added in the FY 2026-27 Recommended Budget, is now being reconciled and funded through CalAIM Program reimbursements.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	197,386
Gross Appropriations	—	197,386
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	1

San Mateo Medical Center (6600B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,395,733	919,410
Gross Appropriations	2,162,059	(1,220,174)
Intrafund Transfers	—	—
Net County Cost	(1,233,674)	(2,139,584)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	534,531	859,083
Intrafund Transfers	—	—
Net County Cost	534,531	859,083
Positions	—	—

2. Position Adjustments: This action moves a Senior Electrocardiograph Technician from the Hospital Administration unit to the Radiology unit; a Clinic Nurse is moved from the Psychiatric Medical Staff unit to the Acute Psychiatric Services unit; and one Patient Services Assistant II is deleted, and one Patient Services Supervisor is added to better support operational needs and ensure appropriate coverage for patient care and support services. In addition, funding is added for term and extra-help positions to ensure coverage within the receiving organizational units. The overall financial impact is an increased cost of $601,612, offset by a corresponding decrease in debt service expense. The result of these position changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. 1A Long Term Care Resident Outing: This action allocates funding for transportation services to support planned activity programs required under Title 22 for skilled nursing facilities. Previously, residents participated in monthly outings; however, this activity was paused during the COVID-19 pandemic. The department is now reviving the program, with transportation costs funded through a reduction in debt service expenses, including charges from the Health Administration and Link buildings. The result of these transportation services changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Employee Assistance Program Services: This action allocates funding to support the Employee Assistance Program's (EAP) critical incident services. In January 2025, the Medical Center expanded EAP services to provide additional support for staff working in high-stress and trauma-intensive environments. The cost is offset by a reduction in debt service expense. The result of these EAP program changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Additional Shift Coverage in Psych Emergency Services: This action allocates funding for additional staffing in the Psychiatric Emergency Services (PES) unit. Due to ongoing construction, extra-help nurses and Medical Services Assistants are required to escort patients from the ground floor to the PES level. The cost is offset by a reduction in debt service expense. The result of these staffing changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Cost Accounting Resources: This action adds a limited-term Management Analyst position to meet prerequisites for receiving Enhanced Payment Program (EPP) funding, providing dedicated support for cost accounting functions. In addition, a consultant contract and increased software licensing and maintenance costs are included to support implementation and ongoing compliance.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	467,711	267,711
Gross Appropriations	467,711	267,711
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Measure K - SMMC Coastside Services: This action reassigns Measure K project codes for easier tracking. Measure K project Redirected Measure K to San Mateo Medical Center (SMMC), project code HLTMC, will be changed to SMMC Coastside Services, project code HLTCS, for revenue and expenses in Coastside. The result of these Measure K allocation changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

8. Measure K - SMMC Older Adults: This action reassigns Measure K project codes for easier tracking. Measure K project Redirected Measure K to San Mateo Medical Center (SMMC), project code HLTMC, will be changed to SMMC Older Adults, project code HLTOA, for revenue and expenses in the Ron Robinson Senior Care Center. The result of these /measure K allocation changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. Measure K - SMMC Teen Clinics: This action reassigns Measure K project codes for easier tracking. Measure K project Redirected Measure K to San Mateo Medical Center (SMMC), project code HLTMC, will be changed to SMMC Teen Clinics, project code HLTTC, for revenue and non-labor expenses in the Daly City Youth Clinic. This action also increases Measure K revenue to cover increase in salaries and benefits expense for both years.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	11,093	17,393
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(11,093)	(17,393)
Positions	—	—

10. Health Plan of San Mateo Grant for North County Wellness Center: This action allocates Health Plan of San Mateo (HPSM) grant funding to support the construction of six dental operating units at the North County Wellness Center.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,600,000	—
Gross Appropriations	1,600,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

11. Health Plan of San Mateo Grant for Primary Care Support: This action allocates Health Plan of San Mateo (HPSM) grant funding to support the recruitment and retention of primary care providers and the development of a value-based care model.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	900,000	—
Gross Appropriations	900,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

12. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases, and elimination of one-time revenues and expenditures.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	416,090	632,393
Gross Appropriations	(1,340,183)	(2,346,968)
Intrafund Transfers	—	—
Net County Cost	(1,756,273)	(2,979,361)
Positions	—	—

13. Measure K - Coastside Medical Services: This action allocates Measure K funding to cover position costs increases for the Coastside Medical Services initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	839	1,913
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(839)	(1,913)
Positions	—	—

Electronic Health Record (8420B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(18,134,951)	—
Gross Appropriations	(11,838,445)	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(6,296,506)	—
Net County Cost	—	—
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. The result of these Service Charge changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts the Final Fund Balance and appropriations to account for Electronic Health Record contract and vendor costs incurred in FY 2024-25 rather than FY 2025-26, resulting in a reduced Fund Balance rollover.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(18,134,951)	—
Gross Appropriations	(11,838,445)	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(6,296,506)	—
Net County Cost	—	—
Positions	—	—

First 5 San Mateo County (1950B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	5,090,693	5,090,693
Gross Appropriations	(13,148)	(22,080)
Intrafund Transfers	—	—
Non-General Fund Reserves	5,090,693	5,090,693
Net County Cost	(13,148)	(22,080)
Positions	—	—

First 5 San Mateo County (1950P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

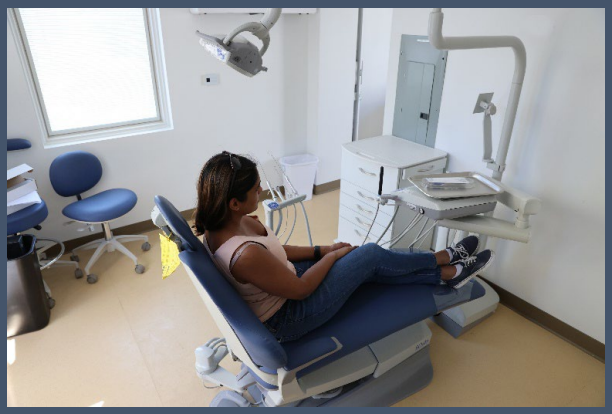
	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	315	289
Intrafund Transfers	—	—
Net County Cost	315	289
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	5,090,693	5,090,693
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	5,090,693	5,090,693
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary & Benefit and Service Charge increases, and other minor adjustments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(13,463)	(22,369)
Intrafund Transfers	—	—
Non-General Fund Reserves	—	—
Net County Cost	(13,463)	(22,369)
Positions	—	—



SOCIAL SERVICES

Office of Agency Director (7010B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,691,726	(4,495,223)
Gross Appropriations	7,095,561	(189,829)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(4,499,283)	(4,499,283)
Net County Cost	(95,448)	(193,889)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(55,752)	(1,140,217)
Intrafund Transfers	—	—
Net County Cost	(55,752)	(1,140,217)
Positions	—	—

2. Measure K - Early Learning and Care Trust Fund: This action adds Measure K revenue to cover increased salary and benefit costs for the Early Learning and Care Trust Fund initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,187	2,706
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(1,187)	(2,706)
Positions	—	—

3. Measure K - Human Services Agency Information Technology: This action adds Measure K revenue to cover increased salary and benefit costs for the Human Services Agency Information Technology initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	594	1,354
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(594)	(1,354)
Positions	—	—

4. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including changes to Service Charges and the removal of one-time expenses.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(37,915)	950,388
Intrafund Transfers	—	—
Net County Cost	(37,915)	950,388
Positions	—	—

5. Wellness Center Remodel and Furniture: This action appropriates funds to remodel and furnish HSA's new Wellness Center building in South San Francisco.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,440,378	—
Gross Appropriations	3,440,378	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Final Fund Balance Adjustment: This action adjusts the Final Year-End Fund Balance and allocates it to one-time projects, including the South San Francisco Wellness Center, the Fashion Island Remodel, and Youth Shelter Building improvements.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(750,433)	(4,499,283)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(750,433)	(750,433)
Net County Cost	—	3,748,850
Positions	—	—

7. One Workplace Furniture Contract: This action appropriates Reserves for the purchase of furniture related to the HSA's new Fashion Island site.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	3,048,850	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(3,048,850)	(3,048,850)
Net County Cost	—	(3,048,850)
Positions	—	—

8. Youth Shelter Building Improvements: This action appropriates Departmental Reserves to assist with the building improvements of a youth shelter.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	700,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(700,000)	(700,000)
Net County Cost	—	(700,000)
Positions	—	—

Economic Self-Sufficiency (7220B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	4,304,869	178,541
Gross Appropriations	4,301,093	88,157
Intrafund Transfers	—	—
Net County Cost	(3,776)	(90,384)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. Significant reductions in County Leased Facility charges are a result of HSA vacating leased space and moving into County-owned facilities.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(1,312,813)	(3,101,257)
Intrafund Transfers	—	—
Net County Cost	(1,312,813)	(3,101,257)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including anticipated reductions in State revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(1,309,037)	(3,010,873)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	1,309,037	3,010,873
Positions	—	—

3. Fashion Island Remodel: This action adjusts Fund Balance from the prior year for the remodeling project and moves to HSA's new Fashion Island site. This project will remodel and furnish the first and second floors.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,600,000	—
Gross Appropriations	2,600,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Position Funds for CalFresh Employment Training / Able-Bodied Adults Without Dependents: This action adds appropriation related to the limited-term positions necessary to support the implementation of the work requirements effective February 1, 2026, as a result of the elimination of the Able-Bodied Adults Without Dependents (ABAWD) waiver.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,013,906	3,189,414
Gross Appropriations	3,013,906	3,189,414
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. One Workplace Furniture Contract: This action transfers $1.9M in Reserves from the Admin Unit for the purchase of furniture related to the HSA's new Fashion Island site. The result of these Reserves changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Aid Payments (7240B)

FY 2025-26 and FY 2026-27 Funding Adjustments

There are no changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Employment Services (7320B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	200,000	—
Gross Appropriations	85,144	(302,067)
Intrafund Transfers	—	—
Net County Cost	(114,856)	(302,067)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(114,856)	(302,067)
Intrafund Transfers	—	—
Net County Cost	(114,856)	(302,067)
Positions	—	—

2. Fashion Island Remodel: This action adjusts Fund Balance from the prior year for the remodeling project and moves to HSA's new Fashion Island site. This project will remodel and furnish the first and second floors.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	200,000	—
Gross Appropriations	200,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. One Workplace Furniture Contract: This action adjusts Reserves and transfers $152,443 to the Economic Self-Sufficiency unit for their portion of the purchase of furniture related to the HSA's new Fashion Island site. The result of these Reserve changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Vocational Rehab Services (7330B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,349	7,624
Gross Appropriations	24,901	26,548
Intrafund Transfers	—	—
Net County Cost	21,552	18,924
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	24,901	26,548
Intrafund Transfers	—	—
Net County Cost	24,901	26,548
Positions	—	—

2. Measure K - Human Services Agency HOME Program: This action adds Measure K revenue to cover increased salary and benefit costs for the Human Services Agency HOME Program initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,349	7,624
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(3,349)	(7,624)
Positions	—	—

3. Position Adjustment - Position funding for CalFresh Employee Training / ABAWD Implementation: This action transfers $3,013,906 in appropriations for Limited-Term positions from the Economic Self Sufficiency Unit. These positions are necessary due to the implementation of the work requirements effective February 1, 2026, as a result of the elimination of the Able-Bodied Adults Without Dependents (ABAWD) waiver. The result of these position changes net to zero and have no impact on revenue or expenditures as shown in the table below. Corresponding adjustments are made in the Economic Self-Sufficiency Unit.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Children and Family Services (7420B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,170,000	(3,209,048)
Gross Appropriations	993,152	(2,824,196)
Intrafund Transfers	—	—
Net County Cost	(176,848)	384,852
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(206,848)	(2,824,196)
Intrafund Transfers	—	—
Net County Cost	(206,848)	(2,824,196)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including reductions in State revenues.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(30,000)	(3,209,048)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	30,000	3,209,048
Positions	—	—

3. Fashion Island Remodel: This action adjusts Fund Balance from the prior year for the remodeling project and moves to HSA's new Fashion Island site. This project will remodel and furnish the first and second floors.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,200,000	—
Gross Appropriations	1,200,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. One Workplace Furniture Contract: This action transfers $914,655 in Reserves from the Office of Agency Director for the purchase of furniture related to the HSA's new Fashion Island site. The result of these Reserve changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Center On Homelessness (7510B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	503,139	7,156
Gross Appropriations	487,086	(8,291)
Intrafund Transfers	—	—
Net County Cost	(16,053)	(15,447)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(12,914)	(8,291)
Intrafund Transfers	—	—
Net County Cost	(12,914)	(8,291)
Positions	—	—

2. Measure K - Human Services Agency Coordinated Entry Service: This action adds Measure K revenue to cover increased salary and benefit costs for the Human Services Agency Coordinated Entry Service initiative.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,139	7,156
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(3,139)	(7,156)
Positions	—	—

3. Youth Shelter Building Improvements: This action transfers and appropriates $700,000 in Fixed Asset funds to support the remodel of a youth shelter. The result of these Fixed Asset changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. San Francisco International Airport (SFO) Outreach MOU: This action adds All Other Miscellaneous Revenue and Other Professional Contract Services funds for a new agreement between the Human Services Agency and San Francisco International Airport (SFO) to provide homeless outreach and engagement services across all airport terminals and the SFO BART station. Through this agreement, individuals experiencing unsheltered homelessness in the SFO area will have access to outreach, engagement, and connections to vital support services and resources.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	500,000	—
Gross Appropriations	500,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Program Integrity and Community Services (7520B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	334	763
Gross Appropriations	(19,239)	(205,814)
Intrafund Transfers	—	—
Net County Cost	(19,573)	(206,577)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(19,239)	(205,814)
Intrafund Transfers	—	—
Net County Cost	(19,239)	(205,814)
Positions	—	—

2. Measure K - Salaries and Benefits Adjustments: This action adds the Measure K revenue for salaries and benefits adjustments in Measure K initiatives: HSAVS.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	334	763
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(334)	(763)
Positions	—	—

Department of Child Support Services (2600B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	50,173	84,315
Gross Appropriations	(2,995)	(5,005)
Intrafund Transfers	(25,847)	(43,435)
Net County Cost	(79,015)	(132,755)
Positions	—	—

Department of Child Support Services (2600P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(2,995)	(5,005)
Intrafund Transfers	—	—
Net County Cost	(2,995)	(5,005)
Positions	—	—

2. Federal Financial Participation: This action increases the utilization of local dollars to draw down federal monies to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	50,173	84,315
Gross Appropriations	—	—
Intrafund Transfers	(25,847)	(43,435)
Net County Cost	(76,020)	(127,750)
Positions	—	—

COMMUNITY SERVICES

Planning and Building (3800B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	982,235	1,040,736
Gross Appropriations	1,225,444	1,336,536
Intrafund Transfers	(232,760)	(232,760)
Contingencies/Dept Reserves	—	—
Net County Cost	10,449	63,040
Positions	—	—

Administration and Support (3810P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(3,316)	(2,540)
Intrafund Transfers	—	—
Net County Cost	(3,316)	(2,540)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: AI Plan Review project and Accela Online Planning Permit upgrade.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	435,449	—
Gross Appropriations	465,449	400,000
Intrafund Transfers	(30,000)	(30,000)
Contingencies/Dept Reserves	—	—
Net County Cost	—	370,000
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including an increase to IT Surcharge revenue and associated software licensing expenditures.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	60,903	64,853
Gross Appropriations	45,784	(336,739)
Intrafund Transfers	—	—
Net County Cost	(15,119)	(401,592)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	496,352	64,853
Gross Appropriations	507,917	60,721
Intrafund Transfers	(30,000)	(30,000)
Contingencies/Dept Reserves	—	—
Net County Cost	(18,435)	(34,132)
Positions	—	—

Code Compliance Program (3820P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	5,679	5,896
Intrafund Transfers	—	—
Net County Cost	5,679	5,896
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including: Short-Term Rental Monitoring contract, cohort training curriculum for new Code Compliance Officer, and ergonomic equipment and furniture for staff.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	10,000	—
Gross Appropriations	10,000	13,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	—	13,000
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including an increase to overhead reallocation.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	2,401	56,122
Intrafund Transfers	—	—
Net County Cost	2,401	56,122
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	10,000	—
Gross Appropriations	18,080	75,018
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	8,080	75,018
Positions	—	—

Long Range Planning Services (3830P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	2,432	2,620
Intrafund Transfers	—	—
Net County Cost	2,432	2,620
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increased professional contract service expenses for Safety Element, Housing Element, and Transportation Element and increased anticipated grant revenue for the Moss Beach Project in Fiscal Year 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	500,000
Gross Appropriations	203,827	685,090
Intrafund Transfers	(202,760)	(202,760)
Net County Cost	1,067	(17,670)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	500,000
Gross Appropriations	206,259	687,710
Intrafund Transfers	(202,760)	(202,760)
Net County Cost	3,499	(15,050)
Positions	—	—

Building Inspection (3842P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	2,769	3,643
Intrafund Transfers	—	—
Net County Cost	2,769	3,643
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increased fee revenues to align with revised schedules and increased expenses to cover third-party contracted professional services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	475,883	475,883
Gross Appropriations	481,484	371,243
Intrafund Transfers	—	—
Net County Cost	5,601	(104,640)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	475,883	475,883
Gross Appropriations	484,253	374,886
Intrafund Transfers	—	—
Net County Cost	8,370	(100,997)
Positions	—	—

Current Planning (3843P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	3,601	4,482
Intrafund Transfers	—	—
Net County Cost	3,601	4,482
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including an increase to overhead reallocation.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	5,334	133,719
Intrafund Transfers	—	—
Net County Cost	5,334	133,719
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	8,935	138,201
Intrafund Transfers	—	—
Net County Cost	8,935	138,201
Positions	—	—

Local Agency Formation Commission (3570B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	72,920	(7,080)
Gross Appropriations	(1,719)	(10,997)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	72,920	—
Net County Cost	(1,719)	(3,917)
Positions	—	—

Local Agency Formation Commission (3570P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,507	1,609
Intrafund Transfers	—	—
Net County Cost	1,507	1,609
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	72,920	(7,080)
Gross Appropriations	—	(7,080)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	72,920	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including adjusting the amount for County Counsel Sevices to more closely align with LAFCo's Adopted Budget and estimated usage.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(3,226)	(5,526)
Intrafund Transfers	—	—
Net County Cost	(3,226)	(5,526)
Positions	—	—

Parks and Recreation (3900B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,947,837	106,858
Gross Appropriations	2,984,492	(49,131)
Intrafund Transfers	(253,186)	—
Contingencies/Dept Reserves	106,858	106,858
Net County Cost	(109,673)	(49,131)
Positions	—	—

Parks and Recreation (3900P)

1. Non-Departmental Services Rollover for the Tree Risk Assessment Program: This action adjusts rollover appropriations in FY 2025-26 for the existing Tree Risk Assessment Program, which is focused on mitigating the potential risks and threats posed by hazardous trees throughout the County's park system.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	253,186	—
Intrafund Transfers	(253,186)	—
Net County Cost	—	—
Positions	—	—

2. Measure K Rollover - Projects and Programs: Measure K balance is rolled forward in FY 2025-26 from FY 2024-25 to fund and complete projects and purchases from the following Measure K initiatives: Parks Operations and Maintenance; Natural Resource Management; Parks Master Plan; Parks Fire Mitigation; San Mateo Resource Conservation District Grant Agreement; and improvements to Ranger Residences.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,498,512	—
Gross Appropriations	2,498,512	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(93,430)	(74,399)
Intrafund Transfers	—	—
Net County Cost	(93,430)	(74,399)
Positions	—	—

4. Wildfire Hazard Fuel Reduction Grant Rollover: This action is added in FY 2025-26 to rollover existing grant funding from the Governor's Office of Emergency Services for wildfire fuel reduction work at Junipero Serra County Park.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	285,000	—
Gross Appropriations	285,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and primarily sets it aside in Reserves. A small amount is also set aside for expenses related to the nomination of Sam McDonald Park to the National Register of Historic Places, which was funded by a donation in FY 2024-25 from the San Mateo County Parks Foundation.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	124,325	106,858
Gross Appropriations	17,467	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	106,858	106,858
Net County Cost	—	—
Positions	—	—

6. Transfers for Fixed Assets: This action appropriates funding from previously received general donations held in the trust funds of specific parks. These funds will be used for one-time equipment purchases that will benefit San Bruno Mountain State and County Park, Huddart Park, and Wunderlich Park. These funds will be used to support purchases that are necessary and not fully funded in FY 2025-26. 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 purchases).

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	40,000	—
Gross Appropriations	40,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increased expenses for management of the Memorial Park Wastewater Treatment Plant and adjustments to meet Net County Cost.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(16,243)	25,268
Intrafund Transfers	—	—
Net County Cost	(16,243)	25,268
Positions	—	—

Fish and Game (3950B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	38,763	—
Gross Appropriations	38,763	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Fish and Game (3950P)

1. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for anticipated one-time grant disbursements to previously approved initiatives that promote the protection, conservation, propagation, and preservation of fish and wildlife in San Mateo County, providing maximum public benefit.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	38,763	—
Gross Appropriations	38,763	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Coyote Point Marina (3980B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(76,796)	(148,561)
Gross Appropriations	70,087	(3,826)
Intrafund Transfers	—	—
Non-General Fund Reserves	(148,561)	(148,561)
Net County Cost	(1,678)	(3,826)
Positions	—	—

Coyote Point Marina (3980P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(8,789)	(9,064)
Intrafund Transfers	—	—
Net County Cost	(8,789)	(9,064)
Positions	—	—

2. Surrendered and Abandoned Vessel Exchange Grant Rollover: This action appropriates remaining grant funds from the California Department of Parks and Recreation, Division of Boating and Waterways, to support the removal of derelict vessels at Coyote Point Marina.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	71,765	—
Gross Appropriations	71,765	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect current level of service costs, including projected increases in the Marina's Services and Supplies budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	7,111	5,238
Intrafund Transfers	—	—
Net County Cost	7,111	5,238
Positions	—	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and reduces Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(148,561)	(148,561)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(148,561)	(148,561)
Net County Cost	—	—
Positions	—	—

Parks Capital Projects (3990B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	11,930,863	758,114
Gross Appropriations	11,258,818	86,069
Intrafund Transfers	—	—
Non-General Fund Reserves	672,045	672,045
Net County Cost	—	—
Positions	—	—

Parks Capital Projects (3990P)

1. Measure K Rollover - Capital Project Initiatives: The Measure K balance in the amount of $3,007,783 is rolled forward to align with the Board-approved Measure K budget allocation for FY 2025-26. Existing Measure K rollover for several capital projects is consolidated under the Parks Capital Projects Measure K initiative (PRKCP). These funds will support completion of the San Bruno Mountain Day Use Improvement Project, the Coyote Point Modernization Project, and the Realize Flood Park Project. The result of these Measure K changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Non-Departmental Services Rollover for Capital Projects: This action adjusts rollover appropriations in FY 2025-26 for the Realize Flood Park and San Bruno Mountain Day Use Improvement projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(531,407)	—
Gross Appropriations	(531,407)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. In-Lieu Fees for Capital Projects: This action appropriates new and rollover in-lieu fees authorized under the Quimby Act in FY 2025-26. New fees, collected from residential subdivisions, must be used for capital improvement and park renovation projects, such as the Realize Flood Park and Coyote Point Park Modernization projects. Previously collected fees are rolled over to support Realize Flood Park and Junipero Serra Modernization projects in FY 2025-26, and the Quarry Park Mountain Bike Improvements project in FY 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,144,001	86,069
Gross Appropriations	2,144,001	86,069
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Grant Rollover for Realize Flood Park: This action appropriates rollover funding in FY 2025-26 for existing grant funding from Santa Clara County for the Realize Flood Park project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,300,000	—
Gross Appropriations	1,300,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses for capital projects, including the Tunitas Creek Beach Improvement Project, Pescadero Community Space Project, and the Ohlone State Historic Trail Markers Project. The remaining amount is set aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	4,721,427	672,045
Gross Appropriations	4,049,382	—
Intrafund Transfers	—	—
Non-General Fund Reserves	672,045	672,045
Net County Cost	—	—
Positions	—	—

6. Transfers for Capital Projects: This action allocates funding from trust fund contributions in FY 2025-26 for planned capital projects, including the Flood Park Restroom Replacement, San Pedro Valley Park Walnut Picnic Restroom Renovation, and Memorial Park Sewer projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	850,000	—
Gross Appropriations	850,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. New Non-Departmental Services Funding for Capital Project: This action adds appropriations in FY 2025-26 to recognize new Non-Departmental Services funding to complete the Tunitas Creek Beach Improvement Project at Don Horsley Park at Tunitas Creek Beach.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,106,008	—
Gross Appropriations	3,106,008	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

8. Measure K Rollover - Capital Projects: Measure K balance is rolled forward to support one-time capital projects, including the Coyote Point Park Sewer System, Coyote Point Park Water System, Coyote Point Park Modernization Project, Parkwide Paving, and the Sanchez Adobe Building Repairs project. These rollover funds will be used to complete multi-year capital projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	340,834	—
Gross Appropriations	340,834	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

County Library (3700B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	6,908,171	4,865,620
Gross Appropriations	1,945,840	24,252
Intrafund Transfers	—	—
Contingencies/Dept Reserves	11,382	11,382
Non-General Fund Reserves	4,854,238	4,625,334
Net County Cost	(96,711)	(204,652)
Positions	—	—

County Library (3700P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	4,775	624
Intrafund Transfers	—	—
Net County Cost	4,775	624
Positions	—	—

2. Position Adjustments: This action deletes one Management Analyst and one Community Program Supervisor position, and adds one Senior Community Program Specialist and one Library Services Manager position. In addition, three part-time Library Assistant II positions are transferred to their newly assigned Library branch to better align staffing with program and service needs. This action also transfers program expenditures from Program and Outreach to Adult Literacy Services to reflect an internal reorganization of division expenses.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	22,655	23,628
Intrafund Transfers	—	—
Net County Cost	22,655	23,628
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: nine additional outreach vehicles and contributions to design, construction, and furniture costs for a makerspace and a children's garden. Ongoing revenue buffer previously tied to one-time costs is freed to cover increases in health benefit rates and service charges, with one-time costs now being covered by additional fund balance.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	6,908,171	4,865,620
Gross Appropriations	1,918,410	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	11,382	11,382
Non-General Fund Reserves	4,854,238	4,625,334
Net County Cost	(124,141)	(228,904)
Positions	—	—

Sustainability Department (4000B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,539,887)	(953,697)
Gross Appropriations	(231,137)	22,521
Intrafund Transfers	(350,000)	—
Contingencies/Dept Reserves	(953,697)	(953,697)
Net County Cost	5,053	22,521
Positions	—	—

Administration (4010P)

1. Measure K Rollover for Resource Conservation District Forest Health & Fire Resilience: Measure K balance is rolled forward to cover a late invoice for work performed in FY 2024-25 on the Resource Conservation District Forest Health and Fire Resilience agreement.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	24,352	—
Gross Appropriations	24,352	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	15,597	11,844
Intrafund Transfers	—	—
Net County Cost	15,597	11,844
Positions	—	—

3. Final Fund Balance Adjustments: This action adjusts Final Year-End Fund Balance by reducing Reserves to reconcile for a shortfall.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(953,697)	(953,697)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(953,697)	(953,697)
Net County Cost	—	—
Positions	—	—

4. Adjustment to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(15,412)	5,665
Intrafund Transfers	—	—
Net County Cost	(15,412)	5,665
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(929,345)	(953,697)
Gross Appropriations	24,537	17,509
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(953,697)	(953,697)
Net County Cost	185	17,509
Positions	—	—

Climate Resilience (4020P)

1. Transferring Energy Efficiency Conservation Block Grant Expenditure: This action will transfer an Energy Efficiency Conservation Block Grant (EECBG) expense to enable a transfer of funds to Department of Public Works for electrical vehicle (EV) equipment purchases. The result of these grant changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	2,359	2,503
Intrafund Transfers	—	—
Net County Cost	2,359	2,503
Positions	—	—

3. Environmental Protection Agency Grant Reduction: This action reduces the one-time Environmental Protection Agency grant in revenue and corresponding expenditure accounts to compensate for grant funds that were received and expended in FY 2024-25 which will not be received in FY 2025-26.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(676,257)	—
Gross Appropriations	(676,257)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Peninsula Clean Energy Rebate: This action adds one-time revenue from a Peninsula Clean Energy rebate which will be used to fund the Department of Public Works stormwater projects mandated by the State.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	150,000	—
Gross Appropriations	150,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Peninsula Clean Energy Grant for Fleet Electrification: This action adds one-time Peninsula Clean Energy grant funding for Department of Public Works for electric vehicle (EV) purchases.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	258,234	—
Gross Appropriations	258,234	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Transfer for Stormwater Projects: This action transfers one-time funds from the General Services subunit to the Stormwater subunit for grant application fees and stormwater compliance projects. The result of these changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(268,023)	—
Gross Appropriations	(265,664)	2,503
Intrafund Transfers	—	—
Net County Cost	2,359	2,503
Positions	—	—

Livable Communities (4030P)

1. Transferring Commute Alternative Funds to Project Development Unit: This action will enable a transfer of funds to the Project Development Unit for the installation of electric vehicle (EV) charging stations at the San Mateo Medical Center.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	350,000	—
Intrafund Transfers	(350,000)	—
Net County Cost	—	—
Positions	—	—

2. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	2,509	2,509
Intrafund Transfers	—	—
Net County Cost	2,509	2,509
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	352,509	2,509
Intrafund Transfers	(350,000)	—
Net County Cost	2,509	2,509
Positions	—	—

Climate Protection (4040P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. The result of these Service Charge changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Peninsula Clean Energy Grant Adjustment for Household Electrification: This action reduces one-time Peninsula Clean Energy grant funding for household electrification subsidies.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(342,519)	—
Gross Appropriations	(342,519)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(342,519)	—
Gross Appropriations	(342,519)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Waste Reduction (4060B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	363,913	—
Gross Appropriations	851,918	609
Intrafund Transfers	40,892	—
Non-General Fund Reserves	(535,623)	(15,939)
Net County Cost	(6,726)	(15,330)
Positions	—	—

Waste Reduction (4060P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	609	609
Intrafund Transfers	—	—
Net County Cost	609	609
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	182,129	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	182,129	—
Net County Cost	—	—
Positions	—	—

3. Re-Allocation of Departmental Reserves: This action removes a one-time transfer in from Departmental Reserves and replaces it with a transfer of Non-Departmental Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(300,000)	—
Gross Appropriations	(10,475)	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(289,525)	—
Net County Cost	—	—
Positions	—	—

4. Allocation of Reserves for New Projects: This action is a one-time allocation of $420,892 of Reserves to correct a journal entry that should have taken place in FY 2024-25, a new solid waste data base project, a new rate study project, and staff time for these projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	380,000	—
Intrafund Transfers	40,892	—
Non-General Fund Reserves	(420,892)	—
Net County Cost	—	—
Positions	—	—

5. Edible Food Recovery Program: This action allocates one-time funds from County Franchise Area Waste Management & County Service Area 8, North Fair Oaks Solid Waste Services to provide fridges and technical assistance for the Edible Food Recovery Program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	81,784	—
Gross Appropriations	81,784	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Multi-Jurisdiction Compost Broker Program: This action allocates one-time revenue of $300,000 from a multi-jurisdictional contribution to the County and Resource Conservation District's managed Compost Brokerage Program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	300,000	—
Gross Appropriations	300,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Rethink Waste Collaboration for SB1383: This action allocates one-time funding from a Rethink Waste contribution towards a waste characterization study to reduce compost targets for SB1383.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	100,000	—
Gross Appropriations	100,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

8. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(7,335)	(15,939)
Net County Cost	(7,335)	(15,939)
Positions	—	—

SD - County Service Area 8, North Fair Oaks (4070B)

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	835,423	—
Gross Appropriations	1,000,817	846
Intrafund Transfers	—	—
Non-General Fund Reserves	(165,394)	(846)
Net County Cost	—	—
Positions	—	—

SD - County Service Area 8, North Fair Oaks (4070P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	817	846
Intrafund Transfers	—	—
Net County Cost	817	846
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	835,423	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	835,423	—
Net County Cost	—	—
Positions	—	—

3. Allocation of Reserves for Infrastructure Project: This action allocates one-time reserves for an infrastructure project in County Service Area 8, North Fair Oaks.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,000,000	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(1,000,000)	—
Net County Cost	—	—
Positions	—	—

4. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(817)	(846)
Net County Cost	(817)	(846)
Positions	—	—

Department of Emergency Management (4300B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(78,258)	(330,778)
Gross Appropriations	(137,581)	(361,201)
Intrafund Transfers	227,966	227,966
Contingencies/Dept Reserves	(183,581)	(183,581)
Net County Cost	(14,938)	13,962
Positions	—	—

Department of Emergency Management (4310P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	4,901	1,026
Intrafund Transfers	—	—
Net County Cost	4,901	1,026
Positions	—	—

2. Measure K Rollover for Community Resilience: Measure K balance is rolled forward for continued emergency preparedness planning and training. Contract delays resulted in portions of the contract going unspent.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	203,847	—
Gross Appropriations	203,847	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Measure K Rollover for Coastside CERT: Measure K balance is rolled forward for continued support of the coastside CERT program coordinator. Funds were unspent due to contract delays.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	18,374	—
Gross Appropriations	18,374	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K Rollover for La Honda Fire Brigade: Measure K balance is rolled forward to cover the costs of Advanced Resource Containers (ARCs) which have been partially delayed due to procurement timelines.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	31,872	—
Gross Appropriations	31,872	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Measure K - Coastside Resilient Infrastructure Strategic Plan: This action removes district discretionary funding for CRISP grant application support due to reduced federal grant funding opportunities.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(150,000)	(150,000)
Gross Appropriations	(150,000)	(150,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance by reducing reserves to cover deficit related to an administrative error preventing appropriate revenues from being accrued. Reserves will be restored in FY 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(183,581)	(183,581)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(183,581)	(183,581)
Net County Cost	—	—
Positions	—	—

7. Measure K Position Adjustments: This action adds Measure K revenue to cover increases in health benefits for permanent employees.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,230	2,803
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(1,230)	(2,803)
Positions	—	—

8. Adjustments to Provide for Current Level Service: This action adjusts the budget to reflect costs for current level services, including removal of one-time appropriations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(9,784)	(9,784)
Intrafund Transfers	227,966	227,966
Net County Cost	218,182	218,182
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(78,258)	(330,778)
Gross Appropriations	99,210	(158,758)
Intrafund Transfers	227,966	227,966
Contingencies/Dept Reserves	(183,581)	(183,581)
Net County Cost	221,853	216,405
Positions	—	—

Emergency Management JPA (4320P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(86,791)	(125,495)
Intrafund Transfers	—	—
Net County Cost	(86,791)	(125,495)
Positions	—	—

2. Adjustments to Provide for Current Level Service: This action adjusts the budget to reflect costs for current level services, including facility service charges and removal of one-time appropriations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(150,000)	(76,948)
Intrafund Transfers	—	—
Net County Cost	(150,000)	(76,948)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(236,791)	(202,443)
Intrafund Transfers	—	—
Net County Cost	(236,791)	(202,443)
Positions	—	—

Public Works Administration (4510B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	34,943	62,141
Gross Appropriations	(2,705)	(4,415)
Intrafund Transfers	(22,127)	(38,122)
Net County Cost	(59,775)	(104,678)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	799	102
Gross Appropriations	(2,705)	(4,415)
Intrafund Transfers	3,504	4,517
Net County Cost	—	—
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in employee health benefits.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	34,144	62,039
Gross Appropriations	—	—
Intrafund Transfers	(25,631)	(42,639)
Net County Cost	(59,775)	(104,678)
Positions	—	—

Road Construction and Operations (4520B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	9,143,642	4,323,765
Gross Appropriations	7,373,668	2,628,958
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,321,929	2,181,749
Non-General Fund Reserves	(602,773)	(602,773)
Net County Cost	(50,818)	(115,831)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. Reserves are increased to offset the change in Service Charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,775,435	(19,574)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(1,775,435)	19,574
Net County Cost	—	—
Positions	—	—

2. Position Adjustment - Road Maintenance Worker: This action deletes one vacant Utility Worker and adds one full-time Road Maintenance Worker to better align staffing to current needs. Reserves from increased gas tax revenue are used to cover the difference between position costs.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	23,309	31,425
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(23,309)	(31,425)
Net County Cost	—	—
Positions	—	—

3. Stormwater Management: This action appropriates funding from General Fund, Non-Departmental Services, for National Pollutant Discharge Elimination System Municipal Regional Permit compliance activities related to total daily maximum loads and green infrastructure to improve water quality and reduce stormwater pollution associated with the maintenance of County roads.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,400,000	—
Gross Appropriations	3,400,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Adjustments to Provide Current Level Services: This action adjusts the budget to offset costs for increases in employee health benefits. Reserves from increased gas tax revenue are used to make the adjustment.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(50,818)	(115,831)
Net County Cost	(50,818)	(115,831)
Positions	—	—

5. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance in various Funds outside of the General Fund and sets it aside in Reserves and for one-time expenses, including Measure A half-cent transportation funding for various transportation projects and programs.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	6,763,902	1,719,156
Gross Appropriations	515,524	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	6,309,779	2,321,929
Non-General Fund Reserves	(61,401)	(602,773)
Net County Cost	—	—
Positions	—	—

6. Gas Tax Revenue: This action adjusts revenues from Highway Users Tax Account and Road Maintenance and Rehabilitation Account based on the most recent estimates from the California State Association of Counties. Offsetting appropriation adjustments are made to Reserves to fund road projects and operations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	719,496	719,496
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	719,496	719,496
Net County Cost	—	—
Positions	—	—

7. Road and Bridge Projects: This action appropriates funding from Reserves for road and bridge projects including the adjusted carryforward of unspent FY 2024-25 project appropriations and additional funding for several projects that include: Lerida Court and Garbada Way Retaining Wall, Ferdinand Avenue Drainage Improvements, and the Lifeline Transportation Program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(1,739,756)	1,885,113
Gross Appropriations	1,659,400	2,617,107
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(2,857,784)	(731,994)
Non-General Fund Reserves	(541,372)	—
Net County Cost	—	—
Positions	—	—

Engineering Services (4600B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	34,224	54,379
Gross Appropriations	13,055	14,061
Intrafund Transfers	(1,654)	(3,818)
Net County Cost	(22,823)	(44,136)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	12,918	14,069
Gross Appropriations	12,894	14,061
Intrafund Transfers	24	8
Net County Cost	—	—
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in employee health benefits.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	21,145	40,310
Gross Appropriations	—	—
Intrafund Transfers	(1,678)	(3,826)
Net County Cost	(22,823)	(44,136)
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates the balance to refunding the Road Fund for allocation expenses in FY 2025-26.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	161	—
Gross Appropriations	161	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Enhanced Flood Control Program (4660B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	446,998	446,998
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	446,998	446,998
Net County Cost	—	—
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. The result of these Service Charge changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	446,998	446,998
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	446,998	446,998
Net County Cost	—	—
Positions	—	—

Facilities Services (4730B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,210,564	892,459
Gross Appropriations	1,707,231	2,630,258
Intrafund Transfers	(1,119,039)	(2,212,858)
Contingencies/Dept Reserves	502,688	225,915
Net County Cost	(119,684)	(249,144)
Positions	4	—

1. Position Adjustment - Stationary Engineer and Utility Workers: This action adds one full-time Stationary Engineer and three full-time Utility Workers to provide facility services at buildings recently acquired by the County including properties at Fashion Island Boulevard in San Mateo, Mitten Road in Burlingame, and Hudson Street in Redwood City. In addition, appropriations are added for Utility services and Services and Supplies expenditures. Costs will be reimbursed by the County Departments occupying these buildings.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,125,934	1,772,251
Intrafund Transfers	(1,125,934)	(1,772,251)
Net County Cost	—	—
Positions	4	—

2. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. The use of Reserves is offset by revenue from Facility Service Charge revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	8,231	9,118
Gross Appropriations	106,240	98,142
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(98,009)	(89,024)
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in employee health benefits. Reserves from increased facility surcharge revenue are used to make the adjustment.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	13,667	31,148
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(106,017)	(217,996)
Net County Cost	(119,684)	(249,144)
Positions	—	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,067,437	502,688
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	1,067,437	502,688
Net County Cost	—	—
Positions	—	—

5. Facility Service Charges: This action adjusts facility service charge revenue and expenditures due to changes after the Recommended Budget including adding service charges for the San Mateo Medical Center Link Building. Reserves are adjusted to stay within the 60 day working capital requirement.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	121,229	349,505
Gross Appropriations	475,057	759,865
Intrafund Transfers	6,895	(440,607)
Contingencies/Dept Reserves	(360,723)	30,247
Net County Cost	—	—
Positions	—	—

Construction Services (4740B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	96,517	8,613
Gross Appropriations	92,813	168
Intrafund Transfers	—	—
Net County Cost	(3,704)	(8,445)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,369	168
Gross Appropriations	3,369	168
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to offset costs for increases in employee health benefits. These changes are offset by an increase in project reimbursement revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,704	8,445
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(3,704)	(8,445)
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates it to increase repayment of General Fund loan.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	89,444	—
Gross Appropriations	89,444	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Vehicle and Equipment Services (4760B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,665,217	(4,342,116)
Gross Appropriations	6,998,954	5,000,679
Intrafund Transfers	—	—
Non-General Fund Reserves	(4,343,672)	(9,365,439)
Net County Cost	(9,935)	(22,644)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. Reserves are increased due to a decreases in service charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(950)	(942)
Gross Appropriations	(2,142)	(1,819)
Intrafund Transfers	—	—
Non-General Fund Reserves	1,192	877
Net County Cost	—	—
Positions	—	—

2. Vehicle Replacement: This action appropriates Reserves and increased interfund revenue for the replacement of Roads vehicles and equipment, assigned vehicles, and motorpool vehicles due to delays in FY 2024-25 purchases and adjustments to the replacement schedule.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,800,000	—
Gross Appropriations	7,000,000	5,000,000
Intrafund Transfers	—	—
Non-General Fund Reserves	(5,200,000)	(5,000,000)
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to offset costs for increases in employee health benefits. Non-General Fund Reserves are used to make the adjustment.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,096	2,498
Gross Appropriations	1,096	2,498
Intrafund Transfers	—	—
Non-General Fund Reserves	(9,935)	(22,644)
Net County Cost	(9,935)	(22,644)
Positions	—	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves. Reserves are reduced in FY 2026-27 due to planned vehicle purchases in FY 2025-26.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	865,071	(4,343,672)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	865,071	(4,343,672)
Net County Cost	—	—
Positions	—	—

Utilities (4840B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	7,151,410	7,172,447
Gross Appropriations	(290,838)	(290,120)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	7,402,793	7,402,393
Non-General Fund Reserves	10,925	10,925
Net County Cost	(28,530)	(49,249)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. Offsets are made to reimbursement revenue and Reserves in the Fair Oaks Sewer District.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(291,238)	(290,520)
Gross Appropriations	(290,838)	(290,120)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(400)	(400)
Net County Cost	—	—
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to offset costs for increases in employee health benefits. These changes are offset by an increase in project reimbursement revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	28,530	49,249
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(28,530)	(49,249)
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves in various utility districts.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	7,414,118	7,413,718
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	7,403,193	7,402,793
Non-General Fund Reserves	10,925	10,925
Net County Cost	—	—
Positions	—	—

Airports (4850B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,363,258	407,826
Gross Appropriations	2,741,064	848,050
Intrafund Transfers	—	—
Non-General Fund Reserves	(394,674)	(470,778)
Net County Cost	(16,868)	(30,554)
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. Non-General Fund Reserves are used to make the adjustment.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	42,738	(1,950)
Intrafund Transfers	—	—
Non-General Fund Reserves	(42,738)	1,950
Net County Cost	—	—
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to offset costs for increases in employee health benefits. Non-General Fund Reserves are used to make the adjustment.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(16,868)	(30,554)
Net County Cost	(16,868)	(30,554)
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and makes a corresponding reduction in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(2,079,330)	(394,674)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(2,079,330)	(394,674)
Net County Cost	—	—
Positions	—	—

4. Airport Projects: This action adjusts appropriations for Airport projects due to updated project schedules and the carryforward of unspent FY 2024-25 appropriations. This action also adds Federal Aviation Administration grant revenue to be reimbursed in FY 2025-26 for expenses incurred in FY 2024-25.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	942,588	802,500
Gross Appropriations	(801,674)	850,000
Intrafund Transfers	—	—
Non-General Fund Reserves	1,744,262	(47,500)
Net County Cost	—	—
Positions	—	—

5. Measure K - 795 Skyway Building: This action appropriates Measure K funds for the replacement of the 795 Skyway Building at San Carlos Airport, which has far exceeded its useful life and presents ongoing safety and code compliance issues. County Airports Fund Reserves will provide $3.5 million in matching funds toward the project. The new, all-electric 12,592-square-foot building will include five office suites, Americans with Disabilities Act (ADA)-compliant restrooms, and 1,820 square feet of meeting space, which will be available for use by County departments, airport businesses, and the local community. Demand for aviation office space, and meeting space, at San Carlos Airport remains high and this investment directly supports continued economic activity, flight training, science, technology, engineering, and math (STEM) education programs, and public engagement.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,500,000	—
Gross Appropriations	3,500,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Capital Projects (8500B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	11,358,762	(2,738,046)
Gross Appropriations	11,278,034	(2,915,537)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	80,728	177,491
Net County Cost	—	—
Positions	—	—

Capital Projects (8500P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. The result of these changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: Year-end fund balance adjustment is appropriated to Reserves. Appropriations are reduced due to higher than estimated expenses for the San Mateo Medical Center replace smoke detector and fire alarm upgrade project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(6,793)	80,728
Gross Appropriations	(354,556)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	347,763	80,728
Net County Cost	—	—
Positions	—	—

3. Facility Surcharge Revenue: This action makes budget adjustments for increases in facility surcharge revenue. These adjustments are made in Reserves to be made available for future projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	55,673	96,763
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	55,673	96,763
Net County Cost	—	—
Positions	—	—

4. Measure K Rollover - 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 actual carry-forward from FY 2024-25.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(195,020)	—
Gross Appropriations	(195,020)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Capital Improvement Projects: This action adjusts capital project appropriations based on actual carry forward of FY 2024-25 funding, updated cost estimates for new and existing projects including: the 601 Allerton project in Redwood City, EV Charger Infrastructure project, Countywide elevator upgrades.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	11,504,902	(2,915,537)
Gross Appropriations	11,827,610	(2,915,537)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(322,708)	—
Net County Cost	—	—
Positions	—	—

County One-Time Expense Fund (8200B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,208,088	2,208,088
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	2,208,088	2,208,088
Net County Cost	—	—
Positions	—	—

1. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,208,088	2,208,088
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	2,208,088	2,208,088
Net County Cost	—	—
Positions	—	—

Courthouse Construction Fund (8300B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	351,263	351,263
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	351,263	351,263
Net County Cost	—	—
Positions	—	—

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. This reduction was due to the defeasance of the 2016 Bonds for the Youth Services Center.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(726,415)	(726,439)
Intrafund Transfers	—	—
Net County Cost	(726,415)	(726,439)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	351,263	351,263
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	351,263	351,263
Net County Cost	—	—
Positions	—	—

3. Courthouse Construction Fund Adjustments: This action appropriates funds to Debt Services to offset the Service Charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	726,415	726,439
Intrafund Transfers	—	—
Net County Cost	726,415	726,439
Positions	—	—

Criminal Justice Construction Fund (8400B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	960,737	960,737
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	960,737	960,737
Net County Cost	—	—
Positions	—	—

1. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	960,737	960,737
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	960,737	960,737
Net County Cost	—	—
Positions	—	—

Major Capital Construction (8470B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	43,806,416	(3,000,000)
Gross Appropriations	43,806,416	(3,000,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

1. Measure K Rollover - Pescadero Fire Station Project: Measure K Balance is rolled forward to cover capital expenses for the Pescadero Fire Station Project (Fire Station 59).

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	8,049,033	—
Gross Appropriations	8,049,033	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Measure K Rollover - Stone Pine Cove Project: Measure K Balance is rolled forward to cover capital expenses for the Stone Pine Cove Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,551,160	(3,000,000)
Gross Appropriations	1,551,160	(3,000,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment - Cordilleras Project: This action adjusts Final Year-End Fund Balance and associated expenditures for the Cordilleras Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(3,145,437)	—
Gross Appropriations	(3,145,437)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Final Fund Balance Adjustment - Stone Pine Cove Project: This action adjusts Final Year-End Fund Balance and associated expenditures for the Stone Pine Cove Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(1,289,296)	—
Gross Appropriations	(1,289,296)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Final Fund Balance Adjustment - Major Capital Construction Fund: This action adjusts Final Year-End Fund Balance for Major Capital Construction projects including South San Francisco Wellness Center, San Mateo Medical Center, and Navigation Center Projects, as well as for multiple electric vehicle charging stations at capital project sites.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(330,549)	—
Gross Appropriations	(330,549)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. San Mateo Medical Center Project: This action reduces the project rollover amount for the San Mateo Medical Center Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(375,147)	—
Gross Appropriations	(375,147)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Stone Pine Cove Project: This action reduces the project rollover amount for the Stone Pine Cove Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(4,292,719)	—
Gross Appropriations	(4,292,719)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

8. San Mateo County Resiliency Center Project: This action adjusts project rollover balance to cover expenses for the San Mateo County Resiliency Center Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(31,240)	—
Gross Appropriations	(31,240)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. South San Francisco Wellness Center Project: This action rolls forward unused funding for the South San Francisco Wellness Center Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	46,971,450	—
Gross Appropriations	46,971,450	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

10. Electric Vehicle Charging Stations - Various Projects: This action adds funding from Peninsula Clean Energy for electric vehicle charging stations at multiple County project locations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	86,840	—
Gross Appropriations	86,840	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

11. Navigation Center Project: This action adjusts funding to cover expenses for the Navigation Center Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(3,387,679)	—
Gross Appropriations	(3,387,679)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Other Capital Construction Fund (8450B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	5,629,814	—
Gross Appropriations	5,629,814	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

1. Final Fund Balance Adjustment - Other Capital Construction Fund: This action adjusts Final Year-End Fund Balance and sets it aside in Operating Transfer Out to cover financial closeout fees of the completed Warm Shell and Skylonda Fire Station projects. The remaining funds will be transferred to Non-Departmental Services when the accounts are closed.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	923,659	—
Gross Appropriations	923,659	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment - County Office Building 3 Project: This action adjusts Year-End Fund Balance and associated expenditures from the prior year. Funds will be used to cover closeout fees of the County Office Building 3 Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,506,651	—
Gross Appropriations	1,506,651	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. County Office Building Project: This action rolls forward project budget balance to cover construction and close-out costs of the County Office Building 3 Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	3,199,504	—
Gross Appropriations	3,199,504	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Real Property Services (1220B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(541,993)	(541,993)
Gross Appropriations	(2,938)	(6,697)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(541,993)	(541,993)
Net County Cost	(2,938)	(6,697)
Positions	—	—

Real Property Services (1220P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(3,546)	(3,550)
Intrafund Transfers	—	—
Net County Cost	(3,546)	(3,550)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and makes corresponding reductions in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(541,993)	(541,993)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(541,993)	(541,993)
Net County Cost	—	—
Positions	—	—

3. Position Adjustment-Real Property Agent: This action deletes one Senior Management Analyst and adds one Real Property Agent to better meet the workload demands of the department.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(7,693)	(8,013)
Intrafund Transfers	—	—
Net County Cost	(7,693)	(8,013)
Positions	—	—

4. Adjustment to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in health benefits and adjustments to internal service charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	8,301	4,866
Intrafund Transfers	—	—
Net County Cost	8,301	4,866
Positions	—	—

Public Safety Communications (1240B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(867,097)	(929,697)
Gross Appropriations	(877,083)	(882,212)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	(9,986)	47,485
Positions	—	—

Public Safety Communications (1240P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(9,951)	(8,148)
Intrafund Transfers	—	—
Net County Cost	(9,951)	(8,148)
Positions	—	—

2. Final Fund Balance Adjustments: This action adjusts Final Fund Balance and reduces expenditures for Other Professional Contract Services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(867,097)	(929,697)
Gross Appropriations	(867,097)	(929,697)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including a reduction in Systems and Fixed Assets expenditures.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(38,591)	15,421
Intrafund Transfers	—	—
Net County Cost	(38,591)	15,421
Positions	—	—

4. Position Adjustment - IS Application Support Analyst: This action deletes one Senior Information Technology Technician and adds one IS Application Support Analyst to better support the technical needs of the Systems Unit within the department.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	38,556	40,212
Intrafund Transfers	—	—
Net County Cost	38,556	40,212
Positions	—	—

Message Switch (1940B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	125,466	125,466
Gross Appropriations	125,466	125,466
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Message Switch (1940P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,567	1,534
Intrafund Transfers	—	—
Net County Cost	1,567	1,534
Positions	—	—

2. Final Fund Balance Adjustments: This action adjusts the Final Year-End Fund Balance and allocates it to one-time expenses, including the purchase of Message Switch equipment.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	125,466	125,466
Gross Appropriations	125,466	125,466
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(1,567)	(1,534)
Intrafund Transfers	—	—
Net County Cost	(1,567)	(1,534)
Positions	—	—

Agriculture / Weights and Measures (1260B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	56,546	147,617
Intrafund Transfers	—	—
Net County Cost	56,546	147,617
Positions	6	—

Agriculture / Weights and Measures (1260P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	56,546	58,874
Intrafund Transfers	—	—
Net County Cost	56,546	58,874
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Salary and Benefit increases and the additional costs associated with converting six Pest Detection Specialists from Extra-Help to Part-Time Seasonal positions.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	88,743
Intrafund Transfers	—	—
Net County Cost	—	88,743
Positions	—	—

3. Position Adjustment - Pest Detection Specialist: This action adds six Pest Detection Specialist – Seasonal positions to replace six Extra-Help positions in the Pest Detection Program. The change ensures more consistent service to the community while supporting staff well-being through the addition of County benefits.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	6	—

Structural Fire (3550B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,896,580	73,322
Gross Appropriations	2,806,670	73,322
Intrafund Transfers	—	—
Non-General Fund Reserves	89,910	—
Net County Cost	—	—
Positions	—	—

Structural Fire (3550P)

1. Structural Fire Fund Reimbursement: This action increases revenue and expenditures corresponding with a reimbursement from Non-Departmental Services due to an accounting error in FY 2024-25.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,736,114	—
Gross Appropriations	2,736,114	—
Intrafund Transfers	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	89,910	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	89,910	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including an increase in Operating Transfer Out expenditures to support Fire Protection Services. These increased costs are offset by an increase in anticipated revenue.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	70,556	73,322
Gross Appropriations	70,556	73,322
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Fire Protection Services (3580B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,815,371)	(1,812,479)
Gross Appropriations	(1,815,371)	(1,812,479)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Fire Protection Services (3580P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget. The increased expenditures are offset by an increase in Operating Transfer In revenue from the Structural Fire Fund.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	70,553	73,445
Gross Appropriations	70,553	73,445
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Measure K Rollover for Fire Engine Replacement Fund: Measure K rollover balance is adjusted from the FY 2025-26 Recommended Budget based on year-end actual expenditures. The decrease in Measure K revenue is offset by a reduction in Fixed Asset expenditures. This reduction represents purchase orders for new fire apparatus that have been fulfilled.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(1,885,924)	(1,885,924)
Gross Appropriations	(1,885,924)	(1,885,924)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

County Service Area 1 (3560B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,750,983	2,750,983
Gross Appropriations	330,000	330,000
Intrafund Transfers	—	—
Non-General Fund Reserves	2,420,983	2,420,983
Net County Cost	—	—
Positions	—	—

County Service Area 1 (3560P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	16,944	16,940
Intrafund Transfers	—	—
Net County Cost	16,944	16,940
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: professional training, vehicle maintenance and procurement, and service charges. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,750,983	2,750,983
Gross Appropriations	330,000	330,000
Intrafund Transfers	—	—
Non-General Fund Reserves	2,420,983	2,420,983
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including a decrease to professional contract service expenditures.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(16,944)	(16,940)
Intrafund Transfers	—	—
Net County Cost	(16,944)	(16,940)
Positions	—	—

Department of Housing (7900B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	108,301,415	181,950
Gross Appropriations	125,681,804	63,907
Intrafund Transfers	(17,476,278)	—
Contingencies/Dept Reserves	75,828	75,828
Net County Cost	(20,061)	(42,215)
Positions	—	—

Housing and Community Development (7920P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	58,191	63,907
Intrafund Transfers	—	—
Net County Cost	58,191	63,907
Positions	—	—

2. Measure K Rollover for Affordable Housing Fund: Measure K balance is rolled forward to cover costs related to awards made to developers for the acquisition and construction of affordable housing.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	66,776,131	—
Gross Appropriations	66,776,131	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Measure K Rollover for County Housing Voucher Program: Measure K balance is rolled forward to cover housing subsidy payments for residents at county-owned permanent supportive housing developments for up to 15 years, based on executed agreements.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	11,396,166	—
Gross Appropriations	11,083,656	—
Intrafund Transfers	—	—
Net County Cost	(312,510)	—
Positions	—	—

4. Measure K Rollover for Housing and Homelessness: Measure K balance is rolled forward to cover remaining costs related to contracts executed for awards made for a variety of services for low income households.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	228,340	—
Gross Appropriations	228,340	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Measure K Rollover for Emergency Preparedness: Measure K balance is rolled forward to cover remaining costs related to an executed contract for an award made for minor home repairs for low income households.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	127,437	—
Gross Appropriations	127,437	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Measure K Rollover for Equity Innovation Fund: Measure K balance is rolled forward to cover remaining costs related to executed contracts for awards made for a variety of services for low income households.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	174,649	—
Gross Appropriations	174,649	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Measure K Rollover for Farm Labor Housing Loan Program: Measure K balance is rolled forward to cover costs related to current and future contracts executed related to awards made for the rehabilitation and construction of farm labor housing.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	2,738,848	—
Gross Appropriations	2,738,848	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

8. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	75,828	75,828
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	75,828	75,828
Net County Cost	—	—
Positions	—	—

9. Federal and State Funding Rollover: This action rolls over funding from Federal and State sources that have been awarded to programs and developments but has yet to be expended. Some examples of this includes public service contracts with final draw requests from FY 2024-25 and affordable housing developments that take several years to fully expend funding.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	26,784,016	106,122
Gross Appropriations	44,419,559	—
Intrafund Transfers	(17,476,278)	—
Net County Cost	159,265	(106,122)
Positions	—	—

10. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including adding funds for a Temporary Office Specialist covering for another Office Specialist that will be out for an extended period and returning to work prior to June 30, 2026.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	74,993	—
Intrafund Transfers	—	—
Net County Cost	74,993	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	108,301,415	181,950
Gross Appropriations	125,681,804	63,907
Intrafund Transfers	(17,476,278)	—
Contingencies/Dept Reserves	75,828	75,828
Net County Cost	(20,061)	(42,215)
Positions	—	—

ADMINISTRATION AND FISCAL SERVICES

Board of Supervisors (1100B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	88,161	113,328
Intrafund Transfers	(51,632)	(53,977)
Net County Cost	36,529	59,351
Positions	—	—

Board of Supervisors (1100P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	38,064	40,798
Intrafund Transfers	—	—
Net County Cost	38,064	40,798
Positions	—	—

2. Adjustments to Provide Current Level of Services: This action adjusts the budget to reflect costs for current level services including adjustments to service charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	50,097	72,530
Intrafund Transfers	(51,632)	(53,977)
Net County Cost	(1,535)	18,553
Positions	—	—

County Executive's Office / Clerk of the Board (1200B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,384,667	1,140
Gross Appropriations	3,561,254	83,676
Intrafund Transfers	—	—
Net County Cost	176,587	82,536
Positions	—	—

County Management (1210P)

1. Measure K - Community Legal Aid Services: This action allocates funding for the Office of Community Affairs in support of Community Legal Aid Services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,751,284	—
Gross Appropriations	1,751,284	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	44,538	46,014
Intrafund Transfers	—	—
Net County Cost	44,538	46,014
Positions	—	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including to repay Non-Departmental Services for a credit that was erroneously posted in the County Executive's Office.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,364,883	—
Gross Appropriations	1,364,883	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Vehicle Expense Consolidation: This action consolidates all vehicle usage expenses to streamline business processes.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	(467)
Intrafund Transfers	—	—
Net County Cost	—	(467)
Positions	—	—

5. Reallocation of Funds from closed Big Lift program: This action reallocates funds from the closing of the Big Lift program in the Special Projects and Grants unit.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	297,550	297,550
Intrafund Transfers	—	—
Net County Cost	297,550	297,550
Positions	—	—

6. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs of current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(49)	33,976
Intrafund Transfers	—	—
Net County Cost	(49)	33,976
Positions	—	—

7. Position Adjustment - Contracts Administrator II: This action deletes a vacant Assistant Clerk of the Board position and adds one Contract Administrator II. The new position aligns with the current business needs of the office by providing high-level contract coordination, development, monitoring, and maintenance of new and existing agreements within the Board of Supervisors and the County Executive's Office. The cost of the increase will be fully offset by claiming against ground-up construction project contracts that this position will be managing.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	176
Intrafund Transfers	—	—
Net County Cost	—	176
Positions	—	—

8. Measure K Rollover for Administrative and Contract Support: Measure K balance is rolled forward to align with an adjustment via an Appropriation Transfer Request during FY 2024-25 to support administrative and contract work within the County Executive's Office.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	500	1,140
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(500)	(1,140)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,116,667	1,140
Gross Appropriations	3,458,206	377,249
Intrafund Transfers	—	—
Net County Cost	341,539	376,109
Positions	—	—

Clerk of the Board (1215P)

1. Measure K Rollover for Veterans and First Responder Memorial: Measure K balance is rolled forward to cover the cost of the Veterans and First Responder Memorial Project.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	246,000	—
Gross Appropriations	246,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(114)	273
Intrafund Transfers	—	—
Net County Cost	(114)	273
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(12)	3,490
Intrafund Transfers	—	—
Net County Cost	(12)	3,490
Positions	—	—

4. Measure K Rollover for Causeway Mural: Measure K balance is rolled forward to cover the cost of the Causeway Mural project in Redwood City.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	22,000	—
Gross Appropriations	22,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Art in Public Spaces: This action allocates funding for the purchase, commissioning, or awarding of grants in order to put art in public spaces such as in County Office Buildings at County Center in Redwood City.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	150,000	—
Intrafund Transfers	—	—
Net County Cost	150,000	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	268,000	—
Gross Appropriations	417,874	3,763
Intrafund Transfers	—	—
Net County Cost	149,874	3,763
Positions	—	—

Special Projects and Grants (1217P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	218	218
Intrafund Transfers	—	—
Net County Cost	218	218
Positions	—	—

2. Removal of Big Lift Program: This action removes expenditures from the Big Lift program. The reallocation of these fund occurs in a separate decision package for the County Management unit.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(297,550)	(297,550)
Intrafund Transfers	—	—
Net County Cost	(297,550)	(297,550)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(297,332)	(297,332)
Intrafund Transfers	—	—
Net County Cost	(297,332)	(297,332)
Positions	—	—

Project Development Unit (1230P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	11,408	12,072
Intrafund Transfers	—	—
Net County Cost	11,408	12,072
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(36)	6,087
Intrafund Transfers	—	—
Net County Cost	(36)	6,087
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	11,372	18,159
Intrafund Transfers	—	—
Net County Cost	11,372	18,159
Positions	—	—

Shared Services (1250P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(28,854)	(25,209)
Intrafund Transfers	—	—
Net County Cost	(28,854)	(25,209)
Positions	—	—

2. Position Adjustment - Program Services Manager II: This action deletes one vacant Administrative Services Manager I and adds a Program Services Manager II. The Program Services Manager II position will be responsible for staff management, policy / procedure developments, and special projects, which aligns with the business needs of the office. The result of this position change nets to zero and has no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(12)	7,046
Intrafund Transfers	—	—
Net County Cost	(12)	7,046
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(28,866)	(18,163)
Intrafund Transfers	—	—
Net County Cost	(28,866)	(18,163)
Positions	—	—

Assessor-County Clerk-Recorder (1300B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	5,813,777	—
Gross Appropriations	9,906,621	329,760
Intrafund Transfers	(4,482,446)	(167,000)
Contingencies/Dept Reserves	476,498	—
Net County Cost	86,896	162,760
Positions	—	—

Appraisal Services (1310P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(5,878)	(3,488)
Intrafund Transfers	—	—
Net County Cost	(5,878)	(3,488)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including various technology projects in the Appraisal Services Division. This includes $200,000 for the Assessor Property Assessment System (APAS) to stabilize the platform and support ongoing operations, $148,584 to extend APAS contractor support for continued maintenance and production services, and $100,000 for the C3 AI Residential and Commercial Property Appraisal Valuation Software to enable data integration with APAS and ensure seamless interoperability between systems. The department is also piloting Salesforce Agentforce for managing Property Tax Exemptions; $178,142 will support this effort by incorporating Artificial Intelligence (AI) to automate workflows and enhance production operations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	626,726	—
Gross Appropriations	626,726	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including decreased expenses in FY 2025-26 and increased expenses in FY 2026-27 for professional contract services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(17,295)	66,919
Intrafund Transfers	—	—
Net County Cost	(17,295)	66,919
Positions	—	—

4. Assessor Property Assessment System: This action allocates funding for FY 2025-26 and FY 2026-27 for expenditures related to the Assessor Property Assessment System (APAS) to stabilize the APAS system and maintain production operations. Department staff have developed enhancements to streamline operations, improve staff efficiency, and increase overall productivity. In addition, the allocated funds will also be used to maintain active Salesforce license subscriptions, which are essential for the daily operations of the Appraisal Services staff. These licenses provide secure access to assessor data, work item management, and reporting capabilities that support efficient and accurate appraisal processing.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	857,388	167,000
Intrafund Transfers	(857,388)	(167,000)
Net County Cost	—	—
Positions	—	—

5. Trust Fund Use for Assessor Property Assessment System and C3 AI Project: Appropriations are added in FY 2025-26 for the Assessor Property Assessment System (APAS) and C3 AI contractor extension agreements that were previously approved at the June 10, 2025, Board of Supervisors meeting. Contractor costs are fully funded by the Assessment System and Application Trust Fund.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	149,000	—
Gross Appropriations	149,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	775,726	—
Gross Appropriations	1,609,941	230,431
Intrafund Transfers	(857,388)	(167,000)
Net County Cost	(23,173)	63,431
Positions	—	—

Administration and Support (1320P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	528	358
Intrafund Transfers	—	—
Net County Cost	528	358
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including: Wellness Grant, Organizational Change Management (OCM), and User Fee Study. The department will retain an OCM consultant to conduct an analysis of the operational efficiencies resulting from the implementation of the department's new APAS technology.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	273,205	—
Gross Appropriations	273,205	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	273,205	—
Gross Appropriations	273,733	358
Intrafund Transfers	—	—
Net County Cost	528	358
Positions	—	—

Elections (1330P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	112,788	100,835
Intrafund Transfers	—	—
Net County Cost	112,788	100,835
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including: Service & Employee Recognition for STARS Award.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	484,384	—
Gross Appropriations	7,886	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	476,498	—
Net County Cost	—	—
Positions	—	—

3. Vantage Bluecrest Vote By Mail (VBM) Sorter Upgrades: This action appropriates funding for FY 2025-26 expenditures associated with the Assessor-County Clerk-Recorder-Elections Vantage Bluecrest VBM Mail Sorter Upgrade project. The server and associated computers for the Vantage mail sorter currently operate on Windows 10 and Windows Server 2016. These software versions will reach end of life on October 13, 2026, for computer software and January 11, 2027, for server software, after which they will no longer receive security updates. An upgrade is required due to the loss of security support.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	180,000	—
Gross Appropriations	180,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. November 4, 2025 Statewide Special Election: This action appropriates funding for FY 2025-26 expenditures associated with the November 4, 2025 Statewide Special Election. Election costs are offset by Intrafund Transfers from Non-Departmental Services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	3,625,058	—
Intrafund Transfers	(3,625,058)	—
Net County Cost	—	—
Positions	—	—

5. Elections Grant Awards: This action adds one-time grant funds in FY 2025-26 to fund the Voting System Replacement project and services for the Homeland Security Grant Award.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	4,100,462	—
Gross Appropriations	4,100,462	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	4,764,846	—
Gross Appropriations	8,026,194	100,835
Intrafund Transfers	(3,625,058)	—
Contingencies/Dept Reserves	476,498	—
Net County Cost	112,788	100,835
Positions	—	—

County Clerk-Recorder (1340P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(3,247)	(1,864)
Intrafund Transfers	—	—
Net County Cost	(3,247)	(1,864)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(3,247)	(1,864)
Intrafund Transfers	—	—
Net County Cost	(3,247)	(1,864)
Positions	—	—

Controller's Office (1400B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	220,236	88,589
Gross Appropriations	115,185	(7,125)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	70,236	88,589
Net County Cost	(34,815)	(7,125)
Positions	(1)	—

Administration (1411P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	3,346	3,235
Intrafund Transfers	—	—
Net County Cost	3,346	3,235
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund balance and sets it aside for Reserves and allocates for one-time expenses, including officewide ergonomic improvements.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	220,236	88,589
Gross Appropriations	150,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	70,236	88,589
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect current level of service costs, including the scheduled triennial replacement of department laptops.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	11,884	11,884
Intrafund Transfers	—	—
Net County Cost	11,884	11,884
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	220,236	88,589
Gross Appropriations	165,230	15,119
Intrafund Transfers	—	—
Contingencies/Dept Reserves	70,236	88,589
Net County Cost	15,230	15,119
Positions	—	—

Internal Audit (1421P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(6,159)	(6,187)
Intrafund Transfers	—	—
Net County Cost	(6,159)	(6,187)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including a minor realignment of Service Charges. The result of these Service Charge changes net to zero and have no impact on revenue or expenditures as shown in the table below.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(6,159)	(6,187)
Intrafund Transfers	—	—
Net County Cost	(6,159)	(6,187)
Positions	—	—

Payroll Services (1431P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(21,239)	(18,062)
Intrafund Transfers	—	—
Net County Cost	(21,239)	(18,062)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect current level of service costs, including the scheduled triennial replacement of department laptops.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	24,913	24,913
Intrafund Transfers	—	—
Net County Cost	24,913	24,913
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	3,674	6,851
Intrafund Transfers	—	—
Net County Cost	3,674	6,851
Positions	—	—

Controller Information Systems (1432P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,510	1,835
Intrafund Transfers	—	—
Net County Cost	1,510	1,835
Positions	—	—

2. Position Adjustment - IS Application Support Analyst III: This action deletes one Department System Analyst and adds one IS Application Support Analyst III to correct a double-filled position within the unit.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	17,556	18,310
Intrafund Transfers	—	—
Net County Cost	17,556	18,310
Positions	—	—

3. Position Adjustment - IS Application Support Analyst III: This action deletes one IS Application Support Analyst III that was erroneously added during the Recommended budget cycle.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(225,812)	(237,452)
Intrafund Transfers	—	—
Net County Cost	(225,812)	(237,452)
Positions	(1)	—

4. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including the scheduled triennial replacement of department laptops, increased software expenses, and necessary software upgrades.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	104,117	139,115
Intrafund Transfers	—	—
Net County Cost	104,117	139,115
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(102,629)	(78,192)
Intrafund Transfers	—	—
Net County Cost	(102,629)	(78,192)
Positions	(1)	—

General Accounting (1441P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(9,521)	(9,654)
Intrafund Transfers	—	—
Net County Cost	(9,521)	(9,654)
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect current level of service costs, including the scheduled triennial replacement of department laptops, increased software expenses, necessary software upgrades, and pass-through bank fees charged by the County Treasurer.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	61,884	61,884
Intrafund Transfers	—	—
Net County Cost	61,884	61,884
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	52,363	52,230
Intrafund Transfers	—	—
Net County Cost	52,363	52,230
Positions	—	—

Property Tax / Special Accounting (1461P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(265)	83
Intrafund Transfers	—	—
Net County Cost	(265)	83
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect current level of service costs, including the scheduled triennial replacement of department laptops.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	2,971	2,971
Intrafund Transfers	—	—
Net County Cost	2,971	2,971
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	2,706	3,054
Intrafund Transfers	—	—
Net County Cost	2,706	3,054
Positions	—	—

Treasurer - Tax Collector (1500B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	808,481	179,987
Gross Appropriations	489,966	(136,709)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	327,388	327,388
Net County Cost	8,873	10,692
Positions	—	—

Tax Collector (1510P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	10,528	9,353
Intrafund Transfers	—	—
Net County Cost	10,528	9,353
Positions	—	—

2. Position Adjustment - Legal Office Specialist: This action deletes one IT Manager position and adds a Legal Office Specialist in the Tax Collector's Office to better align with current operational needs. IT responsibilities have been transitioned to central IT support, reducing the need for a dedicated manager. Meanwhile, legal and administrative workload, particularly related to tax-defaulted properties and legal filings, has increased significantly. The new role will provide critical support in these areas, improving efficiency and ensuring compliance without increasing overall staffing levels.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(99,922)	(104,206)
Intrafund Transfers	—	—
Net County Cost	(99,922)	(104,206)
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including reductions in tax administration fees and the removal of funds set aside for one-time projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(135,000)	(135,000)
Gross Appropriations	(70,828)	(77,746)
Intrafund Transfers	—	—
Net County Cost	64,172	57,254
Positions	—	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses including costs associated to the Tax System as well as audit services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	435,158	—
Gross Appropriations	435,158	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	300,158	(135,000)
Gross Appropriations	274,936	(172,599)
Intrafund Transfers	—	—
Net County Cost	(25,222)	(37,599)
Positions	—	—

Treasurer (1520P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(1,615)	(326)
Intrafund Transfers	—	—
Net County Cost	(1,615)	(326)
Positions	—	—

2. Position Adjustment - Cash Management Specialist: This action deletes two Fiscal Office Specialist positions and adds two Cash Management Specialists to better meet the operational needs of the Treasurer's Office. As the office expands support to satellite offices, there is a growing need for staff with specialized skills in cash handling, treasury deposits, tax payment processing, and daily cash flow oversight. This position requires a deeper understanding of banking systems and treasury operations, and the conversion of these positions ensures alignment with the duties performed while strengthening service delivery across all locations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	11,760	12,266
Intrafund Transfers	—	—
Net County Cost	11,760	12,266
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in expenditures for mobile phones and administrative cash out for employees.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	(12,401)
Gross Appropriations	23,950	23,950
Intrafund Transfers	—	—
Net County Cost	23,950	36,351
Positions	—	—

4. Final Fund Balance Adjustment: This action adjust Final Year-End Fund Balance and sets it aside in Reserves and one-time expenses including costs associated to Investment Services.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	508,323	327,388
Gross Appropriations	180,935	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	327,388	327,388
Net County Cost	—	—
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	508,323	314,987
Gross Appropriations	215,030	35,890
Intrafund Transfers	—	—
Contingencies/Dept Reserves	327,388	327,388
Net County Cost	34,095	48,291
Positions	—	—

Retirement Office (2000B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	700,000	700,000
Gross Appropriations	646,308	617,070
Intrafund Transfers	—	—
Net County Cost	(53,692)	(82,930)
Positions	—	—

Retirement Office (2000P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	15,511	14,136
Intrafund Transfers	—	—
Net County Cost	15,511	14,136
Positions	—	—

2. Adjustment to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including a realignment of certain service charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(15,511)	(14,136)
Intrafund Transfers	—	—
Net County Cost	(15,511)	(14,136)
Positions	—	—

3. Adjustment to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including Management Consulting Services, extra-help payroll costs, and capital assets.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	700,000	700,000
Gross Appropriations	646,308	617,070
Intrafund Transfers	—	—
Net County Cost	(53,692)	(82,930)
Positions	—	—

County Attorney's Office (1600B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,529,271)	(1,535,361)
Gross Appropriations	37,684	37,967
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(1,563,103)	(1,563,103)
Net County Cost	3,852	10,225
Positions	—	—

County Attorney's Office (1600P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	37,684	37,967
Intrafund Transfers	—	—
Net County Cost	37,684	37,967
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and makes a corresponding adjustment to Departmental Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(1,529,271)	(1,535,361)
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(1,529,271)	(1,535,361)
Net County Cost	—	—
Positions	—	—

3. Adjustment for Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in health benefits and adjustments to internal service charges.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(33,832)	(27,742)
Net County Cost	(33,832)	(27,742)
Positions	—	—

Human Resources Department (1700B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	241,342	201,314
Gross Appropriations	469,831	189,128
Intrafund Transfers	(269,244)	—
Contingencies/Dept Reserves	163,878	163,878
Net County Cost	123,123	151,692
Positions	—	—

HR Strategic Support and Partnerships (1710P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	78,085	81,533
Intrafund Transfers	—	—
Net County Cost	78,085	81,533
Positions	—	—

2. Measure K Allocation - Supported Training & Employment Program: This action adjusts the appropriation of expenditures to align with the Measure K funding allocation for the Supported Training & Employment Program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(202)	(462)
Intrafund Transfers	—	—
Net County Cost	(202)	(462)
Positions	—	—

3. Department Office Space Funding Transfer: This action reflects the remaining transfer from Non-Departmental Services for County Office Building 3 furniture and related expenses.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	269,244	—
Intrafund Transfers	(269,244)	—
Net County Cost	—	—
Positions	—	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including wellness initiatives and the Jobs for Youth Program's STARS Award.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	169,769	163,878
Gross Appropriations	5,891	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	163,878	163,878
Net County Cost	—	—
Positions	—	—

5. Measure K - SMC Light Bulb Ideas Program: This action allocates funding for the SMC Light Bulb Ideas Program, in collaboration with BOS District 1, to recognize employees who identify viable suggestions to enhance County operations, reduce costs, or improve efficiencies that benefit the organization and residents of San Mateo County.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	50,000	—
Gross Appropriations	50,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including increases in other special department expenses for FY 2025-26 and FY 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	78	35,517
Intrafund Transfers	—	—
Net County Cost	78	35,517
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	219,769	163,878
Gross Appropriations	403,096	116,588
Intrafund Transfers	(269,244)	—
Contingencies/Dept Reserves	163,878	163,878
Net County Cost	77,961	116,588
Positions	—	—

Employee Benefits & Wellness and HRIM (1720P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	908	1,591
Intrafund Transfers	—	—
Net County Cost	908	1,591
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including an increase in interfund revenue for FY 2025-26 and FY 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,140	8,482
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(1,140)	(8,482)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,140	8,482
Gross Appropriations	908	1,591
Intrafund Transfers	—	—
Net County Cost	(232)	(6,891)
Positions	—	—

Risk Management (1730P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	15,018	16,614
Intrafund Transfers	—	—
Net County Cost	15,018	16,614
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including an increase in interfund revenue for FY 2025-26 and FY 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	20,433	28,954
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(20,433)	(28,954)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	20,433	28,954
Gross Appropriations	15,018	16,614
Intrafund Transfers	—	—
Net County Cost	(5,415)	(12,340)
Positions	—	—

Talent Acquisition (1740P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(582)	(232)
Intrafund Transfers	—	—
Net County Cost	(582)	(232)
Positions	—	—

2. Career Fairs: To engage the community and introduce job seekers to County careers, the Human Resources Department hosts public service career fairs and recruitment events in alignment with the County's "Work with Purpose" branding initiative. This action appropriates ongoing funding for continuing community events.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	15,000	15,000
Intrafund Transfers	—	—
Net County Cost	15,000	15,000
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	14,418	14,768
Intrafund Transfers	—	—
Net County Cost	14,418	14,768
Positions	—	—

Workforce Resources and Diversity (1750P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	7,057	7,289
Intrafund Transfers	—	—
Net County Cost	7,057	7,289
Positions	—	—

2. Executive Development Program: The Human Resources Department administers an Executive Development Program to support the growth of leaders and their success as executives in the County. This action appropriates ongoing funding for the expansion of the Executive Development Program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	25,000	25,000
Intrafund Transfers	—	—
Net County Cost	25,000	25,000
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	32,057	32,289
Intrafund Transfers	—	—
Net County Cost	32,057	32,289
Positions	—	—

Shared Services (1780P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	4,342	4,652
Intrafund Transfers	—	—
Net County Cost	4,342	4,652
Positions	—	—

2. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including a reduction for FY 2025-26 and an increase for FY 2026-27 in the budget for general office supplies.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(8)	2,626
Intrafund Transfers	—	—
Net County Cost	(8)	2,626
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	4,334	7,278
Intrafund Transfers	—	—
Net County Cost	4,334	7,278
Positions	—	—

Information Services Department (1800B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,705,201	(623,723)
Gross Appropriations	1,608,295	(2,544,256)
Intrafund Transfers	1,121,514	807,490
Contingencies/Dept Reserves	818,443	818,443
Net County Cost	(156,949)	(294,600)
Positions	1	—

Business & Fiscal Administration (1810P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(147,428)	(153,079)
Intrafund Transfers	—	—
Net County Cost	(147,428)	(153,079)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates for one-time operational projects and reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	199,920	925,954
Gross Appropriations	(726,034)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	925,954	925,954
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Service: This action applies adjustments to account for changes to limited term and extra-help staffing, reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(23,613)	(100,118)
Gross Appropriations	(93,472)	(231,165)
Intrafund Transfers	43,746	203,535
Net County Cost	(26,113)	72,488
Positions	—	—

4. Position Adjustment - Accountant: This action deletes one Senior Accountant position and adds two Accountant II positions to align with current staffing needs. These position adjustments were previously approved by the Board of Supervisors through a Salary Resolution Amendment (SRA) dated April 22, 2025.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	128,736	136,207
Intrafund Transfers	—	—
Net County Cost	128,736	136,207
Positions	1	—

5. Position Adjustment - Associate Management Analyst: This action deletes one Administrative Assistant I position and adds one Associate Management Analyst position to align with current staffing needs.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	29,780	31,054
Intrafund Transfers	—	—
Net County Cost	29,780	31,054
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	176,307	825,836
Gross Appropriations	(808,418)	(216,983)
Intrafund Transfers	43,746	203,535
Contingencies/Dept Reserves	925,954	925,954
Net County Cost	(15,025)	86,670
Positions	1	—

Client Success (1820P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	6,327	8,300
Intrafund Transfers	—	—
Net County Cost	6,327	8,300
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates it for one-time audio visual operational projects and reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	65,319	100,000
Gross Appropriations	(34,681)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	100,000	100,000
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Service: This action applies adjustments to account for changes to services & supplies, limited term and extra-help staffing, reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(524,911)	(421,894)
Gross Appropriations	(778,428)	(698,737)
Intrafund Transfers	912,953	1,085,694
Net County Cost	659,436	808,851
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(459,592)	(321,894)
Gross Appropriations	(806,782)	(690,437)
Intrafund Transfers	912,953	1,085,694
Contingencies/Dept Reserves	100,000	100,000
Net County Cost	665,763	817,151
Positions	—	—

IT Operations (1830P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(35,905)	(30,159)
Intrafund Transfers	—	—
Net County Cost	(35,905)	(30,159)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates it for one-time expenses for operational projects related to telephone infrastructure, radio infrastructure, and radio operations reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,211,910	1,252,997
Gross Appropriations	(41,087)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	1,252,997	1,252,997
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Service: This action applies adjustments to account for changes to services & supplies, reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	593,856	714,118
Gross Appropriations	513,751	541,735
Intrafund Transfers	(808,234)	(882,054)
Net County Cost	(888,339)	(1,054,437)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,805,766	1,967,115
Gross Appropriations	436,759	511,576
Intrafund Transfers	(808,234)	(882,054)
Contingencies/Dept Reserves	1,252,997	1,252,997
Net County Cost	(924,244)	(1,084,596)
Positions	—	—

Planning & Project Management (1844P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(73)	140
Intrafund Transfers	—	—
Net County Cost	(73)	140
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates it for one-time expenses for Human Resources Information Systems related projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(109,457)	(2,106,900)
Gross Appropriations	1,997,443	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(2,106,900)	(2,106,900)
Net County Cost	—	—
Positions	—	—

3. Planning & Project Management Adjustment: This action applies adjustments to project related hourly supports services and corresponding chargebacks.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(191,088)	5,954
Intrafund Transfers	311,211	28,298
Net County Cost	120,123	34,252
Positions	—	—

4. Measure K Rollover - Technology Projects: This action adjusts Measure K budget to rollover unspent appropriations from FY 2024-25 for multi-year capital projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	859,167	26,385
Gross Appropriations	859,167	26,385
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Proposition 172 Rollover: This action applies Proposition 172 funding to execute multi-year capital projects in alignment with radio roadmap.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	213,872	(1,424,790)
Gross Appropriations	213,872	(1,424,790)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Non-Departmental Services Rollover: This action adjusts Non-Departmental project expenditures and reimbursements for one-time multi-year technology projects and on-going technology initiatives.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(210,014)	137,177
Intrafund Transfers	210,088	(137,316)
Net County Cost	74	(139)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	963,582	(3,505,305)
Gross Appropriations	2,669,307	(1,255,134)
Intrafund Transfers	521,299	(109,018)
Contingencies/Dept Reserves	(2,106,900)	(2,106,900)
Net County Cost	120,124	34,253
Positions	—	—

IT Security (1850P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(38,202)	(38,022)
Intrafund Transfers	—	—
Net County Cost	(38,202)	(38,022)
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates it for operational network project and reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	228,636	78,636
Gross Appropriations	150,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	78,636	78,636
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Service: This action applies adjustments to account for changes to services & supplies, reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(39,140)	(89,096)
Gross Appropriations	97,949	(188,585)
Intrafund Transfers	(101,632)	97,741
Net County Cost	35,457	(1,748)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	189,496	(10,460)
Gross Appropriations	209,747	(226,607)
Intrafund Transfers	(101,632)	97,741
Contingencies/Dept Reserves	78,636	78,636
Net County Cost	(2,745)	(39,770)
Positions	—	—

Applications (1860P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	86	38
Intrafund Transfers	—	—
Net County Cost	86	38
Positions	—	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates it for one-time expenses for Web Content Accessibility Guidelines 2.0 upgrades and Countywide virtual server infrastructure projects.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,216,262	567,756
Gross Appropriations	648,506	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	567,756	567,756
Net County Cost	—	—
Positions	—	—

3. Adjustments to Provide Current Level Services: This action adjusts the budget to reflect costs for current level services, including adjustments to account for changes to services & supplies, reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(186,620)	(146,771)
Gross Appropriations	(740,910)	(666,709)
Intrafund Transfers	553,382	411,592
Net County Cost	(908)	(108,346)
Positions	—	—

Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,029,642	420,985
Gross Appropriations	(92,318)	(666,671)
Intrafund Transfers	553,382	411,592
Contingencies/Dept Reserves	567,756	567,756
Net County Cost	(822)	(108,308)
Positions	—	—

Technology Infrastructure Replacement Budget (1870B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	7,417,836	3,925,318
Gross Appropriations	1,884,844	(1,607,674)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	5,532,992	5,532,992
Net County Cost	—	—
Positions	—	—

Technology Infrastructure Replacement Budget (1870P)

1. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates it for technology infrastructure replacements managed by ISD; and in reserves maintained for future technology replacement.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	5,720,570	5,532,992
Gross Appropriations	187,578	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	5,532,992	5,532,992
Net County Cost	—	—
Positions	—	—

2. Technology Infrastructure Replacement Budget Adjustment: This action adjusts technology replacement service charge revenues and appropriates expenditures for technology asset replacements.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,697,266	(1,607,674)
Gross Appropriations	1,697,266	(1,607,674)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Grand Jury (1920B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Gross Appropriations	(6)	11
Intrafund Transfers	—	—
Net County Cost	(6)	11
Positions	—	—

Grand Jury (1920P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(6)	11
Intrafund Transfers	—	—
Net County Cost	(6)	11
Positions	—	—

Non-Departmental Services (8000B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	382,790,013	124,959,747
Gross Appropriations	272,640,693	87,848,885
Intrafund Transfers	(2,270,433)	—
Contingencies/Dept Reserves	112,723,108	31,960,156
Net County Cost	303,355	(5,150,706)
Positions	—	—

Non-Departmental Services (8000P)

1. Service Charge Adjustments: This action adjusts service charges to align with changes after the Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(143,525)	(108,053)
Intrafund Transfers	—	—
Net County Cost	(143,525)	(108,053)
Positions	—	—

2. Measure K Rollover District Discretionary Funds: This action rolls over District Discretionary funds from all five supervisorial districts and includes open commitments as well as unallocated funds from the prior year.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(4,193,620)	(4,193,620)
Gross Appropriations	(4,193,620)	(4,193,620)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Measure K Rollover Children, Families, and Seniors: This action removes funding from the Children, Families, and Seniors placeholder allocation as all funds have been distributed to other specific initiatives in the operating departments.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(794,643)	(794,643)
Gross Appropriations	(794,643)	(794,643)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K Projects Allocations: This action removes Measure K allocations for projects that have been completed or reallocated and include the homeless addiction program; Middlefield Road bike lane and solar grid projects; and the poverty prevention program.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(2,900,000)	—
Gross Appropriations	(2,900,000)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Measure K Rollover Childcare Build Up Capacity: This actions corrects a negative allocation for the Childcare Buildup initiative due to a budget error entered in the 2025-27 Recommended Budget.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	500,000
Gross Appropriations	—	500,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Measure K Rollover Second Harvest Agreement: This action increases the Measure K rollover for the agreement with Second Harvest to $2 million in both FY 2025-26 and FY 2026-27.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	294,643	2,000,000
Gross Appropriations	294,643	2,000,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Adjustments to Provide Current Level of Services: This action makes adjustments to current levels of services in FY 2025-26 to reflect current costs for existing levels of service and performance in FY 2025-26 including: an increase in revenue to recognize an increase in ARPA project expenditures during the fiscal year and a reimbursement from bond funded projects for an advance made by the General Fund in FY 24-25.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	39,376,795	—
Gross Appropriations	144,788,915	19,607
Intrafund Transfers	(2,270,433)	—
Net County Cost	103,141,687	19,607
Positions	—	—

8. Non-Departmental Services Support to the Sheriff's Office: This action appropriates additional one-time funding to the Sheriff's Office for move out costs for the Harbor building, vehicle replacement costs, and the purchase of new handguns.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,754,600	184,367
Intrafund Transfers	—	—
Net County Cost	1,754,600	184,367
Positions	—	—

9. Non-Departmental Services Support to Parks: This action adjusts the allocation from Non-Departmental Services to the Parks department for Capital Projects managed by the Parks Department that are funded by the General Fund.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	(589,599)	(589,599)
Intrafund Transfers	—	—
Net County Cost	(589,599)	(589,599)
Positions	—	—

10. Non-Departmental Services Support to Sustainability Department: This action adds funding to support the Sustainability Department with stormwater compliance projects such as the San Gregorio Creek sediment / erosion inventory and the San Vincente Creek water quality monitoring.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	167,190	—
Intrafund Transfers	—	—
Net County Cost	167,190	—
Positions	—	—

11. Non-Departmental Services Support to Elections: This action appropriates funding for the November 2025 special election.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	3,625,058	—
Intrafund Transfers	—	—
Net County Cost	3,625,058	—
Positions	—	—

12. Non-Departmental Services Support to Public Works: This action allocates funding from Non-Departmental Services to Public Works for cardkey security upgrades, stormwater compliance activities, Middlefield Road maintenance, General Fund contribution to C/CAG, and facility charges for vacant space in the county.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	6,738,952	6,862,066
Intrafund Transfers	—	—
Net County Cost	6,738,952	6,862,066
Positions	—	—

13. Non-Departmental Services Support to Human Resources: This action allocates funding from Non-Departmental Services to the Human Resources Department for the innovation summit, coaching program, COB 3 furniture purchases, ADA Capital Funding projects, LGBTQAIA+ commission support, the tuition reimbursement program, and countywide leadership training events.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	269,244	—
Intrafund Transfers	—	—
Net County Cost	269,244	—
Positions	—	—

14. Non-Departmental Services Support to ISD: This action adds an allocation from Non-Departmental Services to the Information Services Department for the AB1637 migration project, POTS line impact assessment, county training room rent, the SMC Innovation Program, and SMC Public WiFi operations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	3,241,766	3,241,766
Intrafund Transfers	—	—
Net County Cost	3,241,766	3,241,766
Positions	—	—

15. Non-Departmental Services Support for Debt Service and Capital Projects: This action adjusts Non-Departmental Support to Public Works for Debt Service for the Library, Information Services Department, and the Coroner's Office as well as Capital Projects that are funded by the General Fund. Additionally, this action adjusts the Non-Departmental support to Major Capital Construction for the following projects: County Office Building 3 close out; remodel of County Office Building 1, Mitten Road warehouse, and Bridgepoint buildings; the South San Francisco Wellness Center; the county's contribution for the San Mateo County Event Center Resiliency Center project; remodel of the first floor of the Hall of Justice and relocation of the Law Library; purchase and upgrades of the Industrial Park project; and the set aside of funds for the potential purchase of property in FY 25-26.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	30,381,712	80,726,994
Intrafund Transfers	—	—
Net County Cost	30,381,712	80,726,994
Positions	—	—

16. Final Year End Fund Balance Adjustment: This action adjusts Fund Balance, Reserves, and Contingencies in FY 2025-26 in order to fund one-time projects as well as to meet the county's Reserve and Contingency requirement as per the Long Term Financial Policies.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	351,006,838	127,448,010
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	112,723,108	31,960,156
Net County Cost	(238,283,730)	(95,487,854)
Positions	—	—

17. Countywide Information Technology Upgrades: This action allocates funding for county wide information technology system request for proposals, upgrades, and replacement of aging systems. Current projects underway are the replacement of the Assessment Appeals system, request for proposal for the county's budgeting system, and the request for proposal for the agenda administration system.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	15,000,000	—
Intrafund Transfers	—	—
Net County Cost	15,000,000	—
Positions	—	—

18. Other Post Employment Benefits: This action appropriates funding to the county's retiree benefit trust to prefund future retiree benefits such as health, visions, dental, and life insurance commonly known as Other Post-Employment Benefits (OPEB). By pre-funding the county will save on ongoing contributions to the trust due to the higher rate of return on a larger principal investment.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	75,000,000	—
Intrafund Transfers	—	—
Net County Cost	75,000,000	—
Positions	—	—

Debt Service Fund (8900B)

FY 2025-26 and FY 2026-27 Funding Adjustments

The following is a summary of significant changes from the FY 2025-26 Approved Recommended Budget and the FY 2026-27 Preliminary Recommended Budget for this Budget Unit. Changes are due to adjustments in Fund Balance, Reserves, rollover of appropriations, and other budget changes, including health benefits, found in Attachment D, for Budget Units with positions. More details are found in the tables and descriptions below.

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(6,558,457)	(7,604,186)
Gross Appropriations	(6,698,821)	(7,744,550)
Intrafund Transfers	—	—
Non-General Fund Reserves	140,364	140,364
Net County Cost	—	—
Positions	—	—

Debt Service Fund (8900P)

1. Youth Services Campus Bonds: This action removes appropriations for debt service payments on the 2016 Series A Youth Services Campus bonds, which were defeased in FY 2024-25.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	(7,744,300)	(7,744,550)
Gross Appropriations	(7,744,300)	(7,744,550)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment - Debt Service Fund: Year-end fund balance adjustment is appropriated to Reserves.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	1,185,843	140,364
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	1,185,843	140,364
Net County Cost	—	—
Positions	—	—

3. Capital Project Funding: This action appropriates Reserves to fund capital projects in FY 2025-26, including carryforward of unused FY 2024-25 appropriations.

	September Revisions FY 2025-26	September Revisions FY 2026-27
Sources	—	—
Gross Appropriations	1,045,479	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(1,045,479)	—
Net County Cost	—	—
Positions	—	—

Attachment F

CAPITAL PROJECTS SUMMARY

Capital Projects Summary

In the spring of 2018, the County Manager's Office released its first Five-Year Capital Improvement Plan (CIP), encompassing projects managed or supported by the following departments: Project Development Unit (PDU) located in the County Executive's Office, Department of Public Works (DPW), Parks Department, and Information Services Department (ISD). The 2018 CIP was the result of several separate facilities master plans, coordination by numerous departments, and Board study sessions leading to Board recommendation for a single capital plan. The CIP has been updated four times, most recently in 2025 for FY 2025-30 and will be available the week of September 22, 2025, at https://www.smcgov.org/ceo/cip.

Due to a variety of factors including current economic conditions, cost effectiveness, and to reduce the environmental impact of County operations, the updated Five-Year Year Capital Improvement Plan for FY 2025-30 includes a change from a ground-up construction focused model to one that incorporates new approaches to capital projects. The most significant change is the implementation of a purchase and refurbish model. This model seeks to take advantage of the availability of commercial real estate in the County and repurpose these facilities for County use. As seen in the Five-Year Year Capital Improvement Plan for FY 2025-30, the result is an increase in renovation and refurbishing projects with a correlated reduction in the number of ground-up construction projects.

The revised FY 2025-26 Recommended Budget to be adopted includes changes of $83.3 million from the FY 2025-26 Recommended Budget. Budget changes includes rollover of unspent funds from FY 2024-25 and project budget adjustments. The revised FY 2025-26 Recommended Budget total for capital projects is $557 million, a 17.6 percent increase from the May Recommended Budget. The table below shows the total capital budget for FY 2025-26 by funding source. The values indicated in the table below represent the amounts budgeted in the revised Recommended Budget, except for the Bond-funded portion of projects. Bond funds are budgeted and spent outside of the County's budget and accounting systems.

More information about all capital projects for FY 2025-30 can be found in the Five-Year Capital Improvement Plan update.

Capital Projects by Funding Source

Funding Source	FY 2025-26 Recommended Budget	September Revisions (Including Rollover)	FY 2025-26 Adopted
Departmental	22,073,624	7,866,263	29,939,887
Facility Surcharge	18,763,971	1,118,187	19,882,158
General Fund - Non-Departmental	384,919,149	62,855,620	447,774,769
Grants/Donations	8,858,461	6,107,765	14,966,226
Measure K	23,655,364	3,474,065	27,129,429
Other	805,860	2,063,277	2,869,137
Proposition 172	14,461,799	(192,433)	14,269,366
Total	**473,538,228**	**83,292,744**	**556,830,972**

Capital Projects by Category

Project Category	Number of Projects	FY 2025-26 Recommended Budget	September Revisions (Including Rollover)	FY 2025-26 Adopted
Accessibility	8	3,706,036	127,497	3,833,533
Bicycle/Pedestrian Access	3	598,620	(9,803)	588,817
Building Equipment Upgrades	43	28,248,169	2,010,245	30,258,414
Community Services	3	294,261	86,980	381,241
Community Services: Health & Human Services	2	50,937,808	46,896,635	97,834,443
Construction	6	71,446,537	9,561,645	81,008,182
Emergency Preparedness	6	3,186,833	4,357	3,191,190
Fire Safety	2	15,500,000	8,049,033	23,549,033
Health and Safety	23	8,525,161	(1,085,839)	7,439,322
Housing	3	12,169,550	(3,049,639)	9,119,911
Infrastructure	6	17,913,265	(163,365)	17,749,900
Maintenance	48	23,564,460	1,410,027	24,974,487
Office Improvements	17	199,526,519	4,535,307	204,061,826
Parks and Recreation	42	18,460,506	11,958,710	30,419,216
Planning	12	2,008,037	(101,879)	1,906,158
Public Safety	2	-	220,000	220,000
Roads	2	60,804	49,953	110,757
Software	8	2,100,000	144,638	2,244,638
Sustainability	14	5,780,547	2,878,138	8,658,685
Technology	9	(9,594,718)	3,334	(9,591,384)
Water and Stormwater	6	9,105,832	(233,230)	8,872,602
Housing and Homelessness	1	10,000,000	-	10,000,000
Total	**268**	**473,538,228**	**83,292,744**	**556,830,972**