
RECOMMENDED BUDGET



Fiscal Years 2025-26 / 2026-27

RECOMMENDED BUDGET

Fiscal Years 2025-26 / 2026-27



Board of Supervisors

Jackie Speier, District 1

Noelia Corzo, District 2

Ray Mueller, District 3

Lisa Gauthier, District 4

David Canepa, District 5

Recommended by:

Michael P. Callagy, County Executive Officer

Acknowledgements

The County Executive’s Office would like to thank the many individuals who provide the necessary information, inspiration, and expertise to produce the Recommended Budget. The dedication of our public servants across all departments, with the support of our community-based partners, made the production of the Recommended Budget possible.

The Board of Supervisors’ leadership and commitment to effective and compassionate governance bolsters the County’s current and future fiscal stability and upholds our priorities of Children, Families, and Seniors, Emergency Preparedness, and Housing and Homelessness, with mental health woven throughout.

RECOMMENDED BY:

MICHAEL P. CALLAGY
County Executive Officer

ILIANA RODRIGUEZ
Assistant County Executive

JUSTIN MATES
Deputy County Executive

ADAM ELY
Deputy County Executive

PREPARED BY:

ROBERT MANCHIA
Chief Financial Officer

MISTY HOMMERDING
Principal Management Analyst

PANIZ AMIRNASIRI
Senior Management Analyst

JOHN RIDENER
Senior Management Analyst

MANAGEMENT ANALYSTS:

JOHN ALLAN
IAN EARLEY
HELEN LEI
ANDREW LOKE
JOSEFINA RUBIO
VANESSA WASHINGTON

ACCOUNTING STAFF:

MICHAEL BOLANDER
Principal Management Analyst

MICHAEL LEACH
Financial Services Manager

JOY LIMIN
Senior Accountant

GENEVIEVE GONZALEZ
Senior Accountant

SPECIAL THANKS TO:

CONTROLLER’S OFFICE
FISCAL OFFICER COMMITTEE





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of San Mateo
California**

For the Biennium Beginning

July 01, 2023

Christopher P. Morill

Executive Director

FISCAL YEAR 2025-27 RECOMMENDED BUDGET

TABLE OF CONTENTS

	PAGE
County Manager's Budget Message	A-1
County Profile	A-7
Shared Vision 2025	A-16
County Budget Process	A-18
County Performance Program and Equity	A-26

COUNTY SUMMARIES

County Organization Chart.....	B-1
Introduction: Understanding Budget Summary Charts	B-2
County Charts – All Funds	B-3
Total Requirements – All Funds	B-5
Total Sources and Requirements – All Funds	B-6
General Fund Summaries, including by Agency	B-7
Revenues by Type – All Funds	B-13
County Fund Structure.....	B-15
Fund Descriptions.....	B-16
Explanation of Major Revenue Sources	B-20
Five-Year Revenue and Expenditure Projections.....	B-30
Changes in Projected Fund Balance – All Funds.....	B-31
Requirements by Type – All Funds	B-34
Authorized Position Summary – All Funds	B-35
Capital Projects Summary.....	B-39
Supplemental Information	B-41
Budget Balancing Principles	B-51
Long-Term Budget Balancing Strategies	B-52
Long-Term Financial Policies	B-55

CRIMINAL JUSTICE

Criminal Justice Summary	1-3
Sheriff's Office	1-4
Probation Department.....	1-33
District Attorney's Office.....	1-51
County Support of the Courts.....	1-64
Private Defender Program	1-68
Coroner's Office.....	1-73

HEALTH SERVICES

Health Services Summary.....	2-3
County Health.....	2-5
First 5 San Mateo County	2-90

SOCIAL SERVICES

Social Services Summary	3-3
Human Services Agency.....	3-4
Department of Child Support Services	3-51

COMMUNITY SERVICES

Community Services Summary	4-3
Planning and Building	4-5
Local Agency Formation Commission	4-28
Parks Department.....	4-34
San Mateo County Library	4-65
Sustainability Department.....	4-75
Department of Emergency Services.....	4-103
Department of Public Works	4-115
Capital Projects	4-170
County One-Time Expense Fund.....	4-176
Courthouse Construction Fund	4-180
Criminal Justice Construction Fund.....	4-183
Other Capital Construction Fund.....	4-185
Real Property Services	4-195
Public Safety Communications.....	4-203
Message Switch	4-212
Agriculture / Weights and Measures.....	4-214
Structural Fire.....	4-224
Fire Protection Services.....	4-229
County Service Area 1	4-236
Department of Housing.....	4-243

ADMINISTRATION AND FISCAL SERVICES

Administration and Fiscal Services Summary.....	5-3
Board of Supervisors	5-4
County Executive's Office/Clerk of the Board	5-9
Assessor-County Clerk-Recorder.....	5-33
Controller's Office	5-54
Treasurer-Tax Collector	5-75
Retirement Office (SamCERA).....	5-88
County Attorney's Office	5-92
Human Resources Department.....	5-101
Information Services Department.....	5-126
Grand Jury	5-152
Non-Departmental Services	5-154
Debt Service Fund.....	5-161

BUDGET UNIT AND PROGRAM SUMMARIES.....6-1

GLOSSARY OF BUDGET TERMS.....7-1

COUNTY EXECUTIVE'S BUDGET MESSAGE

FISCAL YEARS 2025-2027



To the Honorable Board of Supervisors and the Residents of San Mateo County:

I am pleased to present the Fiscal Year 2025–27 Recommended Budget for the County of San Mateo. This budget reflects our best understanding of the fiscal landscape at this moment in time, while recognizing the complex, challenging, and often unpredictable environment in which we operate.

This complex operating environment is not new to the County or this Board. Our Board has acted in a manner consistent with balancing community needs with taking a fiscally conservative approach, acting in the fiduciary interest of residents. For example, paying down unfunded retirement liability and long-term debt on accelerated schedules, executing a strategic bond defeasance to reduce long-term liabilities and generate savings, buying real estate in a down market to reduce our dependency on leases, and budgeting with the County's long-term finances always in view. Thanks to this Board's foresight and stewardship, the County is prepared to face what lies ahead. We

continue to build on this foundation of financial stability while meeting the needs of our communities in the most challenging of contexts. While we continue to navigate uncertain times, this Board does so with a commitment to fiscal responsibility, service to our community, and a clear focus on both immediate priorities and our long-term vision.

Evolving Budget Landscape

This budget reflects the most current information available to us at this time. However, we anticipate significant developments in the coming months, including the finalization of the State budget and potential shifts in Federal priorities. The developments include the impact of H.R. 1968 (March 2025 Continuing Resolution) which potentially indicates a departure from previous federal budget development practices. The Continuing Resolution has, in the past, funded the federal government at the previous year's levels. H.R. 1968 contains several additional provisions that increase or decrease funding for various programs compared to federal fiscal year 2024 levels. The federal government has announced that there will be eligibility changes to Medicaid, Supplemental Nutrition Assistance Program (SNAP), and Temporary Aid to Needy Families (TANF) programs. Two significant aspects of these changes will include work and immigration status requirements. There is uncertainty as to how the State will address these federal program changes, though there will almost certainly be impacts to residents.

At the State level, California is facing a \$14 billion budget gap, with ripple effects that will impact counties across the state. Additionally, key County revenue sources such as Vehicle License Fee Adjustment Amount (VLFAA) backfill payments have already been disrupted in 2023 and 2024 as these payments were not included in the Governor's budget. It is increasingly evident that critical components of the County's budget and operations specifically associated to programs such as Public Safety, Social Services, and Health are at significant risk. Currently, Returned Educational Revenue Augmentation Funds (ERAF) are used to address these delays in reimbursement and maintain adequate cash flow. This use of Returned ERAF to cover VLFAA shortfalls adversely impact the County's ability to fund capital outlays, ongoing maintenance costs, and other capital improvements.

These short-term disruptions have long-term implications to our General Fund and financial planning. As a result, we anticipate continued fiscal developments over the next several months that may require further consideration and adjustments to our budget.

In this complex environment, complications at the State level impact the County's ability to incorporate changes into its budget process. The Legislature must submit a proposed budget to the Governor by June 15. The Governor retains the authority to make modifications during this process with the final budget signed by June 30, creating multiple points at which changes could significantly affect our County budget. While we cannot anticipate every adjustment that may emerge at the State level, we are prepared to revisit and revise our budget as needed, particularly in September revisions. Additionally, the Federal budget for federal fiscal year 2026 is expected to be adopted in October. As such, we may have to return to this Board with additional required budget changes.

As an arm of the State, and in accordance with California State law, the Board of Supervisors must adopt the Recommended Budget to ensure spending authority is in place by July 1. While there remains considerable uncertainty, this legal requirement necessitates that we move forward with the best information currently available.

Strengthening and Preparing in the Face of Change

"If you're trying to achieve, there will be roadblocks. I've had them; everybody has had them. But obstacles don't have to stop you. If you run into a wall, don't turn around and give up. Figure out how to climb it, go through it, or work around it."

- Michael Jordan

Regardless of what lies ahead, this budget introduces several long-term financial policy changes to promote resilience and reinforce the County's long- and short-term fiscal prudence. Returned ERAF, previously budgeted at 50 percent of estimated value to meet our ongoing expenditures, will now be budgeted at 60 percent in FY 2025-26, 65 percent in FY 2026-27, and up to 70 percent in the future. This change is required to address inflation and negotiated salary and benefits that are outpacing revenues, which in turn limits our ability to continue to cover the VLFAA shortfall and fund future capital expenditures.

Further strengthening our capacity to adapt to shifting economic and fiscal landscapes, this budget reflects a new approach to Fund Balance and Reserve requirements. As required by the County's updated Long-Term Financial Policies, the following changes will be implemented beginning with the FY 2025-27 Recommended budget: the value of County Reserves will increase from 10 to 15 percent of Net Appropriations and Departments will be required to maintain a minimum Reserve of four percent of total Net Appropriations. Additionally, there is a tiered set of thresholds that determine the percentage of General Fund Year-End Fund Balance a Department may retain and budget as Reserves. Departments will be given time to adjust to these changes over the coming fiscal years, ensuring a thoughtful transition. All of these changes are outlined in detail in the Long-Term Financial Policies section of this budget.

We are prioritizing what the County is doing now, meeting the needs of today's residents, while continuing to build toward the future. This Recommended Budget strikes a careful balance: it addresses short-term issues head-on while keeping our eyes firmly on long-term impacts and opportunities.

Vision, Priorities, and Focus Areas

Importantly, this budget also aligns with recent work on our Shared Vision. The recent Board retreat identified a renewed strategic vision to better reflect where we are now and where we want to go. This updated vision will

inform not only future budgets but the long-term financial projections and policies that shape our path forward. Additionally, it affirms the past 17 years of Shared Vision 2025, while continuing to uphold this Board's priorities of Children, Families, and Seniors, Emergency Preparedness, and Housing and Homelessness, with mental health woven throughout.

Shared Vision

Outcomes



Priorities



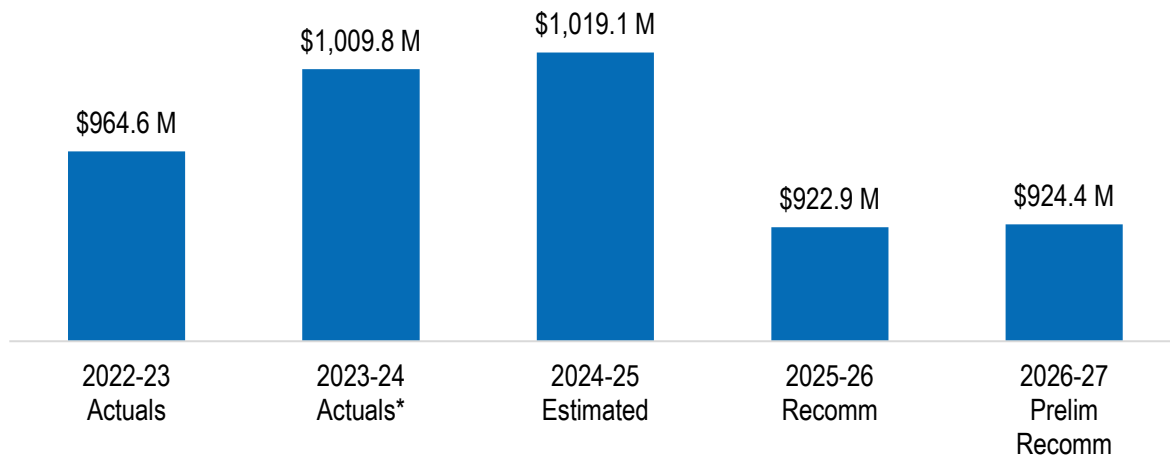
In addition to reestablishing the overarching vision and priorities, the Board identified a focus area under each priority for the next two fiscal years:

- Children, Families, and Seniors – Improving Life Outcomes
- Emergency Preparedness – Preparing for Wildfires, Earthquakes and Floods
- Housing and Homelessness – Addressing Workforce Housing

FY 2025-27 Budget Highlights

The total Recommended Budgets (All Funds) are \$4.9 billion for FY 2025-26 and \$4.5 billion for FY 2026-27. The Recommended Budgets for the General Fund are \$3.5 billion in FY 2025-26 and \$3.2 billion in FY 2026-27. Although the total value of the overall budget appears to be decreasing between FY 2025-26 and FY 2026-27, this is mainly the result of a decrease in capital projects expenses as projects are completed. Within the context of the evolving budget landscape, revenues are growing at a slower pace relative to previous years. FY 2026-27 reflects a slight increase in revenue compared to FY 2025-26. This increase is partially offset by a conservative projection for interest earned, which is difficult to estimate given its high sensitivity to market fluctuations and the uncertainty of future economic conditions.

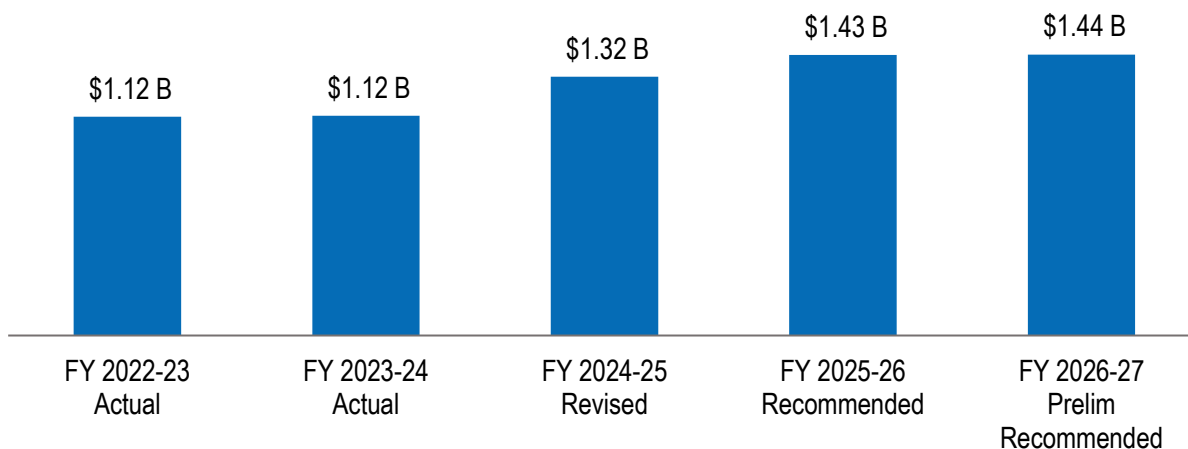
Ongoing Revenue (County, General Fund)



*FY 2023-24 Actuals reflect an increase in interest earned that may not be garnered in future years

Additionally, contract costs, salaries, and benefits continue to rise in this budget due to increased expenditures to deliver service components. This budget recommends the net addition of 13 positions in FY 2025-26 for a total of 6,111 positions for All County Funds: 15 positions were removed from non-County Fund Departments and 28 positions were added in County General Fund Departments. While the number of positions being added is relatively low compared to previous Recommended Budgets, the overall cost of salary and benefits continues to increase year over year.

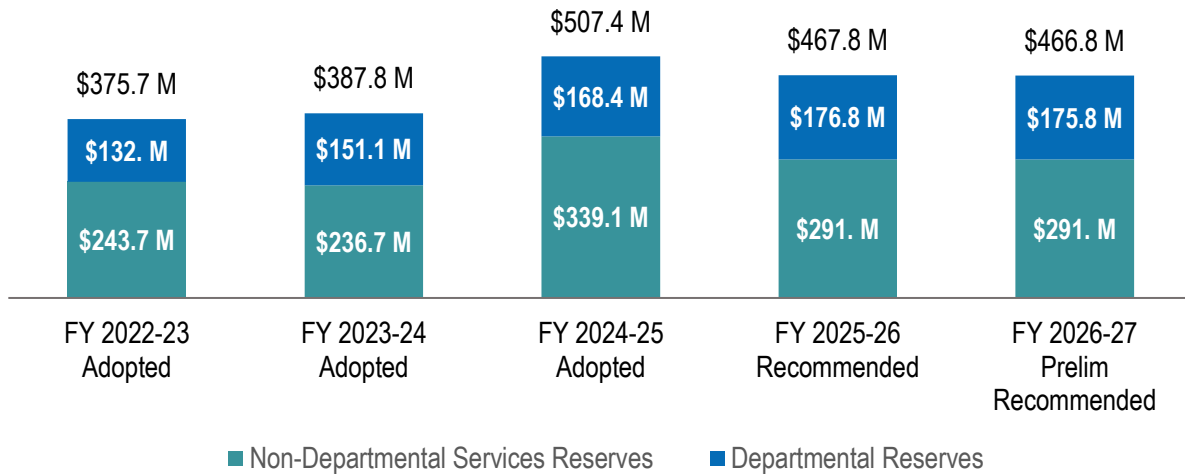
Trend in Budget for Salaries and Benefits, All County Funds



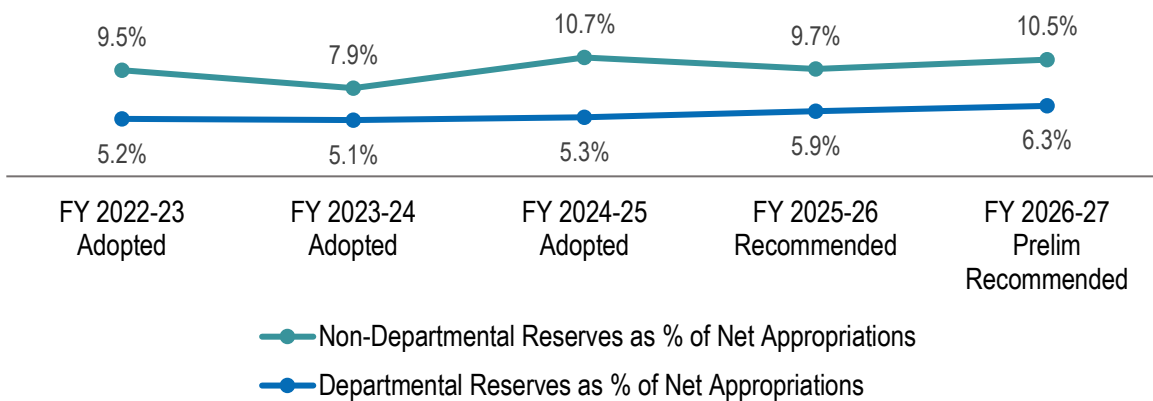
Importantly, the growth rate of ongoing expenses, particularly labor and contract costs, is consistently outpacing the growth rate of ongoing revenues. This structural imbalance creates increasing fiscal pressure, as rising costs are not matched by corresponding revenue growth. Active monitoring of both revenue trends and expenditure growth will be essential to proactively address potential budgetary challenges ahead.

The budget maintains General Fund Reserves and Contingencies above 15 percent, as required by Board policy. Combined General Fund Reserves (including Departmental and Non-Departmental Reserves) are 15.6 percent of Net Appropriations for FY 2025-26 and 16.8 percent for FY 2026-27. While the slight decrease in total reserves is anticipated in the context of current changes in economic conditions, total reserves may potentially trend up by September with updated Fund Balance values.

Budgeted General Fund Reserves



General Fund Reserves as a Percentage of Net Appropriations



Summary and Conclusion

As we move forward, this budget represents not only a plan for the year ahead but a deliberate act of preparation. In an environment marked by economic uncertainty and potentially significant policy shifts, we are preparing thoughtfully and ensuring we remain flexible. While this budget reflects the realities of increased pressures both with respect to revenues and expenses, we are prepared to respond to circumstances as they change. Through

strengthened financial policies, forward-looking projections, and alignment with our renewed Shared Vision, we are laying the groundwork for these challenging times. This budget prepares us to meet today's challenges while positioning us for the opportunities ahead. With preparation as our guiding principle, the County of San Mateo remains focused and steady to build a better future for all who call this community home.

The challenges before us are multifaceted and complex, but difficult moments like these reveal the true strength of our community. They remind us that resilience is not built in isolation, but through collective effort we are making to shape the future together. Through careful planning, flexibility, and a deep sense of shared responsibility, we are not just weathering these challenges—we are learning, adapting, and growing from them. We face this moment side by side, guided by a common purpose and a long-term vision that continues to evolve to meet the times. And though the road ahead may be uncertain, one thing is clear: together, we are stronger, more prepared, and more determined than ever to serve our community and emerge from this moment more united and more resilient than before.

"We are the superhero, none of us individually, but all of us together."

- Hank Green

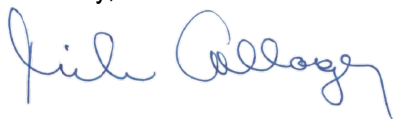
I want to express my heartfelt appreciation to our dedicated employees for their steadfast commitment and relentless service to the people of San Mateo County. What you do each day extends far beyond individual tasks—it forms the backbone of our community, ensuring essential services run smoothly and that residents have a dependable source of support, especially when they need it most.

Your efforts echo across every neighborhood, strengthening the ties that hold us together and laying the groundwork for a more resilient and thriving County. Thank you for the long hours, the pursuit of excellence, and the compassion you bring to your roles. Your contributions are not only valued, they are vital to creating the brighter, more hopeful future we are building together. It is evident that you, on a daily basis, create a remarkable experience (CARE) for our customers!

A special thank you to our Chief Financial Officer, Robert Manchia, and his staff: Michael Bolander, Misty Hommerding, Paniz Amirasiri, John Ridener, Andrew Loke, Vanessa Washington, Helen Lei, John Allan, Josefina Rubio, and Ian Earley who prepared this budget. I also want to thank Iliana Rodriguez, Justin Mates, Adam Ely, Connie Juarez-Diroll, Michelle Durand, Shireen Malekafzali, and Emma Gonzalez and all their staff for their continued guidance, dedication, and support.

In closing, I offer my sincere thanks to the Board of Supervisors for your strong leadership and unwavering support. Your commitment to our community and collaborative spirit have been vital in guiding us through challenges and advancing our shared goals. Thank you for your dedication to serving all who call San Mateo County home.

Sincerely,



Mike Callagy
County Executive
County of San Mateo

COUNTY PROFILE

San Mateo County is among the nine counties that comprise the San Francisco Bay Area, one of the most dynamic and diverse regions in the United States. The county occupies 448.6 square miles and contains 20 cities on a peninsula bounded by the City and County of San Francisco to the north and Santa Clara and Santa Cruz to the south. San Francisco Bay and the Pacific Ocean form the east and west boundaries, respectively.

Mission

The County of San Mateo protects and enhances the health, safety, welfare, and natural resources of the community, and provides quality services that benefit and enrich the lives of the people of this community.

We are committed to:

- The highest standards of public service;
- A common vision of responsiveness;
- The highest standards of ethical conduct;
- Treating people with respect and dignity

The County was founded in April 1856. It functions under a charter adopted in 1933.

Economy

San Mateo County's economy is diverse, home to industry leaders in biotechnology, computer science, social media, health care, and research. The county is home to San Francisco International Airport, fueling a robust tourism industry and providing businesses large and small with access to international markets, and to a cluster of notable venture capital firms on Menlo Park's San Hill Road.

People

The county is home to over 700,000 people who enjoy a wide variety of terrain, from sandy beaches and rocky bluffs to redwood forests and marshlands. The climate is typically mild with wet winters and summer fog that acts as natural air conditioning for much of the county.

De Anza Expedition
paves way for
Spanish colonization
of Alta California,
initiating European
colonization period
in the County



San Mateo County created from the southern portion of San Francisco County



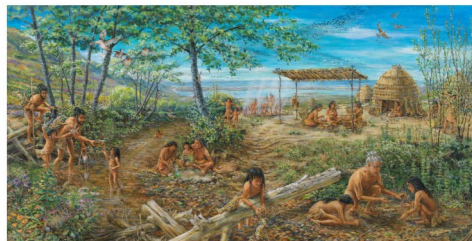
The Great Earthquake and Fire send refugees
from San Francisco across the county line to
temporary housing and ranches



For Supervisor of the Second District, Vote for
ROSALIE M. BROWN

Rosalie Brown is the first woman to serve on the County's Board of Supervisors

First evidence of human habitation on the Peninsula



**California Gold Rush;
San Mateo County
supplies timber, food,
and supplies for a
booming San
Francisco**



First daily train service opens between San Francisco and San Jose, with stops along the Peninsula. This is the first build of a commuter railroad west of the Mississippi



Domed County Courthouse opens in downtown Redwood City

First bit of the California highway system for automobiles is built between San Bruno and Burlingame

The original Dumbarton Bridge opens

OUR HISTORY

1929

The San Mateo Hayward bridge opens; at time of completion, it is the longest bridge in the world



[8]

1941

The initiation of WWII leads to the development of a variety of industries, including the electronics industry out of which Silicon Valley developed

1978

Voters overwhelmingly approve Proposition 13, reducing local property tax revenues state-wide by capping property tax rates at 1 percent

1989

Loma Prieta Earthquake damages many older buildings, including the Hall of Justice and Old Courthouse in Redwood City

2003

Long-planned BART to SFO link opens

2020

2020 Health emergency declared due to COVID-19; CZU Lightning Complex fire scorches thousands of acres

1927

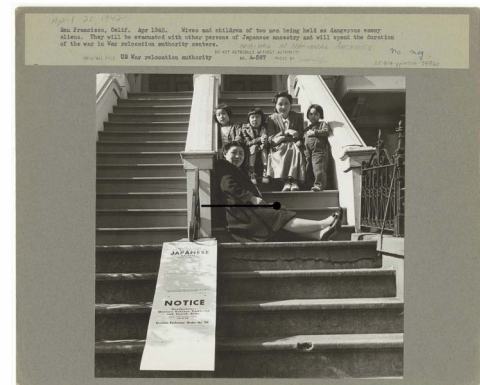
Mills Field opens for air service on former cow pasture along San Francisco Bay. It's renamed San Francisco Airport in 1931 ("International" is added following World War II)



[7]

1942

Thousands of Japanese Americans are detained at the Tanforan horse racing track in San Bruno



[9]

1. Pruristac Village by Amy Hosa and Linda Yamane, 2019. San Mateo County Historical Association Collection (2019.43.1)
2. Juan Bautista de Anza, from a portrait in oil by Fray Orsi, 1774. Wikipedia. https://en.wikipedia.org/wiki/Juan_Bautista_de_Anza#/media/File:Juba_deanza_02.jpg. Accessed 25 Mar 2025.
3. [Redwood Falling - Vance's/unknown] by A. W. Ericson, c. 1880s-1925. San Mateo County Historical Association Collection (1971.328.9)
4. Sequoia Union School, Redwood City, Cal. Apr. 18, '06. San Mateo County Historical Association Collection (1965.50B.11A)
5. Untitled [U.S. Centennial Train, Southern Pacific Railroad, Belmont] by Carleton E. Watkins, c. 1876. San Mateo County Historical Association Collection (1973.72.2)
6. Rosalie M. Brown. in the Times Gazette, 2 Nov. 1934. Newspapers.com. www.newspapers.com/article/times-gazette-the-peninsula-beacon-rosal/168138860/. Accessed 25 Mar. 2025.
7. Hangar #1 Viewed from North West, January 13, 1928. San Mateo County Historical Association Collection (1971.210B.6)
8. San Mateo Bridge, Floating Lift Span to Piers by C. P. Moss, January 26, 1929. San Mateo County Historical Association Collection (2025.3.4)
9. [Japanese Family Before Forced Removal to Tanforan Assembly Center] by Dorothea Lange, 25 April 1942. Photograph from U.S. War Relocation Authority. Farm Security Administration and Office of War Information Collection (Library of Congress). <https://www.loc.gov/pictures/item/2021650557/>

BOARD OF SUPERVISORS

San Mateo County is governed by an elected five-member Board of Supervisors. Each supervisor must live in and represent one of five districts, which are roughly equal in population but vary in geographic size. Supervisors are elected by voters within their districts to staggered four-year terms, with a maximum of three terms in office. Supervisors appoint the County Executive to carry out the Board's policies and goals and oversee the efficient running of County government.



Jackie Speier
District 1



Noelia Corzo
District 2



Ray Mueller
District 3



Lisa Gauthier
District 4



David J. Canepa
District 5

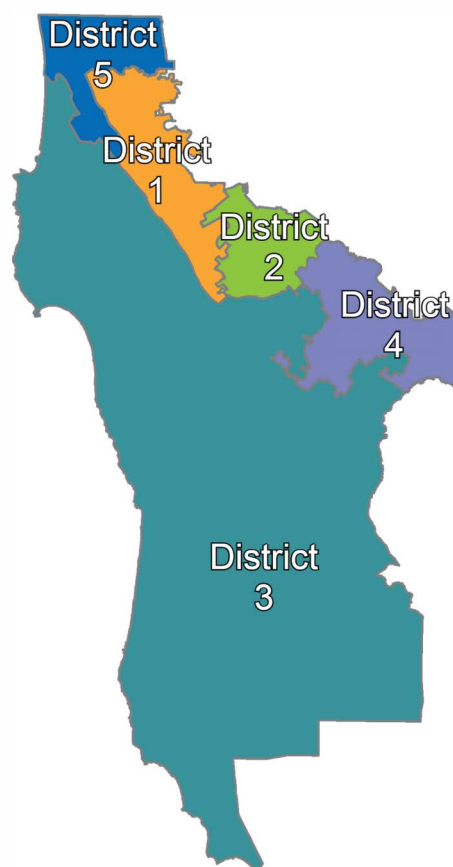
DISTRICT 1: Cities of Burlingame, Hillsborough, Millbrae, San Bruno (everything east of Interstate 280 and areas west of 280 and south of Sneath Lane), and South San Francisco (east of Junipero Serra Boulevard and south of Hickey and Hillsdale Boulevards). Unincorporated Burlingame Hills, San Mateo Highlands, and San Francisco International Airport.

DISTRICT 2: Cities of San Mateo, Foster City, and most of Belmont (excluding southeast portion)

DISTRICT 3: Cities of Atherton, southeast Belmont, Half Moon Bay, part of Menlo Park (west of El Camino Real), Pacifica, Portola Valley, San Carlos, and Woodside. Unincorporated Devonshire Canyon, El Granada, Emerald Lake Hills, Harbor Industrial Park, La Honda, Ladera, Loma Mar, Los Trancos Woods, Menlo Oaks, Miramar, Montara, Moss Beach, Palomar Park, Pescadero, Princeton By-The-Sea, San Gregorio, Skyline, Sequioa Tract, Skylonda, Stanford Lands, Vista Verde, and West Menlo Park

DISTRICT 4: Cities of East Palo Alto, part of Menlo Park (east of El Camino), and Redwood City, Unincorporated North Fair Oaks.

DISTRICT 5: Cities of Brisbane, Colma, Daly City, San Bruno (north of Sneath Lane and west of Interstate 280), and South San Francisco (East of Junipero Serra Boulevard and north of Hickey and Hillsdale boulevards). Unincorporated Broadmoor village.



Other Elected County Officials

- Chief Elections Officer & Assessor-County Clerk Recorder
- District Attorney
- Controller
- Sheriff
- Coroner
- Treasurer-Tax Collector

*Chief Probation Officer and Superior Court Executive Officer appointed by Superior Court

COUNTY DEMOGRAPHICS

POPULATION & PEOPLE

Population by City

As of Jan. 2024

POP.	CITY
6,976	Atherton
26,931	Belmont
4,661	Brisbane
30,513	Burlingame
1,410	Colma
101,458	Daly City
29,078	East Palo Alto
32,581	Foster City
11,238	Half Moon Bay
11,116	Hillsborough
33,140	Menlo Park
23,093	Millbrae
37,062	Pacifica
4,249	Portola Valley
81,863	Redwood City
42,152	San Bruno
29,420	San Carlos
103,352	San Mateo
64,601	South San Francisco
5,133	Woodside
61,538	Unincorporated
741,565	TOTAL

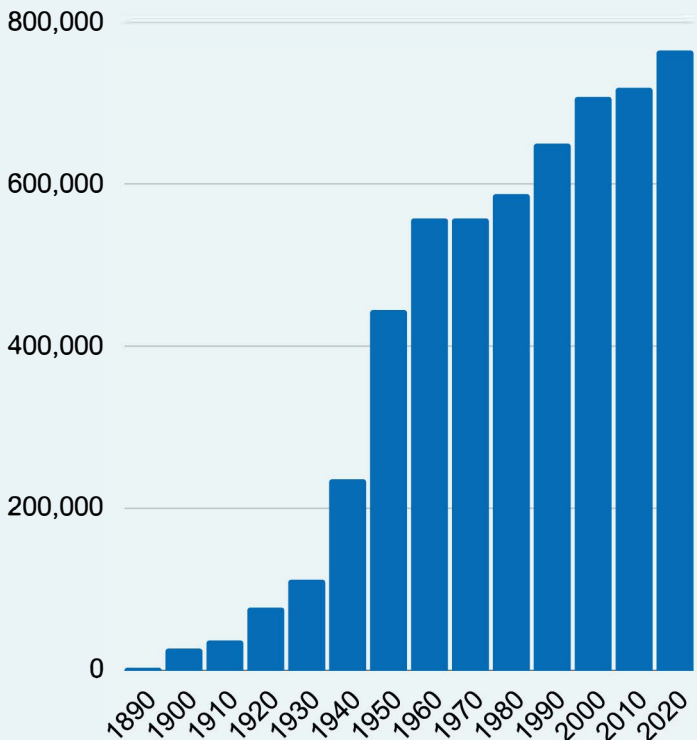
State of California, Department of Finance, E-1
Population Estimates for Cities, Counties and the State
with Annual Percent Change — January 1, 2023 and
2024. Sacramento, California, May 2024.

Foreign Born

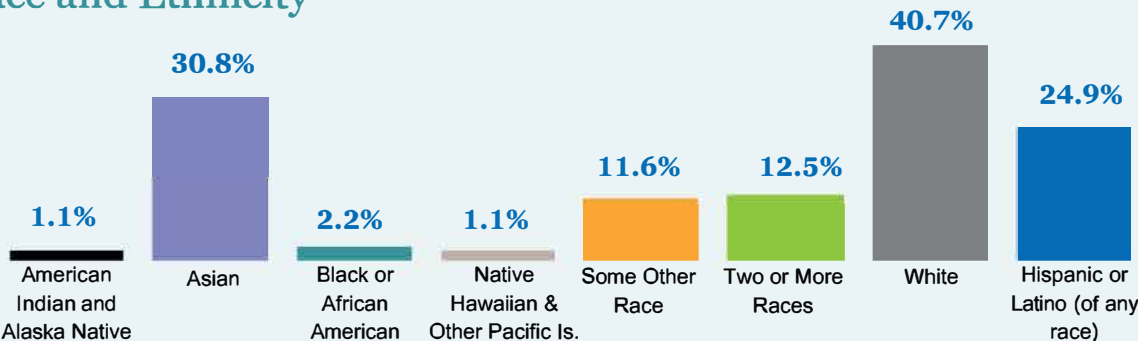


Unless otherwise specified, all
data from: U.S. Census Bureau,
2019-2023 American Community
Survey 5-Year Estimates Data
Profiles

Population by Decade



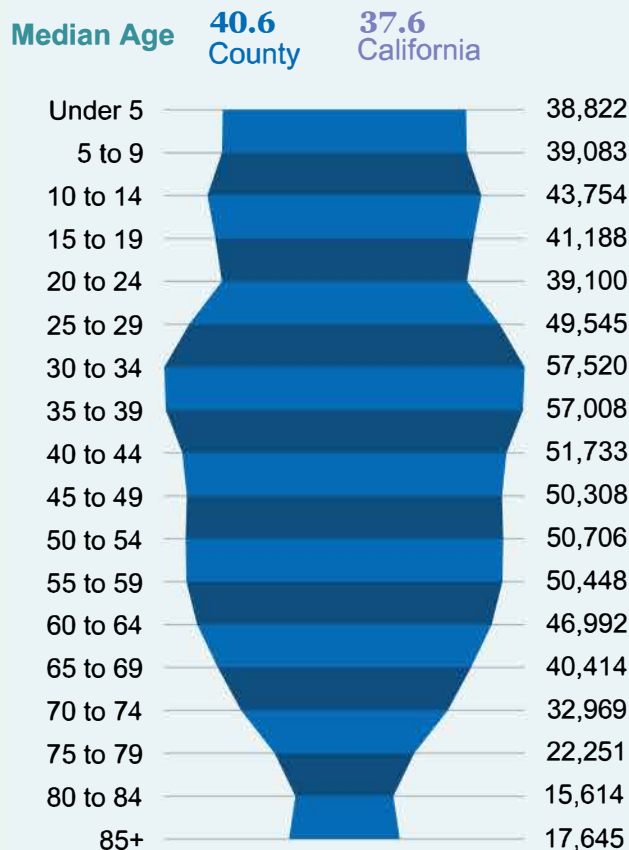
Race and Ethnicity



COUNTY DEMOGRAPHICS

POPULATION & PEOPLE

Age Groups



U.S. Census Bureau, U.S. Department of Commerce. "Age and Sex." American Community Survey, ACS 5-Year Estimates Subject Tables, Table S0101, 2023, <https://data.census.gov/tables/ACSST5Y2023.S0101?q=Age+and+Sex&g=050XX00US06081>. Accessed on March 26, 2025.

Veterans

16,023



Unless otherwise specified, all data from: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates Data Profiles

Medi-Cal

161,056

Participants

Hispanic 47.6%

Asian 14.9%

Not Available 15.3%

White 12.0%

Other 7.0%

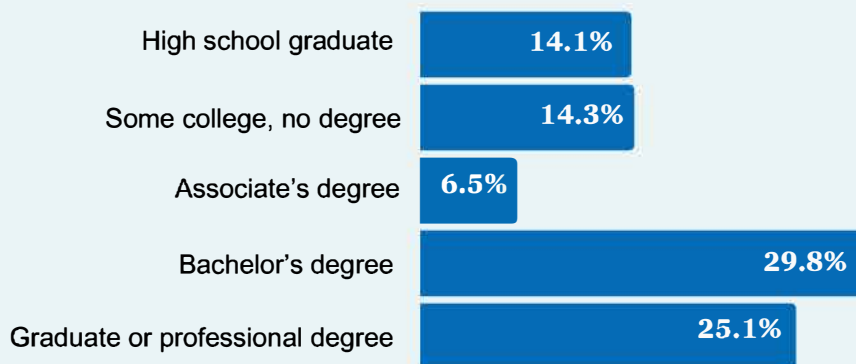
Black or African American 1.7%

Samoan & Pacific & Other Islander 1.4%

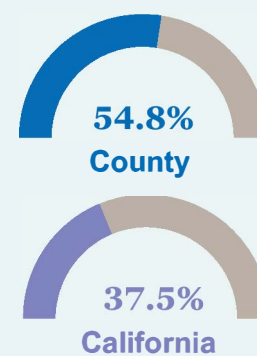
American Indian or Alaskan Native 0.1%

Human Services Agency

Educational Attainment



Bachelor's Degree or Higher

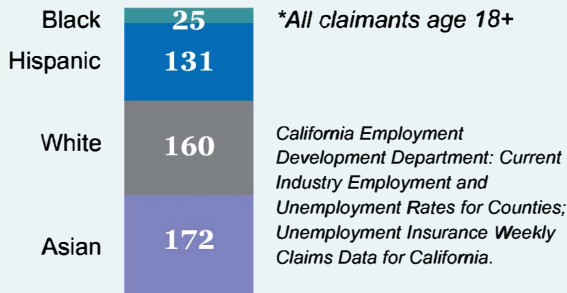


COUNTY DEMOGRAPHICS

ECONOMY & INDUSTRY

Unemployment

Average Weekly New Unemp. Claims 2024*



As of Dec. 2024

3.3%

lowest unemp. rate in California

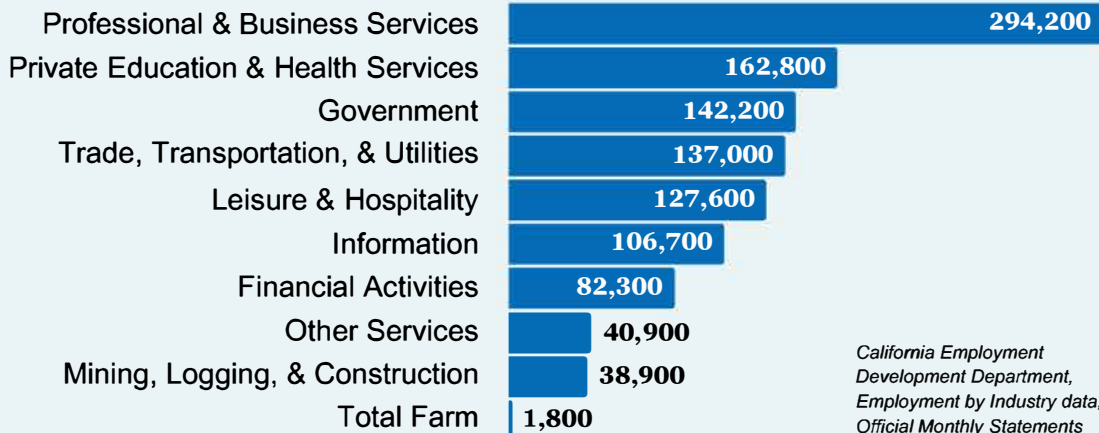
14,500
unemployed

422,200
employed

Unless otherwise specified, all data from: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates Data Profiles

Employment by Industry

As of Dec. 2024



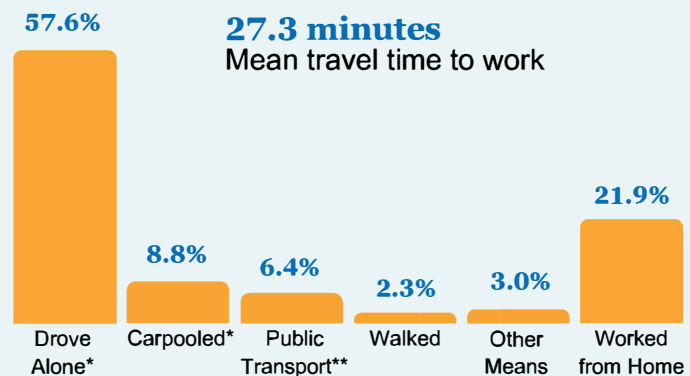
California Employment Development Department, Employment by Industry data, Official Monthly Statements

Major Employers

- Electronic Arts Inc.
- Genentech Inc.
- Gilead Sciences Inc.
- Kaiser Permanente
- Meta Platforms Inc.
- San Francisco International Airport
- San Mateo County
- Visa Inc.
- YouTube LLC.

California Employment Development Department, Major Employers in San Mateo County

Commute to Work

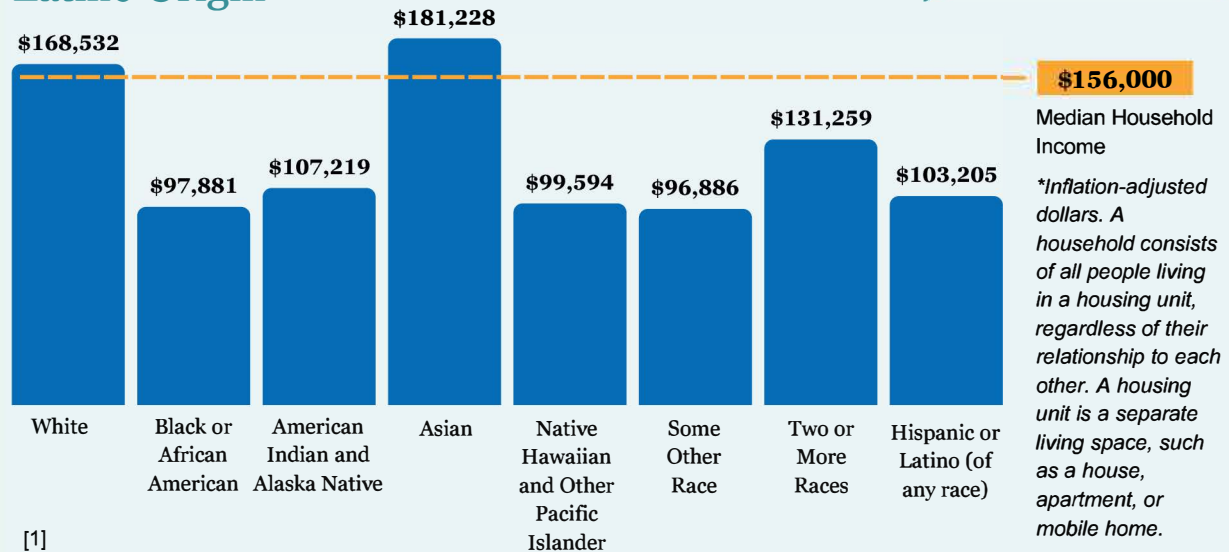


*Car, Truck, or Van. **Excluding taxicabs

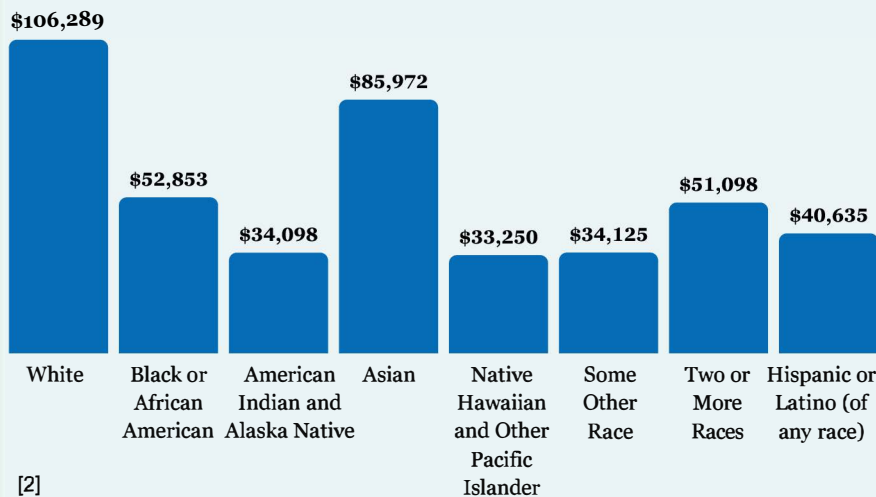
COUNTY DEMOGRAPHICS

INCOME & POVERTY

Median Household Income by Race & Hispanic/Latino Origin*



Per Capita Mean Income by Race & Hispanic/Latino Origin



Poverty Level

\$93,600

300% of the 2024 Federal Poverty Level for a family of 4



32,683

Families with income below 300 percent of poverty level

Covered California Program Eligibility by Federal Poverty Level for 2025

[3]

1. U.S. Census Bureau, U.S. Department of Commerce. "Median Income in the Past 12 Months (in 2023 Inflation-Adjusted Dollars)." American Community Survey, ACS 5-Year Estimates Subject Tables, Table S1903, 2023, <https://data.census.gov/tables/ACSST5Y2023.S1903?q=Income+and+Earnings&g=050XX00US06081>. Accessed on April 1, 2025.

2. U.S. Census Bureau, U.S. Department of Commerce. "Mean Income in the Past 12 Months (in 2023 Inflation-Adjusted Dollars)." American Community Survey, ACS 5-Year Estimates Subject Tables, Table S1902, 2023, <https://data.census.gov/tables/ACSST5Y2023.S1902?t=Income+and+Poverty&g=050XX00US06081>. Accessed on April 1, 2025.

3. U.S. Census Bureau, U.S. Department of Commerce. "Poverty Status in the Past 12 Months of Families." American Community Survey, ACS 5-Year Estimates Subject Tables, Table S1702, 2023, <https://data.census.gov/tables/ACSST5Y2023.S1702?q=families+poverty+san+matoe+county>. Accessed on April 1, 2025.

COUNTY DEMOGRAPHICS

HOUSING & HOMELESSNESS

Housing

43.2%

of occupied units paying
\$3,000 or more
in rent



80.3%

of Owner-Occupied
Units Valued at Over
\$1 M

\$1.5 M

Median Cost of
Owner-Occupied
Unit

*Unless otherwise specified, all data
from: U.S. Census Bureau, 2019-
2023 American Community Survey
5-Year Estimates Data Profiles*

According to the 2025 Silicon Valley Index, “At the end of 2024, average Silicon Valley rental rates ranged from \$2,450 for a studio apartment to \$4,710 for a 3-bedroom/2-bath unit.”

Joint Venture Silicon Valley, Institute for Regional Studies. 2025 Silicon Valley Index (www.jointventure.org/siliconvalleyindex).

Homelessness

2,263

Clients served by homeless
outreach teams in 2024

15%



**0 - 17
years***

26%



**55+
years**

**Nearly all clients in this age group are
part of a household, not unaccompanied*

SMC Housing & Homelessness 2024 Year in
Review

Shelter Waitlist | Feb. 2025

49 Adults

6 Families

- 26 vacant units/beds available
- 2 vacant units for families, 1 intake scheduled

Overflow Shelter Program| Feb. 2025

15 Families



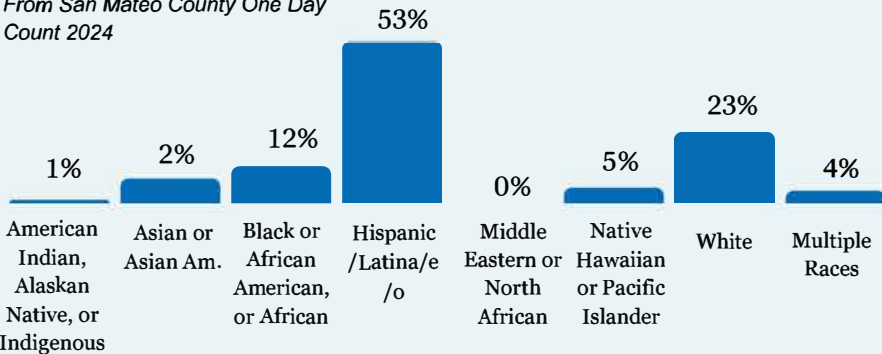
Monthly Unsheltered Count by City | Feb. 2025

962	All
0	Atherton
5	Belmont
6	Brisbane
5	Burlingame
1	Colma
41	Daly City
64	East Palo Alto
2	Foster City
122	Half Moon Bay
0	Hillsborough
113	Menlo Park
5	Millbrae
178	Pacifica
0	Portola Valley
159	Redwood City
15	San Bruno
3	San Carlos
1	SF Int. Airport
93	San Mateo
97	S. San Francisco
0	Woodside
52	Unincorporated
49	Coastside
0	North
0	Central
3	South

*Human Services Agency Monthly
Unsheltered Count*

Ethnicity & Race of Homeless Population

*From San Mateo County One Day
Count 2024*



SHARED VISION

For the past 17 years, Shared Vision 2025 has served as the framework for the County's residents and the Board of Supervisors. Over that time, the County has encountered a wide range of challenges and undergone multiple major transformations, requiring responsive, flexible priorities that build upon the foundation of Shared Vision. In response, the Board of Supervisors defined new Board Priorities in 2023. To further increase the effectiveness of the programs in these Priorities, the Board highlighted three specific Focus Areas that will be prioritized over the next two years. These Board Priorities and Focus Areas align with, and are the means to achieve, the Outcomes expressed in the Shared Vision. As the County moves from Shared Vision 2025 to its ongoing Shared Vision, it is clear that these original five Outcomes have transformed into values that are a part of every service that our County provides, now and through the future.

Shared Vision

Outcomes



Healthy



Prosperous



Environmentally
Conscious



Livable



Collaborative

Priorities



Children
Families
and
Seniors



Emergency
Preparedness

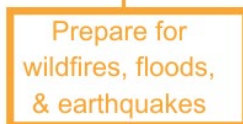


Housing and
Homelessness

Focus Areas



Improved
life
outcomes



Prepare for
wildfires, floods,
& earthquakes



Workforce
housing

In 2008 the Board of Supervisors approved Shared Vision 2025, the result of over a year of community engagement, outreach, and visioning by residents, the Board, and County staff. Nearly 1,200 participants were surveyed, a Youth Town Hall was held, and 10 community forums were conducted over a four-month period. At the end of this engagement and visioning cycle, five outcome areas were identified:

- a. Healthy: Our neighborhoods and schools are safe and provide residents with access to quality health care and seamless services.
- b. Livable: Our growth occurs near transit, promotes affordable, livable, and connected communities.

- c. Environmentally Conscious: Our natural resources are preserved through environmental stewardship, reducing our carbon emissions, and using energy, water, and land more efficiently.
- d. Collaborative: Our leaders forge partnership to promote regional solutions, with informed and engaged residents and approach issues with fiscal accountability and concern for future impacts.
- e. Prosperous: Our economic strategy fosters innovation in all sectors, creates jobs and educational opportunities for all residents.

The American Rescue Plan Act (ARPA), passed in 2021, provided a lifeline to state and local governments to provide much needed funding and service supports to Americans being negatively impacted by Covid-19. With \$150 million of ARPA funding coming to San Mateo County, the Board of Supervisors decided to bring on a consulting firm to help lead community engagement efforts to identify the priority areas where the community needed the funding most. During this engagement 894 residents were surveyed throughout the county, 300 residents participated in the Community Poster events at seven different locations, 60 residents participated in focus groups located at six different CBOs, and 100 residents participated in community forums. From these community engagement events, and subsequent data, the County was able to identify five priority funding areas: Housing and Shelter, Food and Nutrition, Childcare and Out-of-School Care, Job Training and Assistance, and Mental Health and Wellness. The San Mateo County Recovery Initiative was the first time that the County had done such significant community engagement with funding priorities since the visioning process for Shared Vision.

In February of 2023, the BOS held their annual retreat where four priority areas were identified and where the Board solicited community feedback on initiatives for the County to pursue. These priorities were: Children and Families, Housing and Homelessness, Mental Health, and Emergency Preparedness. The County then did extensive community engagement; over 2,600 residents participated in listening sessions and surveys. Eight listening sessions took place throughout the County and surveys were conducted over many different modes of communication (including in-person). From this community engagement the County received excellent and detailed feedback and ideas for how to bring these priority areas to fruition. Additionally, seeing the connection of mental health within the other three priority areas, the Board decided to infuse mental health throughout each of the initiatives present within the priority areas of Children, Families, and Seniors, Emergency Preparedness, and Housing and Homelessness.

Shared Vision 2025 has ultimately changed the way that the County does business; it is fundamental to how the County plans, performs, and engages with the community. Considering this, the County will continue this work under the title Shared Vision. Budgeting and performance will remain aligned to the original five Outcomes, with additional emphasis on the three Priorities established in 2023. With challenges and uncertainty ahead, the County sees that measurable performance, regularly assessed, will be key to successfully serving the community. Building upon the spirit and values of Shared Vision, and the performance and assessment improvements of Measure K and the three Priorities, the Board has further identified three Focus Areas for the County over the next two fiscal years. The three Focus Areas where the Board would like to see measurable outcomes include: emergency preparedness and planning for wildfire and sea-level rise, workforce housing, and reducing gaps in life outcomes for residents. These three Focus Areas fit nicely into the existing three Priorities and the County's Vision for healthy, safe, environmentally conscious, collaborative, and prosperous communities. As the County begins to plan for the next two fiscal years and beyond, the vision and aligned Outcomes within Shared Vision 2025 remain as the bedrock of the County's ongoing Shared Vision as it continues to innovate and transform to best serve the residents of San Mateo County.

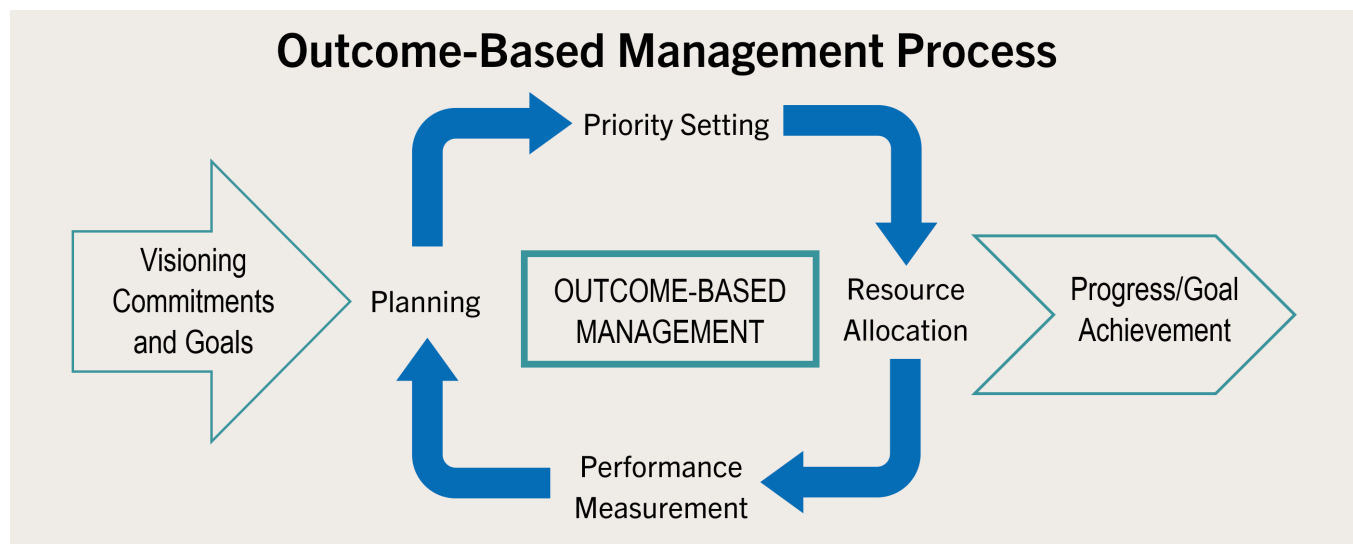
COUNTY BUDGET PROCESS

The County budget process is the primary means by which the County allocates fiscal and personnel resources for County programs and services. Using the community outcomes, priorities, and focus areas identified in the County's Shared Vision as the long-term strategic direction for County programs and services, resources are allocated toward those areas in order to build a healthy, safe, livable, prosperous, environmentally conscious, and sustainable community.

WHY DOES THE COUNTY DO A 2-YEAR BUDGET?

The fiscal year (FY) begins July 1 and ends June 30. Starting in the FY 2013-15 cycle, the County moved from implementing a 1-year budget to a 2-year budget with both years prepared at the detail level. Although the County Budget Act only allows the Board to formally adopt the Recommended FY 2025-26 Budget, the FY 2026-27 Budget was prepared in such a way that minimal revisions will be required next year. Preparing a 2-year budget allows County staff additional time to conduct in-depth program performance reviews in year two of the budget process. This is an important part of the Outcome-Based Management Process (OBM), which requires resources in County programs and services to be allocated toward meeting performance targets and improving overall performance.

The budget process is iterative and ongoing as shown below. County departments continuously monitor operational and financial performance, plan for improvements given baselines and anticipated trends, and incorporate priorities for the following two fiscal years in their program plans and budgets. This budget book represents the "2-Year Recommended Budget" which is scheduled to be considered by the Board of Supervisors in June 2025 (year 1):



ANNUAL BUDGET CYCLE KICK-OFF

The budget cycle begins with preparation for a Board Retreat at which the Board of Supervisors identifies priorities for the upcoming budget cycle as well as Measure K allocations. Based on these priorities, the County Executive's Office develops policy guidelines for formulating budgets and budget targets.

RECOMMENDED BUDGET (JUNE)

The Recommended Budget is prepared and submitted by the County Executive to the Board of Supervisors in early June. The public can review the budget and speak before the Board of Supervisors during public hearings held in late June. After budget discussions, the Board adopts the Recommended Budget before the new fiscal year begins on July 1. The Board also adopts a resolution extending the adoption of the final budget to October 2 in order to incorporate any adjustments due to fiscal year-end close activities and the adoption of the State Budget.

SEPTEMBER REVISIONS AND ADOPTED BUDGET HEARINGS (SEPTEMBER)

After fiscal year-end closing activities are completed and the State budget is approved, final adjustments to Fund Balances and significant changes to the County budget as a result of State budget adjustments or evolving requirements are submitted to the Board of Supervisors for adopted budget hearings in September, during which public comment is solicited. Changes approved by the Board in September are included in the Adopted Budget which is published and submitted to the State by December 1st.

MID-YEAR FINANCIAL STATUS (JANUARY OR FEBRUARY)

A mid-year report to the Board of Supervisors is published by the County Executive's Office in January or February to give information regarding the financial status of all departments and funds, identify significant issues that could impact current and subsequent budgets, and make recommendations regarding actions to address estimated year-end shortfalls or moderate projected deficits. The Board of Supervisors provides direction regarding the development of the Recommended Budget, and the public is given an opportunity to provide comments.

MID-CYCLE ADJUSTMENTS TO ADOPTED BUDGET

Any amendments or transfers of appropriations between object levels (e.g., salaries and benefits) within the same budget unit are authorized by the County Executive's Office, and those cancelling appropriations or transferring appropriations between budget units and/or funds must also be approved by the Board of Supervisors. Supplemental appropriations normally financed by unanticipated revenues, Reserves, or Contingencies during the year must also be approved by the Board of Supervisors. And adjustments that require Board approval are open to public input.

BUDGETARY BASIS FOR ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County is required to prepare a balanced budget for each fiscal year on or before August 30. The Board of Supervisors generally passes a Resolution in June extending the date to October 2 to ensure the most accurate data is captured. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

The County uses an encumbrance system as an extension of normal budgetary accounting for the general, special revenue, and other debt service funds to assist in controlling expenditures. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as reservations of Fund Balance since

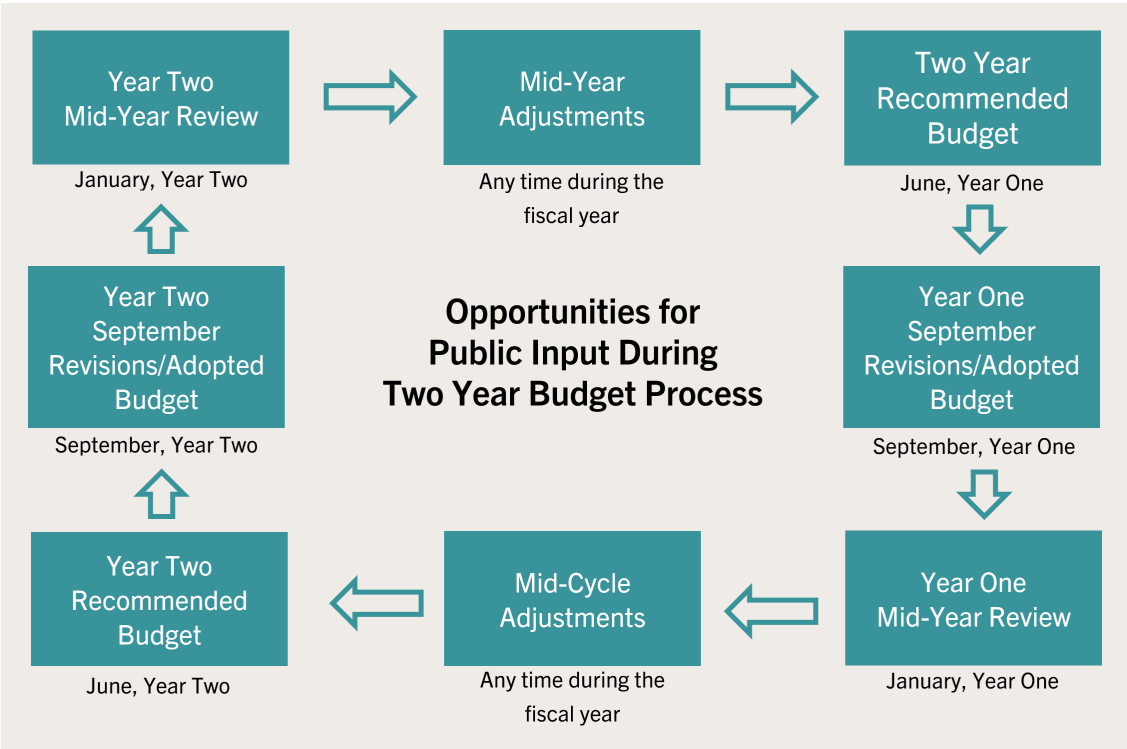
they do not constitute expenditures or liabilities. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

The budget approved by the Board of Supervisors for the General Fund includes budgeted expenditures and reimbursements for amounts disbursed to or received from other County funds. Revenues received from other County funds for reimbursement of services are generally budgeted in Interfund Revenues, such as facilities maintenance. Transfers to and from other County funds to provide reimbursement of costs are generally budgeted in Other Financing Uses or Other Financing Sources.

The budgets for governmental funds, such as the General Fund, may include an object level known as Intrafund Transfers in the charges to appropriations. This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund. An example of an Intrafund Transfer would be a General Fund department, such as the Sheriff's Office, reimbursing the Facilities Maintenance Section of Public Works - this would represent a transfer between General Fund budget units for services performed.

The amounts reported on the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP) in the United States. Annual budgets are prepared on the modified accrual basis of accounting except that current year encumbrances are budgeted as expenditures, certain transactions are accounted for in different periods between budgetary and GAAP reporting basis, and transactions from sub-funds reclassified from County Agency funds are reported in GAAP reporting basis. The financial statements are reported on the modified accrual basis for governmental funds (i.e., General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund, and Special District Funds) and on the full accrual basis for proprietary funds (i.e., Enterprise Funds and Internal Service Funds) and fiduciary funds (i.e., Investment and Pension Trust Funds). See the Glossary of Budget Terms at the end of this budget document for definitions of accrual, accrual accounting, and modified accrual.

Budget Calendar / Key Dates for Public Involvement



The following schedule is a list of the key dates (future dates subject to change) for the FY 2025-27 budget cycle.

FY 2025-27 Budget Timeline (Public Comment Opportunities in Bold)	
2025	
FY 2025-27 Recommended Budget Input Instructions Sent to Departments	January 27, 2025
FY 2025-27 Recommended Budget Initial Department Budget Meetings	March 10-17, 2025
FY 2025-27 Recommended Budget Department Budget Deliverables Due	April 7, 2025
Draft FY 2025-27 Recommended Budget Hearing Materials Provided to Board of Supervisors	May 27, 2025
FY 2025-27 Recommended Budget Hearings (Open to Public Comment)	June 23-25, 2025
Final Year-End FY 2024-25 Fund Balance Inputs Due from Departments	August 8, 2025
FY 2025-26 Adopted Budget Revisions Due from Departments	August 15, 2025
Draft FY 2025-26 Adopted Budget Hearing Materials Provided to Board of Supervisors	September 2, 2025
FY 2025-26 Adopted Budget Hearing (Open to Public Comment)	September 23, 2025
FY 2026-27 Mid-Year Financial Guidance Sent to Departments	November 25, 2025

FY 2025-26 Adopted Budget Sent to State	December 1, 2025
2026	
FY 2025-26 Mid-Year Financial Forms Due from Departments	January 6, 2026
FY 2025-26 Mid-Year Financial Report Presentation (Open to Public Comment)	February 9, 2026
FY 2026-27 Recommended Budget Input Instructions Sent to Departments	January 26, 2026
FY 2026-27 Recommended Budget Department Budget Meetings	March 9-17, 2026
FY 2026-27 Recommended Budget Department Budget Deliverables Due	April 6, 2026
Draft FY 2026-27 Recommended Budget Hearing Materials Provided to Board of Supervisors	May 26, 2026
FY 2026-27 Recommended Budget Hearings (Open to Public Comment)	June 22-24, 2026
Final Year-End FY 2025-26 Fund Balance Inputs Due from Departments	August 7, 2026
FY 2026-27 Adopted Budget Revisions Due from Departments	August 14, 2026
Draft FY 2026-27 Adopted Budget Hearing Materials Provided to Board of Supervisors	September 1, 2026
FY 2026-27 Adopted Budget Hearing (Open to Public Comment)	September 22, 2026
FY 2026-27 Mid-Year Financial Guidance Sent to Departments	November 24, 2026
FY 2026-27 Adopted Budget Sent to State	December 1, 2026
2027	
FY 2026-27 Mid-Year Financial Forms Due from Departments	January 5, 2027
FY 2026-27 Mid-Year Financial Report Presentation (Open to Public Comment)	February 8, 2027

Budget Units (Appropriation Authority Level)

The following schedule on the next three pages lists the budget units that require a separate legal appropriation from the Board of Supervisors.

BUDGETS (BY AGENCY)	Budget Unit Number	Budget Unit Level
Criminal Justice		
Sheriff's Office	3000B	Department
Probation Department	3200B	Department
District Attorney	2510B	Department
Private Defender Program	2800B	Department
County Support of the Courts	2700B	Department
Coroner's Office	3300B	Department
Health Services		
Health Administration	5500B	Division
Health Coverage Unit	5510B	Division
Public Health, Policy and Planning	5550B	Division
Health IT	5560B	Division
Emergency Medical Services GF	5600B	Division
Emergency Medical Services Fund	5630B	Fund
Adult and Disability Services	5700B	Division
IHSS Public Authority	5800B	Fund
IHSS Public Authority GF	6900B	Division
Environmental Health Services	5900B	Division
Behavioral Health and Recovery Services	6100B	Division
Family Health Services	6240B	Division
Correctional Health Services	6300B	Division
San Mateo Medical Center	6600B	Division
Contributions to Medical Center	5850B	Department
Electronic Health Record	8420B	Fund
First 5 San Mateo County (Information Only)	1950B	Department

Social Services		
Human Services Agency	7000D	Department
Department of Child Support Services	2600B	Department
Community Services		
Planning and Building	3800B	Department
Local Agency Formation Commission (Information Only)	3570B	Department
Parks Department	3900B	Department
Fish and Game	3950B	Fund
Coyote Point Marina	3980B	Department
Parks Capital Projects	3990B	Fund
County Library (Information Only)	3700B	Department
Sustainability Department	4000B	Department
Solid Waste Management – Sustainability	4060B	Division
County Service Areas – Sustainability	4070B	Division
Department of Emergency Management	4300B	Department
Public Works - Administration	4510B	Division
Public Works - Engineering Services	4600B	Division
Public Works - Facilities Services	4730B	Division
Public Works - Road Construction and Operations	4520B	Division
Public Works - Construction Services	4740B	Division
Public Works - Vehicle and Equipment Services	4760B	Division
Public Works - Waste Management	4820B	Division
Public Works - Utilities	4840B	Division
Public Works - Airports	4850B	Division
Capital Projects	8500D	Fund
County One-Time Expense Fund	8200B	Fund
Courthouse Construction Fund	8300B	Fund
Criminal Justice Construction Fund	8400B	Fund
Other Capital Construction Fund	8450B	Fund
Major Construction Fund	8470B	Fund
Real Property Services	1220B	Division

Community Services Cont.

Agriculture / Weights and Measures	1260B	Division
Public Safety Communications	1240B	Division
Message Switch	1940B	Division
Structural Fire Special Revenue Fund	3550B	Fund
Fire Protection Services	3580B	Department
County Service Area #1	3560B	Fund
Housing and Community Development	7920P	Division
Housing Authority (Information Only)	7930P	Division

Administration and Fiscal Services

Board of Supervisors	1100B	Department
County Manager / Clerk of the Board	1200B	Department
Assessor-County Clerk-Recorder	1300B	Department
Controller's Office	1400B	Department
Treasurer - Tax Collector	1500B	Department
Retirement Office (Information Only)	2000B	Department
County Counsel's Office	1600B	Department
Human Resources Department	1700B	Department
Shared Services	1780B	Division
Information Services Department	1800B	Department
Grand Jury	1920B	Department
Non-Departmental Services	8000B	Department
Debt Service Fund	8900B	Fund

COUNTY PERFORMANCE PROGRAM

In an effort to enhance the effectiveness and impact of County services, a County Performance Program has been developed to emphasize the importance of using data and performance measures to guide improvements across all operations. As a first step in this effort, the County Executive's Office worked with departments to incorporate performance-based planning into the budget process (see each department's performance measures following section B). This approach encourages departments and programs to assess how well their services are meeting the needs of the community and identify opportunities to improve outcomes for all residents.

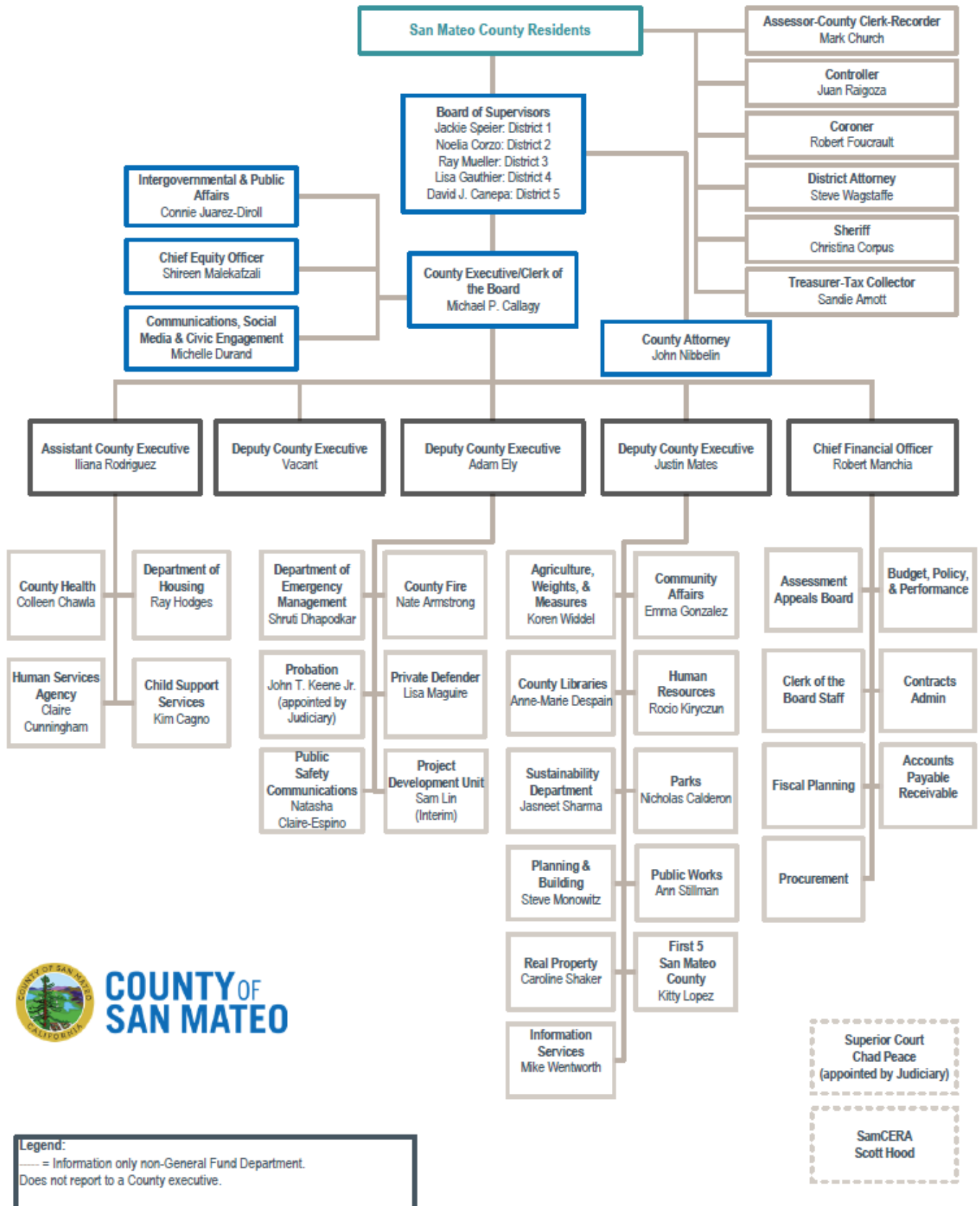
This performance-focused planning supports the County's mission: to protect and enhance the health, safety, welfare, and natural resources of the community, and to provide quality services that benefit and enrich the lives of its residents.

The County Executive's Office continues to work with the Board of Supervisors and department staff to ensure the County's performance management program:

- Promotes meaningful review and evaluation of departmental performance;
- Enhances the impact and effectiveness of programs and services; and
- Communicates performance clearly and accessibly to the Board and the public.

The performance measures included in this budget book reflect this commitment, and the County Executive's Office will continue to support departments in building capacity to achieve these goals and strengthen service delivery across the County.

COUNTY ORGANIZATION CHART



INTRODUCTION: UNDERSTANDING BUDGET SUMMARY CHARTS

The purpose of this section is to provide a high-level overview of the County budget through several budget summary charts that display budget data in different ways. Below is a list of definitions for commonly used terminology in this section. For additional definitions, see the Glossary of Budget Terms section.

Sources: refers to all revenue and Fund Balance available to finance expenses

Requirements: refers to all expenses, including Intrafund Transfers and Reserves

General Funds (GF): refers to the major County operating fund used to account for all financial sources and uses, except those required to be accounted for in another fund

Non-General Funds (NGF): refers to operating funds other than the County General Fund, such as the Road Fund, Waste Management, or County Airports Fund

All Funds: includes both General and Non-General Funds

Agency: refers to the five key groupings under which all departments are sorted – Criminal Justice, County Health, Social Services, Community Services, and Administration/Fiscal Services (see page A-23 to see an overview of which departments are within each agency).

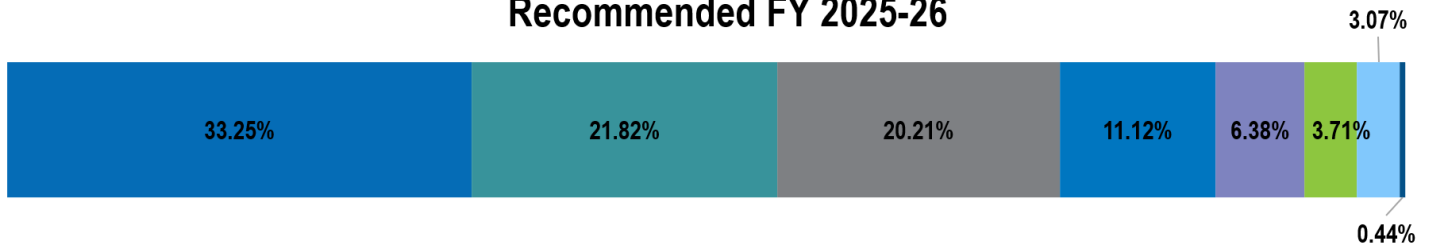
The following is a list of the budget summary charts that follow this page (ie by fund, agency level, and sources versus requirements):

- County Charts – All Funds (see page B-3)
- Total Requirements – All Funds (see page B-5)
- Total Sources and Requirements – All Funds (see page B-6)
- General Fund Summaries
 - General Fund - Total Sources and Requirements (see page B-7)
 - General Fund - Total Sources and Requirements by Agency
 - Criminal Justice (see page B-8)
 - County Health (see page B-9)
 - Social Services (see page B-10)
 - Community Services (see page B-11)
 - Administration and Fiscal Services (see page B-12)
- All Funds - Revenues by Type (see page B-13)
- All Funds - Requirements by Type (see page B-34)
- All Funds - Authorized Position Summary and position change details (see page B-35)

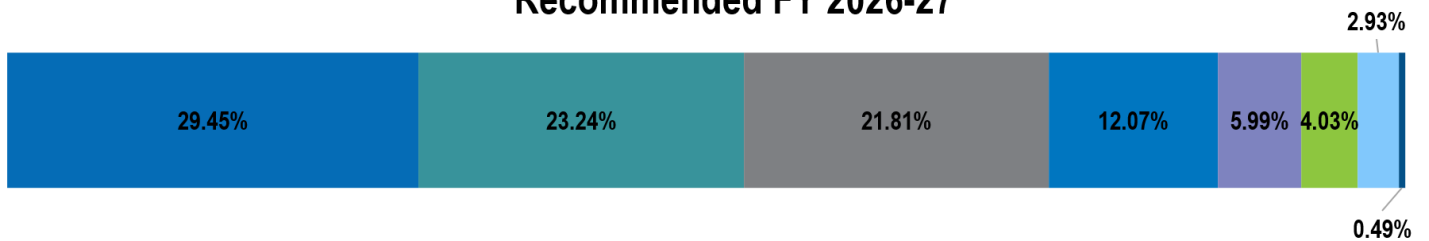
COUNTY CHARTS – ALL FUNDS

All County Funds FY 2025-27 Recommended Sources

Recommended FY 2025-26



Recommended FY 2026-27



- Fund Balance**
- Intergovernmental Revenues
- Other Financing Sources
- Miscellaneous Revenue & Use of Money and Property
- Taxes
- Charges for Services
- Interfund Revenue
- Fines, Forfeitures and Penalties & Licenses, Permits and Franchises

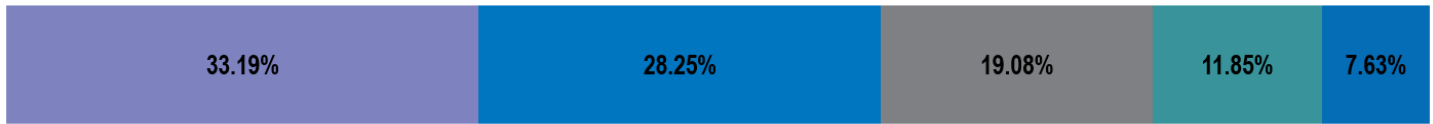
Source of Funds	2025-26 Recommended	Percent of Total	2026-27 Recommended	Percent of Total
Taxes	1,070,144,093	21.82%	1,034,285,857	23.24%
Intergovernmental Revenues	991,578,730	20.21%	970,617,742	21.81%
Charges for Services	545,437,417	11.12%	537,062,645	12.07%
Other Financing Sources	313,101,856	6.38%	266,450,904	5.99%
Interfund Revenue	181,956,217	3.71%	179,407,740	4.03%
Miscellaneous Revenue & Use of Property	150,621,948	3.07%	130,180,750	2.93%
Fines, Forfeitures and Penalties & Licenses, Permits and Franchises	21,364,005	0.44%	20,786,207	0.49%
Subtotal - Ongoing Revenue Sources	3,274,204,266	66.75%	3,138,791,845	70.55%
Fund Balance**	1,631,133,298	33.25%	1,310,503,336	29.45%
Total Sources	4,905,337,564	100.00%	4,449,295,181	100.00%

*In the visualization and table above, Miscellaneous Revenue is combined with Use of Money and Property; Licenses, Permits, and Franchises is combined with Fines, Forfeitures, and Penalties.

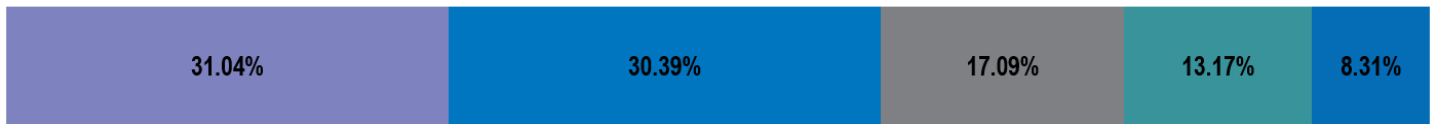
**While Fund Balance makes up the largest percentage of Total Sources in FY 2025-26, the majority of this funding is committed to one-time capital projects that have not been completed. Fund Balance is a one-time revenue source and cannot be used for ongoing expenditures.

All County Funds FY 2025-27 Recommended Requirements (by Agency)

Recommended FY 2025-26



Recommended FY 2026-27



■ Administration and Fiscal Services
 ■ Health
 ■ Community Services
 ■ Criminal Justice
 ■ Social Services

Use of Funds	2025-26	Percent of	2026-27	Percent of
	Recommended	Total	Recommended	Total
Administration and Fiscal Services	1,627,999,173	33.19%	1,381,398,445	31.04%
Health	1,385,723,087	28.25%	1,352,578,786	30.39%
Community Services	936,141,030	19.08%	760,680,232	17.09%
Criminal Justice	581,405,248	11.85%	585,904,298	13.17%
Social Services	374,069,026	7.63%	369,730,643	8.31%
Total Requirements	4,905,337,564	100.00%	4,450,292,404	100.00%

TOTAL REQUIREMENTS – ALL FUNDS

Total Requirements – All Funds FY 2025-26 and FY 2026-27 Budget Unit Summary

Agency	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Criminal Justice Agency	493,800,409	504,704,253	556,834,669	581,405,248	24,570,579	585,904,298	4,499,050
County Health	525,022,564	539,174,304	697,098,041	715,979,610	18,881,569	721,255,099	5,275,489
Social Services	268,604,874	301,269,533	364,673,270	374,069,026	9,395,756	369,730,643	(4,338,383)
Community Services	171,592,158	218,234,908	348,373,886	249,201,610	(99,172,276)	240,121,060	(9,080,550)
Administration and Fiscal	1,431,012,059	1,687,519,788	1,708,206,924	1,557,447,350	(150,759,574)	1,321,089,648	(236,357,702)
Subtotal General Fund	2,890,032,064	3,250,902,786	3,675,186,790	3,478,102,844	(197,083,946)	3,238,100,748	(240,002,096)
Enterprise Funds	460,609,130	464,455,616	522,683,469	582,843,585	60,160,116	564,151,284	(18,692,301)
Special Revenue Funds	155,303,992	169,042,158	209,941,588	197,020,080	(12,921,508)	133,075,436	(63,944,644)
Capital Project Funds	328,024,802	335,824,618	620,006,275	412,966,776	(207,039,499)	301,557,765	(111,409,011)
Debt Service Funds	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Special Districts	111,839,010	118,843,854	124,163,672	126,138,031	1,974,359	113,781,627	(12,356,404)
Internal Service Funds	29,472,228	32,128,618	34,120,452	37,714,425	3,593,973	39,316,747	1,602,322
Subtotal Non-General Fund	1,151,355,577	1,190,625,223	1,583,731,628	1,427,234,720	(156,496,908)	1,212,191,656	(215,043,064)
Total Requirements – All Funds	4,041,387,641	4,441,528,010	5,258,918,418	4,905,337,564	(353,580,854)	4,450,292,404	(455,045,160)
Total Sources - All Funds	4,041,387,641	4,441,528,010	5,258,918,418	4,905,337,564	(353,580,854)	4,450,292,404	(455,045,160)
AUTHORIZED POSITIONS							
Salary Resolution	5,684.0	5,864.0	5,852.0	5,865.0	13.0	5,864.0	(1.0)
Funded FTE	5,625.0	5,783.6	5,763.2	5,776.0	12.7	5,775.0	(1.0)

TOTAL SOURCES AND REQUIREMENTS – ALL FUNDS

Total Sources and Requirements – All Funds

FY 2025-26 and FY 2026-25 Budget Unit Summary

Account Class	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
SOURCES							
Taxes	1,022,318,398	1,074,551,693	1,111,102,928	1,070,144,093	(40,958,835)	1,034,285,857	(35,858,236)
Licenses, Permits and Franchises	11,759,967	11,461,174	12,389,146	13,127,334	738,188	13,232,221	104,887
Fines, Forfeitures and Penalties	6,181,640	6,178,101	7,734,744	8,236,671	501,927	8,551,209	314,538
Use of Money and Property	64,319,186	105,747,451	46,159,127	78,025,302	31,866,175	57,900,639	(20,124,663)
Intergovernmental Revenues	863,462,271	859,279,267	1,025,387,900	991,578,730	(33,809,170)	970,617,742	(20,960,988)
Charges for Services	437,569,777	408,691,598	491,845,060	545,437,417	53,592,357	537,062,645	(8,374,772)
Interfund Revenue	89,162,509	109,684,698	156,171,938	181,956,217	25,784,279	179,407,740	(2,548,477)
Miscellaneous Revenue	46,109,053	63,309,325	47,063,720	72,596,646	25,532,926	72,280,111	(316,535)
Other Financing Sources	243,623,974	192,370,958	483,517,763	313,101,856	(170,415,907)	266,450,904	(46,650,952)
Total Revenue	2,784,506,776	2,831,274,265	3,381,372,326	3,274,204,266	(107,168,060)	3,139,789,068	(134,415,198)
Fund Balance	1,256,880,864	1,610,253,745	1,877,546,092	1,631,133,298	(246,412,794)	1,310,503,336	(320,629,962)
TOTAL SOURCES	4,041,387,641	4,441,528,010	5,258,918,418	4,905,337,564	(353,580,854)	4,450,292,404	(455,045,160)
REQUIREMENTS							
Salaries and Benefits	1,117,586,003	1,122,843,679	1,322,035,476	1,433,832,354	111,796,878	1,436,079,553	2,247,199
Services and Supplies	635,959,628	689,211,476	1,066,993,646	1,191,615,144	124,621,498	1,038,580,011	(153,035,133)
Other Charges	425,964,117	522,955,025	762,205,719	682,125,710	(80,080,009)	682,422,262	296,552
Reclassification of Expenses	0	0	387,017	202,866	(184,151)	220,654	17,788
Fixed Assets	133,868,609	223,988,747	588,431,820	414,772,780	(173,659,040)	272,834,074	(141,938,706)
Other Financing Uses	237,177,194	180,238,593	978,544,488	700,936,718	(277,607,770)	549,065,924	(151,870,794)
Total Gross Appropriations	2,550,555,550	2,739,237,520	4,718,598,166	4,423,485,572	(295,112,594)	3,979,202,478	(444,283,094)
Intrafund Transfers	(135,085,774)	(187,056,412)	(196,616,355)	(199,496,866)	(2,880,511)	(189,835,404)	9,661,462
Net Appropriations	2,415,469,776	2,552,181,108	4,521,981,811	4,223,988,706	(297,993,105)	3,789,367,074	(434,621,632)
Contingencies/Dept Reserves	1,333,032,755	1,627,434,193	589,604,616	547,328,083	(42,276,533)	535,981,166	(11,346,917)
Non-General Fund Reserves	292,885,110	261,912,709	147,331,991	134,020,775	(13,311,216)	124,944,164	(9,076,611)
Total Contingencies and Reserves	1,625,917,865	1,889,346,902	736,936,607	681,348,858	(55,587,749)	660,925,330	(20,423,528)
TOTAL REQUIREMENTS	4,041,387,641	4,441,528,010	5,258,918,418	4,905,337,564	(353,580,854)	4,450,292,404	(455,045,160)
AUTHORIZED POSITIONS							
Salary Resolution	5,684.0	5,864.0	5,852.0	5,865.0	13.0	5,864.0	(1.0)
Funded FTE	5,625.0	5,783.6	5,763.2	5,776.0	12.7	5,775.0	(1.0)

GENERAL FUND SUMMARIES

General Fund – Total Sources and Requirements

FY 2025-26 and FY 2026-27 Budget Unit Summary – County

Account Class - Name	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Taxes	991,795,475	1,036,270,777	1,036,824,928	1,010,234,165	(26,590,763)	986,486,945	(23,747,220)
Licenses, Permits and Franchises	8,153,077	7,733,608	8,577,720	9,444,867	867,147	9,638,754	193,887
Fines, Forfeitures and Penalties	5,250,799	5,475,684	6,263,245	6,765,172	501,927	7,079,710	314,538
Use of Money and Property	48,950,858	86,983,005	37,053,254	66,723,154	29,669,900	46,599,191	(20,123,963)
Intergovernmental Revenues	592,653,662	615,778,892	747,552,815	705,846,104	(41,706,711)	694,624,279	(11,221,825)
Charges for Services	197,311,474	178,419,415	206,229,939	207,758,039	1,528,100	213,917,492	6,159,453
Interfund Revenue	66,874,878	82,807,281	95,987,656	120,066,289	24,078,633	125,992,180	5,925,891
Miscellaneous Revenue	32,652,726	24,715,730	32,449,180	63,630,223	31,181,043	63,313,688	(316,535)
Other Financing Sources	16,207,376	15,184,217	36,837,240	30,526,036	(6,311,204)	31,761,941	1,235,905
Total Revenue	1,959,850,326	2,053,368,609	2,207,775,977	2,220,994,049	13,218,072	2,179,414,180	(41,579,869)
Fund Balance	930,181,738	1,197,534,177	1,467,410,813	1,257,108,795	(210,302,018)	1,058,686,568	(198,422,227)
TOTAL SOURCES	2,890,032,064	3,250,902,786	3,675,186,790	3,478,102,844	(197,083,946)	3,238,100,748	(240,002,096)
Salaries and Benefits	878,670,106	888,376,745	1,049,086,794	1,147,916,198	98,829,404	1,142,093,712	(5,822,486)
Services and Supplies	400,525,062	456,845,218	729,752,370	832,705,652	102,953,282	750,016,291	(82,689,361)
Other Charges	312,710,031	400,028,095	614,841,704	526,912,840	(87,928,864)	528,095,930	1,183,090
Reclassification of Expenses	0	0	387,017	202,866	(184,151)	220,654	17,788
Fixed Assets	31,363,319	83,110,547	133,222,542	150,414,352	17,191,810	102,290,411	(48,123,941)
Other Financing Uses	192,083,415	130,291,824	837,018,177	551,501,983	(285,516,194)	438,284,722	(113,217,261)
Total Gross Appropriations	1,815,351,933	1,958,652,428	3,364,308,604	3,209,653,891	(154,654,713)	2,961,001,720	(248,652,171)
Intrafund Transfers	(134,773,476)	(186,790,377)	(196,533,912)	(199,388,639)	(2,854,727)	(189,727,177)	9,661,462
Net Appropriations	1,680,578,457	1,771,862,051	3,167,774,692	3,010,265,252	(157,509,440)	2,771,274,543	(238,990,709)
Contingencies/Dept Reserves	1,209,200,751	1,478,787,880	507,412,098	467,837,592	(39,574,506)	466,826,205	(1,011,387)
Non-General Fund Reserves	252,856	252,856	0	0	0	0	0
Total Contingencies and Reserves	1,209,453,607	1,479,040,736	507,412,098	467,837,592	(39,574,506)	466,826,205	(1,011,387)
TOTAL REQUIREMENTS	2,890,032,064	3,250,902,786	3,675,186,790	3,478,102,844	(197,083,946)	3,238,100,748	(240,002,096)
AUTHORIZED POSITIONS							
Salary Resolution	4,510.0	4,681.0	4,673.0	4,701.0	28.0	4,700.0	(1.0)
Funded FTE	4,496.5	4,657.4	4,646.4	4,672.4	26.0	4,671.4	(1.0)

Total Sources and Requirements by Agency – Criminal Justice

Criminal Justice

Total Sources and Requirements – General Fund

FY 2025-26 and FY 2026-27 Budget Unit Summary

Account Class	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Taxes	4,228,080	4,474,062	5,144,315	5,270,228	125,913	4,294,594	(975,634)
Licenses, Permits and Franchises	20,599	55,857	38,500	38,500	0	38,500	0
Fines, Forfeitures and Penalties	4,389,658	5,075,522	5,833,171	6,131,997	298,826	6,131,997	0
Intergovernmental Revenues	132,505,014	135,726,472	164,947,138	172,330,098	7,382,960	169,413,470	(2,916,628)
Charges for Services	37,874,302	42,110,981	44,984,504	47,303,410	2,318,906	47,811,214	507,804
Interfund Revenue	3,494,587	3,821,606	8,348,783	19,962,450	11,613,667	20,078,742	116,292
Miscellaneous Revenue	2,224,963	1,429,928	1,701,347	1,711,053	9,706	1,711,053	0
Other Financing Sources	84,467	11,408	21,150	21,150	0	21,150	0
Total Revenue	184,821,670	192,705,836	231,018,908	252,768,886	21,749,978	249,500,720	(3,268,166)
Fund Balance	84,629,673	75,459,832	66,146,399	63,745,031	(2,401,368)	62,745,031	(1,000,000)
TOTAL SOURCES	269,451,343	268,165,668	297,165,307	316,513,917	19,348,610	312,245,751	(4,268,166)
Salaries and Benefits	299,937,524	296,011,219	327,928,392	335,620,074	7,691,682	344,553,395	8,933,321
Services and Supplies	58,866,264	76,658,432	88,806,222	96,591,429	7,785,207	95,152,659	(1,438,770)
Other Charges	51,120,695	52,786,195	61,826,930	71,474,176	9,647,246	71,346,357	(127,819)
Reclassification of Expenses	0	0	0	0	0	0	0
Fixed Assets	19,851,533	12,585,652	5,651,271	5,817,353	166,082	4,616,137	(1,201,216)
Other Financing Uses	21,535,139	21,254,074	20,092,107	19,576,488	(515,619)	17,430,647	(2,145,841)
Total Gross Appropriations	451,311,154	459,295,573	504,304,922	529,079,520	24,774,598	533,099,195	4,019,675
Intrafund Transfers	(4,542,494)	(7,586,179)	(8,841,900)	(8,854,450)	(12,550)	(8,352,141)	502,309
Net Appropriations	446,768,660	451,709,394	495,463,022	520,225,070	24,762,048	524,747,054	4,521,984
Contingencies/Dept Reserves	47,031,749	52,994,859	61,371,647	61,180,178	(191,469)	61,157,244	(22,934)
Total Contingencies and Reserves	47,031,749	52,994,859	61,371,647	61,180,178	(191,469)	61,157,244	(22,934)
TOTAL REQUIREMENTS	493,800,409	504,704,253	556,834,669	581,405,248	24,570,579	585,904,298	4,499,050
Net County Cost	224,349,067	236,538,585	259,669,362	264,891,331	5,221,969	273,658,547	8,767,216
AUTHORIZED POSITIONS							
Salary Resolution	1,331.0	1,325.0	1,324.0	1,304.0	(20.0)	1,304.0	0.0
Funded FTE	1,329.9	1,316.4	1,315.8	1,296.2	(19.6)	1,296.2	0.0

Total Sources and Requirements by Agency – County Health

County Health

Total Sources and Requirements – General Fund

FY 2025-26 and FY 2026-27 Budget Unit Summary

Account Class	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Taxes	11,311,835	11,999,293	14,159,500	14,765,431	605,931	8,119,881	(6,645,550)
Licenses, Permits and Franchises	1,964,800	1,934,044	2,440,340	3,127,487	687,147	3,321,374	193,887
Fines, Forfeitures and Penalties	418,258	358,882	421,074	616,175	195,101	930,713	314,538
Use of Money and Property	780,895	1,181,944	1,165,420	1,092,255	(73,165)	1,092,255	0
Intergovernmental Revenues	194,194,327	214,909,430	262,232,392	252,268,529	(9,963,863)	258,905,945	6,637,416
Charges for Services	105,685,815	88,084,276	98,654,371	102,928,942	4,274,571	106,546,854	3,617,912
Interfund Revenue	8,865,294	17,287,109	13,515,995	18,377,619	4,861,624	17,409,776	(967,843)
Miscellaneous Revenue	18,328,314	16,189,059	25,454,723	54,433,733	28,979,010	53,881,520	(552,213)
Other Financing Sources	446,449	0	20,296,992	13,341,162	(6,955,830)	13,200,276	(140,886)
Total Revenue	341,995,986	351,944,038	438,340,807	460,951,333	22,610,526	463,408,594	2,457,261
Fund Balance	13,959,265	33,655,405	51,910,616	35,307,621	(16,602,995)	29,457,266	(5,850,355)
TOTAL SOURCES	355,955,251	385,599,443	490,251,423	496,258,954	6,007,531	492,865,860	(3,393,094)
Salaries and Benefits	229,492,411	239,275,830	284,273,968	298,739,648	14,465,680	310,794,025	12,054,377
Services and Supplies	135,975,752	151,263,491	179,062,996	208,921,766	29,858,770	196,960,910	(11,960,856)
Other Charges	89,381,879	99,806,720	128,008,997	128,093,799	84,802	132,214,428	4,120,629
Reclassification of Expenses	0	0	34,092	16,540	(17,552)	28,710	12,170
Fixed Assets	4,544,492	759,331	3,175,468	990,779	(2,184,689)	314,044	(676,735)
Other Financing Uses	68,353,059	49,074,196	101,570,946	76,673,879	(24,897,067)	75,430,601	(1,243,278)
Total Gross Appropriations	527,747,594	540,179,568	696,126,467	713,436,411	17,309,944	715,742,718	2,306,307
Intrafund Transfers	(16,104,578)	(18,063,558)	(24,706,069)	(26,785,981)	(2,079,912)	(23,831,457)	2,954,524
Net Appropriations	511,643,015	522,116,010	671,420,398	686,650,430	15,230,032	691,911,261	5,260,831
Contingencies/Dept Reserves	13,379,549	17,058,295	25,677,643	29,329,180	3,651,537	29,343,838	14,658
Total Contingencies and Reserves	13,379,549	17,058,295	25,677,643	29,329,180	3,651,537	29,343,838	14,658
TOTAL REQUIREMENTS	525,022,564	539,174,304	697,098,041	715,979,610	18,881,569	721,255,099	5,275,489
Net County Cost	169,067,313	153,574,861	206,846,618	219,720,656	12,874,038	228,389,239	8,668,583
AUTHORIZED POSITIONS							
Salary Resolution	1,235.0	1,310.0	1,297.0	1,328.0	31.0	1,327.0	(1.0)
Funded FTE	1,224.2	1,296.6	1,280.0	1,310.6	30.5	1,309.6	(1.0)

Total Sources and Requirements by Agency – Social Services

Social Services

Total Sources and Requirements – General Fund

FY 2025-26 and FY 2026-27 Budget Unit Summary

Account Class	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Taxes	13,819,569	24,063,187	36,978,131	38,256,590	1,278,459	28,592,645	(9,663,945)
Intergovernmental Revenues	158,882,402	183,729,219	205,974,034	209,579,949	3,605,915	208,129,501	(1,450,448)
Charges for Services	1,973,737	1,698,013	1,283,306	1,119,280	(164,026)	1,119,280	0
Interfund Revenue	7,226	28,111	5,000	20,000	15,000	20,000	0
Miscellaneous Revenue	1,407,360	2,005,910	2,431,345	3,060,960	629,615	3,313,989	253,029
Other Financing Sources	0	26,400	0	0	0	0	0
Total Revenue	176,090,295	211,550,840	246,671,816	252,036,779	5,364,963	241,175,415	(10,861,364)
Fund Balance	49,227,980	52,227,134	47,131,600	41,697,249	(5,434,351)	41,599,749	(97,500)
TOTAL SOURCES	225,318,275	263,777,974	293,803,416	293,734,028	(69,388)	282,775,164	(10,958,864)
Salaries and Benefits	130,165,761	129,892,547	155,099,864	168,160,094	13,060,230	176,589,489	8,429,395
Services and Supplies	45,573,236	56,759,967	101,886,725	96,440,762	(5,445,963)	83,678,363	(12,762,399)
Other Charges	54,059,755	87,589,638	73,086,648	75,147,493	2,060,845	75,424,871	277,378
Reclassification of Expenses	0	0	0	0	0	0	0
Fixed Assets	115,342	1,668,721	1,761,851	650,000	(1,111,851)	650,000	0
Other Financing Uses	2,869,904	1,148,229	1,299,583	1,418,542	118,959	1,418,751	209
Total Gross Appropriations	232,783,997	277,059,102	333,134,671	341,816,891	8,682,220	337,761,474	(4,055,417)
Intrafund Transfers	(3,051,104)	(3,730,703)	(9,211,150)	(8,497,614)	713,536	(8,780,580)	(282,966)
Net Appropriations	229,732,894	273,328,399	323,923,521	333,319,277	9,395,756	328,980,894	(4,338,383)
Contingencies/Dept Reserves	38,871,980	27,941,134	40,749,749	40,749,749	0	40,749,749	0
Total Contingencies and Reserves	38,871,980	27,941,134	40,749,749	40,749,749	0	40,749,749	0
TOTAL REQUIREMENTS	268,604,874	301,269,533	364,673,270	374,069,026	9,395,756	369,730,643	(4,338,383)
Net County Cost	43,286,599	37,491,559	70,869,854	80,334,998	9,465,144	86,955,479	6,620,481
AUTHORIZED POSITIONS							
Salary Resolution	846.0	868.0	864.0	866.0	2.0	866.0	0.0
Funded FTE	846.0	868.0	863.7	865.7	2.0	865.7	0.0

Total Sources and Requirements by Agency – Community Services

Community Services

Total Sources and Requirements – General Fund

FY 2025-26 and FY 2026-27 Budget Unit Summary

Account Class	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Taxes	13,962,331	41,344,303	118,536,955	47,114,672	(71,422,283)	39,937,536	(7,177,136)
Licenses, Permits and Franchises	5,317,264	4,852,866	5,206,989	5,386,989	180,000	5,386,989	0
Fines, Forfeitures and Penalties	25,842	34,305	9,000	17,000	8,000	17,000	0
Use of Money and Property	1,460,399	1,678,634	1,598,202	1,890,101	291,899	1,901,862	11,761
Intergovernmental Revenues	26,432,147	40,644,004	65,633,899	22,011,430	(43,622,469)	19,383,382	(2,628,048)
Charges for Services	18,175,900	18,539,979	21,923,927	22,460,303	536,376	19,971,793	(2,488,510)
Interfund Revenue	27,185,320	27,806,745	36,668,714	39,899,413	3,230,699	41,849,261	1,949,848
Miscellaneous Revenue	2,764,201	3,202,626	1,355,252	2,752,856	1,397,604	2,750,505	(2,351)
Other Financing Sources	15,485,702	15,146,409	16,519,098	17,163,724	644,626	18,540,515	1,376,791
Total Revenue	110,809,106	153,249,870	267,452,036	158,696,488	(108,755,548)	149,738,843	(8,957,645)
Fund Balance	29,367,757	28,635,655	27,264,881	29,841,340	2,576,459	25,444,165	(4,397,175)
TOTAL SOURCES	140,176,863	181,885,525	294,716,917	188,537,828	(106,179,089)	175,183,008	(13,354,820)
Salaries and Benefits	88,496,441	91,009,053	110,715,156	121,023,640	10,308,484	127,198,273	6,174,633
Services and Supplies	53,602,572	58,757,076	86,764,805	84,621,154	(2,143,651)	72,002,548	(12,618,606)
Other Charges	69,122,762	117,866,891	214,527,899	86,060,800	(128,467,099)	83,322,096	(2,738,704)
Reclassification of Expenses	0	0	239,477	122,225	(117,252)	122,225	0
Fixed Assets	386,595	2,016,321	4,438,171	4,931,179	493,008	4,806,179	(125,000)
Other Financing Uses	2,694,178	3,231,117	6,351,697	6,481,546	129,849	6,450,192	(31,354)
Total Gross Appropriations	214,302,549	272,880,458	423,037,205	303,240,544	(119,796,661)	293,901,513	(9,339,031)
Intrafund Transfers	(63,058,906)	(75,527,390)	(93,971,502)	(76,731,405)	17,240,097	(75,379,366)	1,352,039
Net Appropriations	151,243,643	197,353,067	329,065,703	226,509,139	(102,556,564)	218,522,147	(7,986,992)
Contingencies/Dept Reserves	20,095,659	20,628,985	19,308,183	22,692,471	3,384,288	21,598,913	(1,093,558)
Non-General Fund Reserves	252,856	252,856	0	0	0	0	0
Total Contingencies and Reserves	20,348,515	20,881,841	19,308,183	22,692,471	3,384,288	21,598,913	(1,093,558)
TOTAL REQUIREMENTS	171,592,158	218,234,908	348,373,886	249,201,610	(99,172,276)	240,121,060	(9,080,550)
Net County Cost	31,415,294	36,349,383	53,656,969	60,663,782	7,006,813	64,938,052	4,274,270
AUTHORIZED POSITIONS							
Salary Resolution	507.0	551.0	564.0	569.0	5.0	569.0	0.0
Funded FTE	506.5	550.5	564.9	567.4	2.6	567.4	0.0

Total Sources and Requirements by Agency – Administration and Fiscal Services

Administration and Fiscal Services

Total Sources and Requirements – General Fund

FY 2025-26 and FY 2026-27 Budget Unit Summary

Account Class	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Taxes	948,473,659	954,389,932	862,006,027	904,827,244	42,821,217	905,542,289	715,045
Licenses, Permits and Franchises	850,414	890,841	891,891	891,891	0	891,891	0
Fines, Forfeitures and Penalties	417,041	6,974	0	0	0	0	0
Use of Money and Property	46,709,565	84,122,427	34,289,632	63,740,798	29,451,166	43,605,074	(20,135,724)
Intergovernmental Revenues	80,639,772	40,769,766	48,765,352	49,656,098	890,746	38,791,981	(10,864,117)
Charges for Services	33,601,721	27,986,167	39,383,831	33,946,104	(5,437,727)	38,468,351	4,522,247
Interfund Revenue	27,322,450	33,863,710	37,449,164	41,806,807	4,357,643	46,634,401	4,827,594
Miscellaneous Revenue	7,927,888	1,888,207	1,506,513	1,671,621	165,108	1,656,621	(15,000)
Other Financing Sources	190,759	0	0	0	0	0	0
Total Revenue	1,146,133,269	1,143,918,025	1,024,292,410	1,096,540,563	72,248,153	1,075,590,608	(20,949,955)
Fund Balance	752,997,063	1,007,556,151	1,274,957,317	1,086,517,554	(188,439,763)	899,440,357	(187,077,197)
TOTAL SOURCES	1,899,130,332	2,151,474,176	2,299,249,727	2,183,058,117	(116,191,610)	1,975,030,965	(208,027,152)
Salaries and Benefits	130,577,969	132,188,097	171,069,414	224,372,742	53,303,328	182,958,530	(41,414,212)
Services and Supplies	106,507,238	113,406,251	273,231,622	346,130,541	72,898,919	302,221,811	(43,908,730)
Other Charges	49,024,940	41,978,651	137,391,230	166,136,572	28,745,342	165,788,178	(348,394)
Reclassification of Expenses	0	0	113,448	64,101	(49,347)	69,719	5,618
Fixed Assets	6,465,357	66,080,521	118,195,781	138,025,041	19,829,260	91,904,051	(46,120,990)
Other Financing Uses	96,631,135	55,584,208	707,703,844	447,351,528	(260,352,316)	337,554,531	(109,796,997)
Total Gross Appropriations	389,206,638	409,237,728	1,407,705,339	1,322,080,525	(85,624,814)	1,080,496,820	(241,583,705)
Intrafund Transfers	(48,016,393)	(81,882,547)	(59,803,291)	(78,519,189)	(18,715,898)	(73,383,633)	5,135,556
Net Appropriations	341,190,245	327,355,181	1,347,902,048	1,243,561,336	(104,340,712)	1,007,113,187	(236,448,149)
Contingencies/Dept Reserves	1,089,821,814	1,360,164,608	360,304,876	313,886,014	(46,418,862)	313,976,461	90,447
Total Contingencies and Reserves	1,089,821,814	1,360,164,608	360,304,876	313,886,014	(46,418,862)	313,976,461	90,447
TOTAL REQUIREMENTS	1,431,012,059	1,687,519,788	1,708,206,924	1,557,447,350	(150,759,574)	1,321,089,648	(236,357,702)
Net County Cost	(468,118,273)	(463,954,388)	(591,042,803)	(625,610,767)	(34,567,964)	(653,941,317)	(28,330,550)
AUTHORIZED POSITIONS							
Salary Resolution	591.0	627.0	624.0	634.0	10.0	634.0	0.0
Funded FTE	589.9	625.9	622.0	632.5	10.5	632.5	0.0

REVENUES BY TYPE – ALL FUNDS

County of San Mateo

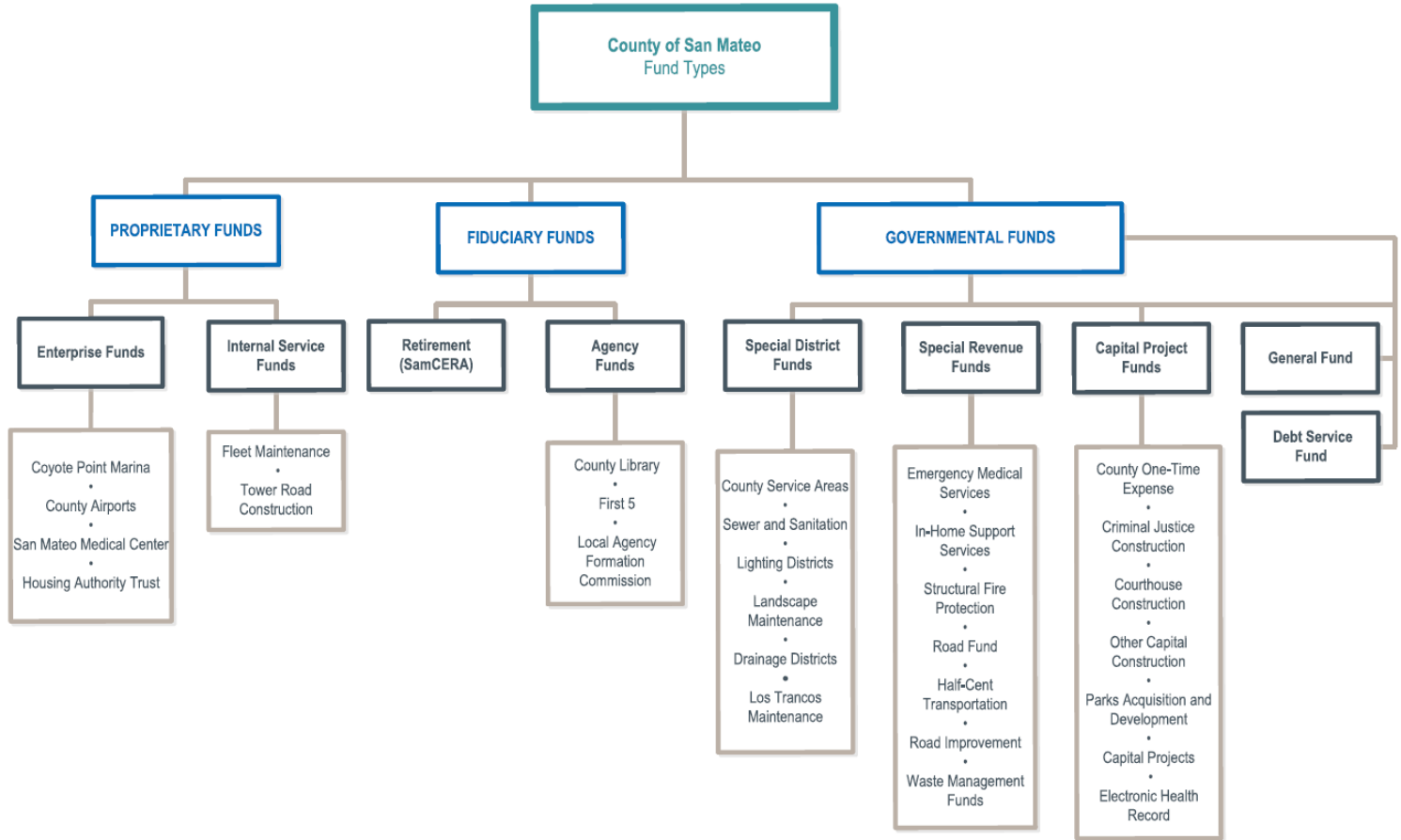
All Funds

FY 2025-26 and 2026-27 Revenue by Type

Revenue	Actual FY 2022-23	Actual FY 2023-24	Revised FY 2024-25	Recomm FY 2025-26	Change	Recomm FY 2026-27	Change
Property Taxes - General Fund	398,099,892	424,428,431	430,598,701	449,204,953	18,606,252	468,341,157	19,136,204
Property Taxes - Non-General Fund	14,862,433	15,957,458	20,328,457	20,259,854	(68,603)	21,061,080	801,226
Property Taxes - Supplemental	14,977,629	11,303,422	10,720,868	7,197,009	(3,523,859)	7,222,207	25,198
Former RDA Other Revenues	41,332,807	48,788,111	36,465,463	36,465,463	0	36,465,463	0
Property Transfer Tax	9,663,173	5,696,120	8,098,403	8,098,403	0	8,098,403	0
Return of Property Tax (Returned Excess ERAF)	234,443,361	264,183,333	110,000,000	128,425,144	18,425,144	128,425,144	0
Property Tax In-Lieu of VLF	164,528,497	110,188,182	158,936,369	168,132,783	9,196,414	168,132,783	0
Sales and Use Taxes	41,568,661	38,516,800	39,964,754	38,293,690	(1,671,064)	38,293,690	0
Measure A Sales Tax	77,903,293	121,953,418	265,106,867	181,881,528	(83,225,339)	126,060,664	(55,820,864)
Transient Occupancy Tax	5,359,474	6,158,406	5,389,587	6,158,406	768,819	6,158,406	0
Other Taxes	19,579,179	27,378,011	25,493,459	26,026,860	533,401	26,026,860	0
Taxes	1,022,318,398	1,074,551,693	1,111,102,928	1,070,144,093	(40,958,835)	1,034,285,857	(35,858,236)
Building Permits	3,242,736	2,877,331	3,000,000	3,150,000	150,000	3,150,000	0
Development and Zoning Permits	2,410,996	2,252,891	2,214,473	2,403,264	188,791	2,485,651	82,387
Franchise Fees	4,396,642	4,457,475	4,566,267	4,437,308	(128,959)	4,348,308	(89,000)
Other Licenses and Permits	1,709,593	1,873,477	2,608,406	3,136,762	528,356	3,248,262	111,500
Licenses, Permits and Franchises	11,759,967	11,461,174	12,389,146	13,127,334	738,188	13,232,221	104,887
Court Fines and Forfeitures	4,663,040	4,150,377	5,453,464	5,259,963	(193,501)	5,259,963	0
Other Penalties and Forfeitures	1,518,600	2,027,723	2,281,280	2,976,708	695,428	3,291,246	314,538
Fines, Forfeitures and Penalties	6,181,640	6,178,101	7,734,744	8,236,671	501,927	8,551,209	314,538
Interest Earnings	50,837,107	96,133,025	37,341,427	68,553,156	31,211,729	48,416,732	(20,136,424)
Other Investment Income	7,481,883	3,827,154	2,982,870	2,982,870	0	2,982,870	0
Rents and Concessions	6,000,196	5,787,273	5,834,830	6,489,276	654,446	6,501,037	11,761
Use of Money and Property	64,319,186	105,747,451	46,159,127	78,025,302	31,866,175	57,900,639	(20,124,663)
Realignment	156,063,537	166,155,458	216,320,154	216,211,516	(108,638)	227,500,595	11,289,079
Prop. 172	83,479,122	84,794,211	95,589,617	96,084,125	494,508	85,276,498	(10,807,627)
Social Services Programs	121,870,811	154,195,706	144,945,096	152,283,171	7,338,075	150,303,247	(1,979,924)
Housing Services	14,271,172	28,629,975	52,369,376	8,083,767	(44,285,609)	5,997,402	(2,086,365)
Behavioral Health & Recovery Services	69,122,116	71,697,459	108,380,996	93,095,570	(15,285,426)	92,114,733	(980,837)
Public Health Services	22,139,619	20,924,407	17,916,457	17,212,630	(703,827)	17,340,376	127,746
Family Health Services	15,693,602	17,032,755	13,922,154	18,885,624	4,963,470	18,885,624	0

Revenue	Actual FY 2022-23	Actual FY 2023-24	Revised FY 2024-25	Recomm FY 2025-26	Change	Recomm FY 2026-27	Change
San Mateo Medical Center	151,602,962	134,530,187	157,930,578	166,225,560	8,294,982	170,553,183	4,327,623
Other Federal and State Aid	229,219,330	181,319,108	218,013,472	223,496,767	5,483,295	202,646,084	(20,850,683)
Intergovernmental Revenues	863,462,271	859,279,267	1,025,387,900	991,578,730	(33,809,170)	970,617,742	(20,960,988)
General Government Services	29,109,173	22,425,450	32,577,158	26,892,420	(5,684,738)	31,541,851	4,649,431
Public Safety Services	41,176,696	46,493,863	49,865,753	52,107,883	2,242,130	52,322,583	214,700
Planning and Building Services	2,451,061	2,483,225	2,352,316	2,364,000	11,684	2,364,000	0
Park Services	3,308,954	3,416,915	3,928,230	3,963,230	35,000	3,963,230	0
Behavioral Health & Recovery Services	73,251,172	59,451,777	62,259,572	61,861,515	(398,057)	63,686,333	1,824,818
Public Health Services	4,430,601	4,751,102	8,121,423	12,362,975	4,241,552	12,362,975	0
Family Health Services	1,234,840	1,290,913	3,947,953	1,505,695	(2,442,258)	1,468,496	(37,199)
San Mateo Medical Center	186,423,552	193,852,650	258,299,100	309,688,082	51,388,982	293,688,082	(16,000,000)
Other Health Services	48,339,532	30,139,760	21,535,568	24,585,633	3,050,065	26,546,582	1,960,949
Sanitation Services	27,857,950	24,182,361	25,094,774	25,892,557	797,783	26,501,300	608,743
Other Charges for Services	19,986,246	20,203,584	23,863,213	24,213,427	350,214	22,617,213	(1,596,214)
Charges for Services	437,569,777	408,691,598	491,845,060	545,437,417	53,592,357	537,062,645	(8,374,772)
Interfund Revenue	89,162,509	109,684,698	156,171,938	181,956,217	25,784,279	179,407,740	(2,548,477)
Interfund Revenue	89,162,509	109,684,698	156,171,938	181,956,217	25,784,279	179,407,740	(2,548,477)
Tobacco Settlement	11,012,251	6,309,111	6,169,500	7,473,336	1,303,836	7,605,360	132,024
Foundation Grants	8,365,051	5,913,626	4,127,602	4,477,561	349,959	4,477,561	0
Other Misc. Revenue	26,731,752	51,086,588	36,766,618	60,645,749	23,879,131	60,197,190	(448,559)
Miscellaneous Revenue	46,109,053	63,309,325	47,063,720	72,596,646	25,532,926	72,280,111	(316,535)
Operating Transfers - Capital Projects	96,249,290	65,541,573	303,451,589	159,426,210	(144,025,379)	123,151,816	(36,274,394)
Operating Transfers - Debt Service	40,923,520	44,344,058	48,065,518	47,539,392	(526,126)	46,130,567	(1,408,825)
Operating Transfers - Medical Center	65,123,592	62,710,668	63,621,621	63,621,621	0	63,621,621	0
Other Financing Sources	41,327,572	19,774,659	68,379,035	42,514,633	(25,864,402)	33,546,900	(8,967,733)
Other Financing Sources	243,623,974	192,370,958	483,517,763	313,101,856	(170,415,907)	266,450,904	(46,650,952)
TOTAL REVENUE	2,784,506,776	2,831,274,265	3,381,372,326	3,274,204,266	(107,168,060)	3,139,789,068	(134,415,198)

COUNTY FUND STRUCTURE



NOTE: The chart only includes the funds that are appropriated as part of the County budget.

FUND DESCRIPTIONS

Proprietary Funds

ENTERPRISE FUNDS

Enterprise Funds are used for operations financed and operated in a manner similar to private business. The intent of the governing body is for costs of providing these goods or services (including depreciation and amortization) to be financed primarily through continued user charges or where the County has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Coyote Point Marina Fund provides and maintains a fully utilized recreational facility for the boating public. Revenues are collected from berth and facility rentals and interest earnings.

County Airports Fund provides for operations and maintenance of the San Carlos and Half Moon Bay aviation facilities. Revenues are derived from facility rental fees and federal aid.

San Mateo Medical Center (SMMC) Fund accounts for the hospital and clinical services provided to county residents. SMMC's primary traditional revenue sources are fees for patient services, payments from federal and state programs such as Medicare, Medi-Cal, Interfund Revenue, realignment revenues, and subsidies from the General Fund.

Housing Authority Trust Fund is not maintained by the County, but financial information from the Fund has been entered into the County's budget system so that the Department of Housing's budget displays the Department's total costs of providing housing services. The Housing Authority is a separate legal entity under state law and administered by the Board of Supervisors as the Housing Authority Board of Commissioners. Funding is primarily provided by the U.S. Department of Housing and Urban Development (HUD) and Housing Authority.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments on a cost reimbursement basis.

Fleet Maintenance provides vehicle and equipment acquisition, replacement, maintenance, repair, and fuel services to all County agencies. Full-service repair facilities are operated in Belmont and Redwood City.

Tower Road Construction Fund provides quality, cost-effective maintenance, repair, and renovation of County facilities at the Tower Road complex to ensure a safe, accessible, efficient, and attractive environment for the public and County employees. This unit also offers remodeling and craft services beyond the scope of building maintenance to County and other government agencies, as well as capital project management, support, and maintenance services to the lighting districts on a fee for service basis.

Fiduciary Funds

NON-COUNTY FUNDS

San Mateo County Employees' Retirement Association (SamCERA) Pension Fund, under the control of the Board of Retirement, accumulates contributions from the County, its employees, and other participating employers, as well as earnings from investments. Disbursements are made for administrative expenses as well as retirement, disability, and death benefits based on a defined benefit formula. This fund includes all assets of SamCERA.

NON-COUNTY AGENCY FUNDS

County Library Fund is governed by the Board of the San Mateo County Library Joint Powers Authority (JPA). The Board has twelve members, one representative from each of the eleven cities and one from the County Board of Supervisors. The JPA is primarily financed by property taxes and provides library services to eleven cities and all the unincorporated areas of the county.

First 5 San Mateo County (First 5) Fund was established in March 1999 under the authority of the California Children and Families First Act of 1998 and is used to administer receipts and disbursements of California Children and Families First 5 allocations and appropriations, including administrative and overhead costs of the Commission and staff.

San Mateo Local Agency Formation Commission (LAFCo) is a State-mandated, independent agency with countywide jurisdiction over changes in organization and boundaries of the 20 cities, 22 independent special districts, and many of the 33 county-governed special districts, including annexations, detachments, incorporations and formations. LAFCo is governed by a seven-member commission consisting of County Supervisors, city council members, special district members, and members of the public. LAFCo is funded by application fees and membership contributions from the County, cities, and special districts.

Governmental Funds

SPECIAL DISTRICT FUNDS

Special District Funds are used to account for property tax revenues and user fees restricted by law to support specified government services to districts from which tax revenues and fees are derived.

County Service Areas Funds account for special district funds that provide refuse disposal, water, and lighting maintenance services to specific areas in the county. Revenues are derived from user charges and property taxes.

Sewer and Sanitation Fund accounts for special district funds that support construction and maintenance of reliable sanitary sewer systems, providing sensitive sewage treatment and disposal to sewer and sanitary districts within the county. Revenues are derived from user charges and property taxes.

Lighting Districts Fund accounts for special district funds that enhance public safety by providing adequate lighting systems to street lighting districts within the county. Property taxes are the primary source of revenue.

Other Special District Funds include **Landscape Maintenance Fund** and **Drainage Districts Fund**.

Los Trancos Maintenance provides enhanced fire safety, storm drain, and road improvements, and land stewardship to the Los Trancos County Maintenance District. Revenues supporting these activities are derived from property tax assessments within the district.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues that are restricted by law or administrative action and expenditures for specified purposes.

Emergency Medical Services Fund was established under Senate Bill 12/612 to provide financial assistance for individuals with emergency medical needs. This fund is financed by a special assessment imposed on court fines, forfeitures, and traffic school fees, and is used to pay physicians for uncompensated emergency care and hospitals providing disproportionate emergency and trauma care.

IHSS Public Authority Fund provides for consumer assistance in finding qualified In-Home Supportive Services (IHSS) personnel, and training as well as support for providers and recipients of IHSS via the maintenance of a registry and referral system. This fund is primarily financed by state grants.

Structural Fire Protection Fund provides for fire protection services to both cities and unincorporated areas in the county. Revenues are derived from property taxes on all parcels within the County's fire protection districts.

Road Fund provides for planning, design, construction, maintenance, and administration of the County's transportation activities. Revenues come from the County's share of state highway user taxes and federal grants.

County Half-Cent Transportation Fund accounts for a half-cent sales tax approved by the voters of San Mateo County in 1988. This fund is restricted for transportation programs sponsored by other County departments and outside agencies.

Road Improvement Fund accounts for mitigation fees imposed on building permits to finance road improvements in the county.

Waste Management Fund accounts for revenues from AB 939 Waste Diversion Fee. The AB 939 Fee, which is derived from landfill disposal in the unincorporated lands of the county, is used to prepare and implement a countywide integrated waste management plan. This Fee also funds eligible waste management and diversion programs, and Household Hazardous Waste and state-mandated Local Enforcement Agency programs.

Waste Management Programs Fund accounts for revenues derived from Garbage Collection Franchise Fees. Funds will be used for garbage and recyclable collection expenses in unincorporated franchised areas.

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources to be used for the acquisition of land or acquisition and construction of major facilities other than those financed by the proprietary funds.

County One-Time Expense Fund accounts for appropriations for County capital improvement and facilities maintenance projects. In December 2019, the Board amended an ordinance to expand the purposes for which the subject funds may be appropriated to include up to \$25,000,000 for advances, temporary transfers, or lease financing arrangements with other public agencies for capital projects and for the acquisition of lands or rights-of-way necessary or convenient for such purposes, with the remainder of the Fund available for the funding of Board-approved employee housing programs, and onetime payments by the County of its pension or Other Post Employment Benefits (OPEB) liabilities. Revenues are derived from selling County real property and interest earnings.

Criminal Justice Temporary Construction Fund was established to finance the construction, reconstruction, expansion, improvements, operation, or maintenance of criminal justice facilities. Sources of revenue for this fund are identical to the Courthouse Temporary Construction Fund below.

Courthouse Temporary Construction Fund was established to support the construction, rehabilitation, lease, and financing of courtrooms. For every \$10.00 of all criminal and traffic fines, bail, and imposed penalties, a \$2.25 penalty assessment is added to the fines and placed into this fund. A penalty assessment in the amount of \$1.50 is put into this fund for every parking offense paid. The County's Probation Department also deposits \$1.00 into this fund for every \$10.00 in fines collected pursuant to Government Code 76004.

Other Capital Construction Fund is used to account for capital funding from County sources to bonded projects managed by the County's Project Development Unit.

Parks Acquisition and Development Fund is used for the acquisition of land for the County Parks system and the development of County park facilities.

Capital Projects Fund was established to centrally budget capital improvement projects in the County. It primarily includes capital maintenance projects managed by Department of Public Works.

Electronic Health Record Fund was established through a competitive Request for Proposals process, County Health selected Epic Systems Corporation (Epic) as their new enterprise electronic health record (EHR) to replace multiple, fragmented information systems used in providing patient care. Epic's unified EHR will allow County Health to provide efficient, reliable coordination of care and services; improve patient experience and access, medical accuracy, cost spending, and operational efficiency; and help patients and clients live longer, better lives.

GENERAL FUND

General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes activities such as general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation services.

DEBT SERVICE FUND

Debt Service Fund is used to account for the accumulation of resources for, and payment of, principal and interest on the County's general long-term debt. The Fund was established to centrally budget all County debt service payments. Amounts are transferred into this fund from the various funding sources before payments are made.



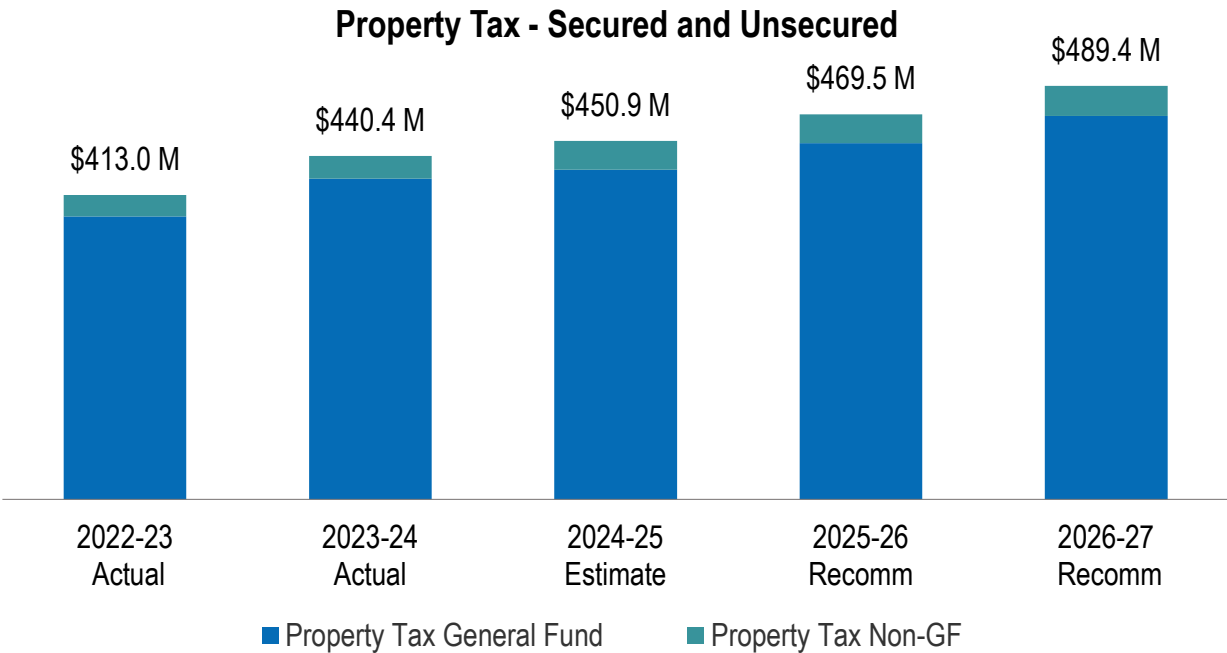
EXPLANATION OF MAJOR REVENUE SOURCES

PROPERTY TAX

Property taxes are levied annually on all taxable property located within the County as of January 1 of the preceding fiscal year. For assessment and collection purposes, property is classified as either secured or unsecured and recorded on separate sections of the assessment roll.

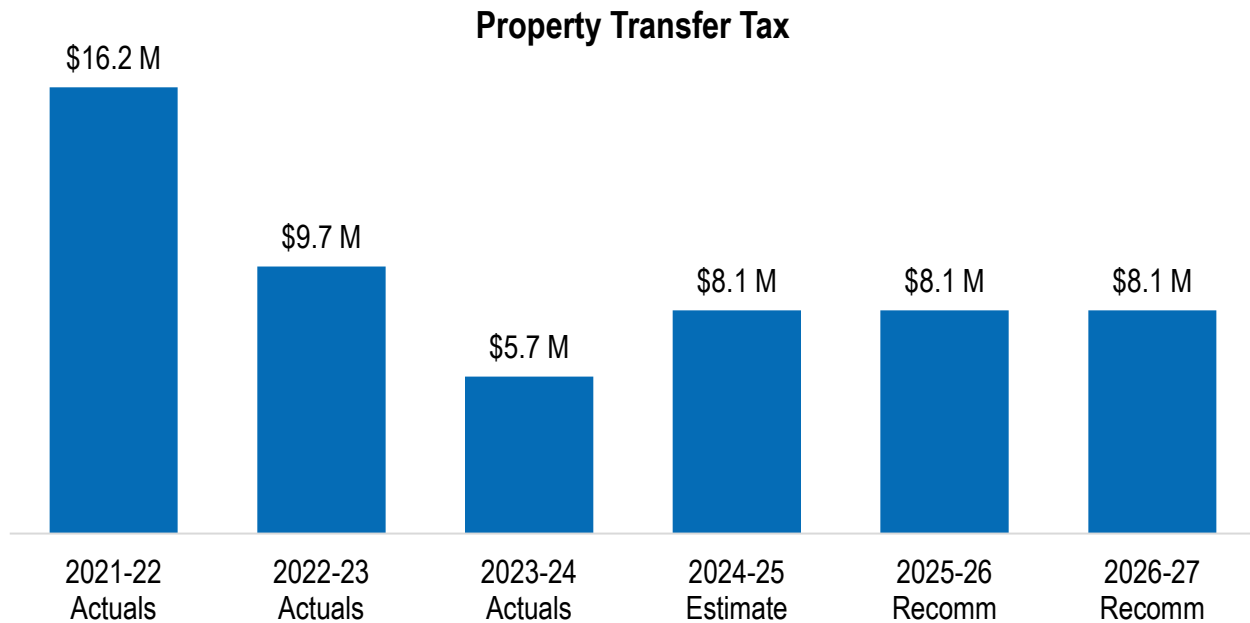
The Secured Roll includes state-assessed property and real property backed by a sufficient tax lien, as determined by the Assessor, to ensure payment. The Unsecured Roll covers other types of property, including aircraft, boats, and commercial equipment. Secured Property Tax represents the County’s largest discretionary General Fund revenue source. Growth in the Secured Roll is expected to be an average of 4.3 percent in FY 2025–27, assuming stable economic conditions.

Unsecured Property Tax, which includes personal property such as aircraft, boats, business equipment, and possessory interests, has shown more volatility. Despite its susceptibility to economic fluctuations, Unsecured Property Tax revenue is expected to remain relatively stable through FY 2025-26 and FY 2026-27.



PROPERTY TRANSFER TAX

Property Transfer Tax revenue is expected to remain stable for FY 2025-26 and FY 2026-27. This revenue is closely aligned to the economic factors affecting the growth of the County’s Assessment Roll. Since peaking in 2021, San Mateo County has experienced a notable slowdown in property sales. The residential real estate market continues to face headwinds from elevated interest rates, rising home prices driven by low inventory, and a persistent housing shortage. These factors are expected to continue limiting transfer tax revenue growth.



RETURN OF LOCAL PROPERTY TAX (RETURNED ERAF)

Under State law, the County, cities and special districts within the County shift a portion of their shares of property tax dollars to ERAF. ERAF monies are used to help fund non-basic aid school districts up to their State-guaranteed Local Control Funding Formula (LCFF) amount. Under State law, local agencies' contributions to ERAF that exceed the amount necessary to fully fund such non-basic aid districts to their LCFF levels are returned to local agencies, after funding special education programs, as returned ERAF. The County's currently estimated share of returned ERAF for FY 2025-26 is \$275 million.

The amount of returned ERAF and Vehicle License Fee Adjustment Amount (VLFAA) estimated and distributed to the County and other agencies may be negatively impacted by property tax revenues received by school districts, changes in school enrollment, implementation of the LCFF and/or State efforts, whether legislatively or by executive interpretation of property tax laws, to redirect or reduce returned ERAF for its own purposes. In this regard, the State Controller's Office (SCO) recently issued a negative audit finding against the County based on a disputed interpretation of a statute relating to distribution of residual revenues from former redevelopment agencies and the calculation of returned ERAF.

The County disagrees with the audit finding on the grounds that it is inconsistent with statutory and California constitutional provisions and is taking steps to appeal and reverse the SCO's determination. The resolution of this issue may impact the County's returned ERAF calculations.

Due to potential volatility of returned ERAF, the County will budget 60 percent of returned ERAF in FY 2025-26, 65 percent in FY 2026-27, and up to 70 percent of the projected General Fund apportionment of returned ERAF for ongoing purposes in the future. Pursuant to Board policy, the remaining percentage may only be used for one-time purposes, including reductions in unfunded liabilities, capital and technology payments, productivity enhancements, and cost avoidance projects. As noted, part of this funding is also used to cover VLFAA shortfalls pending reimbursement from the State.

PROPERTY TAX IN-LIEU OF VEHICLE LICENSE FEES

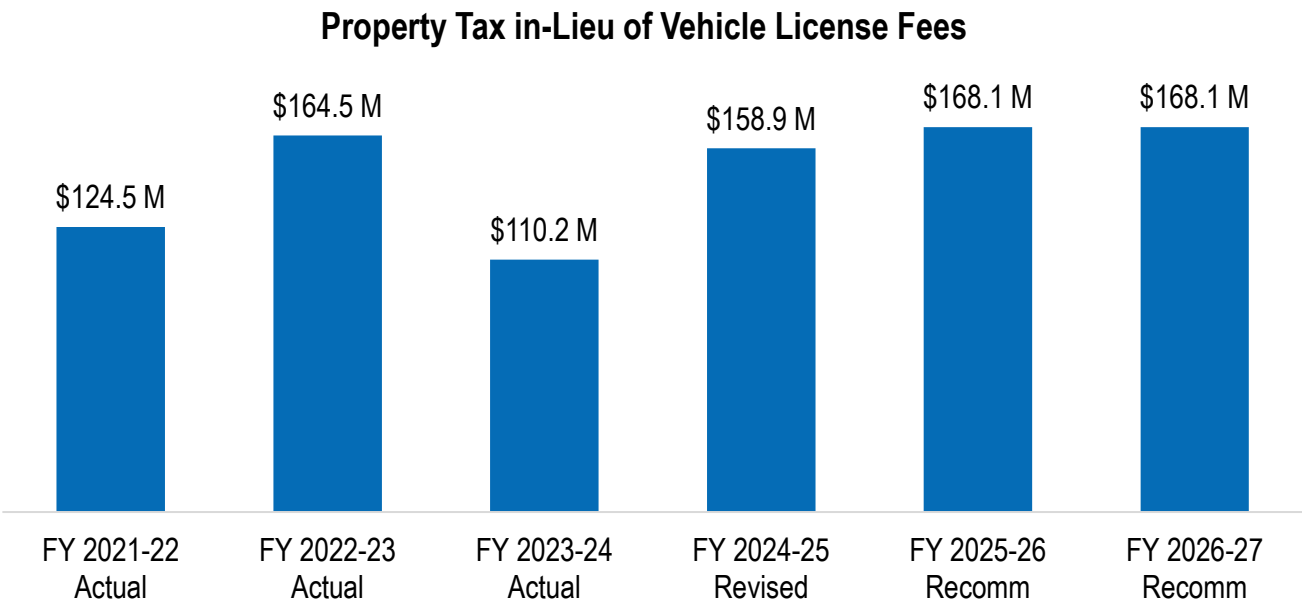
The County continues to monitor uncertainty regarding the VLFAA reimbursement and potential impacts to County services as a result.

For FY 2023-24, the VLFAA due to the County was approximately \$159 million. However, based on current estimates and implementation of applicable property tax laws, there was only \$91 million available in Educational Revenue Augmentation Fund (“ERAF”) and property taxes from non-basic aid school districts to fund the County’s VLFAA, resulting in an estimated \$68 million VLFAA shortfall for the County.

As in the past, the County has requested reimbursement from the State to cover the FY 2023-24 VLFAA shortfall amount and has been working with the County’s legislative delegation to have it included in the State FY 2025-26 budget. Past shortfall amounts have been included in the State budget each year, but in recent years, the funds have been added only after extensive efforts by the County and its legislative delegation.

For FY 2024-25, the VLFAA due to the County was approximately \$168 million. However, based on current estimates, there is only \$98 million available from the available funding sources, resulting in a \$70 million shortfall for the County’s share of the VLFAA.

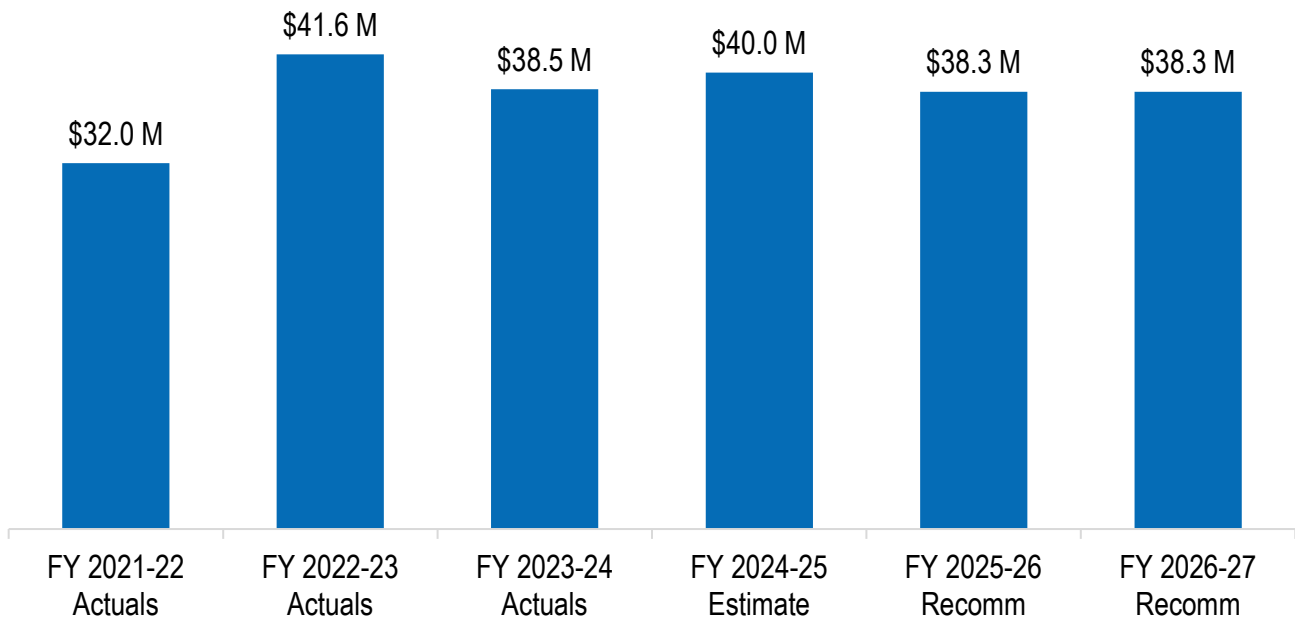
The County will continue its efforts to obtain State reimbursement for these shortfalls. In the meantime, the County is allocating a portion of returned ERAF funds, which are typically placed in Reserves to cover capital-related expenses, to cover the VLFAA shortfalls. The use of returned ERAF to cover VLFAA shortfalls may adversely impact the County’s ability to fund infrastructure, capital outlays, ongoing maintenance costs, and other capital improvements.



BRADLEY-BURNS ONE CENT SALES AND USE TAX

Annual sales tax revenue is projected to decrease from FY 2023-24 through FY 2025-26 and remain flat into FY 2026-27. This is primarily due to a combination of economic and consumer behavior such as high interest rates and ongoing inflation which have limited consumer’s purchasing power leading to reduced spending as well as shifts in consumer spending prioritizing essential goods over discretionary spending. Additionally, there has been a significant drop in fuel consumption, with a decrease of about 20 percent from the same time period last year and an overall decrease in revenue of three percent in the Unincorporated Areas.

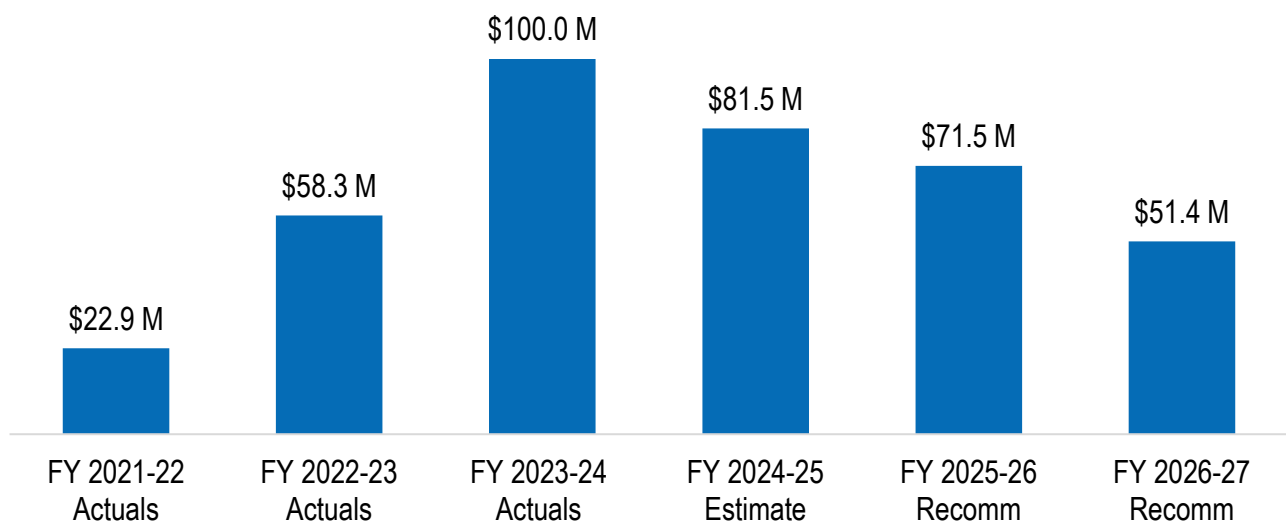
Sales and Use Tax



INTEREST EARNINGS AND OTHER INVESTMENT INCOME

The County's interest earnings have been inflated under current market conditions due to a heightened federal funds rate over a prolonged period. The Federal Reserve increased the federal funds rate in recent years to combat high inflation, which has led to higher bank interest rates in the market at large. For example, the current national average 30-year fixed mortgage interest rate is approximately seven percent, which is higher than the approximately three to four percent average throughout a majority of the last decade. However, as the Federal Reserve again adjusts the federal funds rate in the future, the County anticipates that interest earnings will decrease in that same period of time.

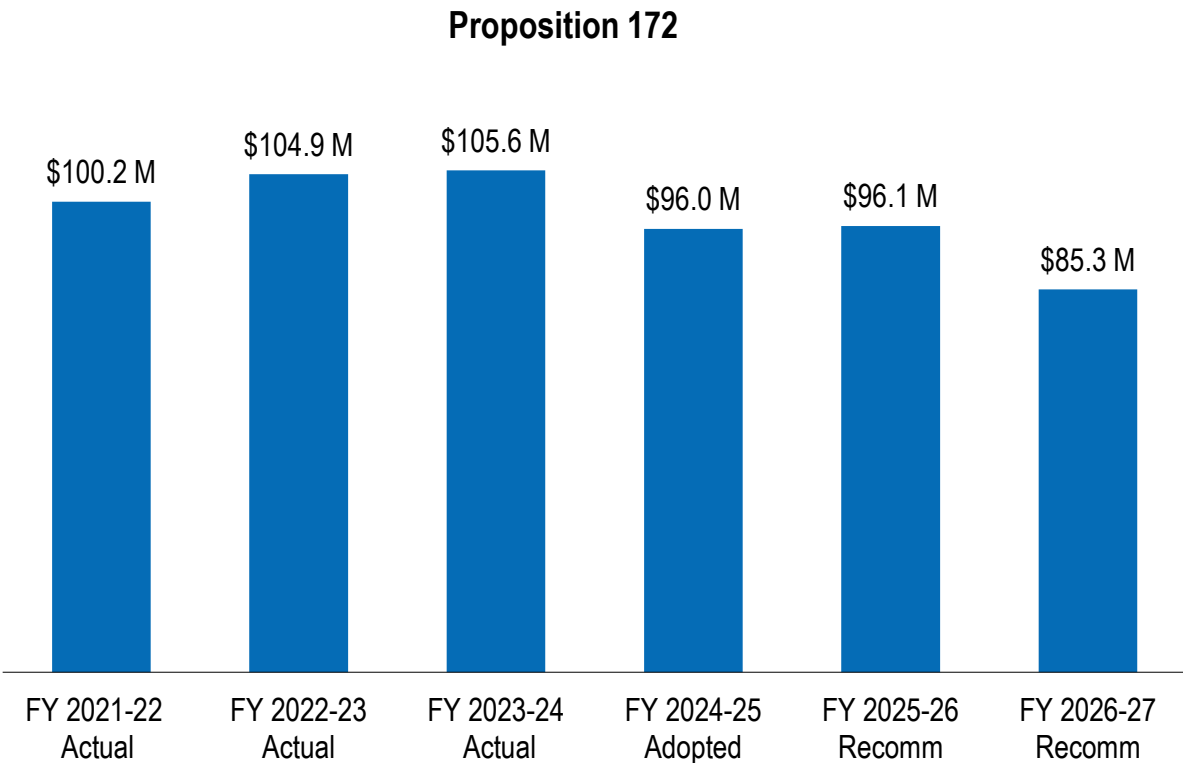
Interest and Investment Income



PUBLIC SAFETY HALF-CENT SALES TAX (PROPOSITION 172)

The County began receiving revenue from this half-cent sales tax in FY 1993-94 after the ballot initiative passed. For several years this revenue had been the primary funding source of negotiated labor increases in Criminal Justice departments such as the Sheriff, Probation, District Attorney, and Coroner. Distribution of this tax to the County is based on its portion of statewide taxable sales. An annual factor is calculated for each county by the State Controller using statewide taxable sales from the prior calendar year based on each county's proportional share of statewide sales. This factor is applied against monthly sales tax receipts in the current year for distribution to counties.

The chart below reflects budgeted allocations for FYs 2024-25, 2025-26, and 2026-27, which are roughly in line with revenue projections. The amount allocated in FY 2025-26 is \$96.1 million, and the amount in FY 2026-27 is \$85.3 million. It is anticipated that the FY 2026-27 budget amount will increase due to the Information Services Department's radio tower upgrade project. This project includes a radio tower upgrade estimated at \$55-60 million, which is only a portion of the full project and costs are likely to increase in FY 2026-27.



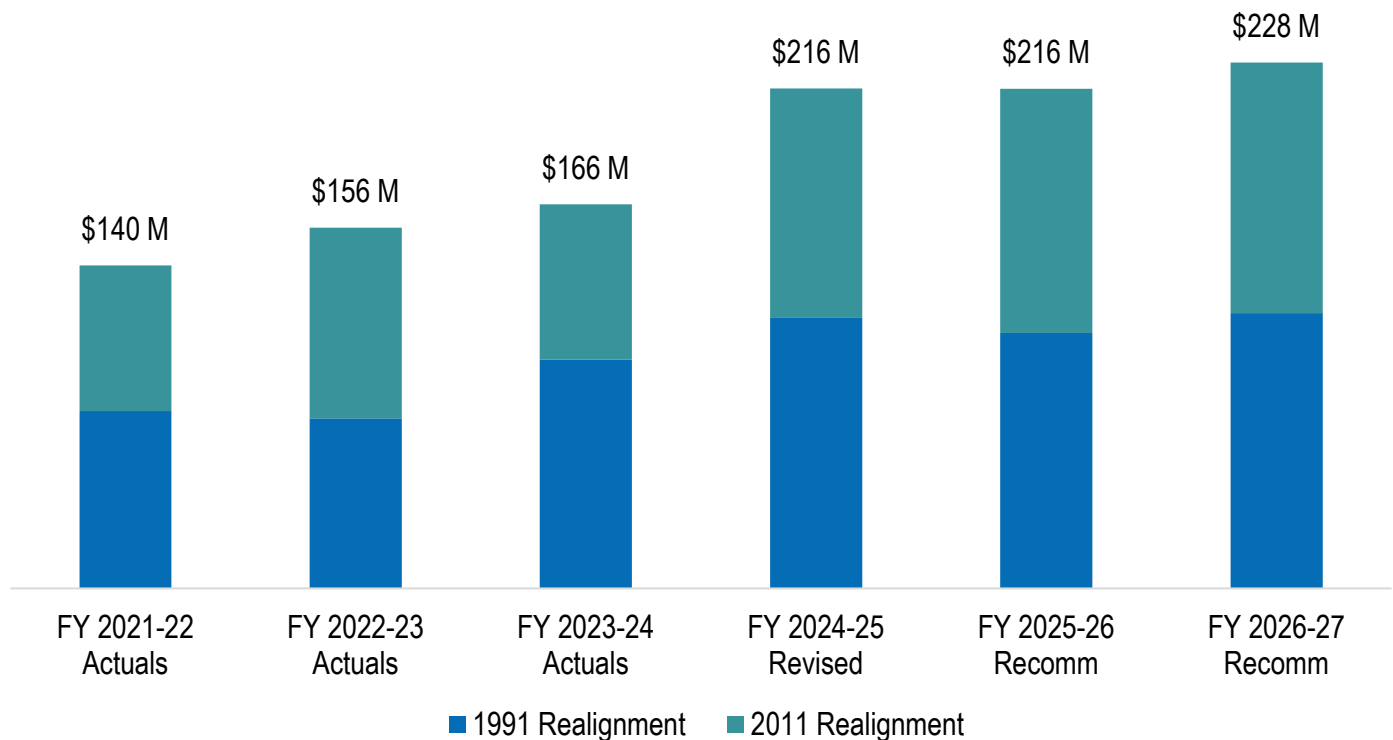
REALIGNMENT

1991 Realignment: The original realignment, established through legislation in 1991, changed the funding ratios between the State and County for many of social services programs. Revenues are based on a half-cent sales tax and 74.9 percent of Vehicle Licensing Fees (VLF). This funding source is projected to decrease by 6 percent in FY 2025-26 from a significant decrease in \$ 4.4 M for Realignment Sales Tax 1991 from Health, \$1.1 M in Mental Health, and \$3 M in Public Assistance totaling \$8.5 M, and offset by Realignment VLF revenues increase of \$2.2 M. There is a projected increase of 7 percent in FY 2026-27, stemming from a \$7.3 M increase from Realignment Sales Tax Mental Health and \$1 M from Realignment Tax Public Assistance.

2011 Realignment: Set in legislation in FY 2011-12 under budget bill AB118, and revised in FY 2012-13 under budget bill SB1020, 2011 revenues consist of 1.0625 percent of sales tax and 0.5 percent of Vehicle Licensing Fees (VLF). This

funding source is projected to increase by 6 percent in FY 2025-26 from a significant increase of \$5.1 M from Realignment Sales Tax 2011 and a \$1.4 M increase from VLF, and a 2 percent in FY 2026-27 can be attributed to the increase of \$1.4M from increase to the Realignment Sales Tax for 2011, and a \$1.3 M increase in VLF.

Realignment Revenue



MEASURE K SALES TAX

Since its initial approval by voters in November 2012 (originally titled Measure A), the Measure K half-cent sales tax has been a vital resource for addressing quality of life issues in San Mateo County. The County has consistently used these funds to support key community priorities and will continue to do so.

In early 2023, the Board of Supervisors sought to transform the Measure K allocation process by increasing transparency, accountability, and ensuring that funding decisions reflect community needs. As a first step, the County realigned Measure K funding categories to match newly established priorities: children, families, and seniors; emergency preparedness; and housing and homelessness. A central focus across all three categories is improving mental health outcomes.

Following a series of community engagement sessions across all five districts during the summer of 2023, the County released the Measure K Notice of Funding Opportunity in fall 2023. The County received 315 applications in total—232 for children, families, and seniors; 28 for emergency preparedness; and 55 for housing and homelessness. After a comprehensive review by subject matter experts, staff presented recommendations to the Board of Supervisors, who approved 39 applications in spring 2024.

As part of the updated allocation process, program evaluation has been implemented for Measure K-funded initiatives. This ongoing assessment will help ensure that program outcomes are being achieved and that funds are used as effectively as possible.

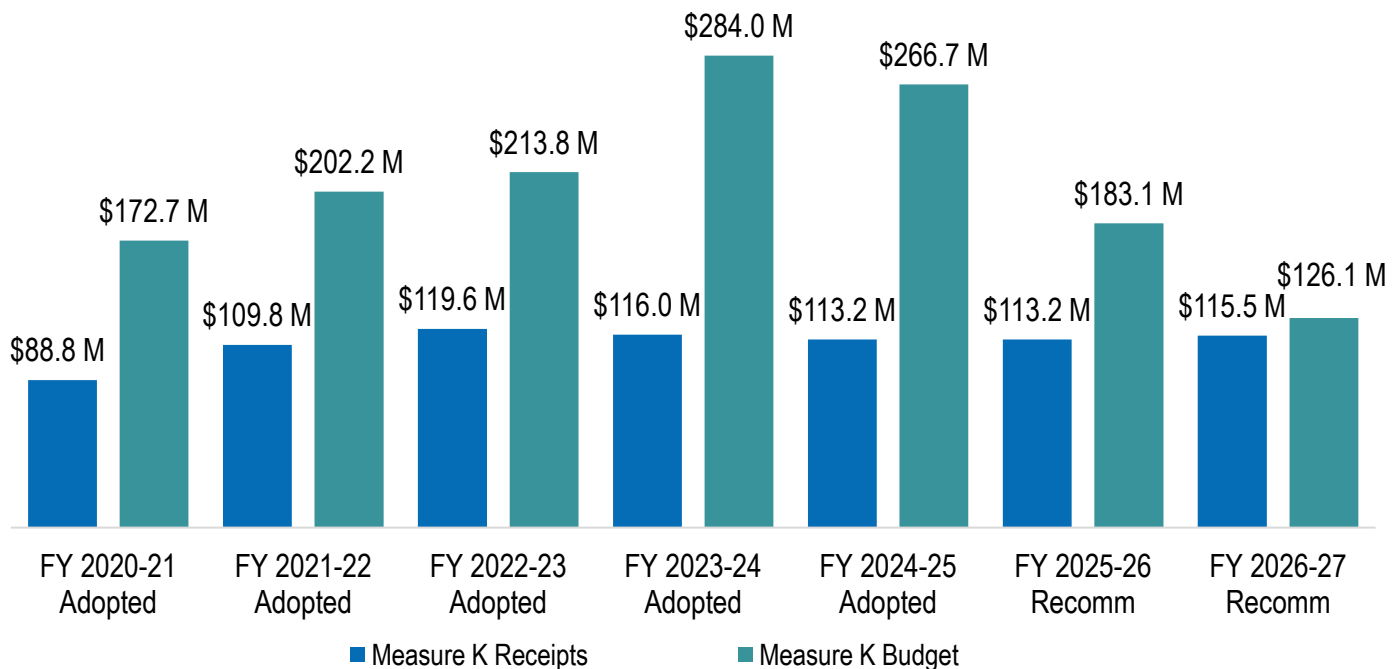
Currently, the housing and homeless priority area is partnering with Focus Strategies, its selected external evaluator, to review the work of four vendors across multiple programs. Meanwhile, the children, families, and seniors priority area is in the process of selecting an external evaluator to begin assessing three initial contracts. These evaluations will occur regularly to maintain a high standard of transparency, accountability, and quality assurance.

Evaluation reports will be published on the Measure K website as they become available. To learn more about the new allocation process or for additional information about Measure K, please visit smcmeasurek.org.

In terms of revenue, Measure K is expected to generate approximately \$113 million in FY 2024-25, a slight decrease from \$115 million in FY 2023-24 due to broader economic uncertainty. Looking ahead, revenues are projected to stay constant at \$113 million in FY 2025-26 and projected at \$115 million in FY 2026-27, reflecting an anticipated annual growth rate of two percent. Like the Public Safety Sales Tax, Measure K funds are appropriated by the County based on Board-approved initiatives.

The chart below represents both the actual revenue received by the County that is generated by Measure K sales tax and the corresponding budgeted amounts for each fiscal year. Since Measure K sales tax dollars are received two months in arrears, the receipts received during a given fiscal year represent sales tax revenue generated from May of the prior fiscal year through April of the current year. The difference between the receipt total (blue bar) and budgeted total (teal bar) is due to the rollover of unspent Measure K funds from the prior year primarily related to capital projects. These rollover funds are fully incorporated into each year's Adopted Budget. For the FY 2025–27 Recommended Budget, only a portion of the rollover funds (those specifically those needed for capital projects during the summer months) has been included. Remaining rollover funds still needed for capital projects will be added after the year-end close process and reflected in the Adopted Budget. As a result, the Adopted Budget amounts for FY 2025–27 will be higher than the Recommended Budget amounts shown here.

Measure K Sales Tax Receipts and Budget



Measure K Budget values for FY 2020-21 through FY 2025-26 are higher than the Measure K receipts totals due to the inclusion of rollover funds from the prior fiscal year.

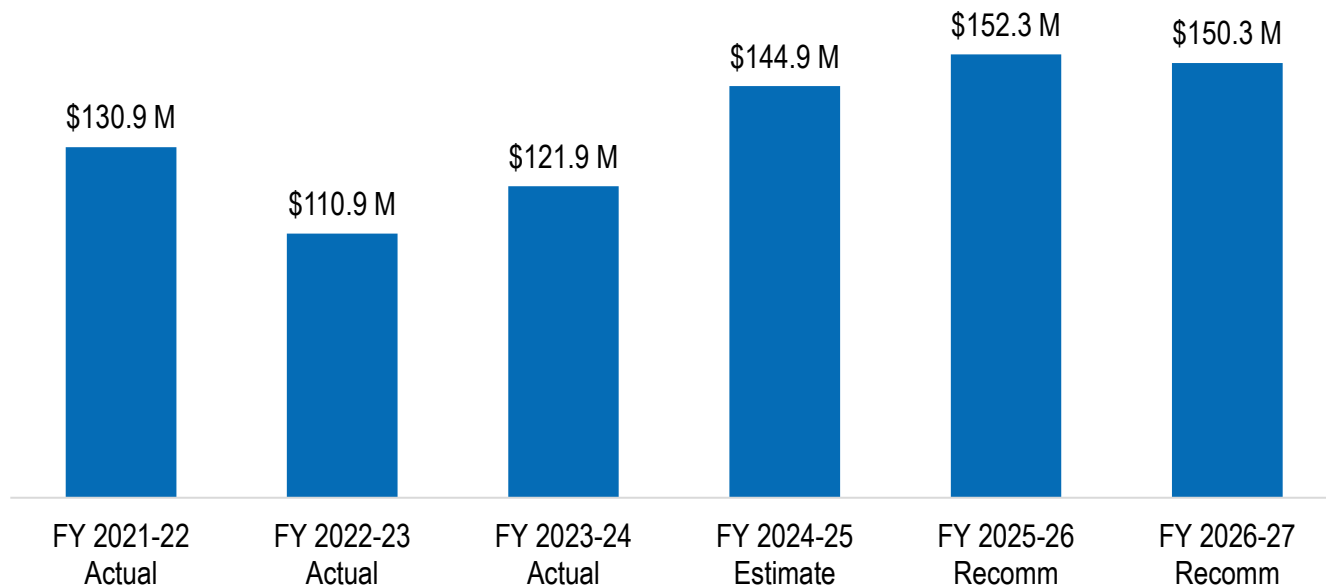
SOCIAL SERVICES REVENUE

Federal and State revenues are matched with County funding to provide social services to all eligible residents in San Mateo County, including eligibility determination for federal, state and local public assistance programs (Medi-Cal enrollment, CalFresh, CalWORKs, General Assistance, Cash Assistance Program for Immigrants), Child Welfare Services, Foster Care, CalWORKs employment and safety net services. All the services provided by the Human Services Agency support the County's vision for a prosperous community for all residents.

In FY 2025-26, there is a net increase of \$7,338,075 from the current year projections due to a net increase of \$4,138,923 in Medi-Cal, CalFresh, and CalWORKs, a net increase of \$5,000,590 due to State Block Grants as well as and other public assistance adjustments to be commensurate with the Agency's operating expenses and to align with where revenue is realized. This is offset by a reduction of \$1,857,110 in Federal Welfare Administration.

In FY 2026-27, there is a net decrease of \$1,979,924 due to a net decrease of \$1,600,269 in State Block Grant for Homeless Housing, Assistance, and Prevention (HHAP) being fully utilized and an additional reduction of \$1,000,000 in Other State Aid associated with grants for The Big Lift.

Social Services Programs



HEALTH SERVICES REVENUE

Behavioral Health and Recovery Services: In FY 2025-26, there is a total of \$93,095,570 in non-realignment and non-public safety revenue budgeted in Intergovernmental Revenue. This represents a net decrease of \$15,285,426 from FY 2024-25. This decrease is due primarily to decreases in State General Funded Behavioral Health Services and Mental Health Services Act (MHSA) revenue. There is a total of \$61,861,515 budgeted in Charges for Services, a net decrease of \$398,057 from FY 2024-25. The decrease is primarily due to reductions in the Health Plan of San Mateo (HPSM) Administrative and Capitation due to transfer of mild to moderate program services to HPSM.

In FY 2026-27, there is a total of \$92,114,733 in non-realignment and non-public safety revenue budgeted in Intergovernmental Revenue. This represents a decrease of \$980,837 from FY 2024-25 due to a one-time reduction in Mental Health Services Act (MHSA) revenue. There is a total of \$63,686,333 budgeted in Charges for Services, a net increase of \$1,824,818 due to increases in Medi-Cal Patient Care Revenue (formerly Medi-Cal due to the opening of the new Cordilleras Health & Healing Campus and a Medi-Cal annual market basket rate increase.

Public Health: In FY 2025-26, there is a total of \$17,212,630 in non-realignment and non-public safety revenue budgeted in Intergovernmental Revenue. This represents a net decrease of \$703,827 from FY 2024-25. This decrease is primarily due to lower Enhanced Care Management fee revenues and the end of the PATH CITED grant. There is a total of \$12,362,975 budgeted in Charges for Services, a net increase of \$4,241,552 from FY 2024-25. The increase is primarily due to increases in Medi-Cal Administrative Activities (MAA) revenue.

In FY 2026-27, there is a total of \$17,340,376 in non-realignment and non-public safety revenue budgeted in Intergovernmental Revenue. This represents an increase of \$127,746 from FY 2025-26, primarily due to an increase in unrestricted revenues to offset increases in salary and benefits. There is a total of \$12,362,975 budgeted in Charges for Services with no change from FY 2025-26.

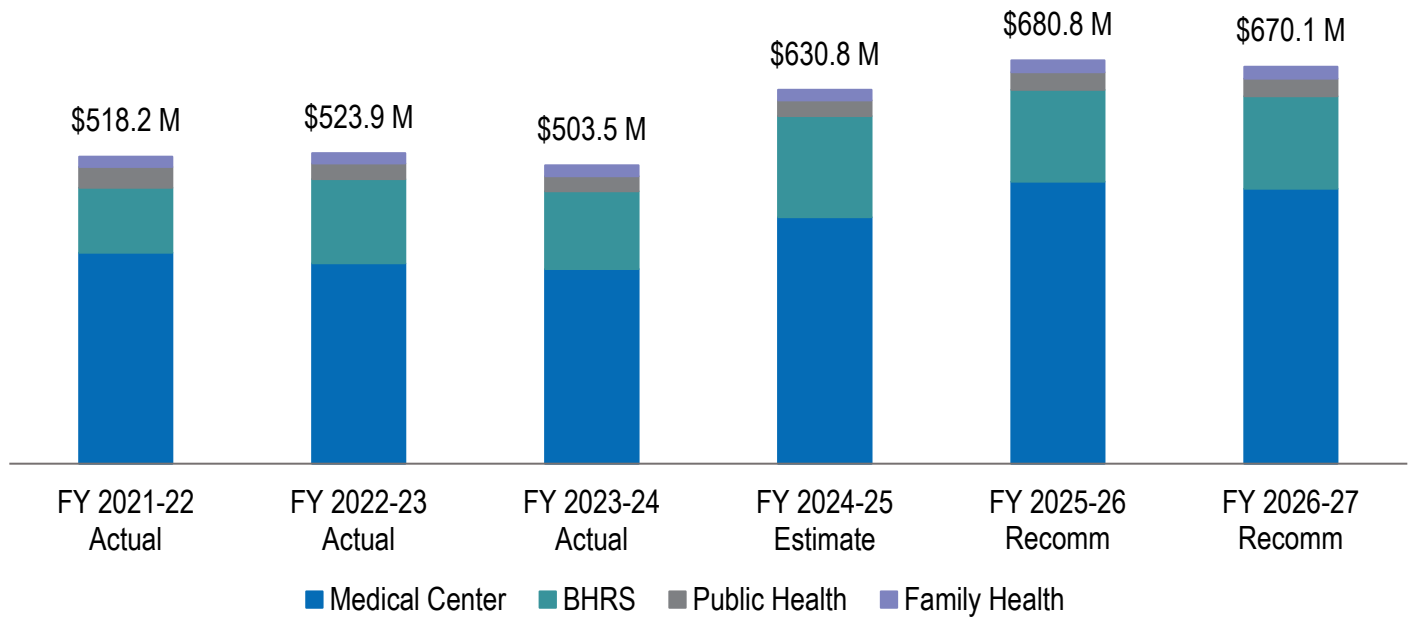
Family Health Services: In FY 2025-26, there is a total of \$18,885,624 in non-realignment and non-public safety revenue budgeted in Intergovernmental Revenue. This represents a net increase of \$4,963,470 from FY 2024-25 primarily due to increases to Maternal, Child, and Adolescent Health (MCAH) claiming, Home Visiting State and Federal grant revenue, and CDPH Foster Care aid revenue. There is a total of \$1,505,695 budgeted in Charges for Services, a net decrease of \$2,442,258 from FY 2024-25. The decrease is due to the elimination of Home Visiting Program Targeted Case Management (TCM) services, which transitioned to MCAH.

In FY 2026-27, there is a total of \$18,885,624 in non-realignment and non-public safety revenue budgeted in Intergovernmental Revenue with no change from FY 2025-26. There is a total of \$1,468,496 budgeted in Charges for Services, a net decrease of \$37,199 due to a decrease in Medi-Cal Administrative Activities Revenue.

San Mateo Medical Center: In FY 2025-26, there is a total of \$166,225,560 in non-realignment revenue budgeted in Intergovernmental Revenue. This represents a net increase of \$8,294,982 from FY 2024-25 primarily due to increases in Quality Incentive Pool Program and Enhanced Payment Program off-set by reductions in Global Payment Program revenues and other patient program revenues. There is a total of \$309,688,082 budgeted in Charges for Services, a net increase of \$51,388,982 from FY 2024-25. The increase is due primarily to additional net patient revenues from Federally Qualified Health Center (FQHC) payment rate increases and full implementation of the adult Medi-Cal eligibility expansions.

In FY 2026-27, there is a total of \$170,553,183 in non-realignment revenue budgeted in Intergovernmental Revenue. This represents an increase of \$4,327,623 from FY 2024-25 due to reductions in Quality Incentive Program revenue. There is a total of \$293,688,082 budgeted in Charges for Services, a net decrease of \$16,000,00 primarily due to increases in additional net patient revenue from full implementation of Medi-Cal eligibility expansions.

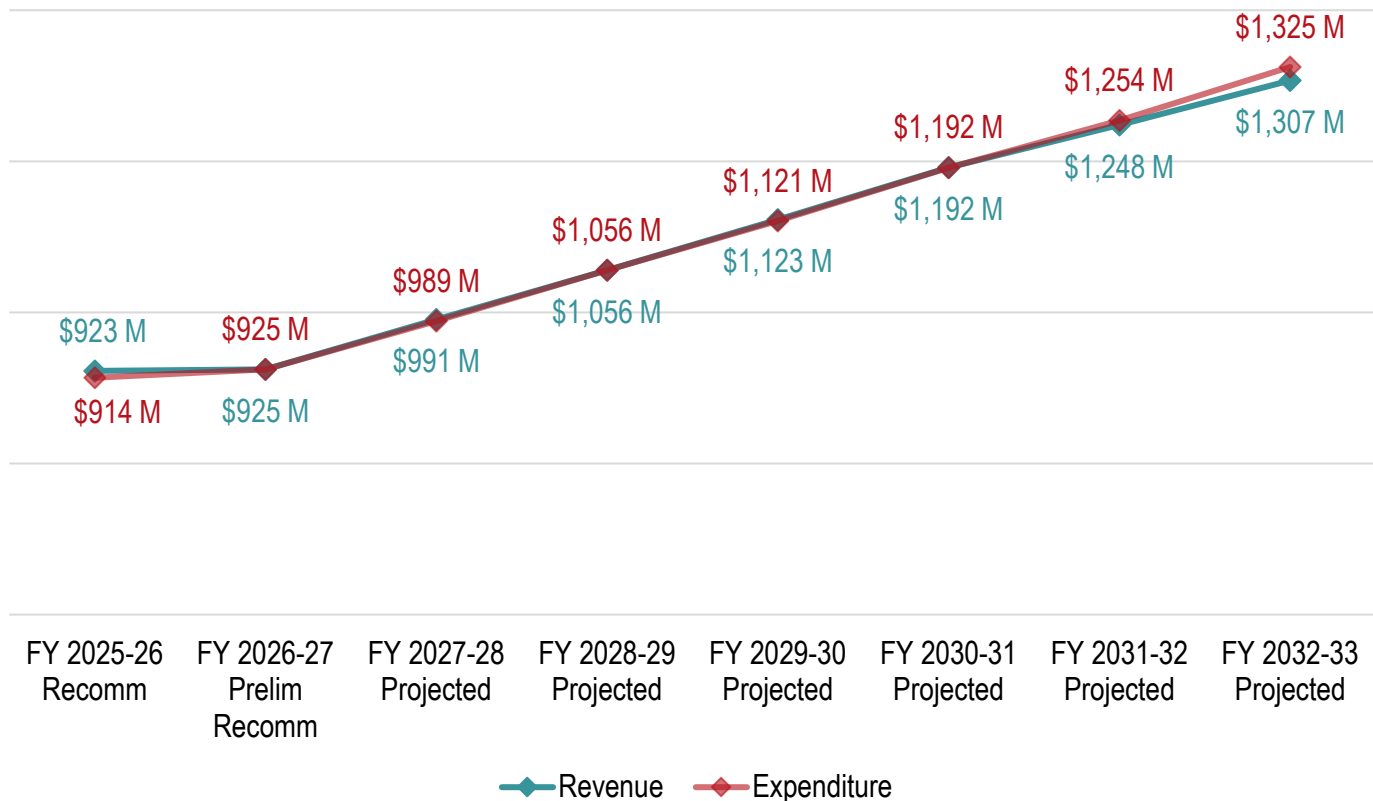
Health Services



FIVE-YEAR REVENUE AND EXPENDITURE PROJECTIONS

The chart below demonstrates that ongoing expenditures (represented by the red line) are expected to surpass ongoing discretionary revenues (blue line) beginning in FY 2031–32. The projections incorporate several key assumptions. On the revenue side, the estimates include 100 percent of VLFAA revenue, although this is considered at risk, and a moderate property tax growth rate averaging 4.7 percent over the next five years. Modest increases in sales tax revenue are also factored in, along with reduced interest income projections. The forecast includes 60–70 percent of Returned Educational Revenue Augmentation Fund (ERAF) revenues based on the long-term financial policy, using a five-year average. On the expenditure side, the projections account for decreasing debt service obligations as debt is retired and anticipate lower central operating expenses including removal of Measure K contracts in FY 2026–27 and reductions in various service charges and professional services contracts. Infrastructure costs are projected to rise at a four percent inflation rate due to building maintenance requirements and a two to three percent annual increase is applied for salary costs for years outside those for which we already have contracts. Additionally, the projections include inflation factors for benefits (averaging eight percent) and service charges (two percent). By budgeting up to 70 percent of the ERAF value and continuing efforts to realize 100 percent of VLFAA revenue, the County anticipates it can maintain a balanced budget in the near term, assuming no major economic downturns or other significant changes to revenues. However, ongoing attention will be required in the later years to make necessary adjustments and ensure long-term fiscal sustainability.

General Fund Discretionary Revenue and Expenditure Projections



For County budget planning purposes, ongoing discretionary revenues do not include Measure K sales tax revenues, which are expected to generate approximately between \$113 and \$115 million each year over the next five years.

CHANGES IN PROJECTED FUND BALANCE – ALL FUNDS

Fund Balance: Fund Balance consists of resources remaining from prior years that are available to be budgeted in the current year, and the difference between fund assets and fund liabilities remaining at year-end. For budgetary purposes, Fund Balance represents the sum of over-realized or unanticipated revenues and unspent appropriations or Reserves at the end of each fiscal year.

County of San Mateo

All Funds

FY 2025-26 Changes in Projected Fund Balance

Sub Fund Name	Estimated Fund Balance June 30, 2025	Recomm Revenues	Recomm Expenditures	Anticipated Carryforward	Estimated Fund Balance June 30, 2026	FY 2025-26 Percent Change
General Fund						
General Fund	1,257,108,795	2,220,994,049	3,478,102,844	1,058,686,568	1,058,686,568	(15.8%)
Special Revenue Funds						
Emergency Medical Services Fund	2,241,269	1,506,837	3,748,106	2,241,269	2,241,269	-
Fish and Game Propagation Fund	-	1,500	1,500	-	-	-
Half-Cent Transportation Fund	13,968,026	3,509,465	17,477,491	-	-	(100.0%)
IHSS Public Authority Fund	6,019,859	42,225,237	48,245,096	6,019,859	6,019,859	-
Measure W - Half Cent Tax 2018	6,488,222	1,537,540	8,025,762	4,159,089	4,159,089	(35.9%)
Road Fund	37,046,585	56,278,812	93,325,397	7,888,830	7,888,830	(78.7%)
Road Improvement Fund	4,853,922	499,500	5,353,422	3,208,341	3,208,341	(33.9%)
Solid Waste Fund	-	90,000	90,000	-	-	-
Structural Fire Protection Fund	-	14,841,776	14,841,776	-	-	-
Waste Management	1,853,575	3,649,979	5,503,554	1,831,638	1,831,638	(1.2%)
Enterprise Funds						
County Airports Fund	5,655,120	6,643,707	12,298,827	1,691,222	1,691,222	(70.1%)
Coyote Point Marina Operating Fund	1,345,010	1,680,460	3,025,470	1,245,010	1,245,010	(7.4%)
Medical Center Enterprise Fund	-	567,519,288	567,519,288	-	-	-
Special Districts						
Public Works Special District Funds	66,960,674	27,526,821	94,487,495	53,596,825	53,596,825	(20.0%)
County Service Area #1 Fund	10,426,565	5,459,466	15,886,031	10,426,565	10,426,565	-
County Service Area #8 Fund	7,277,324	3,776,455	11,053,779	7,277,324	7,277,324	-
Debt Service Funds						
Debt Service Fund	23,012,431	47,539,392	70,551,823	14,178,230	14,178,230	(38.4%)
Capital Project Funds						

Capital Projects Fund	21,145,589	101,796,307	122,941,896	14,818,837	14,818,837	(29.9%)
COB 3 Project Fund	9,289,871	1,006,779	10,296,650	-	-	(100.0%)
County One-Time Expense Fund	95,386,141	2,767,755	98,153,896	95,386,141	95,386,141	-
Courthouse Temporary Construction Fund	172,835	1,314,551	1,487,386	172,835	172,835	-
CP - Parking Structure 2	414,496	-	414,496	-	-	(100.0%)
Criminal Justice Temporary Construction Fund	4,234,205	660,000	4,894,205	4,234,205	4,234,205	-
Electronic Health Record Fund	22,291,429	27,939,558	50,230,987	2,075,325	2,075,325	(90.7%)
Major Capital Construction Fund	8,578,117	97,773,182	106,351,299	-	-	(100.0%)
Other Capital Construction Fund	3,844,003	-	3,844,003	-	-	(100.0%)
Parks Capital Projects Fund	3,177,138	11,073,604	14,250,742	1,277,138	1,277,138	(59.8%)
Skylonda Project Fund	101,216	-	101,216	-	-	(100.0%)
Internal Service Funds						
Construction Services Fund	66,766	3,003,287	3,070,053	118,079	118,079	76.9%
Motor Pool Internal Service Fund	18,174,115	16,470,257	34,644,372	19,970,006	19,970,006	9.9%
TOTAL	1,631,133,298	3,269,085,564	4,900,218,862	1,310,503,336	1,310,503,336	(19.7%)

Fund Balance changes from FYs 2024-25 to 2025-26 greater than or less than 10 percent from the prior year are explained below:

GENERAL FUND

- **General Fund:** The projected decline of \$198.4 million or 15.8 percent is due to one-time capital projects such as County Office Building 3, Cordilleras Health Campus, North County Wellness Center, San Mateo Medical Center, and Parks Projects; IT projects such as the Assessor and Controller's Property Tax System Replacement Projects; and miscellaneous one-time revenue and expenditure adjustments.

SPECIAL REVENUE FUNDS

- **Half-Cent Transportation Fund:** Reduction in Fund Balance is due to appropriations for various one-time transportation improvement projects, including street resurfacing, reconstruction of Entrada Way in La Honda, and the reconstruction of 8th and 16th Avenue in North Fair Oaks.
- **Measure W – Half Cent Tax 2018:** Reduction in Fund Balance is due to appropriations for various one-time transportation improvement projects, including crosswalk improvements and traffic circle quick build grants for 87th and Larchmont.
- **Road Fund:** Reduction in Fund Balance is due to appropriations for one-time expenditures, including Ticonderoga retaining wall repair, Pillar Point Total Maximum Daily Load (TMDL) closed-circuit television (CCTV) and pipe-lining, and road equipment purchases.
- **Road Improvement Fund:** Reduction in Fund Balance is due to appropriations for one-time expenditures, including Lerida Court and Garbada Way retaining wall project and Ferdinand Avenue drainage improvements.

ENTERPRISE FUNDS

- **County Airport Fund:** Reduction in Fund Balance is due to appropriations for one-time improvements including the 795 Skyway redevelopment project.

SPECIAL DISTRICTS

- **Public Works Special District Funds:** Reduction of Fund Balance for the various Special Districts administered by Public Works is due to anticipated one-time expenditures.

DEBT SERVICE FUNDS

- **Debt Service Fund:** Reduction in Fund Balance is due to use of Reserves for one-time improvement projects, including Countywide elevator upgrades and Countywide Americans with Disabilities Act (ADA) improvements.

CAPITAL PROJECT FUNDS

- **Capital Projects Fund:** Reduction in Fund Balance is due to use of Reserves for various one-time projects, including Youth Services Center air handler replacement, San Mateo Medical Center replacement smoke detector and fire alarm upgrade project, and roof repairs, carpet replacements, and painting at various facilities.
- **COB3 Project Fund:** Reduction in Fund Balance is due to the elimination of Fund Balance to be spent by the end of FY 2025-26 on the COB3 project.
- **CP – Parking Structure 2:** Reduction in Fund Balance is due to the elimination of Fund Balance to be spent by the end of FY 2025-26 on the County Parking Structure 2 project.
- **Electronic Health Record Fund:** Reduction in Fund Balance is due to the ongoing implementation of the Electronic Health Record project.
- **Major Capital Construction Fund:** Reduction in Fund Balance is due to the elimination of Fund Balance to be spent by the end of FY 2025-26 on the Cordilleras Replacement project, San Mateo Medical Center EV Station project, Stone Pine Cove Farmworker Housing project, South San Francisco Wellness Center project, and the Navigation Center project.
- **Other Capital Construction Fund:** Reduction in Fund Balance is due to the elimination of Fund Balance to be spent by the end of FY 2025-26 on the Maple Street Correctional Center photovoltaic carport project, financial services support for specific Criminal Justice capital projects, and other capital projects.
- **Parks Capital Projects Fund:** Reduction in Fund Balance is due to the elimination of one-time revenues and expenditures for capital projects, including the Tunitas Creek Beach Improvement Project, Realize Flood Park Project, and the Coyote Point Modernization Project
- **Skylonda Project Fund:** Reduction in Fund Balance is due to the elimination of Fund Balance to be spent by the end of FY 2025-26 on the financial closeout of the Skylonda Project.

INTERNAL SERVICE FUNDS

- **Construction Services Fund:** Increase in Fund Balance is due to increasing Reserves to meet the County's four percent Reserves policy in FY 2025-26.

REQUIREMENTS BY TYPE – ALL FUNDS

County of San Mateo

All Funds

FY 2025-26 and FY 2026-27 Expenditures by Type

	Actual FY 2022-23	Actual FY 2023-24	Revised FY 2024-25	Recomm FY 2025-26	Change	Recomm FY 2024-25	Change
Operating Expenditures							
Regular Salaries	635,381,375	681,947,687	806,690,317	853,464,711	46,774,394	884,351,590	30,886,879
Extra Help	39,809,297	32,098,404	39,578,518	40,981,643	1,403,125	40,834,147	(147,496)
Overtime	43,944,226	55,697,416	28,321,037	28,631,306	310,269	28,220,056	(411,250)
Retirement	236,254,295	177,183,682	196,962,096	210,074,886	13,112,790	217,218,347	7,143,461
Health Benefits	97,329,467	108,342,530	136,747,161	137,131,634	384,473	149,965,648	12,834,014
Statutory Compensation	62,199,566	66,820,121	70,653,959	75,536,936	4,882,977	77,682,259	2,145,323
Other Benefits	2,667,776	753,838	43,082,388	88,011,238	44,928,850	37,807,506	(50,203,732)
Salaries and Benefits	1,117,586,003	1,122,843,679	1,322,035,476	1,433,832,354	111,796,878	1,436,079,553	2,247,199
Drugs/Medical Supplies	39,273,534	46,103,575	41,504,920	44,294,726	2,789,806	44,080,967	(213,759)
Office Expense	42,238,156	56,747,285	52,881,240	65,431,200	12,549,960	54,575,058	(10,856,142)
Non-Capital Equipment	6,371,816	10,902,042	12,128,813	9,942,508	(2,186,305)	8,858,192	(1,084,316)
Facility/Equipment Maintenance	33,516,800	42,468,581	42,754,526	45,206,553	2,452,027	42,049,019	(3,157,534)
Utilities	27,025,877	30,296,186	31,059,828	33,620,498	2,560,670	35,081,630	1,461,132
Contracts for Services	344,891,931	342,769,119	586,373,693	623,447,123	37,073,430	516,871,103	(106,576,020)
Interagency Agreements	80,109,755	88,743,150	112,083,649	142,397,529	30,313,880	140,867,982	(1,529,547)
Public Assistance Programs	109,407,025	96,249,396	142,843,406	134,528,478	(8,314,928)	139,271,248	4,742,770
State Trial Court Contributions	16,502,995	16,193,257	16,994,365	16,994,365	0	16,994,365	0
Medical Center Contributions	65,153,152	44,115,887	83,127,355	63,621,621	(19,505,734)	63,621,621	0
Housing Project Contributions	23,909,750	45,275,902	74,041,075	6,282,655	(67,758,420)	4,382,655	(1,900,000)
Other Contributions	65,248,792	155,449,421	274,693,440	137,973,259	(136,720,181)	131,452,188	(6,521,071)
Internal Services/Overhead	179,372,921	188,182,521	247,496,589	287,598,583	40,101,994	292,665,770	5,067,187
Debt/Capital Financing	131,305,539	115,005,955	823,271,376	538,531,985	(284,739,391)	415,727,711	(122,804,274)
Other Financing Uses/Transfers	105,871,656	65,232,638	155,273,112	162,404,733	7,131,621	133,338,213	(29,066,520)
Other Operating Expense	134,467,137	154,255,227	285,766,278	345,332,419	59,566,141	311,166,598	(34,165,821)
Operating Sub-Total	2,522,252,838	2,620,833,819	4,304,329,141	4,091,440,589	(212,888,552)	3,787,083,873	(304,356,716)
Intrafund Transfers	(135,085,774)	(187,056,412)	(196,616,355)	(199,496,866)	(2,880,511)	(189,835,404)	9,661,462
Operating Total	2,387,167,064	2,433,777,407	4,107,712,786	3,891,943,723	(215,769,063)	3,597,248,469	(294,695,254)
Non-Operating Expenditures							
Capital Improvements	123,882,994	169,564,576	484,778,497	330,446,918	(154,331,579)	197,945,906	(132,501,012)
Capital Purchases	9,985,615	54,424,170	103,653,323	87,887,225	(15,766,098)	78,553,152	(9,334,073)
Expenditure Total	2,521,035,673	2,657,766,154	4,696,144,606	4,310,277,866	(385,866,740)	3,873,747,527	(436,530,339)
Reserves - General Fund	1,209,200,751	1,478,787,880	507,412,098	467,837,592	(39,574,506)	466,826,205	(1,011,387)
Reserves - Non-General Fund	416,717,114	410,559,023	229,524,509	213,511,266	(16,013,243)	194,099,125	(19,412,141)
TOTAL REQUIREMENTS	4,146,953,538	4,547,113,056	5,433,081,213	4,991,626,724	(441,454,489)	4,534,672,857	(456,953,867)

AUTHORIZED POSITION SUMMARY – ALL FUNDS

All Funds

Authorized Position Summary FY 2025-27 and FY 2026-27

General Fund - Budget Unit	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change	Recomm 2026-27	Change
Coroner's Office	15	17	17	18	1	18	0
District Attorney's Office	151	151	155	156	1	156	0
Probation Department	354	329	327	305	(22)	305	0
Sheriff's Office	811	828	825	825	0	825	0
Criminal Justice	1,331	1,325	1,324	1,304	(20)	1,304	0
Aging and Disability Services	150	154	153	153	0	153	0
Behavioral Health and Recovery Services	476	522	517	527	10	527	0
Correctional Health Services	88	104	103	108	5	107	(1)
Emergency Medical Services GF	10	10	11	11	0	11	0
Environmental Health Services	84	85	85	86	1	86	0
Family Health Services	169	170	169	169	0	169	0
Health Administration	24	22	22	22	0	22	0
Health Coverage Unit	26	28	26	26	0	26	0
Health IT	46	49	48	63	15	63	0
Public Health, Policy and Planning	162	166	163	163	0	163	0
Health Services	1,235	1,310	1,297	1,328	31	1,327	(1)
Center on Homelessness	14	14	17	17	0	17	0
Children and Family Services	205	204	204	204	0	204	0
Community Capacity	9	10	10	10	0	10	0
Department of Child Support Services	56	57	56	53	(3)	53	0
Economic Self-Sufficiency	378	383	382	384	2	384	0
Employment Services	52	54	54	54	0	54	0
Office of Agency Director	96	109	104	107	3	107	0
Vocational Rehab Services	36	37	37	37	0	37	0
Social Services	846	868	864	866	2	866	0
Agriculture/Weights and Measures	30	30	30	30	0	30	0
Department of Emergency Management	10	13	18	18	0	18	0
Department of Housing	25	30	36	36	0	36	0
Engineering Services	21	22	24	24	0	24	0
Facilities Services	118	131	136	140	4	140	0
Parks and Recreation	75	85	85	85	0	85	0
Planning and Building	69	71	70	70	0	70	0
Public Safety Communications	78	84	81	81	0	81	0
Public Works Administration	40	42	42	42	0	42	0
Real Property Services	6	6	6	6	0	6	0

Sustainability Department	20	22	20	20	0	20	0
Utilities	14	14	15	16	1	16	0
Vehicle and Equipment Services	1	1	1	1	0	1	0
Community Services	507	551	564	569	5	569	0
Assessor-County Clerk-Recorder	161	167	167	167	0	167	0
Board of Supervisors	22	25	22	22	0	22	0
Controller's Office	53	59	57	59	2	59	0
County Attorney's Office	49	53	52	52	0	52	0
County Executive's Office/Clerk of the Board	56	68	78	83	5	83	0
Human Resources Department	79	84	76	78	2	78	0
Information Services Department	137	137	138	139	1	139	0
Treasurer - Tax Collector	34	34	34	34	0	34	0
Administration and Fiscal Services	591	627	624	634	10	634	0
Total General Fund	4,510	4,681	4,673	4,701	28	4,700	(1)

Non-General Fund	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change	Recomm 2026-27	Change
Airports	10	13	13	13	0	13	0
Coyote Point Marina	3	3	3	3	0	3	0
San Mateo Medical Center	1,043	1,046	1,042	1,027	(15)	1,027	0
Enterprise Funds	1,056	1,062	1,058	1,043	(15)	1,043	0
Road Construction and Operations	77	79	77	77	0	77	0
Solid Waste Management	10	11	11	11	0	11	0
Special Revenue Funds	87	90	88	88	0	88	0
Utilities	8	8	8	8	0	8	0
Special Districts	8	8	8	8	0	8	0
Construction Services	10	10	10	10	0	10	0
Vehicle and Equipment Services	13	13	15	15	0	15	0
Internal Service Funds	23	23	25	25	0	25	0
Non-General Fund Total	1,174	1,183	1,179	1,164	(15)	1,164	0

Total All County Funds	5,684	5,864	5,852	5,865	13	5,864	(1)

Non-County Funds (Information Only)	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change	Recomm 2026-27	Change
County Library (Information Only)	146	153	156	165	9	165	0
Department of Housing	48	48	48	48	0	48	0
First 5 San Mateo County (Information Only)	8	9	8	8	0	8	0
Local Agency Formation Commission (Information Only)	2	2	2	2	0	2	0
Retirement Office (Information Only)	23	23	23	23	0	23	0
Non-County Funds (Information Only)	227	235	237	246	9	246	0
All Positions	5,911	6,099	6,089	6,111	22	6,110	(1)

Position Changes Detail FY 2025-27:

CRIMINAL JUSTICE

Sheriff's Office: Adds one Associate Management Analyst, two Sheriff's Sergeants, two Deputy Sheriffs, and one IS Client System Specialist I; deletes one Associate Management Analyst, two Sheriff's Sergeants, two Deputy Sheriffs, and one IS Client System Specialist II, for no net change in positions.

Probation: Deletes 12 Deputy Probation Officer III, six Legal Office Specialists, and four Group Supervisor III, for a net deletion of 22 positions.

District Attorney's Office: Adds one Family Justice Center Manager, for a net addition of one position.

Coroner: Adds one Deputy Coroner, for a net addition of one position.

Net change is a decrease of 20 positions in Criminal Justice.

HEALTH SERVICES

Public Health, Policy, and Planning: Adds one Senior Communicable Disease Investigator, one Mobile Health Services Assistant, and one Mobile Clinic Certified Medical Assistant; deletes one Communicable Disease Investigator, one Medical Office Specialist Unclassified, and one Medical Services Assistant II, for no net change in positions.

Health IT: Adds one Department Business Systems Manager, seven Electronic Health Records Analyst III, five Electronic Health Records Analyst II, one IS Application Support Analyst III, and one IS Application Support Supervisor, for a net addition of 15 positions.

Aging and Disability Services: Adds one Health Services Manager II; deletes one Health Services Manager I, for no net change in positions.

Environmental Health Services: Adds one Office Assistant II, for a net addition of one position.

Behavioral Health and Recovery Services: Adds two Adult Psychiatrists, one Clinical Services Manager II, one Health Services Manager II, three Mental Health Program Specialists, one Management Analyst, one Peer Support Specialist, and one Peer Support Worker, for a net addition of 10 positions.

Family Health Services: Adds one Senior Public Health Nurse; deletes one Pharmacist, for no net change in positions.

Correctional Health Services: In FY 2025-26, adds one Health Services Manager I, one Medical Office Services Supervisor, two Psychiatric Social Worker II, one Nurse Practitioner, one Correctional Health Nurse, and one Medical Coder II; deletes one Supervising Mental Health Clinician, one Medical Office Assistant II, for a net addition of five positions.

In FY 2026-27, deletes one Psychiatric Social Worker II, for a net deletion of one position.

San Mateo Medical Center: Adds one Management Analyst, one Financial Services Manager II, one Clinical Laboratory Scientist II, and one Staff Physician; deletes one Management Analyst, one Financial Services Manager II, one IS Application Support Analyst II, one Staff Physician, one Health Information Systems and Technology Manager, one IS Application Support Analyst III, one IS Application Support Supervisor, five Electronic Health Record Analyst II, and seven Electronic Health Record Analyst III, for a net deletion of 15 positions.

Net change is an addition of 16 positions in Health Services in FY 2025-26 and a deletion of one position in FY 2026-27 for a total net change of 15 positions.

SOCIAL SERVICES

Human Services Agency: Adds one Payroll Personnel Coordinator, one Management Analyst, one Human Services Manager I, and two Investigative Analysts, for a net addition of 5 positions.

Department of Child Support Services: Deletes one Child Support Supervisor-Exempt, one Office Assistant I/II, and one Child Support Analyst I/II, for a net deletion of three positions.

Net change is an addition of 2 positions in Social Services.

COMMUNITY SERVICES

County Libraries: Adds two Program Coordinator II, one Contract Administrator II, one Department Facilities Project Coordinator II, one Utility Worker II, one Library Services Manager, and three Library Assistant II, for a net addition of nine positions.

Department of Public Works: Adds one Fiscal Office Specialist, one Administrative Assistant I, two Utility Workers, one Lead Gardener, one Stationary Engineer II, two Associate Engineers, and one Deputy Director; deletes one Fiscal Office Specialist, one Administrative Assistant I, one Public Works Technician II, and one Assistant Airports Manager, for a net addition of five positions.

Parks: Adds one Administrative Assistant I; deletes one Executive Secretary-Confidential, for no net change in positions

Net change is an addition of 14 positions in Community Services.

ADMINISTRATION AND FISCAL SERVICES

County Manager/Clerk of the Board: Adds one Assistant Chief Financial Officer, one Assistant Director of Procurement, one Associate Management Analyst, one Administrative Assistant I, and one Administrative Secretary II; deletes one Principal Management Analyst, and one Procurement Manager, for a net addition of three positions.

Controller's Office: Adds two Accountant I/II, and one IS Application Support Analyst III; deletes one Fiscal Office Specialist, and one Office Specialist, for a net addition of one position.

Human Resources Department: Adds one Management Analyst, and one Community Program Specialist I-Confidential, for a net addition of two positions.

Information Services Department: Adds one IS Systems Specialist II, for a net addition of one position.

Net change is an addition of seven positions in Administration and Fiscal Services.

CAPITAL PROJECTS SUMMARY

Capital projects are the one-time outlay of funds for construction, acquisition, structural improvements, and non-structural renovations to County-owned facilities. They also include major construction, renovation, or rehabilitation of County infrastructure assets such as roads, utilities, and airports. Large-scale projects may extend over several years.

Parks Department projects are funded through a variety of sources, including Measure K, General Fund, grants, and donations. These projects focus on facility and infrastructure replacement and upgrades as well as road and trail reconstruction and development. The goals of these projects include improving visitor experience and safety within County parks, reducing ongoing maintenance costs, and often reducing the cost of utilities as aging facilities and infrastructure are replaced with newer, more efficient facilities.

The Department of Public Works (DPW) manages a variety of capital improvement projects funded through various sources. In general, improvement projects in the various special revenue and enterprise funds are funded by restricted revenues, loans, and state and federal grant proceeds. Utilities construction projects are funded by revenues received from the special district funds in which the improvement is to be completed. Examples of utility capital improvements are constructing street lighting, water distribution, and sewer main replacement projects. Road capital improvement projects are typically funded from highway user tax revenue and mitigation fees. Examples of road capital improvements include road reconstruction projects and bridge improvement projects. Capital improvement projects at San Carlos and Half Moon Bay Airports are funded from revenue in the Airport Enterprise Fund. DPW also receives Federal Aviation Administration (FAA) Measure K fuel sales tax allocations for capital projects and other activities at County Airports. FAA grant funding is often leveraged to implement improvement projects that will enhance utility and safety of both Airports. Facilities improvement projects are typically funded from facility surcharge receipts, General Fund, and Measure K contributions.

The County Executive's Office, Project Development Unit (PDU) manages major, ground-up, capital improvement projects. Several major projects have been completed, several are under construction, and others are in the design or planning phase. Projects are funded mainly through debt financing, as well as Measure K, General Fund, and other Capital Reserves. PDU projects typically replace aging and/or leased facilities. Projects are expected to show leadership in sustainable building while reducing long-term operating costs through efficient design.

Detailed project lists and budgets can be found in the budget unit sections of the Recommended Budget.

Capital projects can be complex, long-term projects that take several years to complete. As such, all allocated project funding may not be fully expended each fiscal year. To ensure continued project funding is available throughout the duration of a project, the Departments and Unit listed above may be required to rollover significant amounts of revenue from one fiscal year to the next. The table below represents projects, by Department or Unit, that are anticipated to rollover \$1,000,000 or more from FY 2024-25 to FY 2025-26. Final rollover amounts and actions will be accomplished during the September revisions to the FY 2025-26 budget.

Capital Projects Finalization in FY 2025-26

A number of Capital Projects with budgets over \$1,000,000 are projected to be finalized in FY 2025-26 including: County Office Building 3, Realize Flood Park, Tunitas Creek Beach Improvement project, Stone Pine Farmworker Housing, AB 1637 Domain Migration, and East Palo Alto City Hall Improvements. The total number of capital projects with large rollover amounts that are anticipated to be finalized in FY 2025-27 is below.

Projects with Rollover Greater than \$1,000,000

Project Finalization	CEO	DPW	ISD	Parks	PDU	Total
Finalized in FY 2025-26		9	1	1	2	13
Finalized after FY 2026-27	1	7	2	3	2	15
Grand Total	1	16	3	4	4	28

Of the projects above, closeout of projects at County Office Building 3 and the Navigation Center total \$12,165,227 or 26 percent of the total anticipated large rollover amounts for FY 2024-25. The remainder of the large, anticipated rollover amounts total \$34,109,212. These anticipated large rollover amounts by project can be seen in detail below.

Department/ Unit	Project	FY 2025-26 Anticipated Rollover Amount
PDU	County Office Building 3	9,165,227
DPW	Realize Flood Park	9,059,358
CEO	Stone Pine Farmworker Housing	5,000,000
DPW	CSA-7 Infra-structure Replacement	4,424,210
Parks	Tunitas Creek Beach Improvement Project	3,000,000
PDU	Navigation Center	3,000,000
DPW	East Palo Alto City Hall Improvements	2,270,001
ISD	AB 1637 - Migration from .org to .gov	2,000,000
Parks	Coyote Point Park Modernization Project	1,904,791
DPW	SMMC Prevent Self Harm and Ligature Project	1,551,238
DPW	SMMC SPD Equipment Replacement/Upgrade	1,431,492
DPW	Tunitas Creek Beach Improvement Project (Measure K)	1,367,665
DPW	EPA FHS Dept Renovations	1,100,457
ISD	Data Science, Governance, Security, and Intelligence	1,000,000
Total		46,274,439

Additional detailed project information will be included in the County's Five-Year Capital Improvement Plan update for FY 2025-30 which will be submitted to the Board of Supervisors with the September revisions to the FY 2025-26 Recommended Budget.

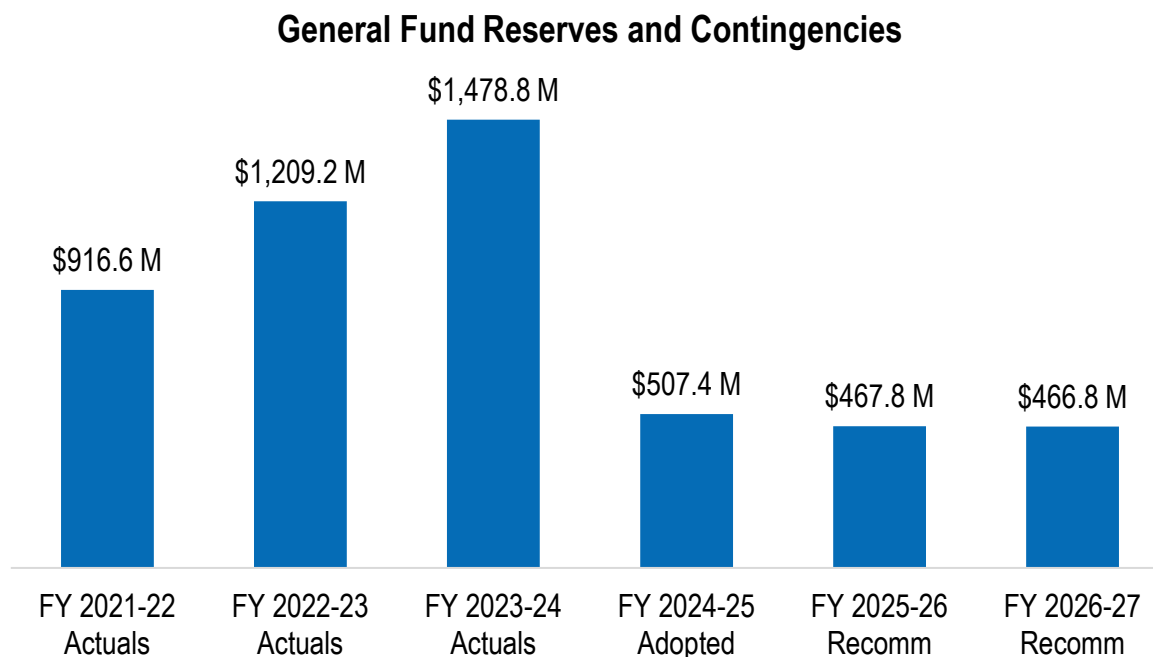
SUPPLEMENTAL INFORMATION

The County of San Mateo's FY 2012-13 Civil Grand Jury made several recommendations to improve transparency in the County's budget document. In response to the Grand Jury's recommendations, the County agreed to provide the following information in future budgets: 1) changes in General Fund Reserves; 2) changes in total sources and requirements; 3) changes in budgeted amounts per San Mateo County resident; 4) changes in

payroll; 5) changes in total cost of all benefits provided to County employees; 6) total number of classified, unclassified, term and extra help positions; 7) non-recurring revenues and expenditures in excess of \$3 million; 8) ten largest County department budgets based on Total Requirements; 9) ten largest County expenses by expenditure object; 10) unfunded liabilities for Retirement and Other Post-Employment Benefits (OPEB); and 11) budget and actuals for Prop. 172, Measure K, and Returned ERAF.

GENERAL FUND RESERVES

In presenting charts with both prior year actuals and budgeted reserves, there will always be a significant drop in the budget years because the year-end reserves in the prior year actuals will reflect savings and unanticipated revenues. Case in point, only 60 percent of Returned ERAF is budgeted in FY 2025-26 (\$120 million) and 65 percent in FY 2026-27 (\$130 million). This will result in lower reserve balances in the Recommended Budgets. Prior year actuals will reflect total Returned ERAF receipts and other unanticipated revenues as well as salary savings and other appropriations not expended that year. Additionally, the combination of unspent Fund Balance that has been appropriated for one-time projects but remains unspent at the end of the fiscal year and is added to reserves inflates this number which is reduced the following year as fund balance is reappropriated back to those projects.

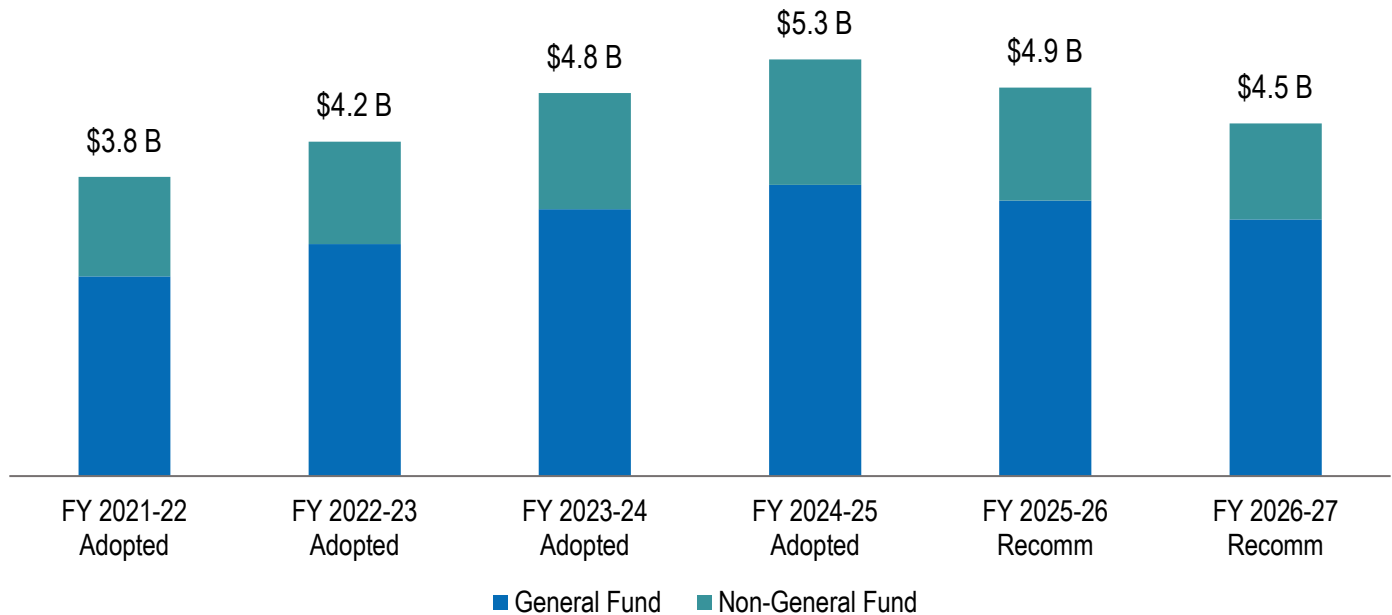


**Reserves and Contingencies amounts for FY 2025-26 through FY 2026-27 are anticipated to increase by September Revisions.*

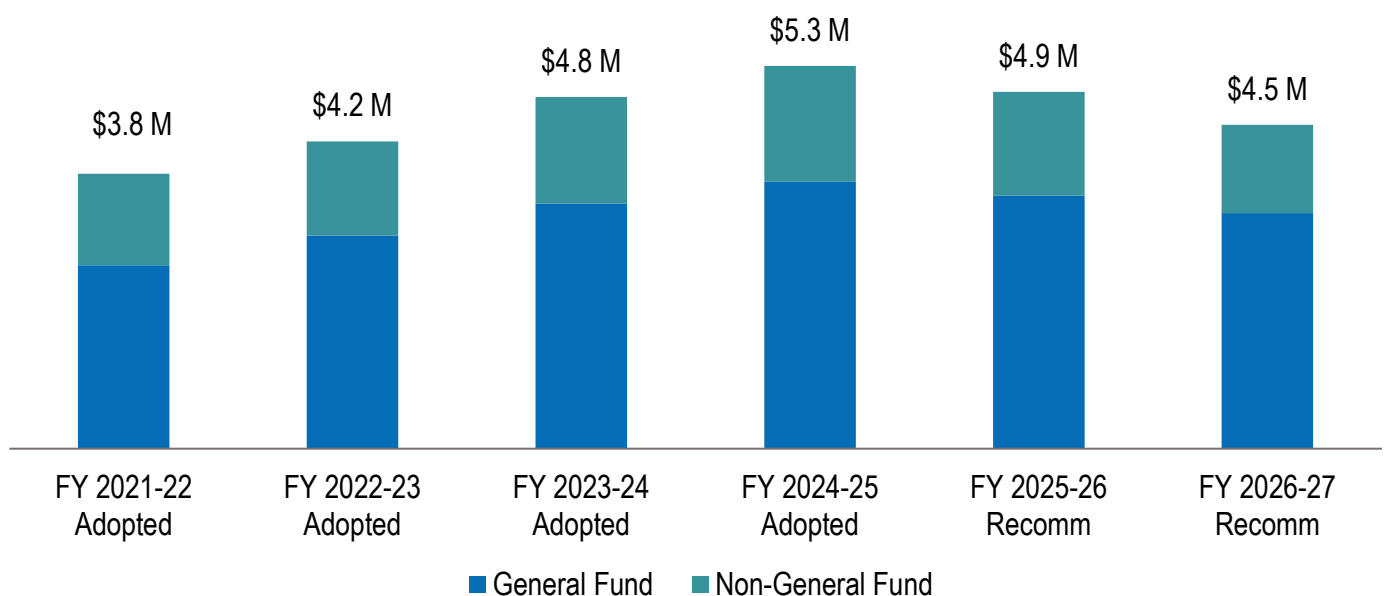
TOTAL SOURCES AND REQUIREMENTS

While the relative reduction in requirements from the prior year Adopted Budget is mainly attributed to the completion of one-time capital projects, negotiated Salary and Benefits and labor-related contract expenses continue to grow and make up a significant portion of ongoing expenditures. The rate of growth of the latter expenses outpaces that of the ongoing revenue sources. The Total Requirements for Fiscal Years 2025-26 and 2026-27 are approximately \$4.91 and \$4.5 billion, respectively. The Recommended Sources and Requirements for All Funds and the General Fund can be found in the All Funds-Total Sources and Requirements on page B-6 and General Fund Summary on B-7.

Total Sources

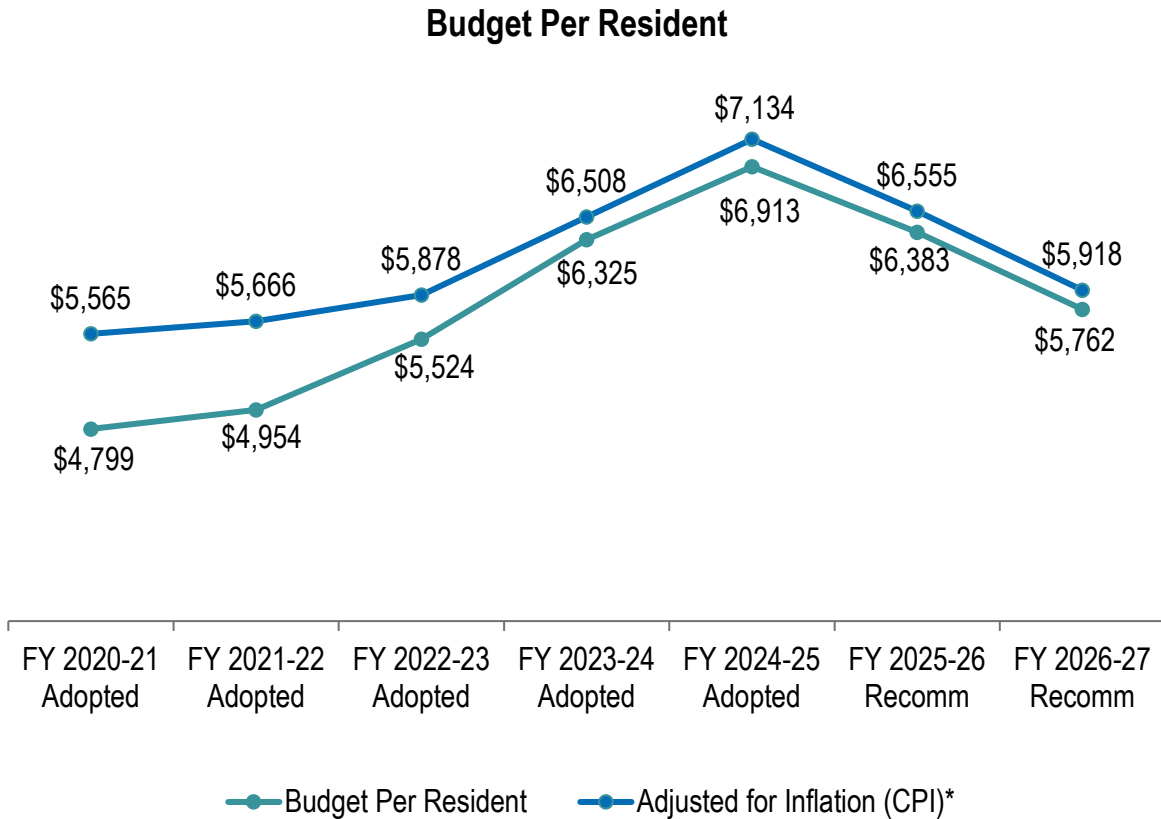


Total Requirements



BUDGET AMOUNT PER SAN MATEO COUNTY RESIDENT

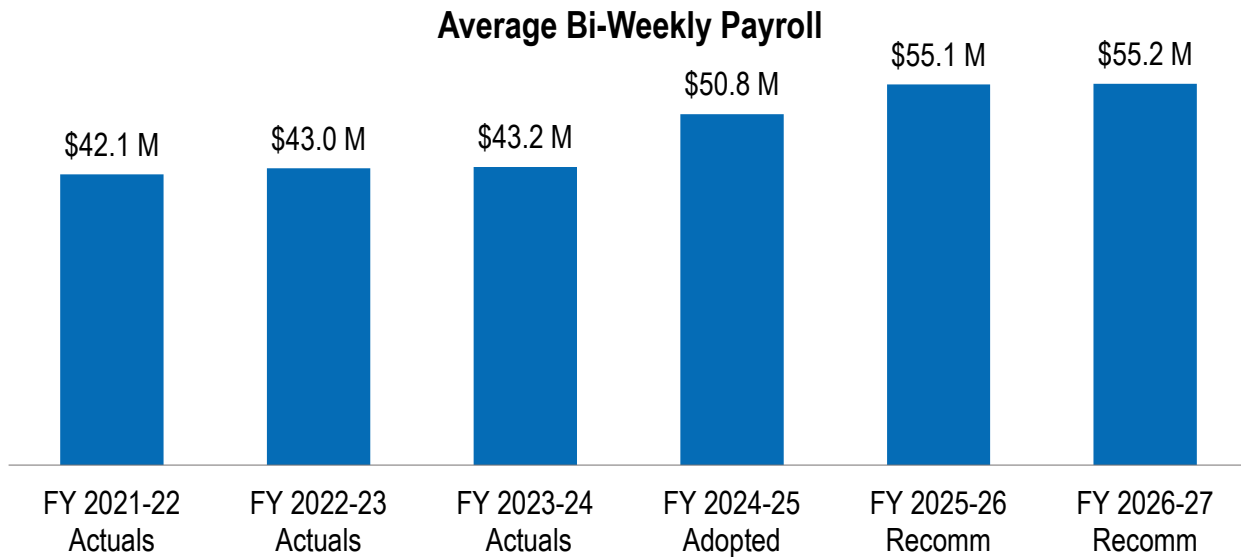
The FY 2025-26 Recommended Budget per resident is projected to be \$6,383. The FY 2026-27 Recommended Budget per resident is projected to be \$5,762. Adjusted for inflation, there is a projected \$1,216 decline in budget per resident between the FY 2024-25 Adopted Budget and FY 2026-27 Recommended Budget. This decline is largely due to the completion of capital projects.



*Assumed 2.7 percent inflation in FY 2025-26 and FY 2026-27, which is calculated in February 2025 dollars.

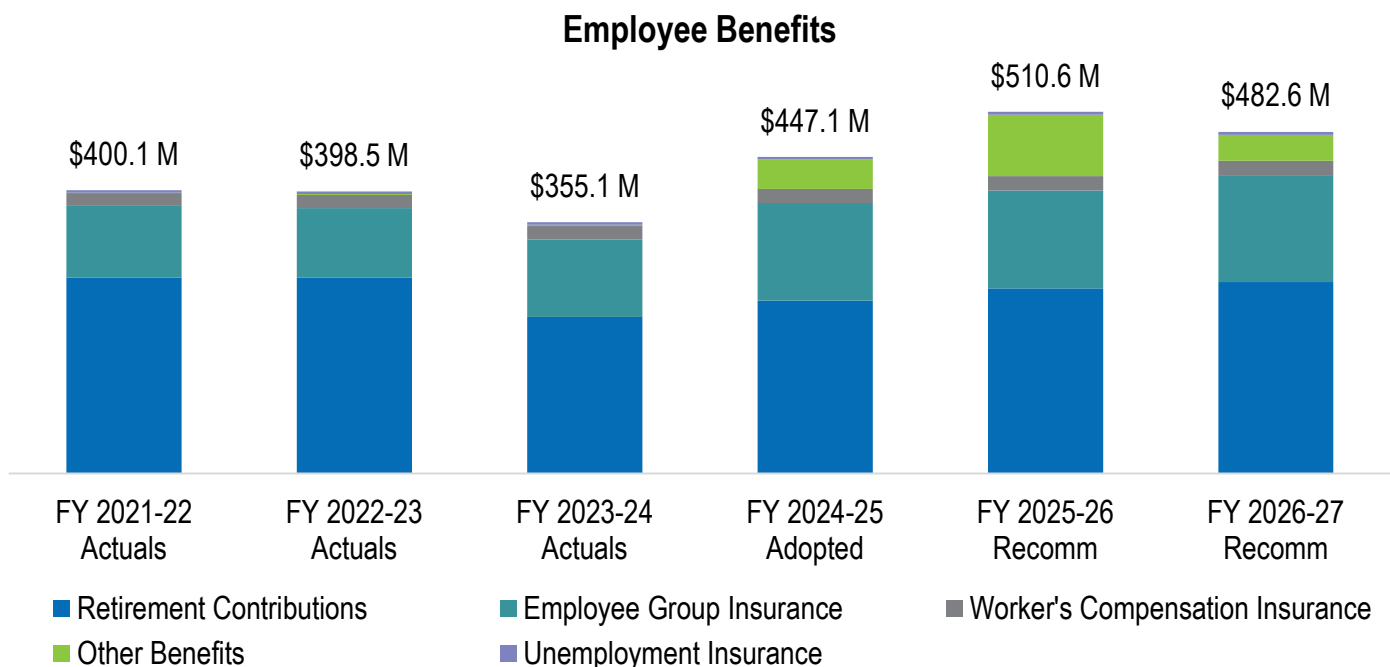
COUNTY BI-WEEKLY PAYROLL

It should be noted that the bi-weekly payroll based on the Recommended Budget will always be higher than prior year actuals as the budget figures will not account for vacancies and related salary savings. The average bi-weekly payroll figures presented below for FYs 2025-26 and 2026-27 do not account for vacancies, which are currently 11 percent.



EMPLOYEE BENEFITS

Employee benefits increase in FY 2025-26 and FY 2026-27 mainly due to increases in contributions to the County's retirement system (SamCERA) and Group Health Insurance. Overall, retirement contributions will increase by \$17.1 million in FY 2025-26 and are projected to increase by \$9.0 million in FY 2026-27. The County is considering a change in how Other Post Employment Benefits (OPEB) are being funded and has set aside \$45.2 million in FY 2025-26 to plan for that change with a reduction of \$50.2 million in FY 2026-27.



TOTAL NUMBER OF POSITIONS BY TYPE

The table below illustrates the total number of positions, broken down by classified, unclassified, term, and extra-help in the FY 2024-25 Revised Budget and the Recommended Budgets for FY 2025-26 and FY 2026-27. The different position types are defined as follows:

- Classified – Regular/budgeted civil service positions. These positions receive full health and pension benefits.
- Unclassified – At-will/budgeted positions, with some positions having a term limit of no more than three years. Positions are designated unclassified as per Section 502.b of the County Charter, and they are not subject to provisions of the Civil Service Rules. Unclassified positions receive the same benefits as classified positions.
- Extra-Help – Positions that are primarily used to staff seasonal assignments and assist departments during brief periods of heightened workloads. Use of extra help is limited to 1,040 hours per fiscal year per employee. Extra help employees are eligible for some health benefit coverage if employed 30 or more hours per week.
- Limited Term – Positions that are primarily used for special projects, pilot programs, implementation of new organizational and technological changes, or to backfill for an employee on extended leave. Limited term assignments cannot exceed 6,240 hours. These positions receive full health benefits and receive 401(a) deferred compensation in lieu of pension benefits.

Position Type*	FY 2024-25 Revised	FY 2025-26 Recomm	FY 2026-27 Recomm
Classified Positions	5,785	5,813	5,813
Unclassified Positions	249	249	249
Extra-Help Positions	944	944	944
Term Positions	164	164	164
Total - All Positions	7,142	7,170	7,170

*Extra-Help and Limited Term position counts reflect filled positions as of May 2025 and are used to provide placeholder estimates for FY 2025-2026. Extra-Help count excludes seasonal employees who do not work most of the year. Classified and Unclassified position counts include both filled and vacant positions. The sum of Classified and Unclassified positions equals total County authorized positions, excluding 48 positions in Housing Authority that are not included in the Master Salary Resolution.

NON-RECURRING REVENUES AND EXPENDITURES

The table below shows non-recurring expenditures equal to or greater than \$3,000,000 in either FY 2025-26 or FY 2026-27. Funding comes from a variety of sources to include: County General Fund, bond proceeds, Measure K, department reserves, department contingencies, and department trust funds.

Projected Expenditure Appropriation	Revenue Source(s)	FY 2025-26	FY 2026-27
Navigation Center	American Rescue Plan Act of 2021 (ARPA)	3,000,000	-
Cordilleras Mental Health Facility Replacement (County Health)	Bond	17,200,000	-
San Mateo Medical Center Campus Master Plan Implementation	Bond	21,000,000	-
County-Wide Access Control Replacement Project	General Fund	3,000,000	1,500,000
Assessor Property Assessment System (APAS) and Artificial Intelligence	General Fund	11,812,571	11,812,571
Accounts Payable Invoice Automation (APIA)/Property Tax Distribution Systems	General Fund	17,544,726	17,544,726
Bridgepointe Family Justice Center	General Fund	13,000,000	-
Building Security Costs	General Fund	3,612,947	3,201,947
County Office Building 1 Renovation and Modernization	General Fund	8,628,277	15,000,000
County Office Building 3	General Fund	9,165,227	-
Countywide Elevator Upgrades	General Fund	4,808,256	-
Elections Costs	General Fund	7,544,788	5,543,542
Hall of Justice Court Tenant Improvements	General Fund	9,072,410	6,248,209
IT Financial Management Platform	General Fund	3,025,393	800,000
Legal Contracting Services	General Fund	10,850,000	10,850,000
Maguire Correctional Facility Elevators 1 - 4 Modernization	General Fund	3,926,486	-
Mirada Road Project	General Fund	3,500,000	-
Realize Flood Park	General Fund	9,059,358	-
Youth Services Center (YSC) Air Handler Replacement	General Fund	4,692,965	-
South San Francisco Wellness Center	General Fund/Measure K	130,000,000	-
CSA-11 Infrastructure Replacement	Grants/General Fund	4,067,609	-
Santa Cruz and Alameda de las Pulgas Improvement	Grants/Road Fund	6,103,104	-
Bay Road Complete Streets Project	Grants/Senate Bill 1 (SB1) Funding	4,224,345	-
Affordable Housing Fund	Measure K	19,000,000	19,000,000
CSA-7 Infrastructure Replacement	Measure K	4,424,210	-
Fleet Electrification Infrastructure	Measure K	5,000,000	5,000,000
Local Housing Subsidy Program	Measure K	8,700,000	8,700,000
Pescadero Fire Station	Measure K	25,000,000	-
Homeless Shelter Operations	Measure K	5,000,000	5,000,000
Stone Pine Cove Farmworker Housing	Measure K	5,000,000	4,000,000
Technology Infrastructure and Open Data	Measure K	4,944,511	-
The Big Lift	Measure K	8,200,000	8,200,000

Tunitas Creek Beach Improvement Project	Measure K	3,000,000	-
Radio Roadmap Projects	Prop 172	14,461,799	3,500,000
2025 North Fair Oaks Reconstruction - Park Avenue and 18th Avenue Reconstruction Project	Senate Bill 1 (SB1) Funding	4,200,288	-
2025 Pavement Preservation Project - Emerald Lake Heights and Oak Knoll Manor	Senate Bill 1 (SB1) Funding	4,500,500	-
Electronic Health Record	Electronic Health Record Fund	27,672,662	2,263,968

Some expenditures are funded in part by roll-over funding from previous fiscal years.



TEN LARGEST DEPARTMENT BUDGETS (TOTAL REQUIREMENTS)

The table below lists the ten largest departmental budgets based on Total Requirements, which includes Gross Appropriations less Intrafund Transfers plus Department Reserves. This is important to note because service charge departments, like the Information Services Department and the Department of Public Works, tend to have significantly higher Gross Appropriations (or Gross Expenditures) that are reduced by service charges received from General Fund departments via Intrafund Transfers, which is a contra-expenditure account. The table below is sorted by the amount appropriated in the FY 2025-26 Recommended Budget, largest to smallest.

Department	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Recomm	2025-26 Change	2026-27 Recomm	2026-27 Change
County Health	\$1,069,886,010	\$1,100,955,443	\$1,333,706,688	\$1,385,723,087	\$52,016,399	\$1,352,578,786	(\$33,144,301)
Human Services Agency	\$258,388,116	\$291,090,797	\$353,991,969	\$362,915,309	\$8,923,340	\$358,208,897	(\$4,706,412)
Sheriff's Office	\$292,591,738	\$296,387,528	\$308,903,391	\$332,656,820	\$23,753,429	\$334,396,651	\$1,739,831
Department of Public Works	\$260,209,125	\$287,023,369	\$331,341,754	\$328,157,363	(\$3,184,391)	\$241,391,556	(\$86,765,807)
Probation Department	\$108,916,239	\$112,953,961	\$145,137,788	\$142,272,026	(\$2,865,762)	\$142,812,078	\$540,052
District Attorney's Office	\$48,204,783	\$49,806,925	\$54,521,529	\$56,958,745	\$2,437,216	\$58,286,986	\$1,328,241
Information Services Department	\$26,841,996	\$38,767,484	\$52,873,027	\$49,001,599	(\$3,871,428)	\$33,412,016	(\$15,589,583)
Parks Department	\$35,694,672	\$37,311,689	\$71,617,712	\$47,018,414	(\$24,599,298)	\$30,605,811	(\$16,412,603)
Department of Housing	\$28,052,150	\$68,561,397	\$153,212,812	\$42,527,850	(\$110,684,962)	\$40,487,821	(\$2,040,029)
Sustainability Department	\$29,484,848	\$29,504,370	\$41,074,482	\$40,535,754	(\$538,728)	\$40,290,284	(\$245,470)

TOP TEN EXPENDITURES BY OBJECT

The table below lists the top ten expenditures. The expenditures in the table below are sorted by the amount appropriated in the FY 2025-26 Recommended Budget, largest to smallest.

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Adopted	FY 2025-26 Recomm	FY 2025-26 Change	FY 2026-27 Recomm	FY 2026-27 Change
Permanent Salaries	\$635,350,181	\$681,947,687	\$805,239,803	\$850,642,711	\$45,402,908	\$881,279,590	\$30,636,879
Other Intrafund Expenditures	\$237,177,194	\$180,238,593	\$978,544,488	\$700,936,718	(\$277,607,770)	\$549,065,924	(\$151,870,794)
Contractual Services	\$237,280,559	\$241,423,298	\$438,907,047	\$467,893,269	\$28,986,222	\$361,836,086	(\$106,057,183)
Other Professional Services	\$188,880,419	\$194,604,057	\$286,236,260	\$327,485,335	\$41,249,075	\$324,946,400	(\$2,538,935)
Fixed Assets- Structural Improvements	\$105,475,206	\$162,602,991	\$444,567,363	\$287,241,921	(\$157,325,442)	\$185,829,007	(\$101,412,914)
Retirement Contributions	\$276,540,341	\$221,127,781	\$244,314,151	\$261,397,620	\$17,083,469	\$270,410,571	\$9,012,951
County Internal Service Charges	\$150,850,272	\$158,294,298	\$184,922,739	\$223,511,883	\$38,589,144	\$227,336,906	\$3,825,023
Employee Group Insurance	\$98,311,675	\$109,420,740	\$137,945,457	\$138,322,075	\$376,618	\$151,155,918	\$12,833,843
Contributions to Other Agencies	\$41,339,042	\$110,173,519	\$200,652,365	\$131,690,604	(\$68,961,761)	\$127,069,533	(\$4,621,071)
Other Benefits	\$1,659,114	\$1,737,263	\$41,625,581	\$86,820,797	\$45,195,216	\$36,617,236	(\$50,203,561)

UNFUNDED LIABILITIES

San Mateo County Employees' Retirement Association Actuarial Value of Assets (In Thousands)

Actuarial Valuation Date	(a) Actuarial Value of Valuation Assets	(b) Actuarial Accrued Liabilities	(b-a) Unfunded Actuarial Accrued Liabilities (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	[(b/a)/c] UAAL as a Percentage of Covered Payroll
June 30, 2013	\$2,618,639	\$3,572,750	\$954,111	73.3%	\$404,361	235.96%
June 30, 2014	\$2,993,187	\$3,797,042	\$803,855	78.8%	\$416,274	193.11%
June 30, 2015	\$3,343,550	\$4,045,786	\$702,236	82.6%	\$439,018	159.96%
June 30, 2016	\$3,624,726	\$4,362,296	\$737,570	83.1%	\$472,385	156.14%
June 30, 2017	\$3,976,717	\$4,719,850	\$743,133	84.3%	\$510,132	145.67%
June 30, 2018	\$4,351,502	\$4,970,535	\$619,033	87.5%	\$535,938	115.50%
June 30, 2019	\$4,685,502	\$5,459,978	\$774,476	85.8%	\$554,734	139.61%
June 30, 2020	\$4,998,316	\$5,786,054	\$787,738	86.4%	\$593,295	132.77%
June 30, 2021	\$5,488,958	\$6,227,066	\$738,108	88.1%	\$600,369	122.94%
June 30, 2022	\$5,922,894	\$6,530,039	\$607,145	90.7%	\$611,957	99.21%
June 30, 2023	\$6,215,283	\$7,035,641	\$820,358	88.3%	\$631,144	129.98%
June 30, 2024	\$6,498,988	\$7,418,282	\$919,294	87.6%	\$676,866	135.82%

Note: The Covered Payroll amounts are consistent with the GASB 67/68 Disclosure Report

County of San Mateo Other Post-Employment Benefits Actuarial Value of Assets

Fiscal Year-Ending June 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (excess)	Covered Payroll	Contribution as a % of Covered Payroll
2013	\$20,905,000	\$20,905,000	\$0	\$452,750,058	4.62%
2014	\$24,222,000	\$24,222,000	\$0	\$436,452,980	5.55%
2015	\$23,893,000	\$23,893,000	\$0	\$475,539,434	5.02%
2016	\$28,304,000	\$28,304,000	\$0	\$520,080,419	5.44%
2017	\$29,945,000	\$29,945,000	\$0	\$561,429,306	5.33%
2018	\$23,579,000	\$24,579,002	(\$1,000,002)	\$585,556,028	4.20%
2019	\$25,220,616	\$29,160,593	(\$3,939,977)	\$611,331,351	4.77%
2020	\$25,905,484	\$28,207,778	(\$2,302,294)	\$644,963,245	4.37%
2021	\$26,364,584	\$28,691,597	(\$2,327,013)	\$669,631,892	4.28%
2022	\$20,036,367	\$26,383,035	(\$6,346,668)	\$720,348,046	3.66%
2023	\$14,967,597	\$24,315,157	(\$9,347,560)	\$696,577,342	3.49%

BUDGETS AND ACTUALS - MEASURE K, PROP. 172, AND RETURNED ERAF

These three revenue sources are unique in the County budget in that they are allocated based on need, so the amounts projected are different than the amounts appropriated. Measure K sales tax proceeds are allocated based on Board approved initiatives. Public Safety Sales Tax, also known as Proposition 172, is allocated to public safety departments to achieve their Net County Cost targets and to fund one-time projects. Returned ERAF is held flat due to possible changes in the Returned ERAF calculation methodology between FY 2025-26 and FY 2026-27. Any overages at year-end are placed in ERAF reserves. Under the County Reserves Policy, the ERAF reserves should generally only be used for one-time purposes that result in long-term savings, including capital and IT projects and the accelerated pay down of unfunded liabilities. Some budgets may include roll-over, unused funding from previous years' budgets.

Revenue Source	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 Revised	FY 2025-26 Projected	FY 2026-27 Projected
Measure K - Receipts	\$88,750,803	\$109,823,249	\$119,614,687	\$116,044,097	-	-	-
Measure K - Budget ¹	\$172,660,313	\$202,195,320	\$213,788,846	\$283,996,876	\$266,683,168	\$183,069,540	\$126,060,664
Prop. 172 - Receipts	\$90,676,023	\$100,205,334	\$104,923,445	\$105,587,439	-	-	-
Prop. 172 - Budget	\$88,570,384	\$91,549,442	\$95,013,414	\$95,473,837	\$95,589,617	\$96,084,125	\$84,276,498
Returned ERAF - Receipts	\$189,838,815	\$251,892,872	\$234,443,361	\$264,183,333	-	-	-
Returned ERAF - Budget	\$65,000,000	\$75,000,000	\$90,000,000	\$100,000,000	\$110,000,000	\$128,425,144	\$128,425,144

¹Includes Measure K allocations to the County Library - a non-County fund



BUDGET BALANCING PRINCIPLES

- A.** Our highest priority is a sustainable community for current and future residents of San Mateo County as defined by achievement of our Shared Vision for a healthy, prosperous, livable, environmentally conscious, and collaborative community. We aim to continue progress toward our vision when the economy suffers and position ourselves strategically when the economy prospers. Therefore,
- All options will be explored to reduce costs and/or redesign services in order to minimize service reductions
 - Near-term decisions must be made in the context of long-term strategic goals
 - Long-term cost effectiveness of prevention and early intervention is recognized
 - Existing services and service levels are evaluated based on performance and alignment with County's mission and Shared Vision 2025, which serves as the County's Strategic Plan, as well as minimum legal requirements (mandates)
- B.** We aim to continue performing at levels of service quality and outcomes that are at or above average of comparable agencies or established benchmarks.
- C.** We recognize that budgeting is a process. Solutions will emerge over time and be implemented to meet the goal of a balanced budget. A Balanced Budget is defined as a budget where Total Sources, including Fund Balances, equal Total Requirements, including Reserves and Contingencies, for each appropriated fund (see fund structure chart on Page B-2). An effective multi-year process that restores structural balance will create a stronger organization and contribute to a stronger community.
- Solutions may be phased-in, with managed use of reserves, to avoid disruption of service and to cushion transitions to reduced service levels
 - Where possible, employment and training options will be provided to displaced employees
- D.** Our budget process will engage the community we serve to inform inclusive, fact-driven and thoughtful decision-making on multiple strategies, including the reduction and elimination of services. As such,
- We will be transparent and forthcoming throughout and will work closely with our employees, organized labor and community partners
 - Reliable information will be provided in a timely way to continue to build trust, confidence and credibility throughout the process
 - We will seek input from the general public regarding strategies developed by staff
- E.** We aim to not impact any one geographic, ethnic, or linguistic community disproportionately as we sustain efforts to address long-standing disparities.
- F.** We will work together as a single organization while recognizing the unique services offered by each department.
- All County departments will contribute to the solution
 - Departments will be afforded flexibility to achieve efficiencies in all areas of operations, operational support, and administration
 - We value our employees and will continue to develop our workforce, retain and promote high-performers, and continue succession planning efforts
 - We value our broad range of partnerships that cut across departmental lines, and also value partnerships with our community-based organizations and neighboring municipalities.

LONG-TERM BUDGET BALANCING STRATEGIES

POTENTIAL CHANGES IN FEDERAL REGULATIONS

- **Regulations** – continuously monitoring potential changes in Federal and subsequent state legislation to develop concrete and creative solutions to continue to meet the needs of the residents.

PARTNERSHIPS

- **Shared Services** – centralize services within the County organization and share services with other public agencies in the county/region (buy and sell).
- **Transfer of Services/Annexation** – annex unincorporated areas and transfer municipal services (parks, fire, planning, patrol, dispatch, utilities, and other services) to cities and special districts - budget reductions and corresponding transfer of revenues, with a goal of net savings.
- **Managed Competition and Performance-Based Contracting** – develop processes and criteria, to include minimum savings levels, contractor requirements such as provision of health benefits, time to allow for improvement/efficiencies within existing structure; consider performing a service both in-house and by contract to evaluate quality of service and cost effectiveness for a specified period of time.
- **Nonprofit Partnerships for Community-Based Services** – identify client concentration and highest-need areas (use of GIS where applicable); work with community-based providers to improve administrative infrastructure and capacity toward a performance-based contracting model; competitive process to be based on best client outcomes in areas of highest need, at lower General Fund allocation.
- **Business Partnerships for Other County Services** – review existing Memoranda of Understanding (MOUs) and legislation, identify services provided by County staff, and explore contracting with local businesses to provide services through a managed competition process.
- **Service Delivery Systems Redesign** – collaborate with community partners (public and private) to redesign delivery of services to meet the needs of underserved and other safety net populations (for example, Community Health Network for the underserved) with a focus on equity and community engagement.
- **Expansion of Volunteer Programs** – engage residents to become more actively involved in prevention and early intervention programs and other local government services within their communities, includes seasonal and year-round internship programs to increase the number of youth interested in careers in local government.

REORGANIZATIONS AND LABOR COST RESTRUCTURING

- **Agile Organization** – continue efforts to be a more flexible and dynamic organization by maximizing and diversifying the County's staffing resources. Over the last twelve years, the County has expanded many of the County's different work delivery options which, packaged together, allow the County to rethink the ways in which it will recruit for talent and deliver services to residents.
- **Limited Term, Internships and Fellowships** – continue to expand different work delivery options which include Limited Term, Internships, and Fellowships to establish talent pipelines that will help the organization's workforce

succession efforts in the future. With the “Baby Boomer” generation close to retirement age, the County faces significant leadership and talent gaps that it seeks to fill by utilizing this menu of different work options.

- **Skills Mix** – add/delete positions to better align job classification with duties performed.
- **Voluntary Time Off** – continue to promote the Voluntary Time Off (VTO) program to allow for reductions in pay.
- **Cost Sharing** – includes cost-sharing of cost-of-living adjustments (COLAs) to offset significant increases.
- **Benefits Restructuring** – implement changes allowed by legislation, such as judicial benefits and create hybrid defined benefit/defined contribution plan as an option for new and existing employees.

ORGANIZATIONAL INCENTIVES

- **Wellness Incentives** – continue to offer incentives such as reduced share of premiums linked to participation in wellness programs and activities (also under Cost Sharing solutions, subject to bargaining).
- **Innovation and Entrepreneurial Fund** – continue one-time and short-term incentives for team efforts that generate ongoing savings or revenues in new and creative ways; includes one-time investments in infrastructure and other areas, with established parameters regarding payback periods and returns on investment.

REAL PROPERTY / FACILITIES

- **Space Consolidation/Reduction Initiatives** – continue to implement the Countywide Facilities Master Plan; standardize space requirements per employee; continue to follow telecommuting policies and increase commute alternatives to lower rent and facilities maintenance charges; and achieve savings from electronic document management system (EDMS) efforts, resulting in less space needed for filing and storing records.
- **Real Property (County-Owned Facilities and Leased Facilities)** – sell County assets; create new agreements to increase revenue from leasing/use of County property; and renegotiate existing agreements with landlords for lower rent.
- **Multi-Resource Centers** – use geographic information systems (GIS) to prioritize services and target solutions based on demand and performance gaps by neighborhood or region; and locate multi-resource centers in targeted areas where outcomes can be tracked over time.
- **Debt Restructuring** – continue to refund or refinance existing debt to reduce debt service costs (minimum three percent annual debt service reduction).

ADMINISTRATIVE EFFICIENCIES

- **Electronic Document Management System (EDMS)** – continue to reduce space and paper/mail/pony mail services and courier services through improved documents management.
- **Automated Timekeeping System (ATKS) Advanced Scheduler** – provides reporting structure for departments to review and understand costs.

- **Increased System Integration: Finance / Budget / Performance** – review useful life and gaps in existing systems; and explore more integrated solutions for increased efficiencies.
- **Contracts Review** – renegotiate terms of existing contracts (for example, maintenance contracts) to extend contract period in exchange for reduced rates; review contracts that have not gone through a Request for Proposals (RFP) process in more than five years - lower contract costs resulting from undergoing competitive process and negotiations; and identify service providers with whom multiple departments have contracts and consolidate into master contracts.
- **Civil Service Rules, Administrative Memoranda, and County Ordinance Review** – continue to prioritize revisions based on magnitude of potential cost savings from eliminating steps, inefficient and unnecessary processes and procedures; and increase flexibility to meet business needs.
- **Multi-Year Budgeting** – continue two-year budgeting so off-cycle time can be spent on targeted budget balancing efforts, performance management reviews, and capital programming.

REVENUE GENERATION

- **Cost Recovery and Standard Methodology for Charges for Services** – continue to develop a full cost plan, benchmark with comparable agencies, and develop a more accurate basis for charging costs for both internal services (Information Services Department, Facilities Maintenance, and Human Resources) and services provided to other public agencies; includes increasing fees to clients and customers who directly benefit from services provided; increase revenue by phasing in higher rates for areas where more cost recovery makes sense; and consider developing a comprehensive County Fee Policy.
- **New Taxes and Fees** – continue to explore new revenue sources and increase existing taxes and fees.
- **County Ordinance Updates** – continue to review associated fees for services and use of citations to generate revenue.
- **Economic Development** – expand the County's role in job creation and growth in tax base.

LONG-TERM FINANCIAL POLICIES

The primary fiscal agents for the County - the Board of Supervisors, County Executive, Controller, Assessor, and Treasurer - have made public access to financial information a priority. The County's budget, budget information, Annual Comprehensive Financial Report (ACFR), and Popular Annual Financial Report (PAFR) are available on the County website, www.smcgov.org. Residents can look up the assessed value of their property or pay their property taxes online. Board meetings, including budget hearings, are broadcast via Zoom and streamed on the County website. Past meetings are posted online on the County website.

I. COUNTY RESERVES POLICY

The establishment and maintenance of sufficient reserves is reasonable and proper to manage potential volatility and/or reductions in state, federal and local funding.

The Board of Supervisors approved the County Reserves Policy in April 1999. The policy was developed by the County Executive and other fiscal officers to help reduce the negative impact on the County of economic uncertainty and potential losses of funding from other government agencies. The Board of Supervisors approved a revised policy on February 9, 2010. A revised County Reserves Policy is set forth herein as of Fiscal Year 2024-25 to ensure sufficient reserves within the General Fund and across County departments.

The County Reserves Policy establishes an overall minimum General Fund reserve requirement of 15 percent of County Net Appropriations which are inclusive of minimum requirements for Departmental Reserves (4%), Non-Departmental Reserves (6%), and General Fund appropriation for Contingencies (5%), and provides guidelines for the use of these funds. For purposes of the County Reserves Policy, the term "Net Appropriations" means Gross Appropriations plus Intrafund Transfers. The Net Appropriation is used when summing the County General Fund budget to eliminate double budgeting of expenditures reimbursed by other General Fund departments which are also included in Gross Appropriations. Net County Costs means Total Requirements less Total Sources. This figure represents a budget unit's appropriation that is financed by General Fund revenues in Non-Departmental Services, such as property taxes, sales taxes, and interest earnings.

Fund Balance and Reserves are only used for one-time purposes or as part of a multi-year financial plan to balance the budget. The County avoids operating deficits that are created through dependency on one-time funding for ongoing expenditures. In the 2013 September Budget Hearings, the Board adopted a shift in the Fund Balance policy to a 50/50 Fund Balance split (see Fund Balance Policy at Section D below).

On January 31, 2011, the Board of Supervisors authorized the use of 50 percent of future Excess ERAF (Educational Revenue Augmentation Fund) proceeds for ongoing purposes. The current ERAF Reserves and 50 percent of future proceeds can only be used for one-time purposes as described in Section C5, under General Fund Non-Departmental Reserve Requirements.

A. GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT 54 HIERARCHY FOR RESERVE LEVELS

The 2011 San Mateo County Civil Grand Jury recommended that the San Mateo County Board of Supervisors revise the existing policy for specific levels of reserves using language consistent with the new Governmental Accounting Standards Board (GASB) Statement 54 hierarchy. That hierarchy is as follows:

Non-Spendable Fund Balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

Restricted Fund Balance – amounts constrained to specific purposes either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (i.e., legislation, resolution, ordinance, etc.).

Assigned Fund Balance – amounts a government intends to use for a specific purpose and are neither restricted nor committed. Intent can be expressed by (a) the governing body itself or (b) a body or official to which the governing body has delegated the authority to assign amounts to be used for a specific purpose.

Unassigned Fund Balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Committed, Assigned and Unassigned Fund Balance, which include only resources without a constraint on spending or for which the constraint on spending is imposed by the government body itself, are termed unrestricted fund balance.

For the purposes of the County's Reserves Policy, only General Fund Reserves/Contingencies that fall under the Unassigned Fund Balance classification shall be counted towards the County's minimum Reserves requirements.

B. DEPARTMENTAL RESERVE REQUIREMENTS

1. Departmental Reserves: An appropriation category for departments to budget funds which are unexpended in previous years and/or unobligated in the current year and is inclusive of funds for contingencies. Funds budgeted in this category cannot be expended without approval from the Board of Supervisors.

2. Minimum Departmental Reserves Requirements – Departments shall maintain reserves (“Departmental Reserves”) at a minimum of four (4) percent of Net Appropriations for their department. Departmental Reserves will only be used for the following:

- a. One-time emergencies;
- b. Unanticipated mid-year losses of funding;
- c. Short-term coverage of costs associated with unanticipated caseload increases; and
- d. Short-term coverage of costs to minimize employee lay-offs provided there is a long-term financial plan.

3. Departmental Reserves Replenishment Plan – Departments must obtain approval from the County Executive’s Office prior to using Departmental Reserves if such use puts the department in the position of falling below the Departmental Reserves requirement. Approval of Departmental Reserves below the four percent requirement is contingent upon review and approval by the County Executive’s Office of a multi-year financial plan that details how the department intends to replenish its Reserves to meet the four percent level within three years or a mutually agreed upon timeframe by the department and County Executive’s Office. Department plans must address the use of excess Fund Balance to prioritize the replenishment of Reserves. This plan will be reviewed annually at the budget meeting with the County Executive’s Office to determine if progress is being made to achieve the four percent level. Departments that are unable to demonstrate progress towards achieving the requirement shall be subject to enhanced fiscal oversight, including the requirement to provide quarterly budget updates to the County Executive’s Office.

3.1. Special Procedures for Departmental Reserves below 2%. In the event that a Department’s Reserves fall below 2% of Net Appropriations, the following measures (in addition to the requirements set forth in Section B(3)) shall apply:

- (a) The County Executive may rescind the delegation of authority to such Departments to approve contracts in

the amount of \$200,000 or less, so that all such contracts must be submitted to the County Executive's Office for review and approval prior to execution.

- (b) To the extent the County Executive's Office makes funds available to the Department to meet Reserve or Fund Balance requirements or to otherwise cover an operating deficit, the Department shall confer with the County Executive's Office to develop and commit to a plan to repay such funds over the course of five fiscal years.
- (c) The Department's fiscal staff shall be required to report to the County Executive's Office quarterly regarding the status of and progress on any repayment plan pursuant to Section B (3.1(b)) and the Departmental Reserves Replenishment Plan required under Section B (3).
- (d) In the event the Department has an operating deficit for two fiscal years over a period of five fiscal years, the County Executive's Office may require for the following five fiscal years that (i) the Department's fiscal staff report to and be directed by the County Executive's Office with respect to the fiscal affairs of the Department; and (ii) the Department submit its proposed budgets to the County Executive's Office for review and approval prior to submission of any requested budget amounts to the Board of Supervisors. The County Executive's Office shall have authority to determine and direct the amounts of County funds requested in such Department recommended budgets.

4. Calculation of the Four Percent Departmental Reserves Requirement – Net Appropriations will be the basis for calculating the minimum Departmental Reserve requirement. The County Executive may make exceptions on the basis of materiality of adjustment and impact on direct ongoing operations. Material/one-time grant funds that must be appropriated should be excluded from the Departmental Reserves requirement calculation. Revenue derived from service contracts that do not represent core departmental services will also receive consideration for exclusion, with final approval resting with the County Executive's Office. With the exception of required grant matching funds, grants and service contracts will not be backfilled by the County's General Fund should funding be eliminated or reduced. The determination of whether a department has satisfied the Departmental Reserve requirement will be made at the time that the final budget is formally adopted by the Board of Supervisors.

5. Guidelines for Fund Balance in Excess of Minimum Reserve Amount – Except to the extent governed by section 5.1 herein, Fund Balance generated in excess of the four percent minimum Departmental Reserves requirement can only be allocated to the following:

- a. Departmental Reserves for future one-time purposes;
- b. Purchase of Fixed Assets;
- c. Sinking fund for future replacement of assets;
- d. Deferred maintenance;
- e. One-time departmental projects;
- f. Reserve for audit disallowances;
- g. Local match for grants;
- h. Seed money for new departmental programs provided there is a plan that includes identification of future ongoing funding sources and outcome measures; and
- i. Short-term coverage of operational costs in order to maintain program integrity and prevent employee lay-offs in conjunction with sections one and two above.

5.1 Maximum Departmental Reserve and Fund Balance – To determine the percentage of a Department's Fund Balance that can be allocated to one or more of the uses specified in Section 5(a)-(i), the Department must perform

two calculations (listed below). Once these calculations are completed, Departments must use the below table to determine which of the two possible tiers (A or B below) applies to its excess Fund Balance for the fiscal year. These calculations must be performed at Mid-Year and Year End.

Calculation 1 (C1):

Divide the Department's prior year Adopted Contingencies & Reserves by its prior year Net Appropriations to determine resulting percentage.

Calculation 2 (C2):

Divide the Department's prior year Adopted Contingencies & Reserves by its prior year Net County Cost to determine resulting percentage.

A)	Calculation 1 (C1)		Calculation 2 (C2)		Department Retains
	IF	C1 less than 25%	AND	C2 less than 50%	THEN 50%
B)	IF	C1 greater than or equal to 25%	OR	C2 greater than or equal to 50%	THEN 0%

Departments must compare the resulting percentages from Calculation 1 and Calculation 2 to the respective conditions in Tier A. If **both** conditions are true under Tier A, the Department retains 50% of its Fund Balance above the 4% Departmental Reserve Requirement. The other 50% must be reallocated to Non-Departmental Services and/or such other fund as the County Executive Officer may direct in consultation with the Department.

If **one or neither** of the conditions in Tier A is met, the Department must compare the resulting percentages to the conditions in Tier B. If **either of the** conditions in Tier B are met, the Department returns 100% of its Fund Balance above the 4% Departmental Reserve Requirement to Non-Departmental Services and/or such other fund as the County Executive Officer may direct in consultation with the Department.

6. Deferred or Incomplete Projects – Unexpended one-time funds from deferred or incomplete projects, including grant funds, can be carried over to the next fiscal year at 100 percent of the amount not spent. These will be exempt from the 50/50 split (see Fund Balance Policy).

7. Service Departments and Non-General Fund Departments – Fund Balance generated by service departments shall be evaluated by the Service Charges Committee, including representatives from the County Fiscal Operating Committee, following the end of each fiscal year to recommend how they should be applied the following year. Application of funds will be done in a way that maximizes cost reimbursement through claiming and fairly allocates any impacts on the 2 CFR Part 200 (formally "A-87") cost allocation plan.

Internal Service Funds can maintain Reserves balances for future purposes including, but not limited to, vehicle and equipment replacement costs and risk management claims.

As a goal, County Enterprise Funds, Special Revenue Funds, and Special Districts should generate revenue sufficient to support the full direct and indirect costs of these funds above and beyond General Fund subsidy or contribution levels approved by the Board.

C. GENERAL FUND NON-DEPARTMENTAL RESERVE REQUIREMENTS

1. General Fund Reserves – Shall be maintained at a minimum of six (6) percent of total General Fund Net Appropriations in Non-Departmental Services for one-time purposes or as part of a multi-year financial plan to balance the County's budget. The six percent requirement may include Excess Educational Revenue Augmentation Fund (ERAF) reserves. After Contingencies, the second priority for excess Fund Balance at the end of each fiscal year is to replenish this amount so that it is at or above the six percent level.

2. Appropriation for Contingencies – Shall be maintained at five (5) percent of total General Fund Net Appropriations for one-time emergencies and economic uncertainties. In order to maintain the highest possible credit rating, the first priority for excess Fund Balance at the end of each fiscal year is to replenish this amount so that it is maintained at the five percent level.

3. Amounts in Excess of Above Requirements – Fund Balance generated in excess of the above requirements, including Excess ERAF, can only be allocated or maintained as Reserves for the following one-time or short-term purposes:

- a. Capital and technology improvements;
- b. Reduction of unfunded liabilities, including Retirement and Retiree Health obligations;
- c. Debt retirement;
- d. Productivity enhancements;
- e. Cost avoidance projects;
- f. Litigation;
- g. Local match for grants involving multiple departments;
- h. Innovation and Entrepreneurial Fund – creates one-time and short-term incentives for team efforts that generate ongoing savings or revenues in new and creative ways; including one-time investments in infrastructure and other areas, with established parameters regarding payback periods and returns on investment;
- j. Seed money for new programs involving multiple departments provided there is a plan that includes identification of future ongoing funding sources and outcome measures; and
- k. Other purposes deemed to be fiscally prudent for the County as identified and recommended by the County Executive's Office to the Board of Supervisors.

D. FUND BALANCE POLICY

1. Fund Balance - Fund Balance is a funding source that represents three components: (1) carryover Fund Balance from the previous fiscal year; (2) additional revenue received in excess of estimated revenue or budgeted amounts in the current fiscal year; and (3) unspent appropriations and Reserves in the current fiscal year. Fund Balance can be set aside in Reserves or can also be appropriated for one-time or short-term purposes.

2. Guidelines - The Board-approved County Reserves Policy recognizes Fund Balance and Reserves as one-time sources of funding and provides specific guidelines on reserves requirements and appropriate uses of this funding. In calculating Fund Balance, the following guidelines should be used:

- General Fund Departments can retain 50 percent of year-end fund balances and 100 percent of unspent Contingencies and Reserves, except to the extent that Section B5.1 applies. Non- General Fund departments and zero Net County Cost General Fund departments can retain 100 percent of Fund Balances unless there is an agreement to do otherwise, except to the extent that Section B5.1 applies.
- The remaining 50 percent, except to the extent that Section B5.1 applies, of non-reserved departmental Fund Balance

will go into General Fund Reserves and Contingencies or be appropriated for one-time items such as paydown of unfunded liabilities, countywide technology and capital improvement projects, or be appropriated to help balance the budget on a short-term basis.

- Unspent appropriations for information technology (IT) projects and other one-time special projects can be carried over by departments at 100 percent.
- Departments with negative Fund Balances are responsible for absorbing 100 percent of the shortfall.
- The County Reserves Policy requires General Fund departments to maintain a minimum Reserves amount equivalent to four percent of Net Appropriations.



County
Summaries

Criminal
Justice

Health
Services

Social
Services

Community
Services

Admin and
Fiscal
Services

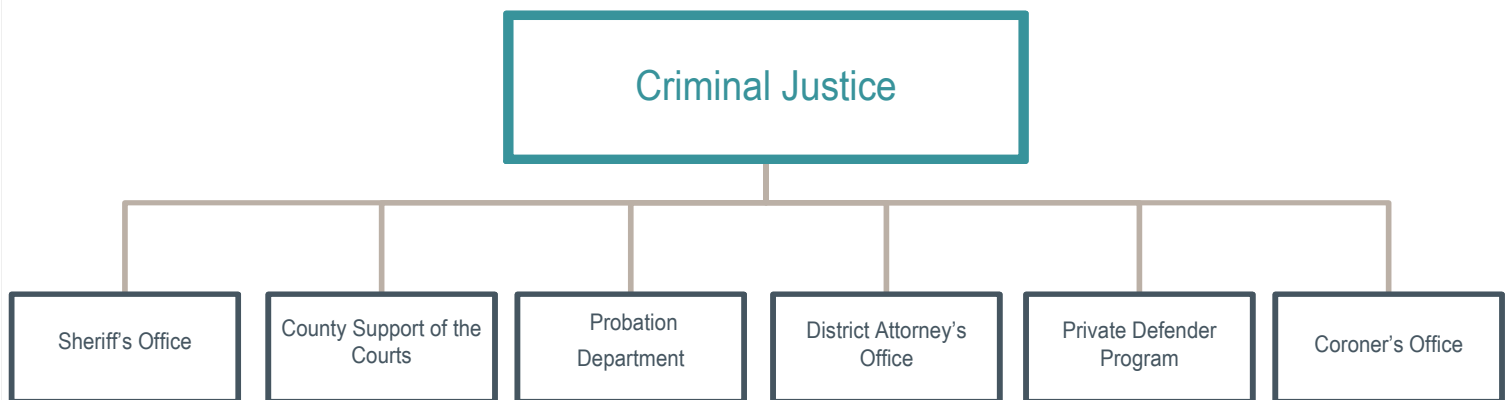
Budget Unit
& Program
Summaries

Glossary of
Budget
Terms

CRIMINAL JUSTICE

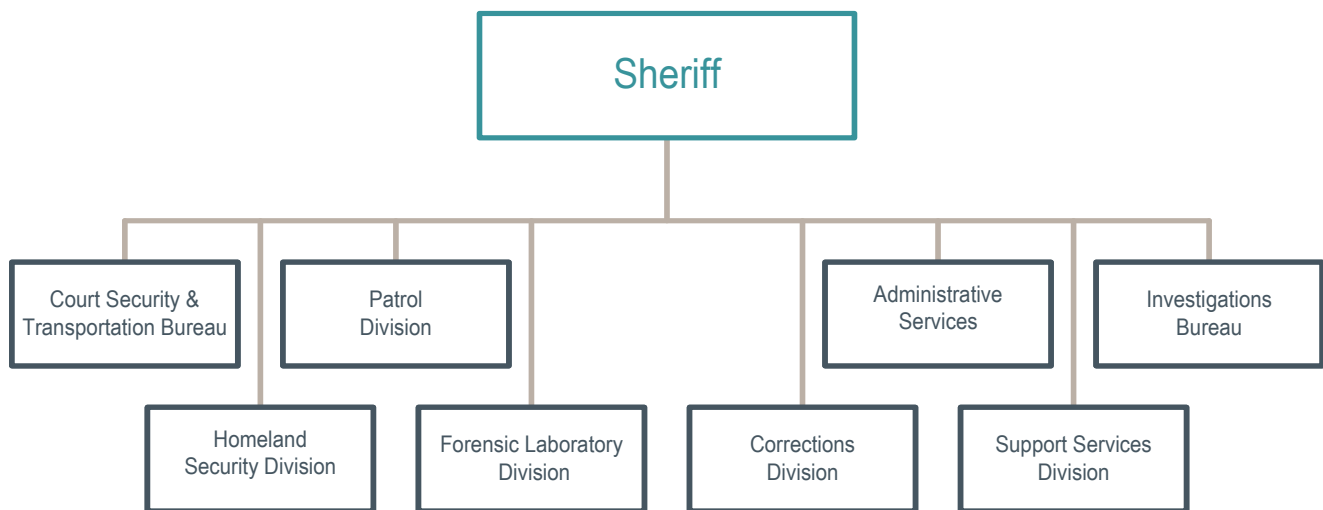
Criminal Justice





Criminal Justice
FY 2025-26 and FY 2026-27
All Funds Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
General Fund Budgets							
Sheriff's Office	292,591,738	296,387,528	308,903,391	332,656,820	23,753,429	334,396,651	1,739,831
Probation Department	108,916,239	112,953,961	145,137,788	142,272,026	(2,865,762)	142,812,078	540,052
District Attorney's Office	48,204,783	49,806,925	54,521,529	56,958,745	2,437,216	58,286,986	1,328,241
Private Defender Program	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Coroner's Office	4,999,671	5,944,066	6,636,130	6,860,843	224,713	6,979,277	118,434
County Support of the Courts	18,137,969	17,645,517	17,021,321	16,866,431	(154,890)	16,866,431	—
Total General Fund	493,800,409	504,704,253	556,834,669	581,405,248	24,570,579	585,904,298	4,499,050
Total Requirements	493,800,409	504,704,253	556,834,669	581,405,248	24,570,579	585,904,298	4,499,050
Total Sources	269,451,343	268,165,668	297,165,307	316,513,917	19,348,610	312,245,751	(4,268,166)
Net County Cost	224,349,067	236,538,585	259,669,362	264,891,331	5,221,969	273,658,547	8,767,216
Non-General Fund Budgets							
Sheriff's Office	—	—	—	—	—	—	—
Total Non-General Funds	—	—	—	—	—	—	—
Authorized Positions							
Salary Resolution	1,331.0	1,325.0	1,324.0	1,304.0	(20.0)	1,304.0	—
Funded FTE	1,329.9	1,316.4	1,315.8	1,296.2	(19.6)	1,296.2	—

Sheriff's Office (3000B)**SHERIFF'S OFFICE**

Sheriff's Office

COUNTY OF SAN MATEO



Department Locator

County > Criminal Justice > **Sheriff's Office**

Mission Statement

The San Mateo County Sheriff's Office is dedicated to protecting lives and property and is committed to providing the highest level of professional law enforcement and correctional services. We pledge to promote public trust through fair and impartial policing and will treat all persons with dignity, compassion, and respect.

Overview

The Sheriff is the chief law enforcement officer of the county, and is charged with keeping the peace, enforcing criminal statutes, investigating known or suspected criminal activity, and maintaining the County jails. In addition to law enforcement functions, the Sheriff is the coordinator for emergency services, mutual aid, and is responsible for search and rescue. The Sheriff's Office is a multi-faceted agency providing a full range of services.

Utilizing our core values of Commitment, Integrity, Compassion, and Innovation, we are responsible for providing outstanding customer service to our community in a professional and ethical manner. All members of the San Mateo County Sheriff's Office are held to the highest standards by both the Sheriff and community members we serve. Core services provided by the Sheriff's Office are outlined below.

The Patrol Division provides enforcement, prevention, education, and community policing to the unincorporated areas of the County and within eight contract jurisdictions.

The Investigations Bureau and the Forensic Laboratory Division provides specialized investigative services establishing a foundation for the successful prosecution of criminals.

The Corrections Division provides incarceration and rehabilitative services for pretrial and court-sentenced inmates in a humane and respectful environment; and the

Court Security and Transportation Bureau provides court security, civil enforcement, and the secure transport of inmates.

The Homeland Security Division provides specialized units and volunteer forces to swiftly and safely respond to emergency law enforcement activities, search and rescue missions, and requests for mutual aid.

Challenges, Initiatives, and Trends for FY 2025-27

The San Mateo County Sheriff's Office continues to address complex challenges while advancing initiatives to improve public safety, operational efficiency, and workforce resilience.

Patrol is responding to rising property crimes through focused enforcement, community collaboration, and data-driven deployment. The Office has made notable progress in recruitment, reducing sworn vacancies from over 100 to fewer than 40 through inclusive, targeted hiring.

A comprehensive wellness program supports employee mental and physical health, improving job satisfaction, and reducing absenteeism. Investments in data analytics are enabling more equitable and efficient resource allocation across service areas.

In Corrections, the focus remains on preventing contraband smuggling to protect facilities, staff, and inmates. Enhanced training, investigative tools, and upgraded technology have strengthened these efforts.

Operational teams are also addressing the growing unhoused population, particularly in coastal and unincorporated areas. The Sheriff's Office works in close partnership with San Mateo County Homeless Outreach Teams (HOT) to connect individuals to services while maintaining public safety.

Persistent budget constraints continue to challenge the department. In response, innovative strategies—such as cross-training, technology-driven efficiencies, and strategic partnerships—are being pursued to maintain high

performance and community trust without compromising service quality.

Department Innovations and Achievements

1. Expansion of Workforce Wellness Initiatives

In FY 2025–27, the San Mateo County Sheriff's Office will expand its workforce wellness program to address the increasing mental and physical demands on law enforcement staff. Enhancements will include greater access to mental health professionals, resilience and stress-management training, and proactive wellness outreach. These efforts aim to reduce burnout, improve performance, and strengthen community engagement. The Office will also continue working with underrepresented communities to ensure wellness programs reflect diverse needs and perspectives—supporting a more resilient, inclusive, and effective workforce.

2. Corrections System Improvements Aligned with Prison Law Office Requirements

Following recommendations from the Prison Law Office, the Sheriff's Office will implement strategic improvements in correctional operations and inmate services. This includes strengthening staffing levels to ensure consistent access to rehabilitation programs, detox services, behavioral health care, medical and mental health appointments, and daily mandated activities. The initiative also focuses on reducing contraband risks, enhancing inmate safety, and upholding constitutional conditions of confinement. As part of this work, the Office is increasing engagement with underrepresented communities and advocacy groups to inform policies and practices that promote dignity in correctional settings. Continued collaboration with County partners and oversight agencies will be essential to advancing these goals in FY 2025–27.

In FY 2024–25, the San Mateo County Sheriff's Office advanced initiatives to promote transparency, build community trust, and enhance fairness across operations.

The Forensic Laboratory implemented a new submission form that shields analysts from case details such as race or socioeconomic status to reduce bias. It also continued offering educational tours and internships to inspire youth to pursue forensic careers.

All sworn staff completed community trainings to better serve our residents. Community engagement expanded through town halls, outreach events, and partnerships with organizations throughout the County. The Office made progress on the 30x30 Pledge, increasing the representation of women in both sworn and professional roles.

In Corrections, the Office partnered with the Prison Law Office to reform housing and mental health practices. Training and improved scheduling supported safer facilities and fairer working conditions. Investigations adopted Intelligence-Led Policing to promote balanced caseloads and equitable service delivery.

Youth outreach grew through the Sheriff's "I Can Swim" program, which provided swim safety education for farmworker children, and STAR Camp, which offered mentorship to youth in East Palo Alto, North Fair Oaks, and the unincorporated coast. The Office also partnered with Masons Lodge #400 to offer speech therapy through the "Let's Talk" program.

Technology enhancements supported remote work, improved accessibility, and deployed public-facing tools to combat misinformation—particularly around immigration.

These efforts reflect the department's continued commitment to fair, transparent, and culturally competent public safety.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Targeted Community Members Served Through the CARON Program	6,400	8,500	8,000	8,000	8,000

Performance Narrative

The Community Alliance to Revitalize Our Neighborhood (CARON) Program serves residents in the North Fair Oaks and unincorporated coastal communities to improve community well-being and build trust and positive relationships between the Sheriff's Office and our diverse communities. Programming targets those identifying as Hispanic/Latino but also the general community. CARON offers a series of workshops and services including drug, gang, and anti-violence awareness; parenting classes; locating assistance and community resources; organizing Neighborhood Watch Programs; and educational field trips for parents and their children.

The Sheriff's Office CARON program has continued to provide educational workshops, services, and presentations online and in-person to our target audience. We added a second location to better serve our coastal community as well.

Looking ahead, CARON is enthusiastic about FY 2025-27 and eagerly anticipates the opportunity to serve even more members of our diverse and vibrant communities and obtaining our goal of reaching approximately 8,000 individuals. Our unwavering dedication to making a positive impact remains steadfast, and we look forward to building upon our successes in the pursuit of a stronger and more connected community.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Incarcerated Persons Enrolled in High SchoolS	276	281	250	250	250

Performance Narrative

Through the Access to Programs and Services to Inspire Reentry and Empowerment (ASPIRE) program, the incarcerated population has access to comprehensive jail programming and reentry services designed to support a successful transition upon release. Educational attainment is strongly linked with earnings. According to the United States Census, those without a high school diploma earn 25 percent less than those with a diploma or equivalency. Yet, educational attainment is stratified by race and ethnicity. To address this, the Sheriff's Office encourages incarcerated persons to enroll in Five Keys High School while incarcerated. Case managers highlight the benefits that come with obtaining a diploma and also address concerns that may have prevented an individual from succeeding in high school, such as literacy levels, past experiences of failure within the school system, learning differences, or cultural barriers.

At mid-year, 89 percent of enrolled students are people of color. Approximately two-thirds (65 percent) of the students are Hispanic/Latino, followed by Black Alone at 11 percent. The remaining students of color (13 percent) represent the following race/ethnicities: Pacific Islander (seven percent), Filipino (two percent), Asian (two percent), American Indian or Alaska Native (one percent), and Two or More Races (one percent). Individuals who report their race/ethnicity as White Alone represent 10 percent of enrolled students. Only one percent of enrollees decline to report. Engaging in school on a routine basis helps incarcerated individuals develop the habits that can assist them in reentering the community where they can continue their education.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,797,962	3,118,866	2,608,604	2,768,026	159,422	2,768,026	—
Licenses, Permits and Franchises	6,065	41,881	25,000	25,000	—	25,000	—
Fines, Forfeitures and Penalties	442,352	457,260	530,000	530,000	—	530,000	—
Intergovernmental Revenues	81,713,515	84,512,709	106,746,136	113,633,653	6,887,517	111,393,370	(2,240,283)
Charges for Services	36,712,965	41,220,532	43,777,507	46,111,190	2,333,683	46,318,179	206,989
Interfund Revenue	3,246,514	3,765,808	8,348,783	19,962,450	11,613,667	20,078,742	116,292
Miscellaneous Revenue	1,545,844	973,180	1,360,000	1,345,000	(15,000)	1,345,000	—
Other Financing Sources	84,467	11,408	21,150	21,150	—	21,150	—
Total Revenue	126,549,684	134,101,644	163,417,180	184,396,469	20,979,289	182,479,467	(1,917,002)
Fund Balance	36,708,751	19,264,402	5,004,577	3,610,602	(1,393,975)	3,610,602	—
Total Sources	163,258,435	153,366,046	168,421,757	188,007,071	19,585,314	186,090,069	(1,917,002)
Requirements							
Salaries and Benefits	208,259,088	208,954,031	216,829,622	225,692,316	8,862,694	230,405,714	4,713,398
Services and Supplies	28,195,518	41,974,862	48,133,325	55,700,562	7,567,237	54,461,708	(1,238,854)
Other Charges	22,184,231	23,810,076	30,885,785	38,740,228	7,854,443	38,300,767	(439,461)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	19,828,202	12,129,619	3,246,005	3,710,394	464,389	2,686,137	(1,024,257)
Other Financing Uses	14,895,294	13,205,235	13,391,960	11,538,176	(1,853,784)	10,744,154	(794,022)
Gross Appropriations	293,362,333	300,073,823	312,486,697	335,381,676	22,894,979	336,598,480	1,216,804
Intrafund Transfers	(4,016,628)	(6,932,328)	(6,583,306)	(6,335,458)	247,848	(5,812,431)	523,027
Net Appropriations	289,345,705	293,141,495	305,903,391	329,046,218	23,142,827	330,786,049	1,739,831
Contingencies/Dept Reserves	3,246,033	3,246,033	3,000,000	3,610,602	610,602	3,610,602	—
Total Requirements	292,591,738	296,387,528	308,903,391	332,656,820	23,753,429	334,396,651	1,739,831
Net County Cost	129,333,303	143,021,483	140,481,634	144,649,749	4,168,115	148,306,582	3,656,833
Salary Resolution	811.0	828.0	825.0	825.0	—	825.0	—
Funded FTE	811.0	821.0	819.0	819.0	—	819.5	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$19,585,314 or 12 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$159,422 in this funding source due to Measure K-funded School Resource Officers, SFO Airport Investigations, Gun Buyback Events, and modest operating cost adjustments associated with Measure K supported services.

Licenses, Permits and Franchises

There is no change in this funding source.

Fines, Fees and Forfeitures

There is no change in this funding source.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is a net increase of \$6,887,517 in this funding source primarily due to the addition of \$4,293,891 in federal grant funding supporting preparedness, security activities, and drug trafficking initiatives; and \$3,220,714 in adjustments for realignment, and contracted law enforcement services funding. This increase was partially offset by a decrease of \$627,088 resulting from the closure of grant funding to support preparedness activities, forensic laboratory analysis and drug trafficking initiatives.

Charges for Services

There is a net increase of \$2,333,683 in this funding source. Changes primarily capture the cost of contracted law enforcement services totaling \$2,512,496. This increase was partially offset by a decrease of \$178,813 for the removal of one-time contract revenues and an adjustment in forensic laboratory service funding.

Interfund Revenue

There is a net increase of \$11,613,667 in this funding source primarily due to transfers of revenue related to capital and technology projects; support for law enforcement services provided to County Service Area #1 and the various contract jurisdictions; and support for forensic laboratory services. This increase was partially offset by a decrease of \$1,199,565 due to the closure of the Inmate Welfare Fund; and adjustments in anticipated revenue for forensic laboratory and patrol operations.

Miscellaneous Revenue

There is a net decrease of \$15,000 in this funding source due to anticipated decreased revenue for training reimbursements.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is a net decrease of \$1,393,975 in this funding source due to the removal of Fund Balance used for one-time projects and purchases in FY 2024-25.

TOTAL REQUIREMENTS

Total Requirements increased by \$23,753,429 or 8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$8,862,694 in this expenditure category due to negotiated salary and benefit increases.

Services and Supplies

There is a net increase of \$7,567,237 in this expenditure category due to increases of \$7,921,409 associated with adjustments to one-time technology and special projects, software maintenance contracts, and grant supported preparedness supplies and

contracts. This increase was partially offset by a decrease of \$354,172 for an accounting methodology change by the Information Services Department. The balance of the changes are adjustments to meet budget targets.

Other Charges

There is a net increase of \$7,854,443 in this expenditure category due to increases of \$7,471,267 primarily related to facility, vehicle replacement, liability insurance, radio, and other service charges; and \$383,176 for an accounting methodology change by the Information Services Department for software licenses charges.

Fixed Assets

There is a net increase of \$464,389 due primarily to the addition of one-time grant-supported preparedness purchases.

Other Financing Uses

There is a net decrease of \$1,853,784 in this expenditure category due primarily to adjustments facility rent charges and debt service on the Maple Street Correctional Center.

Intrafund Transfers

There is a decrease of \$247,848 in this expenditure category primarily due to \$727,778 for the removal of a one-time transfer to support Corrections projects. This decrease is partially offset by increases of \$524,930 for the transfer of food service costs for the Probation Department's Youth Services Center and for a one-time transfer to support Crime Lab projects.

Contingencies/Departmental Reserves

There is a net increase of \$610,602 in this expenditure category due to estimated Fund Balance generated in FY 2024-25 and set aside in Reserves. The balance in General Fund Reserves represents 1.1 percent of Net Appropriations, which does not meet the County 4 Percent Reserves policy.

NET COUNTY COST

There is an increase of \$4,168,115 or 3 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$1,917,002 or 1 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is no change in this funding source.

Licenses, Permits and Franchises

There is no change in this funding source.

Fines, Fees and Forfeitures

There is no change in this funding source.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is a net decrease of \$2,240,283 in this funding source primarily due to the elimination of state and federal funding resulting from the closure of grants supporting crisis intervention training, preparedness activities, and forensic laboratory analysis. This decrease was partially offset by an increase of \$848,087 due to additional federal funding to support preparedness activities and drug trafficking initiatives; and adjustments to court security and realignment funding.

Charges for Services

There is a net increase of \$206,989 in this funding source due to adjustments for contracted law enforcement services.

Interfund Revenue

There is a net increase of \$116,292 in this funding source primarily due to transfers of revenue related to technology initiatives and law enforcement contract support.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,739,831 or .5 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$4,713,398 in this expenditure category due to negotiated salary and benefit increases.

Services and Supplies

There is a net decrease of \$1,238,854 in this expenditure category primarily due to the removal of \$1,338,071 for grant-supported preparedness, forensic laboratory analysis, and retail theft crime prevention. This decrease was partially offset by increases of \$99,217 for court security and patrol contract adjustments.

Other Charges

There is a net decrease of \$439,461 in this expenditure category due to decreases of \$1,160,799 primarily related to insurance and vehicle replacement charges. This decrease was partially offset by increases of \$721,338 primarily related to facility, vehicle mileage, and radio charges.

Fixed Assets

There is a net decrease of \$1,024,257 in this expenditure category due to the removal of \$812,257 for grant-supported preparedness expenses and \$212,000 for Crime Lab one-time project purchases.

Other Financing Uses

There is a net decrease of \$794,022 in this expenditure category due primarily to adjustments in facility rent charges and a reduction of debt service paid on the Maple Street Correctional Center.

Intrafund Transfers

There is a decrease of \$523,027 in this expenditure category due primarily to increases of \$634,613 for the removal of Forensic Lab one-time project reimbursements and law enforcement contract services. This decrease is partially offset by increases of \$111,586 for the transfer of food service costs for Probation Department's Youth Services Center and law enforcement projects.

Contingencies/Departmental Reserves

There is no change in this funding expenditure category. The balance in General Fund Reserves represents 1.1 percent of Net Appropriations, which does not meet the County 4 Percent Reserves policy.

NET COUNTY COST

There is an increase of \$3,656,833 or 2.5 percent in this Department's General Fund allocation.

Administrative Services (3011P)

San Mateo County > Criminal Justice > Sheriff's Office >
Administrative Services

Program Outcome Statement

Provide leadership and efficiently deliver administrative and fiscal support.

Program Results

Administrative Services provides departmental leadership; overall management, policy-setting, and procedural guidance; civil support, fiscal, and administrative support; and serves as a community liaison, working with criminal justice partners and the community.

Emphasis on community outreach and building strong bonds with residents continues to be a major priority through successful programs and initiatives including: the Sheriff's Activities League (SAL), the Community Engagement Unit, the School Resource Officer Program, and the Community Alliance to Revitalize Our Neighborhood (CARON) Program and others. These activities foster positive relationships between deputies and the communities we serve.

The Sheriff's Office has made great strides in hiring qualified candidates to fill vacant positions including deputy sheriff and correctional officer roles. A variety of programs have attributed to this including:

- Streamlining and personalizing the hiring process while bolstering hiring incentives;
- Hosting multiple Boot Camps each year, and taking recruitment on the road to meet candidates where they are;
- Working with partners in the military and education systems;
- Partnering with Sacramento State on the Law Enforcement Candidate Scholars' (LECS) Program;

To promote employee wellness and organizational development, the Sheriff's Office has made significant investments in employee training, improved well-being services, and an expanded peer support program.

In FY 2023-25, the Board of State and Community Corrections (BSCC) awarded the Sheriff's Office approximately \$16 million through the Organized Retail Theft Prevention Grant Program. Over the next two years, the Sheriff's Office will continue to utilize these funds to lead the County's law enforcement agencies towards greater technological advancements and data sharing solutions to combat crime collaboratively at a countywide scale. Administrative Services will also continue to support the expansion of public-facing data platforms to increase transparency, issue mobile devices for sworn staff to work more efficiently and safely in the field, and increase our cybersecurity posture by investing in assessments, training, and solutions that further protect San Mateo County's infrastructure.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Employee Evaluations Completed Annually	94%	98%	96%	98%	98%

Performance Narrative

Evaluations serve as a communication tool between supervisors and staff members and help employees see how their jobs and expected contributions fit within the bigger picture of serving the community. In the event an employee is not meeting the standards set by the organization, the evaluation may serve as the basis to take corrective action.

The current completion rate for Employee Evaluations Completed Annually is 96 percent, currently falling short of the established target of 98 percent. Several factors have contributed to this variance. To meet the target, it is essential to address challenges such as increased employee absences during the holiday season, unexpected scheduling conflicts, and other operational constraints. Implementing strategies to mitigate these issues and streamline the evaluation process will be crucial in achieving the desired target. The Professional Standards Bureau has a plan in place to contact direct supervisors individually, as well as the Division Commanders, to ensure the evaluations are completed and turned in. We look forward to meeting and maintaining last year's evaluation rates by the end of this fiscal year, using the effective web-based evaluation program "Makenote."

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	41,183,623	23,188,576	10,555,628	18,990,756	8,435,128	19,053,155	62,399
Total Requirements	33,541,992	29,869,456	18,161,648	25,720,143	7,558,495	26,800,913	1,080,770
Net County Cost	(7,641,631)	6,680,880	7,606,020	6,729,387	(876,633)	7,747,758	1,018,371
Salary Resolution	37.0	44.0	45.0	51.0	6.0	51.0	—
Funded FTE	37.0	43.0	43.8	50.0	6.3	50.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are made for one-time technology and special projects. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total (\$1,676,554) and 3 positions. Net funding adjustments in FY 2026-27 total \$1,071,780.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	4,765,129	(3,610,602)
Requirements		
Gross Appropriations	6,288,575	871,780
Intrafund Transfers	(200,000)	200,000
Contingencies/Dept Reserves	(3,000,000)	(3,610,602)
Net County Cost	(1,676,554)	1,071,780
Positions	3	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and sets it aside in Reserves

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,000,000	3,610,602
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,000,000	3,610,602
Net County Cost	—	—
Positions	—	—

3. Position Adjustments: This action moves one vacant Deputy Sheriff position from the Investigations Bureau, one vacant Sergeant position from the Support Services Division, and one vacant Sergeant position from the Patrol Division to the Administrative Services Division. One vacant Associate Management Position is moved within the Administrative Services Division. Lastly, one vacant part-time IS Client Systems Specialist II position is converted to one full-time IS Client Systems Specialist I position. These position changes to the Administrative Services Division better align staffing needs in FY 2025-26.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	59,397	62,399
Requirements		
Gross Appropriations	859,318	8,990
Intrafund Transfers	—	—
Net County Cost	799,921	(53,409)
Positions	3	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	610,602	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	610,602	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	8,435,128	62,399
Requirements		
Gross Appropriations	7,147,893	880,770
Intrafund Transfers	(200,000)	200,000
Contingencies/Dept Reserves	610,602	—
Net County Cost	(876,633)	1,018,371
Positions	6	—

Support Services Division (3013P)

San Mateo County > Criminal Justice > Sheriff's Office >
Support Services Division

Program Outcome Statement

Provide training, technology support, personnel, records, property, and relief staffing services.

Program Results

The Support Services Division oversees a variety of activities including the recruitment, hiring, and training of all employees. Recruitment efforts are an ongoing priority as the Sheriff's Office strives to build a top-notch workforce which reflects the diversity of the communities it serves. In FY 2024-25, over 23 percent of new hires were female, bringing the total of women in the Sheriff's Office to 29 percent of our total workforce. Aggressive hiring strategies were successful at addressing the nationwide law enforcement staffing crisis, and the Sheriff's Office increased staffing levels from 18 percent vacancy rate in March 2024 to 2 percent expected at the end of fiscal year 2025.

The Sheriff's Office takes a proactive approach to providing ongoing training including; escalation and de-escalation on the use of force, defensive tactics, crisis intervention and enhanced crisis intervention, and remains in compliance with State regulatory authorities with each sworn officer receiving an average of 40 hours of annual training. In FY2024-25, the Sheriff's Office introduced Racial Intelligence Training & Engagement (RITE) Academy Training as part of its

commitment to enhancing cultural awareness, emotional intelligence, and bias reduction among its personnel. The Sheriff's Office continues to lead in advancing professional standards and fostering stronger relationships between law enforcement and the communities we serve. To further support officer safety and operational effectiveness, the Sheriff's Office is utilizing advanced technology such as StarChase, a vehicle pursuit management system that enhances public and officer safety by reducing the risks associated with high-speed pursuits. Our standard range qualifications are not just routine exercises—they are designed to be progressive, evolving every year to incorporate new techniques and state-of-the-art technologies. We are fostering a culture of excellence that benefits our team, our agency, and the community we serve. The Sheriff's Office views training as an ongoing investment in our deputies' skills, safety, and professionalism.

The Property Bureau continues to provide fingerprinting services, maintains a secure environment for lost and found property, and for integrity and security of physical and digital items of evidence that are made available through the discovery process and are essential to the criminal justice system for the successful prosecution of cases.

The Criminal Records Bureau continues to host and retrieve critical data in support of Intelligence Led Policing efforts as well as manage the distribution of mandated Uniform Crime Reporting each month to the Department of Justice. This data is used by law enforcement agencies to determine crime trends, allocate resources, and determine the most suitable approach for crime suppression.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Total Number of STC/POST Training Hours Received	47,473	53,306	27,000	50,000	50,000

Performance Narrative
 Training forms the foundation of a professional law enforcement agency. Peace Officer Standards and Training (POST) is the state regulatory agency for peace officers, and Standards and Training for Corrections (STC) is the state regulatory agency for correctional personnel. In the first half of FY 2024-25, the Sheriff's Office was on track to meet or exceed the goal of 50,000 hours.

The training hours listed apply towards meeting STC and POST training requirements. It does not include training that may be non-certified but goes towards professional development to ensure our personnel are well-prepared beyond state mandates.

The training hour target is an ideal goal based on a fully staffed Sheriff's Office. At the completion of FY 2024-25, the Training Unit should exceed the desired target of 50,000 total training hours. This is attributed to the increase in staffing levels in the last year. Although our office is not fully staffed, the training provided to our staff is a testament to our Training Unit's strength and agency's emphasis on the value of training for better public service.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	3,058,984	3,154,949	5,165,170	8,386,157	3,220,987	8,047,447	(338,710)
Total Requirements	18,084,656	20,785,328	15,848,217	18,692,465	2,844,248	19,415,044	722,579
Net County Cost	15,025,672	17,630,379	10,683,047	10,306,308	(376,739)	11,367,597	1,061,289
Salary Resolution	60.0	62.0	60.0	57.0	(3.0)	57.0	—
Funded FTE	60.0	61.5	59.8	57.0	(2.8)	57.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are made to salaries and benefits for new hire training and academy costs. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total (\$307,541) and (3) positions. Net funding adjustments in FY 2026-27 total \$1,061,289.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	3,220,987	(338,710)
Requirements		
Gross Appropriations	2,913,446	722,579
Intrafund Transfers	—	—
Net County Cost	(307,541)	1,061,289
Positions	(3)	—

2. Position Adjustments: This action moves one vacant Sheriff's Sergeant position from the Support Services Division to the Administrative Services Division. One vacant Deputy Sheriff position is moved to the Support Services Division from the Court Security and Transportation Bureau. These position changes to the Support Services Division aligns staffing needs in FY 2025-26.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(69,198)	—
Intrafund Transfers	—	—
Net County Cost	(69,198)	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,220,987	(338,710)
Requirements		
Gross Appropriations	2,844,248	722,579
Intrafund Transfers	—	—
Net County Cost	(376,739)	1,061,289
Positions	(3)	—

Forensic Laboratory Division (3017P)

San Mateo County > Criminal Justice > Sheriff's Office >
Forensic Laboratory Division

Program Outcome Statement

Provide thorough, timely, and quality forensic analysis.

Program Results

The Forensic Laboratory Division provides specialized scientific services that support criminal investigations by identifying suspects, exonerating the innocent, and providing reliable evidence in court. The laboratory analyzes drug, alcohol, biological, firearms, and latent print evidence; issues reports; and provides expert testimony in court. They also provide crime scene investigation services for homicides and officer involved critical incidents.

Timely forensic results can speed up investigations and trials, reducing delays in justice and preventing future crimes. Large backlogs prevent timely results for property crimes and drug cases, as crimes against people are prioritized. In 2024, each Crime Lab unit completed the following number of submissions: Controlled Substances – 500, Toxicology –

1,777, Biology – 721, Firearms – 738, and Latent Prints – 304. This progress reduced existing backlogs, but the following outstanding cases remain: Controlled Substances – 1,522, Toxicology – 79, Biology – 644, Firearms – 251, Latent Prints – 76.

Over the next two years efforts will focus on:

- Increasing throughput to reduce backlogs:
 - Through staff retention and training to increase the number of fully qualified criminalists from eight to at least 13.
 - Completing validation of and implementing new equipment in the Biology and Controlled Substances Unit.
- Developing a plan to implement probabilistic genotyping and advanced methods for retrieving DNA from cartridge cases. This will combat gun violence which disproportionately affects certain communities, improving equitable access to forensic services.
- Improving turnaround times for testing in all units. This will improve provide justice for all victims and suspects.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Average Number of Days to Analyze Sexual Assault Kits with Qualifying DNA Profiles and Enter in CODIS	110	112	108	120	120

Performance Narrative

Assembly Bill 1517 became a state law requiring crime laboratories to process, analyze, and upload qualifying genetic profiles into CODIS (Combined DNA Index System) within 120 days for all sexual assault kits. The timely processing of this evidence is not only required by law, but also the evidence provides investigators with the basis for arrest and the District Attorney's Office the ability to bring charges against the suspect.

The relevance of this measure is that timely DNA analysis of sexual assault kits is a significant public safety issue. Prior to this statute, sexual assault kits throughout the state of California were either not tested or were not processed in a timely manner. This law established evidence submission and laboratory analysis timeframes so that sexual assault cases could be completed, possibly solved, and prosecuted in a timely manner, which benefits the victims of sexual assault as well as public safety. The law now encourages agencies to submit kits to the Forensic Laboratory within 20 days and encourages the Laboratory to obtain results and enter a qualifying DNA profile into the CODIS database within 120 days.

The Laboratory was able to achieve an average turnaround of 108 days for the testing of sexual assault kits with qualifying DNA profiles being entered in CODIS for kits with testing completed in the first half of FY 2024-25. The Laboratory is committed to continue complying with AB 1517 and intends to continue meeting the 120-day testing requirement.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,280,263	4,946,841	4,979,804	4,687,916	(291,888)	4,440,445	(247,471)
Total Requirements	9,060,234	9,664,008	9,826,326	9,800,988	(25,338)	9,750,390	(50,598)
Net County Cost	4,779,971	4,717,167	4,846,522	5,113,072	266,550	5,309,945	196,873
Salary Resolution	28.0	28.0	28.0	28.0	—	28.0	—
Funded FTE	28.0	28.0	28.0	28.0	—	28.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total \$266,550. Net funding adjustments in FY 2026-27 total \$196,873.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(291,888)	(247,471)
Requirements		
Gross Appropriations	87,324	(262,598)
Intrafund Transfers	(112,662)	212,000
Net County Cost	266,550	196,873
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(291,888)	(247,471)
Requirements		
Gross Appropriations	87,324	(262,598)
Intrafund Transfers	(112,662)	212,000
Net County Cost	266,550	196,873
Positions	—	—

Patrol Division (3051P)

San Mateo County > Criminal Justice > Sheriff's Office > Patrol Division

Program Outcome Statement

Keep communities safe by providing quality law enforcement services.

Program Results

The Patrol Division strives to keep communities safe through enforcement, prevention, and a strong community policing philosophy that focuses on building ties with members of the community. Service is provided to the unincorporated areas of the County and within eight contract jurisdictions. The Division also included the following specialized units: Gang Intelligence, Crime Suppression, Traffic, K-9, the Crisis Intervention Team, and the Psychiatric Emergency Response Team (PERT).

The Patrol Division places emphasis on the quick deployment of personnel. Priority 1 calls are incidents that

present an imminent threat to life or property. Responding quickly is vital for the safety of citizens, and the average response time remains within the target of five minutes. During the last year, we implemented additional domestic violence training for our Deputies to ensure we exceed our standards for those we serve. In the past year, 100 percent of all domestic violence victims were referred to our County partners to provide victim support of counseling services, legal assistance, and emergency housing referrals to help break the cycle of domestic violence.

Over the next two years, technology improvements will remain an area of focus, and the Division will implement several new and expanded technology platforms. These include sharing arrest data and crime statistics on a public-facing data platform for increased transparency, implementing scheduling and training software, and data-sharing solutions for improved tracking and ability to solve crimes, issuing mobile devices for sworn staff to work more efficiently and safely in the field, and increased training in state-of-the-art techniques to improve staff and public safety.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Domestic Violence Calls Successfully Referred to Intervention Programs	100%	100%	100%	100%	100%

Performance Narrative
Victims of domestic violence are all too often trapped in a cycle of abuse. The pro arrest philosophy of law enforcement and the utilization of tools such as Emergency Protective Orders help to protect victims but at times fall short of permanently resolving the issue. Intervention programs are one of the best methods available to help break the cycle and provide victims with counseling, emergency housing, legal assistance, and support.

During the last year, we implemented additional training for our Deputies where the team members from the outreach programs provide in-person instruction. Education for law enforcement is key in ensuring we maintain and exceed our standards for those we serve. We have continued to support victims of domestic violence in collaboration with our County partners through counseling services, legal assistance, and emergency housing referrals. This year, referrals for services and support were made on behalf of all domestic violence victims, and we will continue supporting victims and spread awareness on this issue in the new year.

In FY 2024-25, the Sheriff's Office referred a total of 70 domestic violence referrals to CORA (Community Overcoming Relationship Abuse). The most preferred method of sending referrals is via email which accounted for 97 percent of referrals, while page referrals accounted for the remaining 3 percent. This response allowed us to maintain our 100 percent successful referral rate.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	45,350,264	48,855,378	52,164,448	54,694,173	2,529,725	54,905,173	211,000
Total Requirements	64,139,792	66,149,717	69,686,175	73,131,429	3,445,254	73,525,462	394,033
Net County Cost	18,789,528	17,294,340	17,521,727	18,437,256	915,529	18,620,289	183,033
Salary Resolution	168.0	177.0	175.0	173.0	(2.0)	173.0	—
Funded FTE	168.0	171.5	170.5	168.5	(2.0)	168.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$1,208,434 and (1) position. Net funding adjustments in FY 2026-27 total \$185,029.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	2,529,725	211,000
Requirements		
Gross Appropriations	3,520,298	209,017
Intrafund Transfers	217,861	187,012
Net County Cost	1,208,434	185,029
Positions	(1)	—

2. Position Adjustment - Sergeant: This action moves one vacant Sergeant position from the Patrol Division to the Administrative Services Division to better align staffing needs in FY 2025-26.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(292,905)	(1,996)
Intrafund Transfers	—	—
Net County Cost	(292,905)	(1,996)
Positions	(1)	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,529,725	211,000
Requirements		
Gross Appropriations	3,227,393	207,021
Intrafund Transfers	217,861	187,012
Net County Cost	915,529	183,033
Positions	(2)	—

Investigations Bureau (3053P)

San Mateo County > Criminal Justice > Sheriff's Office > Investigations Bureau

Program Outcome Statement

Ensure a safe community through investigation, arrest, and prosecution of criminals.

Program Results

The Investigations Bureau is responsible for investigating criminal activity against persons and property within the unincorporated areas and contract jurisdictions. The Investigations Bureau also provides specialized investigative support to criminal justice agencies through the following multi-jurisdictional services; the Northern California Regional Intelligence Center (NCRIC); the High Intensity Drug Trafficking Area (HIDTA); the Countywide Narcotics Task Force (CNTF); the Vehicle Theft Task Force (VTTF); and the Gang Task Force (GTF).

By working collaboratively with local, state, and federal partners, the Investigations Bureau has maximized effectiveness in combating criminal activity. The latest technology has been implemented to help keep pace with the ever-changing trends in criminal conduct.

Over the next two years, the Bureau will continue to refine Intelligence Led Policing strategies which utilizes data analysis and a crime intelligence decision-making framework to aid in identifying criminal trends, occurrences of criminal events, and arrests of suspects involved in criminal activities. As the Investigations Bureau increases detective staffing, it is expected that there will be new opportunities to increase proactive investigations impacting public safety and quality of life. Additional efforts will prioritize specialized training and use of various investigative tools and systems. Leveraging grant funding, the Investigations Bureau will continue to enhance capabilities to respond to constantly evolving crime trends and methods. The Sheriff's Office expects these factors to positively affect the annual clearance rate of violent crimes.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Annual Clearance Rate of Violent Crimes	76%	54%	54%	65%	65%

Performance Narrative

Annual clearances rates are collected by the Department of Justice for all law enforcement agencies throughout the nation. The rate is a measure of the quality of work being performed by an agency. Case clearances are most often the result of suspects being held accountable for their actions.

In 2021, the State of California began transitioning from summary-based crime reporting (UCR) to incident-based crime reporting (CIBRS/NIBRS). The San Mateo County Sheriff's Office was one of the early agencies to transition in September of 2021. This has and will certainly continue to have an impact on our crime and clearance data as the structure of cataloging crime clearance rates has changed on the state and federal levels.

The Sheriff's Office is actively monitoring the change to CIBRS to establish new parameters to collect and produce data that can be examined in a comparable way compared to previous UCR data. It is too early to evaluate and analyze the data to determine the full impact of this significant transition; however, the Sheriff's Office is working with the Department of Justice as well as our records management system (RMS) vendor to identify a comprehensive way to accurately and consistently gather, measure, and understand CIBRS data and how it compares to our historic UCR data.

The anticipated target annual clearance rate for FY 2024-25, using an internally calculated rate, is yielding an estimated clearance rate of 54 percent. Cases may not yet be cleared due to several factors such as ongoing investigation, staffing challenges, pending suspect review or filing review after submission to prosecution entities, and pending further investigative leads due to lack of evidence.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	16,208,793	20,604,499	40,580,991	41,987,894	1,406,903	42,354,664	366,770
Total Requirements	25,323,167	28,991,388	49,468,781	52,636,952	3,168,171	53,008,056	371,104
Net County Cost	9,114,374	8,386,889	8,887,790	10,649,058	1,761,268	10,653,392	4,334
Salary Resolution	85.0	86.0	86.0	84.0	(2.0)	84.0	—
Funded FTE	85.0	86.0	86.0	84.0	(2.0)	84.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; significant increases in internal service charges; increases in grant supported activities; and elimination of one-time revenues and expenditures. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$1,975,379 and (1) position. Net funding adjustments in FY 2026-27 total \$6,330.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	1,406,903	366,770
Requirements		
Gross Appropriations	3,382,282	373,100
Intrafund Transfers	—	—
Net County Cost	1,975,379	6,330
Positions	(1)	—

2. Position Adjustment - Deputy Sheriff: This action moves one vacant Deputy Sheriff to the Administrative Services Division. This position change aligns staffing needs in FY 2025-26.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(214,111)	(1,996)
Intrafund Transfers	—	—
Net County Cost	(214,111)	(1,996)
Positions	(1)	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,406,903	366,770
Requirements		
Gross Appropriations	3,168,171	371,104
Intrafund Transfers	—	—
Net County Cost	1,761,268	4,334
Positions	(2)	—

Homeland Security Division (3055P)

San Mateo County > Criminal Justice > Sheriff's Office > Homeland Security Division

Program Outcome Statement

Provide effective emergency services to San Mateo County.

Program Results

The Homeland Security Division (HSD) provides comprehensive emergency management that coordinates County resources to protect lives, property, and the environment through mitigation, preparedness, response, and recovery from all disasters and hazards. The services provided in this division are delivered by the Emergency Services Bureau (ESB).

The HSD utilizes Department of Homeland Security grant funds to train, equip, and prepare San Mateo County and its

residents for all types of hazards. The SMC Alert notification system provides text, voice, and e-mail messages during emergency situations. The HSD is working to reach a greater number of community members by utilizing multimedia advertising and community outreach to increase enrollment.

The Sheriff's Office Emergency Services Bureau is comprised of over 400 volunteers that supplement the work performed by staff. There are 10 different volunteer groups within the Sheriff's Office Emergency Services Bureau: Air Squadron, Bay Area Mountain Rescue Unit, Cliff Rescue Unit, Communications Unit, Dive Unit, Marine Unit, Mounted Search and Rescue Unit, Reserve Deputy Unit, Search and Rescue Unit and the Sheriff's Volunteers in Policing Unit. Volunteers provide tremendous value by contributing an annual dollar value consistently exceeding \$4,000,000 and bringing specialized skills under the most difficult of conditions to enhance the safety of residents and visitors to San Mateo County.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Hours Donated by Sheriff's Office Volunteers	37,950	33,451	22,205	33,000	33,000

Performance Narrative

The Emergency Services Bureau is comprised of over 400 volunteers who supplement the work performed by staff. The volunteer units are highly trained and provide specialized service in different areas including; search and rescue, marine support, air support, and communications. These volunteers are called upon and provide service under the most difficult of conditions to enhance the safety of residents and visitors to San Mateo County.

There are 10 different volunteer groups within the Sheriff's Office Emergency Services Bureau. The units are the Air Squadron, Bay Area Mountain Rescue Unit, Cliff Rescue Unit, Communications Unit, Dive Unit, Marine Unit, Mounted Search and Rescue Unit, Reserve Deputy Unit, Search and Rescue Unit, and the Sheriff's Volunteers in Policing Unit.

For FY 2024-25, we are on track to exceed our target measure of 33,000 volunteer hours. This is due to an increase in mutual aid emergency responses, unit training, and community events.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,764,535	2,095,604	3,099,907	4,773,523	1,673,616	2,285,153	(2,488,370)
Total Requirements	4,723,139	4,808,305	5,488,537	7,620,926	2,132,389	5,189,844	(2,431,082)
Net County Cost	1,958,604	2,712,701	2,388,630	2,847,403	458,773	2,904,691	57,288
Salary Resolution	4.0	4.0	4.0	4.0	—	4.0	—
Funded FTE	4.0	4.0	4.0	4.0	—	4.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; significant increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are made for grant supported preparedness supplies and contracts. Net funding adjustments in FY 2025-26 total \$458,773. Net funding adjustments in FY 2026-27 total \$57,288.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	1,673,616	(2,488,370)
Requirements		
Gross Appropriations	2,132,389	(2,431,082)
Intrafund Transfers	—	—
Net County Cost	458,773	57,288
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,673,616	(2,488,370)
Requirements		
Gross Appropriations	2,132,389	(2,431,082)
Intrafund Transfers	—	—
Net County Cost	458,773	57,288
Positions	—	—

Corrections Division (3101P)

San Mateo County > Criminal Justice > Sheriff's Office > Corrections Division

Program Outcome Statement

Provide incarceration and rehabilitative services to promote community safety.

Program Results

The Corrections Division provides incarceration and rehabilitative services for pretrial and court-sentenced incarcerated persons. The Maple Street Correctional Center houses minimum to medium security risk men, and minimum to high security risk females. The Maguire Correctional Facility houses pretrial and sentenced incarcerated persons. Services are provided in a humane and respectful environment and provide for the medical, nutritional, hygienic, legal, and spiritual needs of this population. Three custody alternative programs also operate and provide different models for incarceration and rehabilitation.

To support the transition of incarcerated persons back into the community, the Corrections Division employs an

innovative approach by offering programs such as: a fully accredited California high school diploma program, hands-on vocational programs, cognitive-based therapy programs, computer and literacy programs, life skills classes, a state-of-the-art culinary program, and domestic violence, and substance use disorder counseling. The Ohio Risk Assessment System (ORAS) tool assesses incarcerated individuals before and after intake to inform reentry plans and determine eligibility for the County's Service Connect/Unified Reentry Program.

Working with Correctional Health Services, incarcerated men and women diagnosed with a substance abuse disorder (SUD) can participate in SUD curriculum and counselling. For individuals booked into custody who are struggling with addiction, Correctional Health provides specialized medical care during the withdrawal period in the detox housing program.

Over the next two years, the Corrections Division and Correctional Health will partner to implement the California Advancing and Innovating MediCal (CalAIM) initiative. Under CalAIM, we will ensure that incarcerated persons are enrolled in MediCal, receive medical and mental health evaluations, and coordinated reentry planning.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Inmates Who Work with an In-Custody Case Manager	90%	90%	88%	80%	80%

Performance Narrative
The percentage of incarcerated individuals working with in-custody case managers is relevant to understanding the volume of total services distributed to incarcerated individuals. The services include programming, case management, and other jail services.

At mid-year, 88 percent of incarcerated persons (IPs) have been working with In-Custody Case Managers (ICCMs). The three primary areas of engagement include the following: risk/needs assessments and reentry planning, programming, and answering IP requests for information. First, the ICCMs work with the population earlier in their stay and through the reentry assessment and discharge planning period. Second, with increased program opportunities, a higher number of IPs have engaged in programs. And third, we are responding to a higher volume of IP requests for information.

Working with in-custody case managers is valuable to ensure a meaningful reentry plan is developed for the incarcerated population. Reentry planning assists incarcerated individuals in reintegrating into the community by connecting them to programs, services, and other assistance that support the process. At mid-year, we exceeded the goal of at least 80 percent of IPs working with in-custody case managers.

We anticipate meeting the goal of at least 80 percent of IPs working with in-custody case managers. With the implementation of Cal-AIM services for the justice-involved population in Q3 and Q4, we anticipate additional responsibilities. However, it is too soon to determine the impact that Cal-AIM activities will have on this metric.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	35,968,988	35,165,478	33,959,824	35,149,105	1,189,281	35,366,222	217,117
Total Requirements	114,834,400	113,995,434	115,048,013	118,593,014	3,545,001	119,878,500	1,285,486
Net County Cost	78,865,412	78,829,956	81,088,189	83,443,909	2,355,720	84,512,278	1,068,369
Salary Resolution	359.0	356.0	356.0	358.0	2.0	358.0	—
Funded FTE	359.0	356.0	356.0	358.0	2.0	358.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$2,355,720 and 2 positions. Net funding adjustments in FY 2026-27 total \$1,068,369.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	1,189,281	217,117
Requirements		
Gross Appropriations	3,167,269	1,373,084
Intrafund Transfers	377,732	(87,598)
Net County Cost	2,355,720	1,068,369
Positions	2	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,189,281	217,117
Requirements		
Gross Appropriations	3,167,269	1,373,084
Intrafund Transfers	377,732	(87,598)
Net County Cost	2,355,720	1,068,369
Positions	2	—

Court Security and Transportation Bureau (3158P)

San Mateo County > Criminal Justice > Sheriff's Office >
Court Security and Transportation Bureau

Program Outcome Statement

Provide court security, civil enforcement, and the secure transportation of inmates.

Program Results

The Court Security and Transportation Bureau provides security to the Courts, Superior Court staff, and four operating courthouses. The Bureau provides secure transportation of inmates to and from court appointments, medical appointments, other county and state correctional facilities, as well as prisoner extradition services. With thousands of public members entering the San Mateo County Courthouses each and every day, the Court Security and Transportation Bureau strives to deliver a safe and efficient customer service experience for all. Focusing on our customer service efforts has allowed the Court Security and

Transportation Bureau to forge stronger relationships with the public. This will continue to be a training emphasis for the Bureau moving into Fiscal Year 2025-2027. The Court Security and Transportation Bureau recently started collaborating with the civilian court staff of the San Mateo County Superior Court to conduct yearly safety/emergency response training for all court employees. This training effort will help improve the safety of all court employees and will ultimately safeguard the public visiting our courthouses on a daily basis.

The Civil Enforcement Services Unit performs mandated Court ordered services such as countywide evictions, possession levies, sales of real and personal property, and service of domestic violence restraining orders, welfare fraud, and some child support warrants.

Through a Service Level Agreement with the State of California, the Sheriff's Office is also responsible for monitoring over 100 surveillance cameras throughout the Hall of Justice, Traffic Court, and the County parking garage.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Staff and Public Injuries During Transportation Details	0	0	0	0	0

Performance Narrative

The Bureau provides secure transportation for incarcerated individuals to and from court appointments, medical appointments, other county and state correctional facilities, as well as prisoner extradition services. Since the Prison Realignment Bill (Assembly Bill 109) went into effect, a more sophisticated class of incarcerated individuals is being transported who are more willing to attempt to escape from custody, fashion handmade weapons, and effectively communicate with other incarcerated individuals in State-run institutions.

It is important to track and maintain statistics regarding injuries to staff and members of the public in our care. Our primary function at the San Mateo County Sheriff's Office is always the safety and security of those we serve, both in terms of incarcerated individuals we transport and those charged with carrying out those duties.

There have been no injuries sustained by Sheriff's Office personnel and/or members of the public during transport since May of 2022. We will continue to evaluate our practices and processes while ensuring the safety of our Sheriff's Office staff and the incarcerated persons we are responsible for during transport. With this continued emphasis, we expect to reach our target goal for the remainder of the current performance measure.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	14,442,986	15,354,720	17,915,985	19,337,547	1,421,562	19,637,810	300,263
Total Requirements	22,884,360	22,123,893	25,375,694	26,460,903	1,085,209	26,828,442	367,539
Net County Cost	8,441,374	6,769,172	7,459,709	7,123,356	(336,353)	7,190,632	67,276
Salary Resolution	70.0	71.0	71.0	70.0	(1.0)	70.0	—
Funded FTE	70.0	71.0	71.0	70.0	(1.0)	70.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total (\$112,646). Net funding adjustments in FY 2026-27 total \$69,272.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	1,421,562	300,263
Requirements		
Gross Appropriations	1,343,999	357,922
Intrafund Transfers	(35,083)	11,613
Net County Cost	(112,646)	69,272
Positions	—	—

2. Position Adjustment - Deputy Sheriff: This action moves one vacant Deputy Sheriff position from the Court Security and Transportation Bureau to the Support Services Division.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(223,707)	(1,996)
Intrafund Transfers	—	—
Net County Cost	(223,707)	(1,996)
Positions	(1)	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,421,562	300,263
Requirements		
Gross Appropriations	1,120,292	355,926
Intrafund Transfers	(35,083)	11,613
Net County Cost	(336,353)	67,276
Positions	(1)	—

PROBATION DEPARTMENT



Probation Department

COUNTY OF SAN MATEO



Department Locator

County > Criminal Justice > Probation Department

Mission Statement

The mission of the San Mateo County Probation Department is to enhance community safety, reduce crime, and assist the victims of crime through offender accountability and rehabilitation.

Overview

The San Mateo County Probation Department is responsible for the supervision and monitoring of approximately 2,200 adult probationers (including those in realignment, reentry, specialty courts, diversion, administrative bank cases and deferred entry of judgment), 1,050 adults on pretrial monitored own recognizance, 346 juveniles (including prevention and diversion), and 26 youth in detention at the Youth Services Center-Juvenile Hall (YSC-JH), including those under the Secure Youth Treatment Facility program.

Probation represents the link between the application of appropriate consequences for illegal behavior and the establishment of offenders to productive, law-abiding lives. This specialized criminal justice role of probation is a successful and cost-effective balance of both enforcement and treatment. Deputy Probation Officers are responsible for monitoring probationers in the community by enforcing court-ordered restrictions and providing access to rehabilitation programs as well as promoting victim safety and restoration.

Probation's primary purpose of enhancing public safety is achieved in three specialized ways: 1) investigating major elements of crimes, the impact upon victims, the criminal histories and behavior of offenders, plus possible sentencing alternative and provide this information to the Superior Court in the form of accurate and impartial reports and recommendations; 2) monitoring and supervising those placed on probation to ensure that court ordered "conditions of probation" are obeyed and public safety is maintained; and 3) providing opportunities for probationers to receive

treatment, resources, and services that will prevent future criminal activities.

In FY 2025-26, the Department embarked on a journey to utilize advancements to artificial intelligence (AI). Probation partnered with Cognisen to enhance the efficiency and effectiveness of Deputy Probation Officers (DPOs). Probation will continue to implement AI technology to streamline court report drafting as well as optimizing field supervision practices. Additionally, Probation developed enhancements to its existing case management system by adding a new module for Institutions that will provide more accurate and efficient way to collect data as well as assist in housing classification and program and services enrollment and performance tracking of youth housed at the Youth Services Center-Juvenile Hall and the Margaret J. Kemp Camp. Probation will also be installing payment kiosks in the Redwood City and Youth Services Center offices to enhance collections for victim restitution.

Changing legislation continues to be a challenge in providing steady and effective supervision to aid in probationers' rehabilitation and successful reentry. Probation continues its collaboration with county and community partners through the enhancement of existing programs and services such as enhanced case management, vocational training and facility improvements.

Department Innovations and Achievements

In FY 2025-27, Probation anticipates implementing programs to enhance service delivery to our clients and staff alike:

- Cognisen Artificial Intelligence – this will serve as an additional resource to assist Deputy Probation Officers (DPOs) by streamlining court report drafting and optimizing field supervision practices. Court report writing is a critical function of the Probation Department, requiring DPOs to meticulously document a defendant's criminal and social history. This technology aims to streamline this process by automating repetitive tasks, improving efficiency, enhancing accuracy and consistency. Importantly, the AI tool will be used as an

assistive technology, with DPOs maintaining full oversight and responsibility for the final content of all reports. Cognisen will also transform field operations for supervision officers by streamlining client prioritization, optimizing routes for field operations, and automating routine case documentation. By providing real-time case insights and automating routine tasks, the technology will empower DPOs with the necessary tools for efficient, data-driven supervision in the field. This innovative solution not only simplifies client compliance tracking, but it also enhances officer safety by providing instant access to critical information, such as warrants and safety notes, prior to each client interaction.

- Payment Kiosks – new kiosks will be available in the Youth Services Center and Redwood City Probation office lobbies to enhance collections for victim restitution.

- In FY 2023-24, Probation launched Prob2Go, a mobile probation service that provides an additional resource to assist probationers, particularly those individuals who are unhoused and struggling with meeting probation requirements to meet with their Deputy Probation Officers, receive services (e.g., mental health, health, housing, substance abuse counseling, employment). Bringing mobile services to the community assisted unhoused clients meet their probation requirements, reduce failure to report and other technical violations, and improve outcomes – increasing access for probationers experiencing homelessness, reducing disparities in outcomes, and improving community safety. Prob2Go has participated in 5 community events and connected with two probationers out in the field.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Probation Outcomes for Adult Clients by Race	57%	54%	60%	60%	60%
Probation Outcomes for Juvenile Clients by Race	74%	88%	72%	72%	72%

Performance Narrative

The significance of this measure is to provide an overview of the adult and juvenile clients that are completing probation versus the totality of the probation supervision population. This data can be used to develop targeted training and research on assisting the population to have equitable success in their probation supervision. This measure will include information for both juvenile and adults on probation. This particular data point will be compared against the total probation population, providing a comparison of who amongst the supervised population are more likely to end their probation supervision successfully, i.e. with no new law violations or conditions of probation (technical) violations.

Probation has defined successful completion as the absence of any new law violation or technical violations at the time of probation supervision termination. The challenge for the data collected for this measure in the past is that the definition of successful completion has varied from one manager to another, making it difficult to compare data across the different supervision units.

This data can be used to develop targeted training and research on assisting the population to have success in their probation supervision.

Disaggregated Data for FY 2024-25 Estimate					
Category	Latinx	White	Black	Asian	Native Hawaiian or Pacific Islander
Probation Outcomes for Adult Clients by Race	64%	55%	34%	62%	56%
Probation Outcomes for Juvenile Clients by Race	93%	88%	100%	100%	100%

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of active probation clients compared to Deputy Probation Officers by race	60%	60%	60%	60%	60%

Performance Narrative

This measure will include information on Deputy Probation Officers (DPOs) for both the juvenile and adult divisions and the clients they are actively supervising. The successful practice of probation supervision is grounded on the relationship between the DPO and the client aided by supportive community and treatment services. More often, when the DPOs are culturally understanding and responsive to their clients, it will result in a successful completion of probation supervision. The Federal Probation Journal (2004) says that “cultural differences can lead to difficulties in developing the rapport that is necessary to build a helping relationship between the offender and the probation officer.” Furthermore, research also says that a culturally-aware DPO is aware and sensitive to their own cultural heritage, and also value cultural influences affect each person differently. DPOs should be aware that each client be understood as a unique individual within the context of culture. Culturally skilled DPOs are comfortable with differences that exist between themselves and their client, and they are comfortable referring clients to someone who may be better qualified to help.

Disaggregated Data for FY 2024-25 Estimate					
Category	Latinx	White	Black	Asian	Native Hawaiian or Pacific Islander
Percent of active clients on supervision by race	45%	22%	16%	7%	3%
Percent of Deputy Probation Officers by race	38%	33%	11%	5%	13%

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	250,000	250,000	—	250,000	—
Fines, Forfeitures and Penalties	23,687	11,297	11,910	10,736	(1,174)	10,736	—
Intergovernmental Revenues	35,182,139	34,662,636	40,396,358	40,168,976	(227,382)	39,554,459	(614,517)
Charges for Services	4,600	4,311	—	—	—	—	—
Interfund Revenue	2,560	2,896	—	—	—	—	—
Miscellaneous Revenue	227,471	167,449	238,494	203,200	(35,294)	203,200	—
Total Revenue	35,440,457	34,848,589	40,896,762	40,632,912	(263,850)	40,018,395	(614,517)
Fund Balance	36,785,776	46,368,354	52,958,455	52,958,455	—	51,958,455	(1,000,000)
Total Sources	72,226,233	81,216,943	93,855,217	93,591,367	(263,850)	91,976,850	(1,614,517)
Requirements							
Salaries and Benefits	52,462,226	46,165,607	65,400,310	62,127,918	(3,272,392)	64,071,788	1,943,870
Services and Supplies	5,577,772	6,022,211	9,134,594	8,417,190	(717,404)	7,767,190	(650,000)
Other Charges	9,426,721	9,322,853	10,023,032	11,164,355	1,141,323	11,395,121	230,766
Fixed Assets	7,285	227,289	1,380,000	1,380,000	—	1,380,000	—
Other Financing Uses	6,427,308	7,781,691	6,474,346	7,457,057	982,711	6,472,473	(984,584)
Gross Appropriations	73,901,313	69,519,651	92,412,282	90,546,520	(1,865,762)	91,086,572	540,052
Intrafund Transfers	(270,849)	(225,722)	(232,948)	(232,948)	—	(232,948)	—
Net Appropriations	73,630,463	69,293,930	92,179,334	90,313,572	(1,865,762)	90,853,624	540,052
Contingencies/Dept Reserves	35,285,776	43,660,031	52,958,454	51,958,454	(1,000,000)	51,958,454	—
Total Requirements	108,916,239	112,953,961	145,137,788	142,272,026	(2,865,762)	142,812,078	540,052
Net County Cost	36,690,006	31,737,018	51,282,571	48,680,659	(2,601,912)	50,835,228	2,154,569
Salary Resolution	354.0	329.0	327.0	305.0	(22.0)	305.0	—
Funded FTE	353.9	328.4	325.5	303.4	(22.1)	303.4	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$263,850 or 0.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is no change in this funding source.

Fines, Forfeitures and Penalties

There is a net decrease of \$1,174 in this funding source due to decreases in juvenile traffic court fines.

Intergovernmental Revenues

There is a net decrease of \$227,382 in this funding source due to elimination of one-time CalAIM grant. This decrease was partially offset by an increase in a state grant of County Operated Juvenile Facility Funds for the Juvenile Hall facility improvement needs and an increase in TCM-MAA revenue. AB 109 Public Safety Realignment revenue is also increased to commensurate with expenditure.

Miscellaneous Revenue

There is a net decrease of \$35,294 in this funding source due to anticipated lower workers compensation insurance refunds.

Fund Balance

There is no change in this funding source. Fund Balance used for one-time projects and purchases in FY 2022-23 has been eliminated.

TOTAL REQUIREMENTS

Total Requirements decreased by \$2,865,762 or 2 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net decrease of \$3,272,392 in this expenditure category due to position reductions, partially offset by negotiated labor increases and merit increases.

Services and Supplies

There is a net decrease of \$717,404 in this expenditure category due to elimination of one-time expenditure funded by CalAIM grant from FY 2024-25. This decrease was partially offset by increases in software license fees and one time recarpeting and repainting project for the Youth Services Center Juvenile Hall facility.

Other Charges

There is a net increase of \$1,141,323 in this expenditure category due to county internal service charges including ISD automation services, general liability insurance, and motor vehicle mileage charges.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$982,711 in this expenditure category due to HOJ 3rd floor renovations project.

Contingencies/Departmental Reserves

There is net decrease of \$1,000,000 in this expenditure category due to the use of departmental reserves to cover the HOJ 3rd floor renovations. The balance in General Fund Reserves represents 57.5 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is a decrease of \$2,601,912 or 5.1 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$1,614,517 or 1.7 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is no change in this funding source.

Fines, Forfeitures and Penalties

There is no change in this funding source.

Intergovernmental Revenues

There is a net decrease of \$614,517 in this funding source primarily due to the elimination of one-time funding used for the Juvenile Hall facility improvement project in FY 2025-26.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a net decrease of \$1,000,000 in this funding source due to the use of Fund Balance for one-time HOJ 3rd floor renovations project in FY 2025-26.

TOTAL REQUIREMENTS

Total Requirements increased by \$540,052 or 0.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,943,870 in this expenditure category due to negotiated labor increases and merit increases.

Services and Supplies

There is a net decrease of \$650,000 in this expenditure category due to elimination of one-time facility improvement project in the Juvenile Hall in FY 2025-26.

Other Charges

There is a net increase of \$230,766 in this expenditure category due to increases in county internal core service charges.

Fixed Assets

There is no change to this expenditure category.

Other Financing Uses

There is a net decrease of \$984,584 in this expenditure category due to elimination of one-time HOJ 3rd floor renovations project in FY 2025-26.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 57.2 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$2,154,569 or 4.4 percent in this Department's General Fund allocation.

Administrative Services (3211P)

County > Criminal Justice > Probation Department >
Administrative Services

Program Outcome Statement

Enhance Department operations through executive-level leadership and administrative support

Program Results

Administrative Services provides Department-wide leadership and support in the areas of budget, performance measures, personnel, fiscal services, risk management, background investigations, training, internal affairs, data collection, technology, public relations, procurement, and contract management.

Financially, the Department's budget has been and will continue to be a challenge, as it relies heavily on the County's general fund and capped State revenues with designated purposes. The Department's command staff continues to work with staff to control costs and maintain reserves while maintaining service levels for the community.

In FY 2023-25, the Program delivered diversity/cultural training to sworn personnel; provided training on new use-of-force standards; managed grant-funded contracts with community-based organizations to deliver programs and services to at-risk and justice-involved youth; continued "Compstat" reporting to support data-driven decision-making Department-wide; and implemented technology to improve case-management, shift scheduling, and security. In addition, the Program completed the phased implementation of the Department's new case-management system to improve workflow and data reporting across all divisions.

For FY 2025-27, the Program will continue to provide high-quality training focused on law enforcement trends and best practices to mirror our current and future workforce. The Program will also focus on continuing the commitment to recruitment, investing in management teams at all levels, continuing advancements of workload analysis throughout the organization, enhancements of our computer systems across a variety of our business practices, and advancing our data collection processes and capabilities.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of cultural sensitivity-related training hours completed by sworn staff	3,630 hours	1,702 hours	1500 hours	1500 hours	1500 hours

Performance Narrative

This measure provides information on the number of high-quality cultural sensitivity-related training to Deputy Probation Officers (DPOs) and Group Supervisors (GSs). This will also be used in identifying other opportunities for employee development and retention. This measure is crucial in ensuring staff's understanding of different cultural groups and the ability to interact with different populations of people especially when managing conflict. Although state guidelines mandate every probation department DPOs and GSs to complete 40 hours of training, it does not specify the types of training needed. This measure shows the San Mateo County Probation Department's commitment to ensure that staff have the knowledge and skills to be culturally aware in their interactions with not only their clients but with every resident they encounter.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	27,425,138	27,745,373	34,281,660	34,281,660	—	34,281,660	—
Total Requirements	33,506,650	36,226,821	46,599,536	44,022,031	(2,577,505)	44,556,740	534,709
Net County Cost	6,081,511	8,481,448	12,317,876	9,740,371	(2,577,505)	10,275,080	534,709
Salary Resolution	41.0	42.0	39.0	39.0	—	39.0	—
Funded FTE	41.0	42.0	39.0	39.0	0.0	39.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$2,577,505). Net funding adjustments in FY 2026-27 total \$534,709.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(31,843,740)	(31,843,740)
Requirements		
Gross Appropriations	580,807	534,709
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(35,002,052)	(31,843,740)
Net County Cost	(2,577,505)	534,709
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	31,843,740	31,843,740
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	31,843,740	31,843,740
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	580,807	534,709
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(3,158,312)	—
Net County Cost	(2,577,505)	534,709
Positions	—	—

Adult and Pretrial Services (3227P)

County > Criminal Justice > Probation Department > **Adult and Pretrial Services**

Program Outcome Statement

Enhance public safety and support client rehabilitation through collaborative efforts

Program Results

The Adult and Pretrial Services Division contributes to the County's Shared Vision commitment to ensure public safety by reducing crime in our neighborhoods and providing residents seamless service. The Division has three distinct services: Court services, Supervision services, and Pretrial services. Court services provide timely and impartial information to the Superior Court. Supervision services provide offender accountability through the enforcement of court-ordered probation conditions. Pretrial services provide the courts with background information to determine appropriate release for defendants in custody prior to sentencing and works with them to ensure they appear in court as ordered.

In FY 2023-24, 783 clients were terminated from probation. Of these, 408 clients successfully completed their probation

term. Rehabilitation and treatment opportunities have been provided to all probation clients. Court Services completed 1,474 reports to the Superior Court and Pretrial Services completed 4,401 reports to the Superior Court. 2,157 defendants were granted release on Supervised Own Recognizance. The services provided allow the courts to make decisions that ensure public safety and allow eligible clients to return to their communities.

For FY 2025-27, the Division's focus includes continuing enhancements to increase the effectiveness of victim restitution collection, expanding community engagement and collaboration with partner agencies by linking clients to appropriate services through mobile probation services, and supporting caseload assessment efforts to best serve our clients and community. The Division is also working on integrating artificial intelligence technology to support court report writing and field work.

Through research and continuous training, we aim to continue to provide solid leadership and well-trained officers to enhance community safety, help our clients succeed, while supporting policy, addressing new legislation, and remaining transparent to continue and expand quality probation services and support.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Pretrial clients served by Probation broken down by release recommendation	80%	81%	81%	80%	80%

Performance Narrative

When an individual is arrested and considered for pretrial release, Probation staff administer a risk assessment to determine what type of release is most appropriate for the defendant. Generally, Probation staff can recommend release on one's own recognizance, release with monitoring, or deny release. The data tells the story of how often Probation staff make a recommendation to the judge to release a defendant from jail while they are awaiting trial. Furthermore, the data can help us understand if a defendant's chances of pretrial release may be influenced by race. Most of San Mateo County's jail population is not serving a jail sentence; in other words, most inmates are being held in jail before they are found guilty by the courts. This data provides the community with a better understanding of how often pretrial defendants are recommended for release by the Probation Department, and if those recommendations are applied across all racial and ethnic groups. If a pretrial defendant is granted release from custody, they are more likely to stay connected to their families, communities, employment, and reduce the likelihood of recidivism while they are waiting for their court date.

San Mateo County's pretrial pilot program launched in January 2020 with the implementation of the Virginia Pretrial Risk Assessment Instrument – Revised (VPRAI-R). This tool measures the risk of pretrial failure as well as the likelihood of defendants to return to court for their arraignment. Prior to adopting the new pretrial risk assessment tool, Probation did not collect data on pretrial release recommendations by race or ethnicity. It is unknown whether the new risk assessment tool has improved racial equity outcomes for pretrial defendants. Pretrial risk assessment tools use a defendant's prior criminal history to determine their risk level. If data related to criminal activity, arrests, convictions, etc. are racially biased, then the risk assessment tool may produce racially biased results.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	14,968,602	19,241,746	20,486,372	20,666,075	179,703	19,666,075	(1,000,000)
Total Requirements	26,770,589	26,993,798	35,808,017	33,920,775	(1,887,242)	33,807,028	(113,747)
Net County Cost	11,801,987	7,752,052	15,321,645	13,254,700	(2,066,945)	14,140,953	886,253
Salary Resolution	155.0	141.0	144.0	133.0	(11.0)	133.0	—
Funded FTE	155.0	141.0	143.3	132.3	(11.0)	132.3	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total (\$2,066,945) and (11) positions. Net funding adjustments in FY 2026-27 total \$886,253.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,742,393)	(3,922,096)
Requirements		
Gross Appropriations	(1,887,242)	(113,747)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(3,922,096)	(2,922,096)
Net County Cost	(2,066,945)	886,253
Positions	(11)	—

2. Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,922,096	2,922,096
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,922,096	2,922,096
Net County Cost	—	—
Positions	—	—

3. Hall of Justice 3rd Floor Renovation: This action appropriates Reserves for office renovations designed to improve accessibility for the public and probation clients. These renovations are required to take place before Redwood City-based Probation staff can move into the 3rd floor of Hall of Justice. Department Reserves will be used to cover the cost of this project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	1,000,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(1,000,000)	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	179,703	(1,000,000)
Requirements		
Gross Appropriations	(887,242)	(113,747)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(1,000,000)	—
Net County Cost	(2,066,945)	886,253
Positions	(11)	—

Juvenile and Institutions Services (3253P)

County > Criminal Justice > Probation Department >
Juvenile and Institutions Services Division

Program Outcome Statement

Provide rehabilitative and supervision services for justice system-involved youth

Program Results

The Juvenile and Institutions Services Division provides services, resources, and guidance to youth and families involved in the juvenile justice system. Juvenile Services screens cases, conducts court investigations, offers prevention/diversion programs, and supervises court wards. Institutions Services operates the Youth Services Center-Juvenile Hall (YSC-JH), providing treatment, rehabilitation, and reentry support through evidence-based, trauma-informed, and culturally responsive programs.

In FY 2023-24, Juvenile Services averaged 178 youth receiving intake assessments, court investigations, and prevention/diversion services at any given time, with another 176 under supervision. Institutions Services provided in-custody care for 194 youth at the YSC-JH and now-suspended Margaret J. Kemp Camp for Girls, with an average daily population of 29.

For FY 2025-27, the Program will enhance services and reentry support for serious youth offenders, including adding a newly funded full-time position in partnership with Behavioral Health and Recovery Services to provide drug and alcohol prevention services at the YSC-JH. Additionally, the Program will collaborate with system partners to implement the 2025-2030 Local Action Plan, shaping countywide strategies for addressing juvenile crime. Family engagement and rehabilitation efforts will also be strengthened in alignment with the 2023-2028 System Improvement Plan and Family First Services Act.

Ongoing initiatives, in alignment with SB 823, focus on investing in programs and reentry planning to support young people at San Mateo County's Secure Youth Treatment Facility, part of the YSC-JH. This includes planning for individualized step-down models to help them transition smoothly back into the community. Additionally, the Program is expanding workforce development in collaboration with the San Mateo County Office of Education. This initiative connects justice-impacted youth with career education and counseling services through the state Department of Rehabilitation and local nonprofits. It is funded by an Office of Youth and Community Restoration grant, awarded in 2024 to just nine counties.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Youths in Intensive Family Services Who Remain in their Homes	100%	100%	100%	100%	100%

Performance Narrative

The data will tell the story of what the impact is of probation supervision and community-based services have to youth that are in the Intensive Family Services unit. Youth in this unit/caseload are at high risk for out-of-home placement due to significant family, emotional and/or mental health issues. To avoid out-of-home placement and keep families intact, the assigned Deputy Probation Officers (DPOs) coordinate services that are family-focused, coupled with community-based crisis intervention services designed to help maintain youth safely in their homes and prevent the unnecessary separation of families. Additionally, DPOs provide intensive supervision, frequent contacts, coordination of resources, referrals to specialized therapy and works directly with families to enable them to overcome obstacles.

The outcome for this measure show that the evidence-based comprehensive family services and related family-strengthening programs utilized have a positive impact on the long-term outcomes as 100% of families experienced successful reunification. Additionally, the Intensive Family Services unit administers equity while developing individualized case plans by addressing and learning about the values, beliefs, culture, generational gaps, and strengths and needs of the youth and family, and thereby incorporating these into the goals and strategies for successful reunification.

Disaggregated Data for FY 2024-25 Estimate					
Category	Latinx	White	Black	Asian	Native Hawaiian or Pacific Islander
Percent of Youth in Intensive Family Services Who Remain in their Home	100%	xx	xx	xx	xx

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Youth who Successfully Complete the Community Care Program	79%	77%	80%	80%	80%

Disaggregated Data for FY 2024-25 Estimate

Category	Latinx	White	Black	Asian	Other
Number of Youth that participaed in CCP	62%	9%	9%	2%	18%

Performance Narrative

The CCP presents an alternative to detention by providing an opportunity for youth to serve court-ordered custody time by working on weekend community projects. Under the direct oversight and coordination of designated Institutions' staff, youth in this program are generally working on light outdoor landscaping or maintenance projects for schools, parks, and city agencies.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	29,738,234	34,081,778	39,087,185	38,643,632	(443,553)	38,029,115	(614,517)
Total Requirements	48,544,743	49,572,315	62,730,235	64,329,212	1,598,977	64,448,096	118,884
Net County Cost	18,806,509	15,490,536	23,643,050	25,685,580	2,042,530	26,418,981	733,401
Salary Resolution	158.0	146.0	144.0	133.0	(11.0)	133.0	—
Funded FTE	157.9	145.4	143.3	132.1	(11.2)	132.1	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in state revenue; increases in software license fees and internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$2,042,531 and (11) positions. Net funding adjustments in FY 2026-27 total \$733,402.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(18,286,172)	(17,807,136)
Requirements		
Gross Appropriations	(2,209,335)	118,884
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(14,034,306)	(17,192,618)
Net County Cost	2,042,531	733,402
Positions	(11)	—

2. Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	17,192,619	17,192,619
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	17,192,618	17,192,618
Net County Cost	(1)	(1)
Positions	—	—

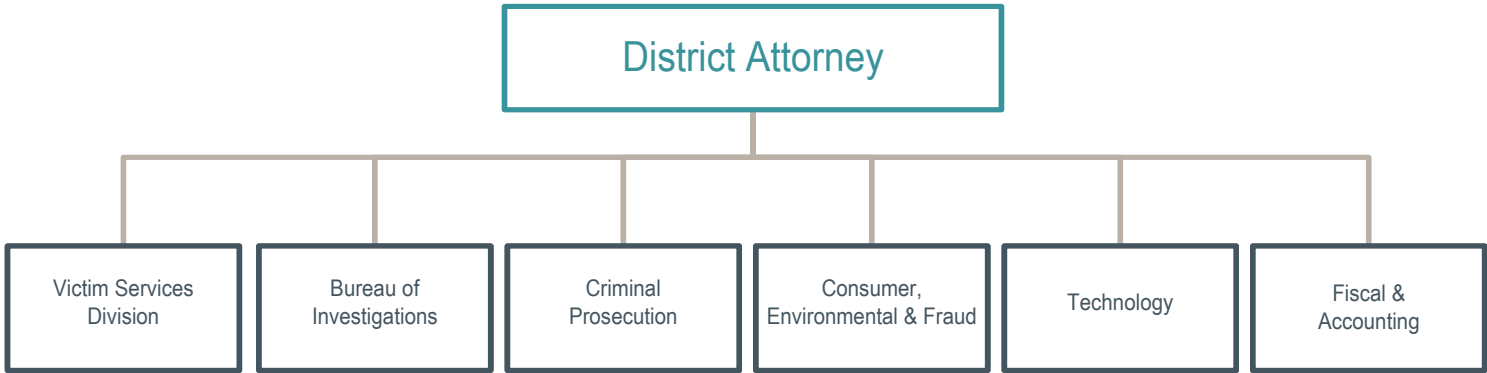
3. YSC Flooring Project: The one-time County Operated Juvenile Facility Funds from the State will be used to replace carpeting and repaint in the Juvenile Hall to greatly enhance the interior and atmosphere of the Youth Services Center Juvenile Hall units and create a more homelike/normative environment for youth in long-term custody to receive rehabilitative services. This project aligns with the California Legislature's strong interest in renovating and improving juvenile halls following the closure of the Division of Juvenile Justice, with a focus on providing more therapeutic, youth-centered, trauma-informed, and developmentally appropriate rehabilitative environment.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	650,000	—
Requirements		
Gross Appropriations	650,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(443,553)	(614,517)
Requirements		
Gross Appropriations	(1,559,335)	118,884
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,158,312	—
Net County Cost	2,042,530	733,401
Positions	(11)	—

DISTRICT ATTORNEY’S OFFICE



District Attorney's Office

COUNTY OF SAN MATEO 



Department Locator

County > Criminal Justice > **District Attorney's Office**

Mission Statement

The mission of the District Attorney's Office is the prosecution of adult and juvenile offenders, provision of support for victims of crime, enforcement of consumer and environmental laws, provision of legal and investigative support to other law enforcement agencies, and dissemination of public information about law enforcement. To that end, we are committed to ensuring that no member of our office will seek or obtain a criminal conviction or seek or obtain a sentence of any individual on the basis of race, ethnicity, gender, gender identity, sexual orientation, religion, or disability.

Overview

The District Attorney's Office reviews all requests for prosecution of felonies and misdemeanors in San Mateo County with the goal of holding offenders accountable for their criminal conduct. For those cases in which charges are filed, the District Attorney's Office handles the prosecution in court, provides witness assistance, conducts follow-up investigation, recommends appropriate punishment, and seeks full restitution to the victims of the criminal conduct.

There are also several integral units within the District Attorney's office that provide resources to the community.

- The Environmental and Consumer Protection Unit enforces laws protecting the environment in areas such as handling, storage, and disposal of hazardous waste; underground tanks used to store hazardous materials; and air and water pollution.
- The Inspector's Bureau provides witness relocation, concealment, and security in all cases, and most recently in human trafficking and gang cases. In addition, the Inspector's Bureau is responsible for all child abduction investigations that involve visitation,

arrests violators, enforces child custody orders, and locates, recovers, and returns dependent children.

- The Victim Services Unit provides services to victims of violent crimes, such as crisis intervention, emergency assistance, and resource and referral assistance.

The District Attorney's Office also collaborates with the courts and other criminal justice partners to obtain, in appropriate cases, alternative sentences for certain offenders in an effort to reduce recidivism and victimization of the community.

One significant challenge for the DA's Office is the Legislature's continued expansion of post-conviction litigation where defendants can seek to be re-sentenced and shorten their imposed sentences. This imposes on our office the need to re-litigate cases that have been settled and closed for years. To alleviate the additional staffing burdens for attorneys who must become familiar with cases from, in some cases, decades ago, we have designated a paralegal to help with post-conviction litigation. That paralegal has developed expertise in post-conviction procedures and in gathering records from prisons. We hope to add a dedicated victim advocate who can develop the specialized knowledge required to explain these complex proceedings to victims.

The Legislature's passage of Race Blind Charging presents another significant challenge to the Office. This law requires prosecutors to engage in a two-step charging process whereby a prosecutor reviews police reports that are redacted of all racial elements, makes a charging decision, then re-reads the same reports with racial elements identified. To comply with the new law, we have spent many hours developing new business processes and training our staff to review cases in a way that complies with the law. We expect Public Records Act (PRA) requests that seek race blind charging data to put additional burdens on our IT staff.

The final significant challenge lies in the continued expansion of collaborative courts. These now include Drug Court, Multiple Driving Under the Influence Court, Military Diversion Court, Veterans' Court, Misdemeanor Diversion Court, Restitution Court, Homeless Court, Mental Health Diversion

Court, Pathways, PC 1370 Court. Some of these courts, such as Veteran's Court and Mental Health Diversion Court, have doubled their numbers of calendars, which requires additional support staff and attorney resources. The AB 109 funds that we received to fund a dedicated mental health deputy has greatly enhanced our ability to respond to mental health diversion motions. We also assigned a paralegal to the mental health diversion unit to help attorneys in drafting their legal briefs.

Department Innovations and Achievements

We created a Wage Theft unit that consists of a prosecutor and an inspector. With specialized training, we expect the number of wage theft prosecutions in our county to rise substantially. The wage theft prosecutor has also been cross-trained in labor trafficking by an inspector who is an expert in human trafficking cases. As a result, we hope to see increased investigation and prosecution of cases that will assist some of our most vulnerable victims of crime.

In FY 2025-27 we hope to see significant progress in the establishment of the county's first Family Justice Center (FJC), which will be run by the DA's Office. Our Office has

hired a FJC Director, who will start on May 12, 2025. We intend to build a center that provides trauma-informed services for all victims of violent crime in one location. Multi-disciplinary services will be provided to victims of sexual assault, human trafficking, elder abuse, domestic violence, and child abuse. As part of this project, we will strengthen and expand our Child Advocacy Center, which will be a part of the FJC along with many community-based organizations. The ultimate goal is to break cycles of violence and promote healing in our community.

In 2025, we have started issuing Spanish-language subpoenas to increase access to the criminal justice system to non-English speaking victims and witnesses. We plan to create subpoenas written in simplified Chinese and Tagalog, which along with Spanish are the most widely spoken non-English languages in our county. The Committee has also invited a speaker to train the entire office on issues surrounding disability and ageism. The Committee continues to do outreach throughout the year by attending community events to educate people about the role that a prosecutor's office plays in the community.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Elder Abuse cases referred to the DAO for criminal charges by age group.	583	967	938	920	920

Disaggregated Data					
Category	65-70 yrs	71-74 yrs	75-80 yrs	80+ yrs	Total
Number of Elder Abuse Cases by Age Group, FY 2022-23	234	98	115	136	583
Number of Elder Abuse Cases by Age Group, FY 2023-24	426	193	192	156	967

Performance Narrative

Senior citizens are the foundation of our community. National estimates indicate that up to five million older adults are abused every year. Elder financial abuse is one of the fastest growing crimes. It is estimated that elder victims of financial abuse lose at least \$2.6 billion dollars annually.

The San Mateo County District Attorney's Office (DA) is proud to partner with Aging and Disability Services, the Public Guardian, and County Counsel on a County-wide elder and dependent adult protection initiative, Elder and Dependent Adult Protection Team (EDAPT).

An elder is defined as anyone 65 years and older. San Mateo County's (SMC) older adult population is expected to grow by over 70 percent by 2030. As more people grow older in SMC, we need to ensure everyone can do so safely. San Mateo County Health statics show that the population 65 years and older represents 17 percent (131,601) of the overall population. While Justice.gov estimates that nationwide one in 10 persons over the age of 65 will experience at least one form of abuse during their lifetime, most incidents go unreported. Because this measure is new there is not enough data to provide any conclusions. Over the coming years the DA will monitor the age group data of its elder abuse cases to determine if there are any prevailing trends.

In terms of challenges, it is believed that elder abuse is under reported due to many barriers faced by the victims: intrafamilial victimization, the ability to access resources/assistance, limited access to native language resources and trust in law enforcement and the criminal justice system. Many of these factors are out of the DA's direct control and are a focus of EDAPT.

Performance Measures

Performance Measure					
Percent of violent cases referred to the DAO for criminal charges that occurred by jurisdiction					
	Atherton	Belmont	Brisbane	Broadmoor	Burlingame
Median Household Income	\$250,000+	\$156,052	\$110,372	\$94,160	\$128,447
Persons experiencing poverty	3.70%	4.10%	6.64%	3.52%	4.50%
FY 2022-23 Actual: Percentage of violent cases	2.43%	9.66%	7.50%	7.85%	15.78%
FY 2023-24 Actual: Percentage of violent cases	2.77%	5.38%	4.61%	3.17%	8.36%

Performance Measure					
Percent of violent cases referred to the DAO for criminal charges that occurred by jurisdiction					
	Daly City	East Palo Alto	Foster City	Hillsborough	Menlo Park
Median Household Income	\$94,550	\$67,087	\$158,529	\$250,000+	\$160,784
Persons experiencing poverty	7.60%	13.50%	4.40%	2.40%	7.60%
FY 2022-23 Actual: Percentage of violent cases	13.43%	20.31%	14.28%	26.92%	10.09%
FY 2023-24 Actual: Percentage of violent cases	9.26%	17.65%	6.29%	21.73%	6.35%

Performance Measure					
Percent of violent cases referred to the DAO for criminal charges that occurred by jurisdiction					
	Redwood City	San Bruno	San Mateo	S. San Francisco	SMC SO*
Median Household Income	\$117,123	\$109,387	\$124,842	\$105,459	
Persons experiencing poverty	9.00%	4.70%	7.50%	6.90%	7.27%
FY 2022-23 Actual: Percentage of violent cases	19.19%	10.39%	14.36%	15.32%	14.03%
FY 2023-24 Actual: Percentage of violent cases	13.56%	4.76%	9.29%	6.98%	7.60%

Performance Measures

Disaggregated Data					
Category	Atherton	Belmont	Brisbane	Broadmoor	Burlingame
Median Household Income	\$250,000+	\$156,052	\$110,372	\$94,160	\$128,447
Persons experiencing poverty	3.70%	4.10%	6.64%	3.52%	4.50%
Percentage of violent cases, FY 2022-23	2.43%	9.66%	7.50%	7.85%	15.78%
Percentage of violent cases, FY 2023-24	2.77%	5.38%	4.61%	3.17%	8.36%
Disaggregated Data					
Category	Daly City	East Palo Alto	Foster City	Hillsborough	Menlo Park
Median Household Income	\$94,550	\$67,087	\$158,529	\$250,000+	\$160,784
Persons experiencing poverty	7.60%	13.50%	4.40%	2.40%	7.60%
Percentage of violent cases, FY 2022-23	13.43%	20.31%	14.28%	26.92%	10.09%
Percentage of violent cases, FY 2023-24	9.26%	17.65%	6.29%	21.73%	6.35%
Disaggregated Data					
Category	Redwood City	San Bruno	San Mateo	S. San Francisco	SMC SO
Median Household Income	\$117,123	\$109,387	\$124,842	\$105,459	
Persons experiencing poverty	9.00%	4.70%	7.50%	6.90%	7.27%
Percentage of violent cases, FY 2022-23	19.19%	10.39%	14.36%	15.32%	14.03%
Percentage of violent cases, FY 2023-24	13.56%	4.76%	9.29%	6.98%	7.60%
Performance Narrative					

Residents in low-income communities face the greatest risk of violent victimization. According to a 2014 Bureau of Justice Statistics Report—the latest year for which data is available—the victimization rate for violent crimes among individuals who are at or below the federal poverty level had more than double the rate of violent victimization as persons in high income households.

We suspect that the data will yield important information about the rates of victimization for members of our community based on income. For this measurement, we will evaluate our crime rates and the median income by city/town and major areas patrolled by the San Mateo County Sheriff's Office.

Crime and victimization bring a host of social and economic costs, often with long-lasting impacts on its victims. In addition to the direct costs of crime, such as costs associated with injury and out-of-pocket expenses, victims of crime—particularly violent crime—often suffer from emotional harm and financial difficulties. According to 2020 Census data, the median household income in SMC is \$122,641 and our poverty rate is at 6.71 percent (calculated by the Small Area Income and Poverty Estimates) or approximately 125,000 residents.

It is widely understood that crimes are underreported due to the many barriers faced by the victims, such as: intergenerational cycles of crime and victimization, poverty, income, the ability to access resources/assistance, limited access to native language resources and trust in law enforcement and the criminal justice system. Many of the challenges outlined are larger issues that are out of the DA's control but effect a willingness to seek help, report crimes and participate in the criminal justice process.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,430,118	1,355,195	2,285,711	2,252,202	(33,509)	1,276,568	(975,634)
Fines, Forfeitures and Penalties	634,944	1,654,844	1,860,955	2,360,955	500,000	2,360,955	—
Intergovernmental Revenues	14,836,593	15,778,360	16,858,561	17,572,692	714,131	17,519,558	(53,134)
Charges for Services	318,489	152,216	315,826	295,999	(19,827)	596,814	300,815
Interfund Revenue	244,399	51,766	—	—	—	—	—
Miscellaneous Revenue	177,444	96,393	73,400	133,400	60,000	133,400	—
Total Revenue	17,641,987	19,088,775	21,394,453	22,615,248	1,220,795	21,887,295	(727,953)
Fund Balance	8,638,502	9,263,175	7,415,191	6,235,818	(1,179,373)	6,235,818	—
Total Sources	26,280,489	28,351,950	28,809,644	28,851,066	41,422	28,123,113	(727,953)
Requirements							
Salaries and Benefits	36,192,818	37,903,162	42,364,565	44,083,693	1,719,128	46,253,012	2,169,319
Services and Supplies	2,147,562	4,055,215	3,735,578	3,658,030	(77,548)	3,333,938	(324,092)
Other Charges	2,462,087	2,329,325	2,785,660	3,531,331	745,671	3,580,572	49,241
Fixed Assets	—	228,744	1,025,266	726,959	(298,307)	550,000	(176,959)
Other Financing Uses	156,336	153,012	125,089	507,810	382,721	139,260	(368,550)
Gross Appropriations	40,958,804	44,669,458	50,036,158	52,507,823	2,471,665	53,856,782	1,348,959
Intrafund Transfers	(255,017)	(428,129)	(437,646)	(498,044)	(60,398)	(518,762)	(20,718)
Net Appropriations	40,703,787	44,241,329	49,598,512	52,009,779	2,411,267	53,338,020	1,328,241
Contingencies/Dept Reserves	7,500,996	5,565,596	4,923,017	4,948,966	25,949	4,948,966	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	48,204,783	49,806,925	54,521,529	56,958,745	2,437,216	58,286,986	1,328,241
Net County Cost	21,924,294	21,454,976	25,711,885	28,107,679	2,395,794	30,163,873	2,056,194
Salary Resolution	151.0	151.0	155.0	156.0	1.0	156.0	—
Funded FTE	150.0	150.0	154.3	155.3	1.0	155.3	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$41,422 or 0.1 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$33,509 in this funding source due to a decrease in funds needed for the Gun Violence Program. This decrease reduces Measure K funds.

Fines, Fees and Forfeitures

There is a net increase of \$500,000 in this funding source due to the anticipated settlements of civil and environmental cases.

Intergovernmental Revenues

There is a net increase of \$714,131 in this funding source to address Victim advocacy needs.

Charges for Services

There is a net decrease of \$19,827 in this funding source due to the anticipated decrease in the number of real estate documents recorded and real estate fees collected.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is a net increase of \$60,000 in this funding source category due to anticipated increase in the number of documents requested and for the reimbursement from the California Witness Protection Program.

Fund Balance

There is a net decrease of \$1,179,373 in this funding source due to the related unspent capital projects.

TOTAL REQUIREMENTS

Total Requirements increased by \$2,437,216 or 4.5 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,719,128 in this expenditure category due to negotiated salary and benefits increases as well as increases and adjustments to benefits categories as well as the addition of two FTE.

Services and Supplies

There is a net decrease of \$77,548 in this expenditure category is due to the nonessential need for large technology purchases.

Other Charges

There is a net increase of \$745,671 in this expenditure category due to an increase in internal services charges.

Fixed Assets

There is a net decrease of \$298,307 due to related County Office Building 3 furniture, fixtures, and equipment that have been paid in the previous year.

Other Financing Uses

There is a net increase of \$382,721 in this expenditure category due to expected change orders related to the District Attorney's Office move to a new building.

Intrafund Transfers

There is a net increase of \$60,398 in this expenditure category due to due to an increase in benefits calculations.

Contingencies/Departmental Reserves

There is a net increase of \$25,949 in this expenditure category due to unspent salary and benefits funds from prior year as the result of unfilled positions. The balance in General Fund Reserves represents 9.5 percent of Net Appropriations, which exceeds the County 4 Percent Reserves Policy.

NET COUNTY COST

There is an increase of \$2,395,794 or 9.3 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$727,953 or 2.5 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$975,634 in this funding source due to a decrease in funds needed for the Gun Violence Program. This decrease reduces Measure K funds.

Fines, Fees and Forfeitures

There is no change in this funding source.

Intergovernmental Revenues

There is net decrease of \$53,134 in this funding source category due to a possible decrease in grant funding.

Charges for Services

There is a net increase of \$300,815 in this funding source due to the anticipation of an increase in the number of real estate documents recorded and real estate fees collected.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is no change in this funding source. Fund Balance used for one-time projects and purchases in FY 2025-26 has been eliminated.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,328,241 or 2.3 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$2,169,319 in this expenditure category due to negotiated salary and benefit increases as well as an increase and adjustments to benefits categories.

Services and Supplies

There is a net decrease of \$324,092 in this expenditure category due to removal of one-time expenditures.

Other Charges

There is a net increase of \$49,241 in this expenditure category due to increase in internal services charges.

Fixed Assets

There is a net decrease of \$176,959 in this expenditure category due to expected County Office Building 3 related furniture, fixtures, and equipment to be fully paid.

Other Financing Uses

There is a net decrease of \$368,550 due to county chargeback change in calculation.

Intrafund Transfers

There is a net increase of \$20,718 in this expenditure category due to an increase in salary and benefits calculations.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 9.3 percent of Net Appropriations, which exceeds the County 4 Percent Reserves Policy.

NET COUNTY COST

There is an increase of \$2,056,194 or 7.3 percent in this Department's General Fund allocation.

District Attorney's Office (2510P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	26,280,489	28,351,950	28,809,644	28,851,066	41,422	28,123,113	(727,953)
Total Requirements	48,204,783	49,806,925	54,521,529	56,958,745	2,437,216	58,286,986	1,328,241
Net County Cost	21,924,294	21,454,976	25,711,885	28,107,679	2,395,794	30,163,873	2,056,194
Salary Resolution	151.0	151.0	155.0	156.0	1.0	156.0	—
Funded FTE	150.0	150.0	154.3	155.3	1.0	155.3	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Net funding adjustments in FY2025-26 total \$3,409,403. Net funding adjustments in FY2026-27 total \$3,341,46.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(6,194,396)	(6,963,771)
Requirements		
Gross Appropriations	2,198,422	1,346,959
Intrafund Transfers	(60,398)	(20,718)
Contingencies/Dept Reserves	(4,923,017)	(4,948,966)
Non-General Fund Reserves	—	—
Net County Cost	3,409,403	3,341,046
Positions	—	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance and Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	6,209,869	6,235,818
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	4,923,017	4,948,966
Net County Cost	(1,286,852)	(1,286,852)
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated in Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	25,949	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	25,949	—
Net County Cost	—	—
Positions	—	—

4. Position Adjustment - Family Justice Center Manager: This action adds one full-time Family Justice Center Manager to oversee and manage the forthcoming Family Justice Center (FJC). The FJC will work with community partners and stakeholders to develop and maintain a one-step holistic service and support center for families and survivors of domestic violence, family violence, sexual assault, child abuse, stalking, human trafficking, and elder abuse; and perform related duties as assigned.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	273,243	2,000
Intrafund Transfers	—	—
Net County Cost	273,243	2,000
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	41,422	(727,953)
Requirements		
Gross Appropriations	2,471,665	1,348,959
Intrafund Transfers	(60,398)	(20,718)
Contingencies/Dept Reserves	25,949	—
Non-General Fund Reserves	—	—
Net County Cost	2,395,794	2,056,194
Positions	1	—

COUNTY SUPPORT OF THE COURTS



County Support of the Courts

COUNTY OF SAN MATEO 



Department Locator

County > Criminal Justice > **County Support of the Courts**

Mission

In accordance with the provisions of the Trial Court Funding Act of 1997, all court-related County General Fund revenue and expenditures are accounted for in this budget unit. Revenues include pre-existing court-generated General Fund revenues and Fine and Forfeiture revenues that

comprise the mandated Maintenance of Effort (MOE) base calculation. Expenditures include MOE requirements for court operations, including County Facility Payments for court facilities transferred to the State in FY 2008-09, Fine and Forfeiture State remittances, and court-related costs not within the definition of "court operations." A Memorandum of Agreement (MOA) between the Courts and the County specifies services to be performed by the County for the Courts.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Fines, Forfeitures and Penalties	3,288,675	2,952,121	3,430,306	3,230,306	(200,000)	3,230,306	—
Charges for Services	469,408	443,354	605,921	605,921	—	605,921	—
Miscellaneous Revenue	187,629	173,663	24,953	24,953	—	24,953	—
Total Revenue	3,945,712	3,569,138	4,061,180	3,861,180	(200,000)	3,861,180	—
Fund Balance	2,181,413	—	—	—	—	—	—
Total Sources	6,127,125	3,569,138	4,061,180	3,861,180	(200,000)	3,861,180	—
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	931,103	1,427,701	1,490,013	1,490,053	40	1,490,053	—
Other Charges	16,523,153	16,217,816	17,031,308	17,076,378	45,070	17,076,378	—
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	17,454,256	17,645,517	18,521,321	18,566,431	45,110	18,566,431	—
Intrafund Transfers	—	—	(1,500,000)	(1,700,000)	(200,000)	(1,700,000)	—
Net Appropriations	17,454,256	17,645,517	17,021,321	16,866,431	(154,890)	16,866,431	—
Contingencies/Dept Reserves	683,713	—	—	—	—	—	—
Total Requirements	18,137,969	17,645,517	17,021,321	16,866,431	(154,890)	16,866,431	—
Net County Cost	12,010,844	14,076,378	12,960,141	13,005,251	45,110	13,005,251	—

County Support of the Courts (2700P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	6,127,125	3,569,138	4,061,180	3,861,180	(200,000)	3,861,180	—
Total Requirements	18,137,969	17,645,517	17,021,321	16,866,431	(154,890)	16,866,431	—
Net County Cost	12,010,844	14,076,378	12,960,141	13,005,251	45,110	13,005,251	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: adjustments to internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total \$245,110. Net funding adjustments in FY 2026-27 total \$0.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(200,000)	—
Requirements		
Gross Appropriations	45,110	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	245,110	—
Positions	—	—

2. Intrafund Transfer from General Fund: This action transfers one-time funding from General Fund to fill a shortfall in court fines.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	(200,000)	—
Net County Cost	(200,000)	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(200,000)	—
Requirements		
Gross Appropriations	45,110	—
Intrafund Transfers	(200,000)	—
Contingencies/Dept Reserves	—	—
Net County Cost	45,110	—
Positions	—	—

Private Defender Program (2800B)

PRIVATE DEFENDER PROGRAM



Private Defender Program

COUNTY OF SAN MATEO



Department Locator

County > Criminal Justice > **Private Defender Program**

Mission

The Mission of the Private Defender Program is to provide high quality legal representation to every indigent person whose case has been entrusted to us by the San Mateo Superior Court. We are dedicated to vigorous protection of the fundamental rights of our clients in criminal, juvenile, mental health, and other cases for which the appointment of counsel at public expense is provided by law. While acting as strong ethical advocates for those facing loss of life, freedom or family, we strive to preserve the dignity of individuals we represent, to keep them and the communities

in which they live safe from wrongful convictions and unjust outcomes, and to enhance the integrity of the criminal justice system in San Mateo County.

In accordance with constitutional requirements and state statutes, the Private Defender Program (PDP) provides competent legal representation to individuals determined to be indigent by the Court. Services are provided through a contract with the San Mateo County Bar Association. The San Mateo County Bar Association's Private Defender Program has been providing legal representation to the indigent in San Mateo County for 55 years. Currently, there are 108 lawyers on the PDP panel, of whom more than half have over 16 years of criminal or juvenile law experience.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Criminal Arraignments, Both Limited and General	21,585.00	21,244.00	21,250.00	21,400.00	21,400.00

Performance Narrative

In 2023-24, PDP appointed attorneys to provide representation approximately 21,000 times. We are on track to hit about the same number for 2024-25 and beyond.

When reviewing the number of criminal arraignments, both limited and general, there are many variables to consider, including the seriousness and complexity of each case and the skills and experience of the individual lawyer. Useful information might be gathered from an evaluation of the total caseloads of Private Defender Program attorneys and the number of total criminal arraignments. Not all cases will go to arraignment, but the criminal arraignment is the first time the defendant goes to court and receives formal instructions on what is charged against them, their rights, and their initial plea.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Client Complaints	145	96	96	90	90
Relationship Issues:	98	63	63	60	60
Performance Issues:	47	33	33	30	30

Performance Narrative

PDP is proud to serve the community with the most qualified and competent lawyers. PDP attorneys receive ongoing training and support from their management team, and their performance is continuously monitored. PDP records and documents all client complaints into a centralized system to track their program's performance. The PDP management team reviews all complaints on an ongoing basis to ensure PDP attorneys provide their clients with appropriate resources and service. During the review process, multiple nonpartisan parties review the complaint, and if needed, the case will be reassigned to a different attorney. It is important to note, for the majority of years, the number of complaints for both relationship and performance are under the threshold of 90 and 50 respectively. The spike of complaints in FY 2022-2023 can be linked to the large amount of caseloads after the COVID-19 pandemic due to courts having a large bottle neck in the years before. PDP will continue to strive towards this goal of providing excellent customer service and representation. This measure is important because it showcases PDP's commitment to client satisfaction.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	—	173,316	173,316	—	173,316	—
Charges for Services	—	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	—	—	173,316	173,316	—	173,316	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	—	—	173,316	173,316	—	173,316	—

Requirements							
Services and Supplies	20,888,229	21,905,483	24,549,347	25,718,591	1,169,244	26,484,815	766,224
Other Charges	24,749	23,551	27,836	34,364	6,528	40,543	6,179
Other Financing Uses	37,031	37,222	37,327	37,428	101	37,517	89
Gross Appropriations	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Intrafund Transfers							
Net Appropriations	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Total Requirements	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Net County Cost	20,950,009	21,966,256	24,441,194	25,617,067	1,175,873	26,389,559	772,492

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources had no change from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget.

Intergovernmental Revenues

There is no change to this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,175,873 or 4.8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Services and Supplies

There is a net increase of \$1,169,244 in this expenditure category due to an increase in the San Mateo Bar Association contract and internal Countywide service charges.

Other Charges

There is a net increase of \$6,528 in this expenditure category due to increased internal Countywide service charges.

Other Financing Uses

There is a net increase of \$101 in this expenditure category due to an increase in the County's facility surcharges.

NET COUNTY COST

There is an increase of \$1,175,873 or 4.8 percent in this Department's General Fund Allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources had no change from the FY 2025-26 Revised to the FY 2026-27 Recommended Budget.

Intergovernmental Revenues

There is no change to this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$772,492 or 3 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Services and Supplies

There is a net increase of \$766,224 in in this expenditure category due to an increase in both San Mateo Bar Association contract and internal Countywide service charges.

Other Charges

There is a net increase of \$6,179 in this expenditure category due to an increase in Countywide service charges.

Other Financing Uses

There is a net increase of \$89 in this expenditure category due to increased debt service operating transfers and increased facility surcharges.

NET COUNTY COST

There is a net increase of \$772,492 or 3 percent in this Department's General Fund Allocation.

Private Defender Program (2800P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	—	—	173,316	173,316	—	173,316	—
Total Requirements	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Net County Cost	20,950,009	21,966,256	24,441,194	25,617,067	1,175,873	26,389,559	772,492

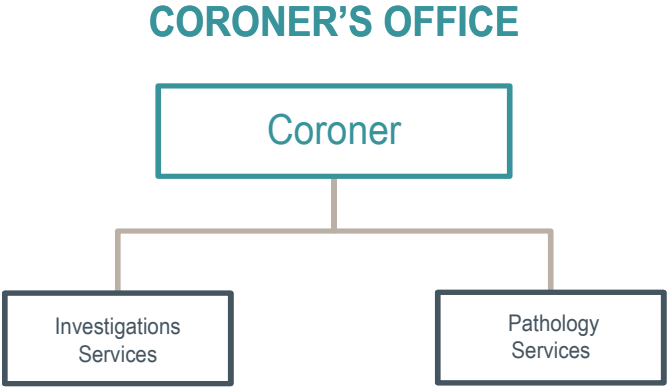
1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: increases to the San Mateo Bar Association contract; increases in ongoing State funds, and increases in internal service charges. Net funding adjustments in FY 2025-26 total \$ 1,175,873. Net funding in FY 2026-27 total \$ 772,492.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	1,175,873	772,492
Intrafund Transfers	—	—
Net County Cost	1,175,873	772,492
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	1,175,873	772,492
Intrafund Transfers	—	—
Net County Cost	1,175,873	772,492
Positions	—	—

Coroner's Office (3300B)



Coroner's Office

COUNTY OF SAN MATEO



Department Locator

County > Criminal Justice > **Coroner's Office**

Mission Statement

The mission of the Coroner's Office is to serve the residents of San Mateo County by providing prompt independent investigations to determine the cause and manner of death of decedents under the Coroner's jurisdiction and to provide high quality service in a courteous manner balancing the needs of the residents with the Coroner's legal requirement.

Overview

The Coroner's Office is mandated by California Government Code §27491 to investigate the circumstances of sudden, violent, unexplained, or unnatural deaths within San Mateo County and determine the manner of death. The Office receives and investigates approximately 2,420 death reports annually. Approximately 26 percent of those reports require further inquiry. The Coroner's Office performs these investigations independently and thoroughly while ensuring that other allied agencies are able to complete their own investigation. With the cooperation of law enforcement agencies, medical personnel, funeral homes, and families, the Deputy Coroner positively identifies the decedent, secures the decedent's property, and locates and notifies next of kin. The Deputy Coroners provide families with information regarding funeral arrangements, obtaining death certificates, and recovering personal property. The Coroner's Office contracts forensic pathology, medical transcription, indigent cremation, body removal, toxicology, and histology services.

During the 2nd quarter of 2023, the Pathology Division of the Coroner's Office moved to the new San Mateo Medical Center Administration located on the San Mateo Medical Center campus in San Mateo. The new facility brings the Pathology Division up to date with a new state-of-the-art full-body x-ray imaging machine, three autopsy stations, an isolation suite, higher capacity coolers, and a new observation room.

The Coroner's Office anticipates the following challenges and trends in FY 2025-27:

- Increased costs for supplies and services due to inflation
- Increased caseloads due to an aging population, overdoses, and suicides
- Recruitment and retention challenges of qualified Deputy Coroners and Forensic Autopsy Technician due to high cost of living and lower pay compared to surrounding jurisdictions
- Shortage of board-certified Forensic Pathologists
- Increased indigent cremations and fee reduction due to inflation and high cost of living
- Re-accreditation by the International Association of Coroners and Medical Examiners (IAC&ME)
- Increase in toxicology resources

To resolve some of these anticipated challenges in FY 2025-27, the Coroner's Office has taken on the following initiatives:

- Increased the fee schedule of payments to contracted pathologists for the type of services performed
- Increased the salary for Forensic Autopsy Technicians to be comparable to neighboring counties
- Added one Deputy Coroner position to support the increasing caseloads.
- Obtain appropriate field devices for scientific identifications in the field (fingerprint identifications)

Without the above initiatives that help to address key challenges and trends, the Coroner's Office may continue to see a direct impact on performance including: slower case closure rates that potentially fall short of the accreditation standard (90 percent of cases closed within 90 days); delayed registration of death certificates despite California Department of Vital Statistics requesting the registration to occur by the eighth day following the date of death; and decrease in satisfaction of services performed.

Department Innovations and Achievements

The Coroner's Office will continue to develop the following innovations for the customers we serve and for our employees:

- Explore use of CAL-ID for quicker decedent identification
- Forensic genealogy to identify John and Jane Doe's

The Coroner's Office in partnership with a local non-profit organization piloted a capacity-building opportunity for staff to strengthen cultural awareness related to death, dying rituals,

and sensitivities of people who adhere to major world religions. This capacity can support staff in providing improved services during a difficult period when they interact with families and loved ones.

The Coroner's Office will continue to encourage staff as a yearly requirement to watch the recorded video of the panel discussion as a refresher course, as well as continue to look for more partnering opportunities to advance cultural competence within our communities.

Performance Measures

Performance Measure					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Cases Closed within 90 Days	72%	61%	80%	85%	90%
Disaggregated Data for FY 2024-25 Estimate					
Category	94002	94005	94010	94014	94015
Cases Closed within 90 Days by Zipcode	17	0	19	12	19
Category	94019	94020	94021	94025	94027
Cases Closed within 90 Days by Zipcode	6	1	0	4	1
Category	94030	94037	94038	94044	94060
Cases Closed within 90 Days by Zipcode	4	1	0	9	0
Category	94062	94063	94065	94066	94070
Cases Closed within 90 Days by Zipcode	7	10	2	18	7
Category	94080	94128	94303	94401	94402
Cases Closed within 90 Days by Zipcode	15	0	3	11	6
Category	94404	Total			
Cases Closed within 90 Days by Zipcode	6	69			

Performance Narrative

The Coroner's Office is accredited by the International Association of Coroners & Medical Examiners (IAC&ME) who requires the completion of 80 percent of all autopsy reports within 90 calendar days of an autopsy performance. This measure is vital for the function of the office under accreditation standards, and also to the families served in San Mateo County who rely on death certificates to handle affairs following the death of a loved one. Following case closure, cases become releasable under the California Public Records Act, and reports can be requested by both next of kin and the public. Data can be aggregated for Public Record Act requests that are received inquiring about specific manners or types of death (i.e., transient deaths, fentanyl-related deaths, suicide deaths, COVID-19-related deaths, overdose deaths, etc.). Closed cases are referred to other agencies for review and additional investigative purposes (i.e., Child Death Review Team, Domestic Violence Death Review Team, Elder Death Review Team, California State Medical Board, U.S. Consumer Products Safety Board) and to attorneys for criminal or civil litigation. This closure timeline also helps to facilitate data analysis used in the Annual Report published on the Coroner website. Because the Coroner's Office serves the entire County, it is essential to verify that there is no significant geographic variation in this closure rate by zip code since families or next of kin often are looking to collect insurance payouts and other death benefits. It is possible that by applying a lens such as median household income, there would be a higher distribution of cases in zip codes with a lower median income than those zip codes with a higher income. This lens does not change how the office meets the standard of 90-day case closure, but it does show distribution of case closure rate by zip code.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Average Cost per Investigation	\$2,831.32	\$2,924.40	\$3,103.79	\$3,425.97	\$3,530.75
Disaggregated Data for FY 2024-25 Estimate					
Category	94002	94005	94010	94014	94015
Number of Cases by Zipcode	17	1	51	24	41
Category	94019	94020	94021	94025	94027
Number of Cases by Zipcode	14	2	0	14	3
Category	94030	94037	94038	94044	94060
Number of Cases by Zipcode	9	2	4	22	2
Category	94062	94063	94065	94066	94070
Number of Cases by Zipcode	21	33	3	37	12
Category	94080	94128	94303	94401	94402
Number of Cases by Zipcode	38	0	13	22	10
Category	94404				
Number of Cases by Zipcode	13				

Performance Narrative

The Coroner's Office cost per investigation has significantly increased due to contracted rate increases for services such as transportation, indigent cremation, toxicology, and forensic pathology as well as inflation of goods.

It is valuable to show this cost in relationship to geographic distribution of Coroner cases in the County by zip code of residence since deaths requiring Coroner involvement likely occur at a higher disproportionate rate in communities with lower median household income and in areas with a higher percentage of minority households. The Coroner's Office is a General Fund department and only a small percentage of the cost per investigation is supported by fees to the next of kin of the decedent.

Despite the increase in cost per investigation, there has been no direct impact to the next of kin of the decedent; the Coroner Fees have not changed since 2006 based on the approval of fees by the Board of Supervisors.

Comparison data: <http://www.smcalltogetherbetter.org/>

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of staff who completed a cultural sensitivity training	88%	94%	90%	100%	100%

Performance Narrative

It is imperative for the Office of the Coroner's staff to recognize and understand the diversity of our population here in San Mateo County and be culturally aware of the communities they work with to ensure quality customer service. This is especially important for the staff working directly with the public, and who are wearing a badge. The Coroner's Office is a law enforcement agency and recognizes cultural insensitivity has been an issue in the past. Staff are assigned to complete trainings through San Mateo County, the Learning Management System, California Peace Officers Standards and Training, or other sources. Additionally, Coroner staff understand the diversity of the populations that are served, and which population is served most often.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	14,534	13,976	13,500	13,500	—	13,500	—
Intergovernmental Revenues	772,767	772,767	772,767	781,461	8,694	772,767	(8,694)
Charges for Services	368,839	290,568	285,250	290,300	5,050	290,300	—
Interfund Revenue	1,114	1,136	—	—	—	—	—
Miscellaneous Revenue	86,575	19,243	4,500	4,500	—	4,500	—
Total Revenue	1,243,829	1,097,691	1,076,017	1,089,761	13,744	1,081,067	(8,694)
Fund Balance	315,231	563,901	768,176	940,156	171,980	940,156	—
Total Sources	1,559,060	1,661,592	1,844,193	2,029,917	185,724	2,021,223	(8,694)
Gross Appropriations	4,684,440	5,420,867	6,233,954	6,286,687	52,733	6,428,055	141,368
Intrafund Transfers	—	—	(88,000)	(88,000)	—	(88,000)	—
Net Appropriations	4,684,440	5,420,867	6,145,954	6,198,687	52,733	6,340,055	141,368
Contingencies/Dept Reserves	315,231	523,199	490,176	662,156	171,980	639,222	(22,934)
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	4,999,671	5,944,066	6,636,130	6,860,843	224,713	6,979,277	118,434
Net County Cost	3,440,611	4,282,474	4,791,937	4,830,926	38,989	4,958,054	127,128
Salary Resolution	15.0	17.0	17.0	18.0	1.0	18.0	—
Funded FTE	15.0	17.0	17.0	18.0	1.0	18.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$185,724 or 10 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Licenses, Permits, and Franchises

There is no change in this funding source.

Intergovernmental Revenue

There is a net increase of \$8,694 in this funding source category due to a grant from the Department of Justice for the reaccreditation of the Coroner's Office by the International Association of Coroners and Medical Examiners.

Charges for Services

There is a net increase of \$5,050 in this funding source category due to anticipated increase in caseloads.

Interfund Revenue

This is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a net increase of \$171,980 in this funding source due to unanticipated collections from the California Department of Health and SDI reimbursements, as well as savings from other professional services.

TOTAL REQUIREMENTS

Total Requirements increased by \$224,713 or 3.4 percent from the FY 2024-25 Revised Budget to the FY 2025-26 Recommended budget due to the following changes:

Salaries and Benefits

There is a net increase of \$382,252 in this expenditure category due to the addition of one Deputy Coroner position and the negotiated salary increases and benefit changes and increase in overtime hours used by Investigations. This increase was partially offset by the deletion of extra help.

Services and Supplies

There is a net decrease of \$156,362 in this expenditure category due to charges in FY 2024-25 no longer required in FY 2025-26. This decrease was partially offset by increase in anticipated expenses related to the Administrative and Investigation units' move to the new offices in the medical center campus. The balance of the changes are adjustments to meet budget targets.

Other Charges

There is a net decrease of \$145,789 in this expenditure category due to decrease in County facility rental charges for the Pathology department, technical support charges, automobile liability, and countywide security charges. This decrease was partially offset by increase in radio and telephone charges and vehicle charges. The balance of the changes are adjustments to meet budget targets.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net decrease of \$27,368 in this expenditure category due to the reduction in rent for the Pathology department.

Intrafund Transfers

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is a net increase of \$171,980 in this expenditure category due to increase in collections and savings in services and supplies. The balance in General Fund Reserves represents 11 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$38,989 or 1 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

There is a net decrease of \$8,694 or .4 percent from the FY 2025-26 Revised to the FY 2026-27 Recommended Budget due to the following changes:

Licenses, Permits, and Franchises

There is no change in this funding source.

Intergovernmental Revenue

There is a net decrease of \$8,694 in this funding source due to completion of one-time grant.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$118,434 or 1.7 percent from the FY 2025-26 Recommended budget to the FY 2026-27 Preliminary Recommended budget due to the following changes:

Salaries and Benefits

There is a net increase of \$106,734 in this expenditure category due to negotiated salary increases and benefits changes.

Services and Supplies

There is a net increase of \$7,952 in this expenditure category due to increase in rates for forensic pathologists and cost of supplies due to inflation.

Other Charges

There is a net increase of \$25,456 in this expenditure category due to increases in facility rents, ISD charges, motor vehicle charges, and other departmental charges.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$1,226 in this expenditure category due to anticipated increase in rent.

Intrafund Transfers

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is a net decrease of \$22,934 in this expenditure category due to anticipated increase in Salaries and Benefits and facilities rental. The balance in General Fund Reserves represents 10 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$127,128 or 2.6 percent in this Department's General Fund allocation.

Coroner's Office (3300P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	1,559,060	1,661,592	1,844,193	2,029,917	185,724	2,021,223	(8,694)
Total Requirements	4,999,671	5,944,066	6,636,130	6,860,843	224,713	6,979,277	118,434
Net County Cost	3,440,611	4,282,474	4,791,937	4,830,926	38,989	4,958,054	127,128
Salary Resolution	15.0	17.0	17.0	18.0	1.0	18.0	—
Funded FTE	15.0	17.0	17.0	18.0	1.0	18.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26, and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$139,920). Net funding adjustments in FY 2026-27 total \$125,132.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(754,432)	(948,850)
Requirements		
Gross Appropriations	(404,176)	(138,628)
Intrafund Transfers	—	—
Net County Cost	(139,920)	125,132
Positions	—	—

2. Position Adjustment - Deputy Coroner: This action adds one full-time Deputy Coroner position to support the increase in caseloads and accelerate the investigation of cases.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	178,909	1,996
Intrafund Transfers	—	—
Net County Cost	178,909	1,996
Positions	1	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	631,008	940,156
Requirements		
Gross Appropriations	278,000	278,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	353,008	662,156
Net County Cost	—	—
Positions	—	—

4. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated in Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	309,148	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	309,148	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	185,724	(8,694)
Requirements		
Gross Appropriations	52,733	141,368
Intrafund Transfers	—	—
Net County Cost	38,989	127,128
Positions	1	—

County
Summaries

Criminal
Justice

Health
Ser vices

Social
Services

Community
Services

Admin and
Fiscal
Services

Budget Unit
& Program
Summaries

Glossary of
Budget
Terms

HEALTH SERVICES

Health Services



**Legend:**

----- = Information only non-General Fund Department

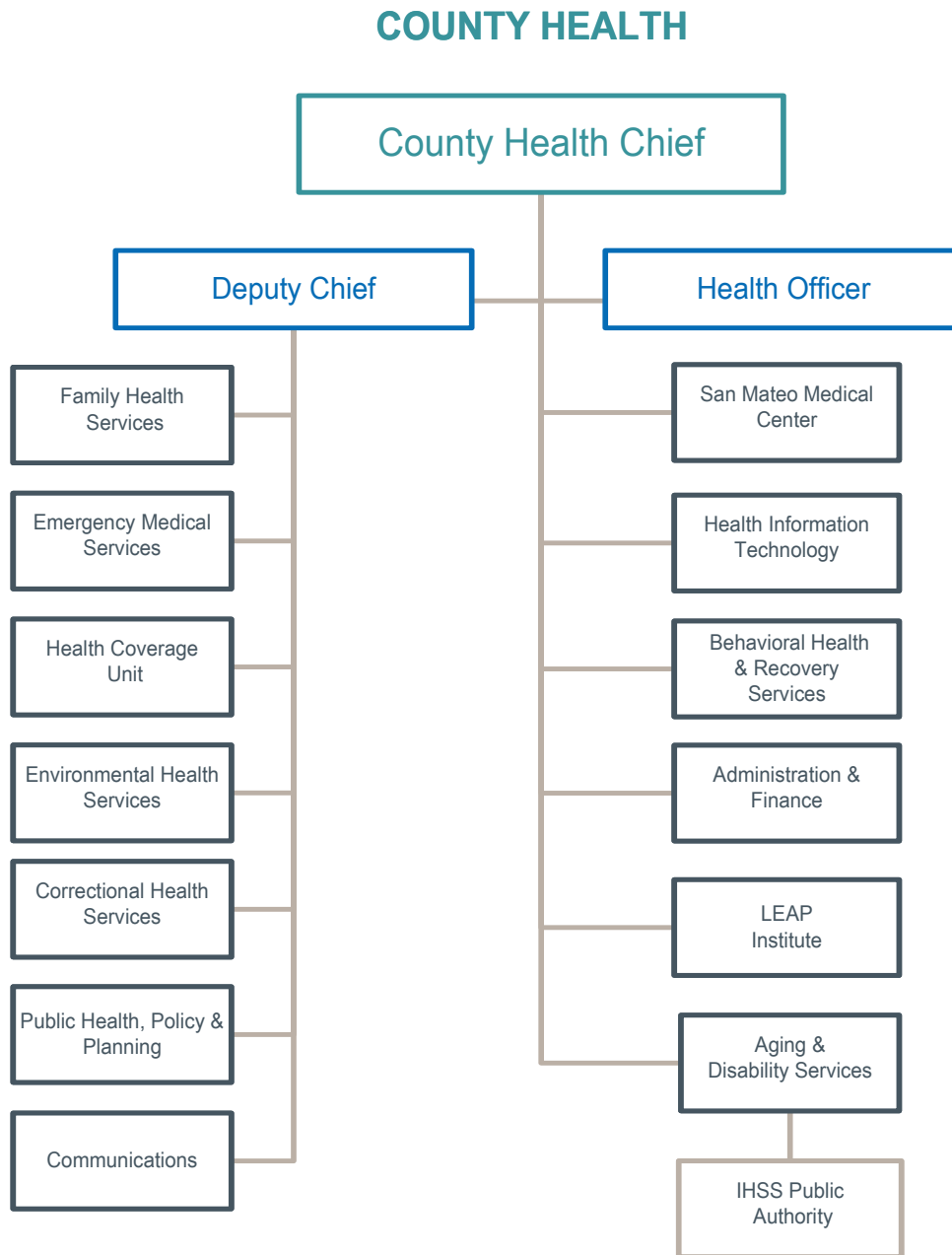
Health Services
FY 2025-26 and FY 2026-27
All Funds Summary

Total Requirements	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
General Fund Budgets							
Health Administration	6,057,701	4,560,864	4,702,311	5,012,223	309,912	4,956,683	(55,540)
Health Coverage Unit	8,378,264	5,434,433	6,404,006	6,814,535	410,529	7,082,164	267,629
Public Health, Policy and Planning	52,174,881	51,423,714	58,128,286	60,815,598	2,687,312	60,328,355	(487,243)
Health IT	6,298,598	13,514,226	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Emergency Medical Services GF	11,043,683	10,899,766	12,440,558	13,117,982	677,424	13,792,422	674,440
Aging and Adult Services	37,148,324	42,104,868	56,237,028	55,945,307	(291,721)	55,538,558	(406,749)
Contributions to Medical Center	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Environmental Health Services	22,631,016	18,703,025	22,378,718	22,839,352	460,634	24,721,198	1,881,846
Behavioral Health and Recovery Services	245,100,146	272,482,171	340,957,272	372,435,793	31,478,521	377,181,427	4,745,634
Family Health Services	36,526,162	38,961,363	44,649,447	48,687,187	4,037,740	49,509,460	822,273
Correctional Health Services	30,764,440	33,227,793	36,067,829	38,320,212	2,252,383	38,686,856	366,644
IHSS Public Authority GF	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Total General Fund	525,022,564	539,174,304	697,098,041	715,979,610	18,881,569	721,255,099	5,275,489
Total Requirements	525,022,564	539,174,304	697,098,041	715,979,610	18,881,569	721,255,099	5,275,489
Total Sources	355,955,251	385,599,443	490,251,423	496,258,954	6,007,531	492,865,860	(3,393,094)

Health Services
FY 2025-26 and FY 2026-27
All Funds Summary

Total Requirements	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Net County Cost	169,067,313	153,574,862	206,846,618	219,720,656	12,874,038	228,389,239	8,668,583
Non-General Fund Budgets							
Health Administration	—	—	—	—	—	—	—
Emergency Medical Services Fund	2,900,832	3,272,502	3,572,954	3,748,106	175,152	3,748,106	—
IHSS Public Authority	34,149,826	40,000,478	46,143,747	48,245,096	2,101,349	49,912,674	1,667,578
San Mateo Medical Center	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Electronic Health Record	63,623,177	77,138,442	79,162,589	50,230,987	(28,931,602)	22,828,581	(27,402,406)
Total Non-General Funds	544,863,446	561,781,139	636,608,647	669,743,477	33,134,830	631,323,687	(38,419,790)
Total Requirements	563,820,271	582,003,055	657,140,076	690,060,225	32,920,149	649,119,191	(40,941,034)
Total Sources	563,820,271	582,003,056	657,140,076	690,060,225	32,920,149	649,119,191	(40,941,034)
Net County Cost	0	(1)	—	—	—	—	—
Authorized Positions							
Salary Resolution	2,278.0	2,356.0	2,339.0	2,355.0	16.0	2,354.0	(1.0)
Funded FTE	2,221.8	2,285.8	2,259.9	2,277.1	17.3	2,276.1	(1.0)
Information Only							
First 5 San Mateo County (Information Only)	18,956,825	20,221,916	20,531,429	20,316,748	(214,681)	17,795,504	(2,521,244)

County Health (5000D)



County Health

COUNTY OF SAN MATEO



Department Locator

County > Health Services > **County Health**

Mission Statement

The mission of San Mateo County Health is to help everyone in San Mateo County live longer and better lives.

Overview

San Mateo County works to prevent illness and promote the well-being of vulnerable populations through a broad range of services. County Health programs aim to reduce health risks by ensuring that food, housing, water, and the environment are safe from contamination and pollution. The department promotes improved nutrition by supporting breastfeeding, expanding access to healthy foods, and advancing sustainable food systems. County Health also monitors public health trends and responds to cases of communicable disease to help prevent further spread. In collaboration with a wide network of partners, County Health implements policies and programs designed to improve outcomes for all residents.

In addition to organizing and overseeing the countywide emergency medical response system, County Health serves as a vital safety net for the most vulnerable residents. It provides mental health, medical, dental, and substance use treatment services to children, youth, and adults, including individuals in custody and undocumented residents. For low-income children and their families, Health ensures access to services that support a strong start in life. For low-income seniors and people with disabilities, Health offers a range of services that promote independence, quality of life, and the ability to age with dignity at home.

County Health is committed to fostering thriving, healthy communities where all individuals have access to economic opportunity, quality jobs, and the resources necessary to achieve their full health potential. In the FY 2025–27 budget cycle, County Health will focus on three overarching objectives: cultivating safe and enriching relationships; deepening understanding of the factors that influence access

and outcomes for underserved populations; and improving outcomes across all communities served.

Key priorities for FY 2025–27 include: maximizing the benefits of the new Electronic Health Record (EPIC) system in divisions where it has been implemented and expanding its use in phase two; monitoring and responding to changes in federal and state health care policies that impact local programs and services; continuing to assess the impact of the Community Assistance, Recovery, and Empowerment (CARE) Court; implementing Senate Bill 43, which expands the definition of “gravely disabled” to include personal safety and necessary medical care, and recognizes severe substance use disorders, including co-occurring mental health and substance use conditions, as qualifying criteria; addressing the health needs of unhoused residents in partnership with County and community stakeholders; collaborating on long-term master planning for capital projects that will benefit Health clients; and strengthening County Health’s organizational culture to support high levels of staff engagement and ensure it remains a great place to work.

Department Innovations and Achievements:

Health divisions are improving customer and client interactions through expanded technology, streamlined processes, and facility enhancements.

- San Mateo Medical Center continues to enhance use of the EPIC Electronic Health Record, including a patient portal for improved communication and care coordination.
- Emergency Medical Services implemented bi-directional data sharing between prehospital and hospital settings, improving response times and care quality.
- Family Health Services is a key partner in the Baby Bonus Initiative, collaborating with First 5 San Mateo County (F5SMC), Health Plan of San Mateo, Human Services Agency, Stanford Lucile Packard, and other hospitals and providers to enhance the experience of

- Medi-Cal families and improve the outcomes for their infants.
- Environmental Health Services (EHS) is launching the MyEHS portal, a new digital platform that allows regulated entities to manage applications, access business accounts and invoices, review historical inspection reports, submit online violation corrections, and utilize an enhanced online payment system electronically and remotely. To support user access, EHS has installed a dedicated computer in its front lobby for public use and offers conference room space for one-on-one assistance as needed.
- Streamlining and improving referral workflows in Aging and Disability Services and Family Health Services to improve customer experience and reduce wait times for services.
- Continue to work on major capital projects including two new buildings at the San Mateo Medical Center campus (completion expected summer 2025), followed by campus re-landscaping to enhance the patient and staff experience as well as the North County Wellness Center is scheduled for completion by February 2027. The new Wellness Center will house the relocated South San Francisco Health Center, nearly doubling its space and adding dental services.

Anticipated work in FY 2025-27 will be to:

- Expand the use of EPIC to additional Health divisions, further modernizing service delivery.

Performance Measures

Performance Measure	CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Estimate	CY 2025 Target
Life Expectancy (age)	85.4	85.8	86.2	86.6	87.0

*Life expectancy data are by calendar year (CY).

Performance Narrative

Projected life expectancy is a key public health indicator that reflects progress in preventing untimely deaths and whether our populations is experiencing longevity. In assessing how our communities are living “longer and better lives,” this data describes how long a newborn can expect to live if current death rates are unchanged. There are underlying structural factors and other social determinants of health that result in persistent life expectancy differences.

Life expectancy changes are small from year to year, however, generally life expectancy increases over time, for most populations in San Mateo County. Recent differences in life expectancy trends are likely related to COVID-19.

This data highlights the relatively strong support and access many of our San Mateo County communities have for health. Our countywide life expectancy exceeds national and state figures, however, we continue to analyze disparities and structural barriers to enhance access to health for all our communities.

Disaggregated Data for CY 2024-25					
Category	Asian	Black	Latinx	NHPI	White
Life Expectancy by Race/Ethnicity (age)	90.5	77.5	87.7	79.9	85.0

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of San Mateo County Health (SMC) divisions that have implemented the SAFE System to Solve problem solving platform	N/A	N/A	50%	80%	93%

*Prior data is unavailable as this is a new measure

Performance Narrative
Problem-solving and continuous improvement has been a foundational element of San Mateo County Health for many years. In an effort to ensure SMC Health provides the best services for our clients' and patients' needs, we are committed to operating as a community of scientific problem-solvers in a culture of continuous improvement. This system helps us document problems, correctly route them for resolution as well as promote spread of learnings to prevent future problems. Having a systematic approach improves learnings and outcomes. Reduced problems improves client and employee satisfaction. Our goal for FY 2025-27 is to implement a problem-solving platform across the Health divisions, ensuring that each staff member has an opportunity to enter both division-specific and cross-divisional challenges to be solved. SMC Health is dedicated to developing a culture of learning that leaves staff feeling empowered, engaged, and with an elevated sense of wellness at work. Please note that data for FY 2022-23 and FY 2023-24 is not available, as this is a new performance measure.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	13,028,068	13,745,835	16,106,124	16,731,497	625,373	9,073,362	(7,658,135)
Licenses, Permits and Franchises	1,964,800	1,934,044	2,440,340	3,127,487	687,147	3,321,374	193,887
Fines, Forfeitures and Penalties	1,335,925	1,060,790	1,876,073	2,071,174	195,101	2,385,712	314,538
Use of Money and Property	3,998,372	3,738,965	1,297,435	1,256,949	(40,486)	1,256,949	—
Intergovernmental Revenues	400,763,001	403,517,138	473,911,077	474,100,589	189,512	486,733,206	12,632,617
Charges for Services	320,700,949	292,046,808	356,953,471	412,617,024	55,663,553	400,234,936	(12,382,088)
Interfund Revenue	14,706,892	23,453,322	51,516,540	51,848,082	331,542	43,693,937	(8,154,145)
Miscellaneous Revenue	30,562,124	51,130,770	31,961,759	61,426,668	29,464,909	60,874,455	(552,213)
Other Financing Sources	87,570,041	63,160,668	83,918,613	76,962,783	(6,955,830)	76,821,897	(140,886)
Total Revenue	874,630,172	853,788,340	1,019,981,432	1,100,142,253	80,160,821	1,084,395,828	(15,746,425)
Fund Balance	26,188,525	93,592,242	106,878,638	65,860,178	(41,018,460)	39,793,719	(26,066,459)
Total Sources	900,818,697	947,380,582	1,126,860,070	1,166,002,431	39,142,361	1,124,189,547	(41,812,884)
Requirements							
Salaries and Benefits	447,325,050	452,473,368	532,014,555	557,675,493	25,660,938	576,668,418	18,992,925
Services and Supplies	314,315,570	330,642,629	388,629,280	441,598,382	52,969,102	405,697,352	(35,901,030)
Other Charges	151,517,894	169,066,085	208,700,307	216,549,888	7,849,581	223,187,609	6,637,721
Reclassification of Expenses	—	—	34,092	16,540	(17,552)	28,710	12,170
Fixed Assets	4,593,723	29,869,951	41,409,051	5,490,779	(35,918,272)	4,814,044	(676,735)
Other Financing Uses	90,208,055	65,111,893	132,955,564	145,365,847	12,410,283	126,483,819	(18,882,028)
Gross Appropriations	1,007,960,291	1,047,163,925	1,303,742,849	1,366,696,929	62,954,080	1,336,879,952	(29,816,977)
Intrafund Transfers	(16,253,785)	(18,234,799)	(24,912,069)	(26,935,981)	(2,023,912)	(23,981,457)	2,954,524
Net Appropriations	991,706,506	1,028,929,126	1,278,830,780	1,339,760,948	60,930,168	1,312,898,495	(26,862,453)
Contingencies/Dept Reserves	13,379,549	17,058,295	25,677,643	29,329,180	3,651,537	29,343,838	14,658
Non-General Fund Reserves	64,799,955	54,968,022	29,198,265	16,632,959	(12,565,306)	10,336,453	(6,296,506)
Total Requirements	1,069,886,010	1,100,955,443	1,333,706,688	1,385,723,087	52,016,399	1,352,578,786	(33,144,301)
Net County Cost	169,067,314	153,574,861	206,846,618	219,720,656	12,874,038	228,389,239	8,668,583
Salary Resolution	2,278.0	2,356.0	2,339.0	2,355.0	16.0	2,354.0	(1.0)
Funded FTE	2,221.8	2,285.8	2,259.9	2,277.1	17.3	2,276.1	(1.0)

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$39,142,361 or 3.5 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$625,373 in this funding source due to increased Measure K funding for Cost-of-Living Adjustment (COLA) increases.

Licenses, Permits, and Franchises

There is a net increase of \$687,147 in this funding source due to the adjustment of fees in Environmental Health Services (EHS) as a result of the adopted Fee Ordinance approved by the Board of Supervisors.

Fines, Fees, and Forfeitures

There is a net increase of \$195,101 in this funding source due to the adjustment of fees in EHS as a result of the adopted Fee Ordinance approved by the Board of Supervisors.

Use of Money and Property

There is a net decrease of \$40,486 in this funding source due lower projected interest earnings across a few divisions.

Intergovernmental Revenues

There is a net increase of \$189,512 in this funding source due to several factors: higher patient revenue anticipated at San Mateo Medical Center (SMMC) due to increased expenses; an increase in Medi-Cal State General Fund and Realignment funding for Behavioral Health and Recovery Services (BHRS); and additional claiming to the State Maternal, Child and Adolescent Health program as Family Health transitions away from the Targeted Case Management program, which was previously budgeted under Charges for Services. This increase was partially offset by the removal of one-time expenses previously funded by the Mental Health Services Act (MHSA).

Charges for Services

There is a net increase of \$55,663,553 in this funding source due to SMMC's contribution to the Electronic Health Record (EHR) project, consistent with the ten-year plan approved by the Board of Supervisors in December 2022. Additional increases are due to higher Federally Qualified Health Center (FQHC) revenue and Medi-Cal Administrative Activities revenue associated with rising salary, benefit, and rent costs.

Interfund Revenue

There is a net increase of \$331,542 in this funding source due to the transfer of Information Technology (IT) positions from SMMC to the Health IT unit. This increase was offset by a reduction in the EHR budget unit as less funds are needed to be transferred from the EHR Trust Fund as the project moves into Wave 2.

Miscellaneous Revenue

There is a net increase of \$29,464,909 in this funding source due to the budgeting of additional Medi-Cal Administrative Activities revenue and increased Opioid and Tobacco Settlement funds needed in BHRS. This increase was offset by a reduction of prior year settlements of patient revenue in SMMC.

Other Funding Sources

There is a net decrease of \$6,955,830 in this funding source due to the reduction of funds required for the next phase of the Electronic Patient Information and Care (EPIC) implementation.

Fund Balance

There is a net decrease of \$41,018,460 in this funding source due the full expenditure of implementation funding for the EPIC initiative.

TOTAL REQUIREMENTS

Total Requirements increased by \$52,016,399 or 4 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$25,660,938 in this expenditure category due to the increased negotiated salary and benefit costs. This increase was partially offset by the addition of 16 positions across BHRS and Correctional Health Services (CHS). 10 positions in BHRS were added for the implementation of Proposition 1, 36 and 43, which expands access to mental health services and 5 positions in CHS for implementation of CalAIM Justice Involved Reentry Grant and additional services related to the Disabilities Rights of California/Prison Law Office Program review.

Services and Supplies

There is a net increase of \$52,969,102 in this expenditure category due to higher contract expenses across County Health divisions. This includes \$27,000,000 for the EPIC implementation project and operating expenses at SMMC, and \$27,600,000 for BHRS' facility improvements.

Other Charges

There is a net increase of \$7,849,581 in this expenditure category due to increased service charges across multiple divisions and additional rent and facility charges for SMMC. This increase was partially offset by a reduction in Aging and Disability Services resulting from the removal of prior year one-time contract expenses; the balance of the changes are adjustments to meet the budget targets.

Reclassification of Expenses

There is a net decrease of \$17,552 in this expenditure category due to a reduction in the use of Health-wide vehicles in EHS, resulting in less of a charge back into this category.

Fixed Assets

There is a net decrease of \$35,918,272 due to the removal of one-time expenses from FY 2024-25.

Other Financing Uses

There is a net increase of \$12,410,283 in this expenditure category due to the cash transfer of funds from SMMC to the EPIC project. This increase was partially offset by the increased facility charges and debt service at SMMC; the balance of the changes are adjustments to meet budget targets.

Intrafund Transfers

There is a net decrease of \$2,023,912 in this expenditure category due the General Fund support to EHS to assist with the structural deficit not covered by the adopted Fee Ordinance.

Contingencies/Departmental Reserves

There is net increase of \$3,651,537 in this expenditure category due the spending down of funds allocated to the Electronic Health Record (EHR) project. The balance in General Fund Reserves represents 4.7 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. Please note that Net Appropriations exclude Contributions to SMMC and the IHSS Public Authority, as these divisions do not maintain General Fund reserves. There is a net decrease of \$12,565,306 to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$12,874,038 or 6.2 percent in this department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$41,812,884 or 4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$7,658,135 in this funding source due to the removal of Measure K funding pending prioritization of the programs by the Board of Supervisors.

Licenses, Permits, and Franchises

There is an increase of \$193,887 in this funding source due to anticipated fee increases in EHS as a result of the Fee Ordinance.

Fines, Fees, and Forfeitures

There is a net increase of \$314,538 in this funding source due to the fee increases in EHS as a result of the Fee Ordinance.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is a net increase of \$12,632,617 in this funding sources due to the increased expenses and related reimbursements in patient related revenue and other state and federal sources.

Charges for Services

There is a net decrease of \$12,382,088 in this funding source due to removal of an \$18,000,000 transfer from SMMC to the EPIC unit, as implementation costs have been removed. This decrease is partially offset by a \$2,600,000 increase in revenue from EHS' updated Fee Ordinance.

Interfund Revenue

There is a net decrease of \$8,154,145 in this funding source due to the Electronic Health Record (EHR) budget unit due to the reduce funding for implementation costs from SMMC.

Miscellaneous Revenue

There is a net decrease of \$552,213 in this funding source due to anticipated prior year patient settlement revenue in SMMC. This decrease was partially offset by a reduction in revenue for one-time expenses in BHRS.

Other Financing Sources

There is a net decrease of \$140,886 in this funding source due to the removal of pass through reimbursements related to EPIC.

Fund Balance

There is a net decrease of \$26,066,459 in this funding source due to the full expenditure of the one-time funding previously allocated for the EPIC implementation.

TOTAL REQUIREMENTS

Total Requirements decreased by \$33,144,301 or 2.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$18,992,925 in this expenditure category due to salary and benefit increases based on negotiated labor agreements.

Services and Supplies

There is a net decrease of \$35,901,030 in this expenditure category due to the removal of one-time contract costs. This includes a \$21,500,000 reduction related to the Electronic Health Record (EHR) project and \$6,000,000 in one-time Health IT contract reductions. The Health IT reductions include downsizing the telemedicine and communication platform (\$300,000), scaling back the business intelligence resources (\$1,950,000), reducing the scope of the data platform (\$3,246,329), and removing one-time project management pass-throughs (\$600,000). Additionally, there is a \$4,400,000 reduction in Behavioral Health and Recovery Services (BHRS) facility upgrade expenses, including deferred or completed projects at Cassia House, Serenity House, Hudson Manor, Hopkins Manor, and the Coastside Clinic.

Other Charges

There is a net increase of \$6,637,721 in this expenditure category due to the rate increase and service adjustment for substance use disorder treatment contracts in BHRS.

Reclassification of Expenses

There is a net increase of \$12,170 in this expenditure category due to a standard Consumer Price Index (CPI) adjustment applied to the ongoing use of EHS-owned vehicles by other Health divisions, resulting in higher internal service charges. Additionally, Family Health Services (FHS) experienced a net increase related to a Measure K funding adjustment for the Home Visiting Case Management initiative.

Fixed Assets

There is a net decrease of \$676,735 due to the removal of one-time purchases from FY 2025-26.

Other Financing Uses

There is a net decrease of \$18,882,028 in this expenditure category due to the removal of funds transferred between SMMC and the EHR Budget Unit.

Intrafund Transfers

There is a net increase of \$2,954,524 in this expenditure category due to the removal of pass through Health IT contracts related to the EPIC implementation.

Contingencies/Departmental Reserves

There is net increase of \$14,658 in this expenditure category due the one-time costs for the Electronic Patient Information and Care (EPIC) implementation initiative. The balance in General Fund Reserves represents 4.7 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. Please note that Net Appropriations exclude Contributions to SMMC and the IHSS Public Authority, as these divisions do not maintain General Fund reserves. There is a net decrease of \$6,296,506 to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$8,668,583 or 4 percent in this department's General Fund allocation.

Health Administration (5500B)

Program Locator

County > Health Services > County Health > **Health Administration**

Program Outcome Statement

Provide leadership and management for County Health to achieve our mission.

Program Results

Administration provides strategic and tactical direction to guide County Health in achieving its mission of longer and better lives for everyone in San Mateo County.

The division continues the use of process improvements grounded in scientific problem-solving to improve quality and reduce waste throughout Health and continue to learn from and develop our workforce. This approach, known as LEAP – Learn, Engage, Aspire, Perfect, reflects the core principles that have shaped Health’s improvement efforts and organizational values. These efforts focused on areas of high

strategic priority to better meet client needs and strengthen leadership practices that support sustained ongoing excellence.

We have developed three breakthrough objectives to direct our future work: foster safe and enriching relationships, increase understanding of barriers that affect client outcomes and improve results across all populations served.

Priorities for FY 2025-27 include: coordinating the department-wide response to changing federal and state health care reform policy, more specifically CalAIM (California Advancing and Innovating Medi-Cal), which expands coverage and changes the reimbursement process for many of our services; leading an implementation of the new Electronic Health Record (EHR); partnering with other departments on master planning for multi-year capital projects and housing initiatives that will benefit Health clients; strengthening external and internal communications to sustain high staff engagement; and keeping County Health a great place to work.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Lunch and Learn participants responding to post session evaluation who report improved knowledge as a result of the session	95.5%	89.8%	89.8%	90%	90%

Performance Narrative

In 2023, County Health launched the Lunch and Learn series, a training initiative designed to enhance leadership skills among supervisors and managers. These lunchtime sessions provide a safe and confidential forum where Health’s supervisors and managers can address tough workplace issues and collaboratively learn how to foster a supportive work environment within their teams.

The Lunch and Learn series connects participants with subject matter experts across different disciplines to provide practical strategies and valuable insights on a variety of important topics. Through interactive discussions, participants learn new ideas and perspectives, enhancing their ability to navigate workplace dynamics while strengthening professional connections across County Health. By encouraging leaders to apply these learnings to their roles, the series cultivates a culture of connection, continuous learning, and professional growth.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	1,430,000	82,349	541,070	791,070	250,000	541,070	(250,000)
Charges for Services	2,041,225	1,941,564	1,368,049	1,625,389	257,340	1,819,849	194,460
Interfund Revenue	2,083,203	2,083,332	1,891,395	2,174,846	283,451	2,174,846	—
Miscellaneous Revenue	87,933	30,549	—	—	—	—	—
Total Revenue	5,642,361	4,137,794	3,800,514	4,591,305	790,791	4,535,765	(55,540)
Fund Balance	415,340	423,070	420,918	420,918	—	420,918	—
Total Sources	6,057,701	4,560,864	4,221,432	5,012,223	790,791	4,956,683	(55,540)
Requirements							
Salaries and Benefits	6,359,768	5,819,078	5,957,436	6,799,979	842,543	7,110,829	310,850
Services and Supplies	1,548,923	758,267	1,599,263	1,398,458	(200,805)	1,009,169	(389,289)
Other Charges	583,723	493,970	417,678	680,024	262,346	702,901	22,877
Fixed Assets	—	6,837	50,000	50,000	—	50,000	—
Other Financing Uses	5,522	1,615	1,269	639	(630)	661	22
Gross Appropriations	8,497,935	7,079,766	8,025,646	8,929,100	903,454	8,873,560	(55,540)
Intrafund Transfers	(2,869,657)	(2,940,571)	(3,744,253)	(4,337,795)	(593,542)	(4,337,795)	—
Net Appropriations	5,628,278	4,139,195	4,281,393	4,591,305	309,912	4,535,765	(55,540)
Contingencies/Dept Reserves	429,423	421,669	420,918	420,918	—	420,918	—
Total Requirements	6,057,701	4,560,864	4,702,311	5,012,223	309,912	4,956,683	(55,540)
Net County Cost	—	—	480,879	—	(480,879)	—	—
Resource Allocation Summary							
Salary Resolution	24.0	22.0	22.0	22.0	—	22.0	—
Funded FTE	23.8	22.0	22.0	22.0	—	22.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	6,057,701	4,560,864	4,221,432	5,012,223	790,791	4,956,683	(55,540)
Total Requirements	6,057,701	4,560,864	4,702,311	5,012,223	309,912	4,956,683	(55,540)
Net County Cost	—	—	480,879	—	(480,879)	—	—
Resource Allocation Summary							
Salary Resolution	24.0	22.0	22.0	22.0	—	22.0	—
Funded FTE	23.8	22.0	22.0	22.0	—	22.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total (\$480,879). Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	369,873	(476,458)
Requirements		
Gross Appropriations	903,454	(55,540)
Intrafund Transfers	(593,542)	—
Contingencies/Dept Reserves	(420,918)	(420,918)
Net County Cost	(480,879)	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	420,918	420,918
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	420,918	420,918
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	790,791	(55,540)
Requirements		
Gross Appropriations	903,454	(55,540)
Intrafund Transfers	(593,542)	—
Contingencies/Dept Reserves	—	—
Net County Cost	(480,879)	—
Positions	—	—

Health Coverage Unit (5510B)

Program Locator

County > Health Services > County Health > **Health Coverage Unit**

Program Outcome Statement

Maximize health insurance coverage among residents with lower incomes.

Program Results

The Health Coverage Unit (HCU) offers a "one-stop" remote and in-person health coverage enrollment assistance to connect low-income County residents to the public health coverage programs for which they are eligible, with a focus on clients of County Health's medical and behavioral health services. HCU assists clients in navigating the local healthcare safety net to obtain needed healthcare services and advocates for systems and policy improvements. HCU partners with a wide range of organizations, including the divisions of County Health, the Human Services Agency, the Health Plan of San Mateo, Kaiser Permanente, community-based organizations, schools, and healthcare providers.

HCU's accomplishments include supporting the transition of approximately 16,000 county residents from the Access and Care for Everyone (ACE) local program to the state's Medi-Cal program expansion in January 2024, and assisting 6,495 clients per month with health coverage issues that could not be resolved through self-service pathways. Based on census

data, 96 percent of San Mateo County residents have health insurance.

In FY 2023-24, HCU made approximately 152,000 contacts assisting clients in enrolling in health coverage programs and accessing needed health care. In addition, HCU assisted with 4,739 public health coverage program enrollments from July 1, 2024 through January 31, 2025. Furthermore, HCU is the top enrollment entity in the nation for the Kaiser Community Health Care Program enrolling more than 300 plus County residents.

In FY 2025-26 and 2026-27, with the sunset of the Medi-Cal Program's COVID-19 Public Health Emergency unwinding process and policy flexibilities, HCU is working with the Human Services Agency and other state and county stakeholders to assist clients in maintaining uninterrupted health coverage that can enable access to needed healthcare services. Lastly, HCU will continue to prioritize activities that assist the most vulnerable clients in getting or maintaining coverage including clients who are un-housed and patients of San Mateo Medical Center (SMMC) who are hospitalized and/or in a course of treatment.

HCU is also prioritizing the enhancement of the Integr8 Health/Electronic Patient Information and Care (EPIC) case management system features in order to implement workflow efficiencies and the use of available data to maximize all revenue opportunities for SMMC in which HCU staff are the hospital and clinics' financial counseling team.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of clients assisted with health coverage program enrollment and percentage approved for coverage	N/A	N/A	N/A	6,500/90%	6,500/90%

*Prior data is unavailable as this is a new measure

Performance Narrative					
Health Coverage Unit's (HCU) current performance measure is the number of San Mateo Medical Center (SMMC) uninsured visits that HCU converted to coverage disaggregated by geographic origin. For FY 2025-26 and FY 2026-27, HCU will transition to a new measure to better reflect HCU's work in assisting with all uninsured county residents instead of just the uninsured clients seen at SMMC. The performance metric will be the number of uninsured county residents enrolled in coverage disaggregated by geographic origin. Please note that data for this new measure was not available in prior years, as the case management system was not yet implemented. Data collection will begin in FY 2025-27.					

Disaggregated Data for FY 2024-25					
Geographic Origin	Group 1	Group 2	Group 3	Group 4	Group 5
Number of uninsured county residents enrolled in coverage disaggregated by geographic origin	Mexico - 310	Guatemala -198	Central America - 205	Philippines - 75	Other/Mixed - 637

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	30,000	270,000	—	—	—	—	—
Charges for Services	2,200,000	1,868,136	2,828,426	2,871,465	43,039	2,933,820	62,355
Interfund Revenue	491,300	640,531	343,794	346,875	3,081	349,618	2,743
Miscellaneous Revenue	2,785,435	7,033	—	—	—	—	—
Total Revenue	5,506,736	2,785,700	3,172,220	3,218,340	46,120	3,283,438	65,098
Fund Balance	385,053	433,316	605,493	632,160	26,667	632,160	—
Total Sources	5,891,789	3,219,016	3,777,713	3,850,500	72,787	3,915,598	65,098
Requirements							
Salaries and Benefits	4,289,822	4,054,343	4,577,899	4,918,181	340,282	5,160,840	242,659
Services and Supplies	1,510,960	755,348	831,780	774,104	(57,676)	786,656	12,552
Other Charges	2,192,428	191,426	388,834	490,090	101,256	502,508	12,418
Fixed Assets	—	—	—	—	—	—	—
Gross Appropriations	7,993,211	5,001,117	5,798,513	6,182,375	383,862	6,450,004	267,629
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	7,993,211	5,001,117	5,798,513	6,182,375	383,862	6,450,004	267,629
Contingencies/Dept Reserves	385,053	433,316	605,493	632,160	26,667	632,160	—
Total Requirements	8,378,264	5,434,433	6,404,006	6,814,535	410,529	7,082,164	267,629
Net County Cost	2,486,475	2,215,417	2,626,293	2,964,035	337,742	3,166,566	202,531
Salary Resolution	26.0	28.0	26.0	26.0	—	26.0	—
Funded FTE	26.0	28.0	25.2	25.2	—	25.2	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	5,891,789	3,219,016	3,777,713	3,850,500	72,787	3,915,598	65,098
Total Requirements	8,378,264	5,434,433	6,404,006	6,814,535	410,529	7,082,164	267,629
Net County Cost	2,486,475	2,215,417	2,626,293	2,964,035	337,742	3,166,566	202,531
Salary Resolution	26.0	28.0	26.0	26.0	—	26.0	—
Funded FTE	26.0	28.0	25.2	25.2	—	25.2	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$337,742. Net funding adjustments for FY 2026-27 total \$202,531.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(559,373)	(567,062)
Requirements		
Gross Appropriations	383,862	267,629
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(605,493)	(632,160)
Net County Cost	337,742	202,531
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	605,493	632,160
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	605,493	632,160
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	26,667	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	26,667	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	72,787	65,098
Requirements		
Gross Appropriations	383,862	267,629
Intrafund Transfers	—	—
Contingencies/Dept Reserves	26,667	—
Net County Cost	337,742	202,531
Positions	—	—

Public Health, Policy and Planning (5550B)

Program Locator

County > Health Services > County Health > **Public Health, Policy and Planning**

Program Outcome Statement

Optimize the health and well-being of San Mateo County residents by promoting health in all policies, managing care for complex clients, and preventing and reducing acute and chronic diseases and injuries through approaches that ensure all individuals have access to the support and services they need to thrive.

Program Results

Public Health, Policy and Planning (PHPP) protects and promotes community health by monitoring and investigating infectious disease threats, responding to outbreaks, reducing the number of stray animals, vaccinating animals against rabies, and registering births and deaths. PHPP also provides wraparound services for clients with complex, co-occurring conditions in public health clinics and uses field-based outreach to connect individuals with necessary clinical care. The division works in close partnership with cities,

schools, and community organizations to improve health outcomes and support longer, healthier lives for all San Mateo County residents.

To achieve its mission, PHPP focuses on key areas including public health clinics, enhanced care management, epidemiology and evaluation, public health laboratory services, disease control and prevention, policy and planning, animal control and licensing, and vital records.

For FY 2025–27, PHPP's priorities include: strengthening disease prevention and control by integrating lessons learned from the COVID-19 pandemic into core infrastructure; expanding communicable disease investigations, outbreak response, and laboratory capacity to address emerging threats; broadening the reach of mobile health clinics and street medicine teams to better serve unhoused individuals and farmworker communities; advancing policy, systems, and environmental changes to foster healthier living conditions and reduce chronic disease; and applying data-driven strategies to guide policy decisions, shape healthier environments, and improve overall community health.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of HIV clients with undetectable viral load	93%	93%	93%	90%	90%

Performance Narrative

Individuals with HIV (Human Immunodeficiency Viruses) should take medication to treat HIV as soon as possible after diagnosis. HIV medication is called antiretroviral therapy. If taken as prescribed, HIV medication reduces the amount of HIV in the body (viral load) to a very low level, which keeps the immune system working and prevents illness. Viral suppression is defined as having less than 200 copies of HIV per milliliter of blood. HIV medication can even make the viral load so low that a test cannot detect the virus. This is called an undetectable viral load.

Getting and keeping an undetectable viral load is the best thing people with HIV can do to stay healthy. Another benefit of reducing the amount of the virus in the body is that it helps prevent transmission to others through sex or syringe sharing and from mother to child during pregnancy, birth, and breastfeeding.

Those with HIV face many challenges in taking their HIV medications as prescribed. These challenges are often similar to other causes of health disparities in populations: access to healthcare and medications, mental health and/or substance use, food insecurity, unstable housing, and distrust of healthcare institutions.

Since 1991, the Health Resources and Services Administration (HRSA) Ryan White HIV/AIDS Program (RWHAP) has provided funding for a comprehensive system of HIV primary medical care, essential support services, and medications for low-income people with HIV. HRSA releases data on specific clinical markers for clients receiving RWHAP medical care each year. For 2023, 90.6 percent of clients receiving RWHAP medical care nationally were virally suppressed. Edison Clinic is the RWHAP clinic in San Mateo County.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,100,066	2,102,711	3,181,140	3,224,198	43,058	874,198	(2,350,000)
Licenses, Permits and Franchises	903,575	912,587	884,183	962,624	78,441	962,624	—
Fines, Forfeitures and Penalties	446	460	473	150	(323)	150	—
Intergovernmental Revenues	25,405,416	24,077,109	21,069,159	20,365,332	(703,827)	20,493,078	127,746
Charges for Services	4,430,601	4,751,102	8,121,423	12,362,975	4,241,552	12,362,975	—
Interfund Revenue	3,026,618	2,990,323	2,862,299	3,119,624	257,325	3,119,624	—
Miscellaneous Revenue	209,352	84,276	4,707,026	1,933,264	(2,773,762)	2,718,104	784,840
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	36,076,073	34,918,568	40,825,703	41,968,167	1,142,464	40,530,753	(1,437,414)
Fund Balance	849,549	904,794	904,081	1,028,620	124,539	1,028,620	—
Total Sources	36,925,622	35,823,362	41,729,784	42,996,787	1,267,003	41,559,373	(1,437,414)
Requirements							
Salaries and Benefits	31,144,544	31,657,691	34,734,448	36,199,187	1,464,739	37,763,390	1,564,203
Services and Supplies	17,215,002	16,081,918	17,038,188	17,847,569	809,381	15,661,691	(2,185,878)
Other Charges	3,938,156	4,482,559	5,091,390	5,342,797	251,407	5,475,722	132,925
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	621,592	571,334	100,000	50,000	(50,000)	50,000	—
Other Financing Uses	25,969	64,194	2,572,465	2,559,737	(12,728)	2,561,244	1,507
Gross Appropriations	52,945,263	52,857,696	59,536,491	61,999,290	2,462,799	61,512,047	(487,243)
Intrafund Transfers	(1,615,766)	(2,304,271)	(2,363,560)	(2,212,312)	151,248	(2,212,312)	—
Net Appropriations	51,329,497	50,553,425	57,172,931	59,786,978	2,614,047	59,299,735	(487,243)
Contingencies/Dept Reserves	845,384	870,289	955,355	1,028,620	73,265	1,028,620	—
Total Requirements	52,174,881	51,423,714	58,128,286	60,815,598	2,687,312	60,328,355	(487,243)
Net County Cost	15,249,259	15,600,351	16,398,502	17,818,811	1,420,309	18,768,982	950,171
Salary Resolution	162.0	166.0	163.0	163.0	—	163.0	—
Funded FTE	161.8	165.8	162.6	162.7	0.0	162.7	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	36,925,622	35,823,362	41,729,784	42,996,787	1,267,003	41,559,373	(1,437,414)
Total Requirements	52,174,881	51,423,714	58,128,286	60,815,598	2,687,312	60,328,355	(487,243)
Net County Cost	15,249,259	15,600,351	16,398,502	17,818,811	1,420,309	18,768,982	950,171
Salary Resolution	162.0	166.0	163.0	163.0	—	163.0	—
Funded FTE	161.8	165.8	162.6	162.7	0.0	162.7	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$1,410,666. Net funding adjustments for FY 2026-27 total \$949,758.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	238,383	(116,034)
Requirements		
Gross Appropriations	2,453,156	1,862,344
Intrafund Transfers	151,248	—
Contingencies/Dept Reserves	(955,355)	(1,028,620)
Net County Cost	1,410,666	949,758
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	955,355	1,028,620
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	955,355	1,028,620
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	73,265	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	73,265	—
Net County Cost	—	—
Positions	—	—

4. Measure K - Large Animal Evacuation Group: This action removes Measure K funding from Large Animal Evacuation Group project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(100,000)
Requirements		
Gross Appropriations	—	(100,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Measure K - Ravenswood Family Health Network: This action removes Measure K funding from Ravenswood Family Health Network project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(250,000)
Requirements		
Gross Appropriations	—	(250,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Measure K - Homes for Health: This action removes Measure K funding from Homes for Health project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(2,000,000)
Requirements		
Gross Appropriations	—	(2,000,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Position Adjustments: This action reconciles positions changes from two Salary Resolution Amendments (SRAs). One Communicable Disease Investigator was deleted and one Senior Communicable Disease Investigator was added in the February 2025 SRA. One Medical Office Specialist - Unclassified and one Medical Services Assistant II were deleted, and one Mobile Health Services Assistant and one Mobile Clinic Certified Medical Assistant were added in the March 2025 SRA. These adjustments align staffing with the division's operational needs and service delivery priorities.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	9,643	413
Intrafund Transfers	—	—
Net County Cost	9,643	413
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,267,003	(1,437,414)
Requirements		
Gross Appropriations	2,462,799	(487,243)
Intrafund Transfers	151,248	—
Contingencies/Dept Reserves	73,265	—
Net County Cost	1,420,309	950,171
Positions	—	—

Health IT (5560B)

Program Locator

County > Health Services > County Health > **Health Information Technology**

Program Outcome Statement

Provide County Health with the information and technology needed to help San Mateo County residents live longer and better lives.

Program Results

Health Information Technology (HIT) provides governance, project management, and operational support for health-specific software and technology systems to County Health. HIT serves a broad spectrum of customers, including County Health employees, patients and clients, as well as business partners both within and outside of San Mateo County. HIT is committed to transparency and accountability and embraces Health’s mission to help everyone in San Mateo County to live longer and better lives.

Over the past fiscal years, HIT has led several impactful initiatives. These include selecting and approving the budget for the EPIC Electronic Health Record (EHR) system; expanding the San Mateo County (SMC) Connected Care Health Information Exchange through national data

exchange connections and the Search, Alert, File and Reconcile (SAFR) functionality (which supports emergency department coordination); and developing a department-wide Data Initiative.

In FY 2025-27, HIT will continue to prioritize efforts to support care transformation through EHR implementation, build disaster response capacity, enhance access to data and analytics, and improve IT service management. With a new Chief Information Officer joining in early FY 2025-26, HIT will also launch a new strategic planning process to address Health’s expanding data and technology needs, strengthen internal partnerships, and incorporate strategies that promote effective and responsive service delivery.

In FY 2025-26, HIT will also start planning for Wave 2 of the EPIC EHR rollout, which will encompass Behavioral Health and Recovery Services (BHRS), Family Health Services (FHS), Aging and Disability Services (ADS), and the integration of additional ancillary applications. These efforts aim to create a more connected, person-centered digital health ecosystem across County Health.

During this cycle, HIT aims to ensure that 100 percent of Health divisions have access to performance data dashboards and reporting tools, empowering leaders to monitor outcomes and make data-driven decisions.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of divisions with reports or dashboards reflecting detail and target information on performance measures	100%	100%	100%	100%	100%

Performance Narrative

Health IT will continue to focus on activities to improve health outcomes across San Mateo County. Each Health division has identified performance measures that reflect progress towards this goal and contribute to broader department-wide priorities. Division leaders will rely on data and information to gain insight, establish baselines, and track progress to guide informed decision-making. Health IT will support this by providing essential tools such as data dashboards and reporting. The objective is for 100 percent of Health divisions to have access to data and reporting aligned with their selected performance measures.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	—	259,668	—	(259,668)	—	—
Interfund Revenue	2,463,071	10,679,305	5,707,316	10,063,096	4,355,780	8,889,883	(1,173,213)
Miscellaneous Revenue	2,500	17,728	—	—	—	—	—
Other Financing Sources	446,449	—	20,296,992	13,341,162	(6,955,830)	13,200,276	(140,886)
Total Revenue	2,912,020	10,697,033	26,263,976	23,404,258	(2,859,718)	22,090,159	(1,314,099)
Fund Balance	3,386,578	2,817,193	1,995,059	1,219,346	(775,713)	—	(1,219,346)
Total Sources	6,298,598	13,514,226	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Requirements							
Salaries and Benefits	4,845,338	11,869,542	25,027,309	21,091,918	(3,935,391)	21,581,529	489,611
Services and Supplies	3,349,682	3,496,876	11,528,403	10,461,417	(1,066,986)	4,417,986	(6,043,431)
Other Charges	582,169	718,210	1,270,122	2,652,538	1,382,416	2,835,306	182,768
Other Financing Uses	322	2,591	2,036	1,025	(1,011)	1,059	34
Gross Appropriations	8,777,511	16,087,219	37,827,870	34,206,898	(3,620,972)	28,835,880	(5,371,018)
Intrafund Transfers	(5,302,235)	(4,561,923)	(9,568,835)	(9,583,294)	(14,459)	(6,745,721)	2,837,573
Net Appropriations	3,475,277	11,525,296	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Contingencies/Dept Reserves	2,823,322	1,988,930	—	—	—	—	—
Total Requirements	6,298,598	13,514,226	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	46.0	49.0	48.0	63.0	15.0	63.0	—
Funded FTE	46.0	49.0	48.0	63.0	15.0	63.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	6,298,598	13,514,226	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Total Requirements	6,298,598	13,514,226	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	46.0	49.0	48.0	63.0	15.0	63.0	—
Funded FTE	46.0	49.0	48.0	63.0	15.0	63.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Health IT is reimbursed by the

Electronic Health Record (EHR) unit for staffing and County service charges. With the completion of the initial implementation phase of the EPIC project, the budget for these items has been reduced, resulting in a corresponding decrease in the reimbursement amount to Health IT. Additionally, there is a decrease in available Fund Balance, as a portion will be spent in the current fiscal year. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(9,016,664)	(2,722,088)
Requirements		
Gross Appropriations	(9,002,205)	(5,559,661)
Intrafund Transfers	(14,459)	2,837,573
Contingencies/Dept Reserves	—	—
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated for ongoing technology projects such as Electronic Health Record and Health Information Exchange Enhancements.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,219,346	—
Requirements		
Gross Appropriations	1,219,346	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Position Adjustments - Electronic Health Record: This action adds one Health Information Systems and Technology Manager, one IS Application Support Analyst III, one IS Application Support Supervisor, and twelve Electronic Health Record Analyst II positions from the Medical Center, and moves them to the County Health IT division. This reorganization is intended to centralize the supervision and management of all Electronic Health Record (EHR) analyst positions under Health IT, enhancing coordination, consistency, and efficiency across the system.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	4,161,887	188,643
Requirements		
Gross Appropriations	4,161,887	188,643
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	15	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(3,635,431)	(2,533,445)
Requirements		
Gross Appropriations	(3,620,972)	(5,371,018)
Intrafund Transfers	(14,459)	2,837,573
Contingencies/Dept Reserves	—	—
Net County Cost	—	—
Positions	15	—

Emergency Medical Services GF (5600B)

Program Locator

County > Health Services > County Health > **Emergency Medical Services Agency GF**

Program Outcome Statement

Maintain an efficient and effective County-wide Emergency Medical Services system that ensures all communities receive timely and appropriate care.

Program Results

The Emergency Medical Services Agency (EMSA) protects the health and safety of the public by coordinating and providing regulatory oversight of all aspects of an organized, and effective County-wide system of emergency medical care. The system responds to approximately 70,000 incidents per year that include 911 emergency medical dispatch (EMD), fire department-based paramedic first response, and emergency paramedic ground and air ambulance transport. EMSA develops and implements clinical and operational policies and procedures, providing comprehensive leadership in prehospital services and EMD, as well as trauma, cardiac, stroke, burn, and pediatric specialty systems of care. EMSA is responsible for paramedic accreditation, EMT certification, and approval of EMS personnel training programs. EMSA provides public education about the 911 emergency medical response system, including early recognition and activation for stroke and heart attack victims, and promotes bystander CPR.

EMSA leads the coordination of health emergency preparedness and response activities across County Health. Through the San Mateo County Healthcare Coalition, EMSA strengthens the healthcare community's preparedness for

and resiliency when faced with large-scale emergencies or surges in healthcare needs. EMSA serves as the County's Medical Health Operational Area Coordinator (MHOAC). In this capacity, EMSA establishes policy and coordinates medical health response to multi-casualty incidents (MCI) and disasters, including mutual aid, mutual assistance, and scarce resource allocation.

First responders and transport paramedics are available 24/7 County-wide to respond to 911 calls for emergency medical assistance. Hospital emergency departments and specialty care centers are prepared to receive and capable of managing the ongoing care of patients. Likewise, EMSA maintains field response capable duty officer coverage around the clock to coordinate, support and oversee the broader system of care.

Prioritized assessment, intervention, and stabilization of injury and illness, coupled with triage and safe transport to the appropriate hospital through a coordinated system of care reduces morbidity, improves patient outcomes, and saves lives.

During FY 2025-27, priorities will be to bolster medical capabilities-based preparedness and enhance capacity to respond to large-scale emergencies and disasters. A key focus will be improving data collection, analysis, presentation, and sharing to support the continuous implementation and refinement of evidence-based, patient- and safety-centric policies, procedures, and protocols through the Continuous Quality Improvement Program. These efforts will strengthen overall system readiness, ensuring more effective emergency response and better patient outcomes.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of San Mateo County 911 Emergency Medical Services (EMS) system out-of-hospital cardiac arrest patients found in a shockable rhythm who received some bystander intervention (CPR by bystander and/or AED applied by bystander) and survive, as compared to all others in California. Statewide benchmark is 33.4 percent	N/A	N/A	N/A	33%	33%

*Prior data is unavailable as this is a new measure

Performance Narrative
Each year, approximately 350,000 individuals in the United States experience out-of-hospital cardiac arrest (OHCA), with nearly 90 percent resulting in death. Despite advancements in emergency care, the national median survival rate to hospital discharge remains low, just 10.4 percent, with minimal improvement over the past three decades. However, early bystander intervention, such as immediate chest compressions and the use of Automated External Defibrillators (AEDs), significantly increases the chances of survival. When integrated with prioritized 911 dispatch, evidence-based prehospital resuscitation, and continued care at specialized cardiac centers, survival outcomes can improve substantially. As such, OHCA survival is a key performance measure for evaluating the effectiveness of a coordinated EMS system. Please note this metric was not tracked in previous years but will begin to be monitored starting in FY 2025-27.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	75,075	77,588	195,000	204,750	9,750	198,324	(6,426)
Licenses, Permits and Franchises	42,821	32,092	41,421	32,092	(9,329)	32,092	—
Fines, Forfeitures and Penalties	—	—	—	—	—	—	—
Intergovernmental Revenues	1,351,785	1,389,811	1,522,864	1,555,435	32,571	1,555,435	—
Charges for Services	1,823,633	1,653,875	1,813,449	1,910,479	97,030	2,151,771	241,292
Interfund Revenue	267,084	59,084	942,951	825,579	(117,372)	981,159	155,580

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Miscellaneous Revenue	6,993,369	7,196,453	7,290,653	7,955,427	664,774	8,239,421	283,994
Total Revenue	10,553,767	10,408,903	11,806,338	12,483,762	677,424	13,158,202	674,440
Fund Balance	489,916	490,863	489,986	489,986	—	489,986	—
Total Sources	11,043,683	10,899,766	12,296,324	12,973,748	677,424	13,648,188	674,440

Requirements

Salaries and Benefits	2,339,251	2,003,007	2,858,703	3,002,593	143,890	3,146,009	143,416
Services and Supplies	7,779,394	8,219,412	8,592,396	9,174,547	582,151	9,673,903	499,356
Other Charges	579,458	451,553	499,473	588,856	89,383	620,524	31,668
Fixed Assets	—	—	—	—	—	—	—
Gross Appropriations	10,698,103	10,673,972	11,950,572	12,765,996	815,424	13,440,436	674,440
Intrafund Transfers	(598)	(119,507)	—	(138,000)	(138,000)	(138,000)	—
Net Appropriations	10,697,505	10,554,465	11,950,572	12,627,996	677,424	13,302,436	674,440
Contingencies/Dept Reserves	346,178	345,301	489,986	489,986	—	489,986	—
Total Requirements	11,043,683	10,899,766	12,440,558	13,117,982	677,424	13,792,422	674,440

Net County Cost	—	—	144,234	144,234	—	144,234	—

Salary Resolution	10.0	10.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	10.0	11.0	11.0	—	11.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	11,043,683	10,899,766	12,296,324	12,973,748	677,424	13,648,188	674,440
Total Requirements	11,043,683	10,899,766	12,440,558	13,117,982	677,424	13,792,422	674,440
Net County Cost	—	—	144,234	144,234	—	144,234	—
Salary Resolution	10.0	10.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	10.0	11.0	11.0	—	11.0	—

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

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	187,438	190,880
Requirements		
Gross Appropriations	815,424	680,866
Intrafund Transfers	(138,000)	—
Contingencies/Dept Reserves	(489,986)	(489,986)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	489,986	489,986
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	489,986	489,986
Net County Cost	—	—
Positions	—	—

3. Measure K - Medical Reserve Corps: This action removes Measure K funding from Medical Reserve Corps project from Fiscal Year 2026-27 budget. Measure K funding currently supports one staff position for Medical Reserve Corps, with associated appropriations remaining in the budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(6,426)
Requirements		
Gross Appropriations	—	(6,426)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	677,424	674,440
Requirements		
Gross Appropriations	815,424	674,440
Intrafund Transfers	(138,000)	—
Contingencies/Dept Reserves	—	—
Net County Cost	—	—
Positions	—	—

Emergency Medical Services Fund (5630B)

Program Locator

County > Health Services > County Health > **Emergency Medical Services Fund**

Program Outcome Statement

Provide partial payment for uncompensated emergency medical care.

Program Results

The Emergency Medical Services Trust (EMS Trust) funds physicians for uncompensated emergency care and hospitals for providing a disproportionate level of uncompensated emergency and trauma care. In addition, the EMS Trust fund offsets administrative and other program support costs in EMS. The EMS Trust is financed by a special assessment

imposed on court fines, forfeitures, and traffic school fees under state law. County Health sees a decline in these funds, reducing available revenue for the administration of the EMS program and reimbursement to physicians and hospitals for uncompensated care.

For FY 2024-25, EMS estimates that it will provide \$460,275 for physician claims for uncompensated emergency medical care, \$198,394 in financial support to San Mateo Medical Center (SMMC) and the two trauma-receiving hospitals serving the County's EMS system, as well as \$57,905 to Stanford Health Care for pediatric trauma services.

This partial funding of physicians and hospitals for uncompensated emergency and trauma care helps to maintain the public's health and safety by supporting critical access to emergency medical and trauma care.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Fines, Forfeitures and Penalties	917,667	701,907	1,454,999	1,454,999	—	1,454,999	—
Use of Money and Property	49,286	83,095	28,159	43,838	15,679	43,838	—
Miscellaneous Revenue	12,768	4,900	26,469	8,000	(18,469)	8,000	—
Total Revenue	979,722	789,902	1,509,627	1,506,837	(2,790)	1,506,837	—
Fund Balance	1,921,110	2,482,600	2,063,327	2,241,269	177,942	2,241,269	—
Total Sources	2,900,832	3,272,502	3,572,954	3,748,106	175,152	3,748,106	—
Requirements							
Services and Supplies	418,233	1,209,175	2,565,004	1,506,837	(1,058,167)	1,506,837	—
Gross Appropriations	418,233	1,209,175	2,565,004	1,506,837	(1,058,167)	1,506,837	—
Intrafund Transfers							
Net Appropriations	418,233	1,209,175	2,565,004	1,506,837	(1,058,167)	1,506,837	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	2,482,599	2,063,327	1,007,950	2,241,269	1,233,319	2,241,269	—
Total Requirements	2,900,832	3,272,502	3,572,954	3,748,106	175,152	3,748,106	—
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,900,832	3,272,502	3,572,954	3,748,106	175,152	3,748,106	—
Total Requirements	2,900,832	3,272,502	3,572,954	3,748,106	175,152	3,748,106	—
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service for Emergency Medical Services Appropriation (EMSA) Maddy Fund. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(2,066,117)	(2,241,269)
Requirements		
Gross Appropriations	(1,058,167)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(1,007,950)	(2,241,269)
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,233,319	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	1,233,319	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,007,950	2,241,269
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	1,007,950	2,241,269
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	175,152	—
Requirements		
Gross Appropriations	(1,058,167)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	1,233,319	—
Net County Cost	—	—
Positions	—	—

Aging and Disability Services (5700B)

Program Locator

County > Health Services > County Health > **Aging and Disability Services**

Program Outcome Statement

To optimize the quality of life for older adults and people living with disabilities.

Program Results

Aging and Disability Services (ADS) provides essential support for older adults and individuals with disabilities in San Mateo County. Programs include Adult Protective Services (APS), responding to over 1,900 cases of abuse and neglect annually, and In-Home Supportive Services (IHSS), assisting more than 8,000 Medi-Cal-eligible individuals to safely remain in their homes. The Public Guardian (PG) oversees approximately 600 conservatorships for those unable to make their own decisions. The Enhanced Care Management (ECM) supports Medi-Cal recipients with coordinating care and case management as well as providing community support like respite and homemaker services. The Area

Agency on Aging (AAA) partners with 21 community organizations to deliver critical services, including senior center activities, information and referral, congregate in-person dining, home delivered meals, transportation, legal services, adult day healthcare and social day support as well as Medicare insurance counseling and advocacy and long-term residential care Ombudsman services to approximately 24,500 older adults.

ADS prioritizes a client-centered approach, fostering collaboration between caseworkers, clients, caregivers, and community partners. As the County’s aging population grows and more individuals are living with disabilities, all program areas are expected to expand. Housing challenges and social isolation have emerged as pressing concerns, necessitating greater coordination with agencies, such as the Human Services Agency and the Department of Housing. To effectively meet future needs, investments in technology to improve case management workflows, and provide integrated, enhanced care coordination will remain essential in the coming years.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Monitor recipients of the Family Caregiver Support Program to ensure they are well matched when their unpaid family caregiver receives respite time from a caregiver compensated by the program	40%	60%	80%	100%	100%

Performance Narrative
In FY 2023-24, 5,771 hours of support were delivered to the 295 family caregivers enrolled in the Family Caregiver Support Program, empowering them to keep their older adult family members at home. It is important to track this performance measure because it ensures fair access to caregiver support. Family caregivers provide essential care to older adults, often facing significant financial, emotional, and physical challenges.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,280,697	1,336,567	2,576,279	2,659,504	83,225	959,504	(1,700,000)
Fines, Forfeitures and Penalties	61,939	81,376	81,376	81,372	(4)	81,372	—
Use of Money and Property	780,895	1,181,944	1,165,420	1,092,255	(73,165)	1,092,255	—
Intergovernmental Revenues	25,186,431	29,665,627	27,752,387	27,704,411	(47,976)	27,925,949	221,538
Charges for Services	2,222,278	3,056,752	2,559,016	2,411,250	(147,766)	2,441,250	30,000
Interfund Revenue	445,502	443,788	443,788	476,686	32,898	476,686	—
Miscellaneous Revenue	286,761	328,288	307,851	313,158	5,307	313,158	—
Total Revenue	30,264,502	36,094,344	34,886,117	34,738,636	(147,481)	33,290,174	(1,448,462)
Fund Balance	739,720	3,687,970	9,297,226	7,566,864	(1,730,362)	7,335,855	(231,009)
Total Sources	31,004,222	39,782,314	44,183,343	42,305,500	(1,877,843)	40,626,029	(1,679,471)
Requirements							
Salaries and Benefits	23,780,241	24,454,587	28,439,188	30,576,146	2,136,958	31,908,188	1,332,042
Services and Supplies	4,786,041	5,225,248	5,467,723	5,973,625	505,902	5,908,975	(64,650)
Other Charges	9,821,648	11,059,310	17,406,752	15,298,040	(2,108,712)	13,743,899	(1,554,141)
Reclassification of Expenses	—	—	—	—	—	—	—
Other Financing Uses	11,727	—	—	—	—	—	—
Gross Appropriations	38,399,656	40,739,146	51,313,663	51,847,811	534,148	51,561,062	(286,749)
Intrafund Transfers	(2,163,084)	(2,322,248)	(2,412,490)	(3,238,359)	(825,869)	(3,358,359)	(120,000)
Net Appropriations	36,236,572	38,416,898	48,901,173	48,609,452	(291,721)	48,202,703	(406,749)
Contingencies/Dept Reserves	911,752	3,687,970	7,335,855	7,335,855	—	7,335,855	—
Total Requirements	37,148,324	42,104,868	56,237,028	55,945,307	(291,721)	55,538,558	(406,749)
Net County Cost	6,144,103	2,322,554	12,053,685	13,639,807	1,586,122	14,912,529	1,272,722
Salary Resolution	150.0	154.0	153.0	153.0	—	153.0	—
Funded FTE	150.0	154.0	152.9	152.9	—	152.9	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	31,004,222	39,782,314	44,183,343	42,305,500	(1,877,843)	40,626,029	(1,679,471)
Total Requirements	37,148,324	42,104,868	56,237,028	55,945,307	(291,721)	55,538,558	(406,749)
Net County Cost	6,144,103	2,322,554	12,053,685	13,639,807	1,586,122	14,912,529	1,272,722
Salary Resolution	150.0	154.0	153.0	153.0	—	153.0	—
Funded FTE	150.0	154.0	152.9	152.9	—	152.9	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$1,545,822. Net funding adjustments for FY 2026-27 total \$1,313,022.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(8,996,646)	(7,294,810)
Requirements		
Gross Appropriations	510,900	1,474,067
Intrafund Transfers	(625,869)	(120,000)
Contingencies/Dept Reserves	(7,335,855)	(7,335,855)
Net County Cost	1,545,822	1,313,022
Positions	—	—

2. Position Adjustment - Health Services Manager II: This action deletes one Health Services Manager I and adds one Health Services Manager II to meet the division's operational needs. This action reconciles position changes from the Salary Resolution Amendment approved in February 2025.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	30,239	1,184
Requirements		
Gross Appropriations	30,239	1,184
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Measure K - CareGivers Support: This action removes Measure K funding from CareGiver's Support project from FY 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(100,000)
Requirements		
Gross Appropriations	—	(100,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time office supply purchases from the prior year. In addition, this action also reappropriates three months of funding for the Home Safe Program, which will continue to fund a limited-term position and subcontract costs to a community-based organization providing case management services.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	7,566,864	7,335,855
Requirements		
Gross Appropriations	231,009	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	7,335,855	7,335,855
Net County Cost	—	—
Positions	—	—

5. Elimination of State Grant Funded Home Safe Program: This action removes appropriations for the Home Safe Program. Home Safe is a homeless prevention program for residents in the care of Adult Protective Services. This is a State funded pilot program and funding has been exhausted and no additional State funding allocation has been provided. One grant funded limited-term position and subcontract costs to a community-based organization providing case management services associated with this grant are removed.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(700,000)	—
Requirements		
Gross Appropriations	(700,000)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Modernization of Case Management and Reporting Systems: This action appropriates funds for the purpose of modernizing case management and reporting systems. This appropriation is essential to help with streamlining workflows and enhancing work processes.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	200,000	—
Requirements		
Gross Appropriations	400,000	—
Intrafund Transfers	(200,000)	—
Net County Cost	—	—
Positions	—	—

7. Voice Over Internet Protocol Phone Migration: This action appropriates funds to transition the legacy analog phone service over to the Countywide VoIP (Voice over Internet Protocol) system.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	21,700	(21,700)
Requirements		
Gross Appropriations	62,000	(62,000)
Intrafund Transfers	—	—
Net County Cost	40,300	(40,300)
Positions	—	—

8. Measure K - Master Plan on Aging Development: This action removes Measure K funding from Master Plan on Aging Development project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(500,000)
Requirements		
Gross Appropriations	—	(500,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. Measure K - Friendship Line: This action removes Measure K funding from Friendship Line project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(250,000)
Requirements		
Gross Appropriations	—	(250,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

10. Measure K - Taxi Vouchers: This action removes Measure K funding from Taxi Voucher for the elderly project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(600,000)
Requirements		
Gross Appropriations	—	(600,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

11. Measure K - Special Olympics: This action removes Measure K funding from Special Olympics project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(250,000)
Requirements		
Gross Appropriations	—	(250,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,877,843)	(1,679,471)
Requirements		
Gross Appropriations	534,148	(286,749)
Intrafund Transfers	(825,869)	(120,000)
Contingencies/Dept Reserves	—	—
Net County Cost	1,586,122	1,272,722
Positions	—	—

IHSS Public Authority (5800B)

Program Locator

County > Health Services > County Health > **IHSS Public Authority**

Program Outcome Statement

To optimize the quality of life for older adults and people living with disabilities by keeping them safely at home with essential caregiver support.

Program Results

San Mateo County Public Authority (PA) partners with In-Home Supportive Services (IHSS) Program to assist its clients to locate and hire background-checked caregivers to perform authorized IHSS services so that they can remain safely at home and out of institutional care. The PA oversees about 8,400 caregivers, 83 percent of whom are related to IHSS recipients they support. One of the biggest identified challenges in this program is to recruit and maintain a diverse

pool of registry caregivers so that clients who are without family or pre-identified caregivers can also receive comparable quality personal care by hiring the registry caregivers. The PA thrives to assist in matching a registry caregiver based on preferences and needs of the recipient. A successful match depends on a variety of factors, such as language, location, and caregiver's availability. Historically, being able to communicate in the preferred primary language of the recipient is one of the most important criteria for a successful match.

The PA will continue to focus on recruiting and retaining more registry caregivers with diverse language capacity, including bilingual caregivers. In addition, the PA will strengthen the collaboration with IHSS program to offer more technical support to its IHSS recipients through home visits, payroll support, training and workshops that address the interpersonal aspects of caregiving.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of In-Home Supportive Services (IHSS) Registry providers who are proficient in the languages spoken by recipients to ensure effective communication	48%	39%	60%	75%	75%

Performance Narrative
Communication between the IHSS caregiver and the person in need of support at home is an essential part of caregiving. IHSS recipients are responsible for directing their caregiving needs as part of the IHSS program, so the Public Authority is focusing on increasing language abilities and bilingual registry providers as a way to reduce and eliminate the language gaps between IHSS providers and recipients to ensure the best caregiver experience possible for IHSS recipients.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	10,598	100,856	100,856	100,856	—	100,856	—
Intergovernmental Revenues	27,137,162	33,074,700	35,194,889	37,053,282	1,858,393	38,720,860	1,667,578
Interfund Revenue	4,523,918	4,532,666	4,532,666	4,654,649	121,983	4,654,649	—
Miscellaneous Revenue	421,343	416,450	416,450	416,450	—	416,450	—
Total Revenue	32,093,021	38,124,674	40,244,861	42,225,237	1,980,376	43,892,815	1,667,578
Fund Balance	2,056,805	1,875,804	5,898,886	6,019,859	120,973	6,019,859	—
Total Sources	34,149,826	40,000,478	46,143,747	48,245,096	2,101,349	49,912,674	1,667,578
Requirements							
Salaries and Benefits	2,015,472	2,256,994	2,782,795	3,041,749	258,954	3,500,178	458,429
Services and Supplies	7,435,993	8,121,708	8,259,947	9,638,297	1,378,350	9,638,297	—
Other Charges	22,822,135	23,722,890	29,202,119	29,545,191	343,072	30,754,340	1,209,149
Other Financing Uses	421	—	—	—	—	—	—
Gross Appropriations	32,274,021	34,101,592	40,244,861	42,225,237	1,980,376	43,892,815	1,667,578
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	32,274,021	34,101,592	40,244,861	42,225,237	1,980,376	43,892,815	1,667,578
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	1,875,805	5,898,885	5,898,886	6,019,859	120,973	6,019,859	—
Total Requirements	34,149,826	40,000,478	46,143,747	48,245,096	2,101,349	49,912,674	1,667,578
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	34,149,826	40,000,478	46,143,747	48,245,096	2,101,349	49,912,674	1,667,578
Total Requirements	34,149,826	40,000,478	46,143,747	48,245,096	2,101,349	49,912,674	1,667,578
Net County Cost	—	—	—	—	—	—	—

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

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,918,510)	(4,352,281)
Requirements		
Gross Appropriations	1,980,376	1,667,578
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(5,898,886)	(6,019,859)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	6,019,859	6,019,859
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	6,019,859	6,019,859
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,101,349	1,667,578
Requirements		
Gross Appropriations	1,980,376	1,667,578
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	120,973	—
Net County Cost	—	—
Positions	—	—

Contributions to Medical Center (5850B)

Program Locator

County > Health Services > County Health > **Contributions to Medical Center**

Program Outcome Statement

Improve health for uninsured, and low-income residents.

Program Results

The County contribution to the San Mateo Medical Center (SMMC) supports mandated medical services under Section

17000 of the California Welfare and Institutions Code, which requires the County to provide medical care services to indigent residents. The County Contribution was increased in FY 2020-21 by \$5,500,000 to keep the retail pharmacy open and support operational improvements designed to expand services, enhance revenue, increase the reach of ambulatory care to assigned patients, and relocate Mental Health Primary Care services. The County Contribution for FY 2025-26 and FY 2026-27 is \$58,053,455 each year.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of patients receiving prenatal care within the first trimester	90.8%	86.4%	78.5%	88.5%	91.9%

Performance Narrative

Early detection and intervention of any maternal or fetal health conditions during the first trimester can significantly impact both maternal and fetal health, leading to better pregnancy and birth outcomes, including reduced risks of preterm birth and low birth weight and lowered infant mortality rates. From 2022 to 2024, San Mateo Medical Center (SMMC) has observed a decline in the percentage of deliveries that received a prenatal care visit in the first trimester.

SMMC is committed to improving the number of patients who are pregnant that receive prenatal care in the first trimester. With the addition of 2 Nurse Practitioners in the Obstetrics department, we anticipate expanded access to first trimester prenatal care visits, which has been a barrier to success for this metric.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	5,612,056	5,612,056	5,612,056	5,612,056	—	5,612,056	—
Total Revenue	5,612,056	5,612,056	5,612,056	5,612,056	—	5,612,056	—
Fund Balance	—	—	19,505,734	—	(19,505,734)	—	—
Total Sources	5,612,056	5,612,056	25,117,790	5,612,056	(19,505,734)	5,612,056	—
Requirements							
Services and Supplies	43,890	43,890	43,890	43,890	—	43,890	—
Other Charges	—	—	—	—	—	—	—
Other Financing Uses	65,153,152	44,115,887	83,127,355	63,621,621	(19,505,734)	63,621,621	—
Gross Appropriations	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Total Requirements	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Net County Cost	59,584,986	38,547,721	58,053,455	58,053,455	—	58,053,455	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	5,612,056	5,612,056	25,117,790	5,612,056	(19,505,734)	5,612,056	—
Total Requirements	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Net County Cost	59,584,986	38,547,721	58,053,455	58,053,455	—	58,053,455	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. A one-time source amount of \$19 million is carried into FY 2025-26 and removed in subsequent years, as this funding represents a one-time carryover. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(19,505,734)	—
Requirements		
Gross Appropriations	(19,505,734)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(19,505,734)	—
Requirements		
Gross Appropriations	(19,505,734)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Environmental Health Services (5900B)

Program Locator

County > Health Services > County Health > **Environmental Health Services**

Program Outcome Statement

Protect the public's health by preventing food and waterborne illnesses, minimizing consumer impacts from hazardous agents and settings, and reducing environmental contamination resulting from business activities.

Program Results

Environmental Health Services (EHS) protects the public's health by ensuring that food, water, and housing are safe and healthy and by ensuring that waste and hazardous materials are managed and disposed of appropriately. EHS achieves this through the regulation of over 14,000 businesses.

In FY 2023–25, EHS inspected 8,997 food operations, including full-service restaurants, schools, mobile food vehicles, and temporary events. As a result, 96 percent of routine inspections received a Green placard. EHS also inspected 1,564 commercial and public pools and spas, resulting in an 87 percent pass rate.

Environmental protection was further supported through enforcement of state laws governing businesses that store or use hazardous chemicals. In FY 2023–25, 4,132 inspections were completed.

EHS priorities for FY 2025-27 include ensuring that all mandated inspections are completed across regulatory programs, maximizing operational efficiencies, and integrating technologies that make it easier for businesses and the public to interact with EHS. Additional priorities include establishing new business compliance programs for tobacco retailers, maintaining emergency preparedness readiness, increasing public awareness about unpermitted food vending, and enhancing outreach efforts in the housing inspection program to support improved apartment building maintenance practices. EHS also continues to support the County's Farmworker Housing Compliance Task Force to ensure safe employee housing. To advance pollution prevention, EHS will focus on reducing hazardous litter, promoting the use of less toxic products to minimize exposure, and strengthening product stewardship for hazardous household materials.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of violations observed per inspection	2.2	1.2	2.0	2.1	1.1

Performance Narrative

Environmental Health Services (EHS) aims to create more habitable environments in multifamily housing throughout the County. We have identified a need for a shared responsibility of both the landlord/property owner and the tenants to improve the living conditions. EHS has prioritized outreach in multifamily housing in geographic areas shown by the California Healthy Places Index (HPI) to face the greatest challenges with housing habitability. EHS supports residents by providing appropriate communications and materials that will assist them in maintaining the habitability within their own units. Concurrently, EHS prioritizes apartment properties in the same areas and educates landlord/property owners on the most common substandard housing problems and best management practices for their properties to ensure a healthier living environment for tenants.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	349,388	383,087	—	—	—	—	—
Licenses, Permits and Franchises	1,018,404	989,365	1,514,736	2,132,771	618,035	2,326,658	193,887
Fines, Forfeitures and Penalties	355,874	277,046	339,225	534,653	195,428	849,191	314,538
Intergovernmental Revenues	1,138,001	1,519,786	929,052	879,881	(49,171)	918,532	38,651
Charges for Services	18,478,540	14,065,878	15,753,600	18,374,874	2,621,274	19,677,060	1,302,186
Interfund Revenue	47,337	39,473	1,820	1,820	—	1,820	—
Miscellaneous Revenue	327,881	516,504	2,903,585	368,426	(2,535,159)	401,010	32,584
Total Revenue	21,715,425	17,791,141	21,442,018	22,292,425	850,407	24,174,271	1,881,846
Fund Balance	808,372	807,086	(970,506)	439,721	1,410,227	439,721	—
Total Sources	22,523,797	18,598,227	20,471,512	22,732,146	2,260,634	24,613,992	1,881,846
Requirements							
Salaries and Benefits	15,643,906	15,154,781	17,616,568	18,410,888	794,320	19,514,537	1,103,649
Services and Supplies	4,180,938	2,858,938	2,529,485	4,045,102	1,515,617	4,583,699	538,597
Other Charges	2,047,911	1,974,549	1,998,876	2,340,177	341,301	2,666,054	325,877
Reclassification of Expenses	—	—	34,092	16,540	(17,552)	17,036	496
Fixed Assets	5,968	—	—	—	—	—	—
Other Financing Uses	3,264	5,472	7,176	3,864	(3,312)	4,003	139
Gross Appropriations	21,881,988	19,993,740	22,186,197	24,816,571	2,630,374	26,785,329	1,968,758
Intrafund Transfers	(58,070)	(1,717,801)	(247,200)	(2,416,940)	(2,169,740)	(2,503,852)	(86,912)
Net Appropriations	21,823,917	18,275,939	21,938,997	22,399,631	460,634	24,281,477	1,881,846
Contingencies/Dept Reserves	807,099	427,086	439,721	439,721	—	439,721	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	22,631,016	18,703,025	22,378,718	22,839,352	460,634	24,721,198	1,881,846
Net County Cost	107,219	104,798	1,907,206	107,206	(1,800,000)	107,206	—
Salary Resolution	84.0	85.0	85.0	86.0	1.0	86.0	—
Funded FTE	84.0	85.0	84.9	85.9	1.0	85.9	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	22,523,797	18,598,227	20,471,512	22,732,146	2,260,634	24,613,992	1,881,846
Total Requirements	22,631,016	18,703,025	22,378,718	22,839,352	460,634	24,721,198	1,881,846
Net County Cost	107,219	104,798	1,907,206	107,206	(1,800,000)	107,206	—
Salary Resolution	84.0	85.0	85.0	86.0	1.0	86.0	—
Funded FTE	84.0	85.0	84.9	85.9	1.0	85.9	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total (\$1,800,000). Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	1,710,039	1,436,461
Requirements		
Gross Appropriations	2,519,500	1,963,094
Intrafund Transfers	(2,169,740)	(86,912)
Contingencies/Dept Reserves	(439,721)	(439,721)
Non-General Fund Reserves	—	—
Net County Cost	(1,800,000)	—
Positions	—	—

2. Position Adjustment - Office Assistant II: One Office Assistant II is added to support increased online portal submissions from regulated entities and to assist with the administrative needs resulting from the expansion of the Tobacco Retailer Program inventory to include additional data from cities. This action reconciles position changes from the Salary Resolution Amendment approved in February 2025.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	110,874	5,664
Requirements		
Gross Appropriations	110,874	5,664
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	439,721	439,721
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	439,721	439,721
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,260,634	1,881,846
Requirements		
Gross Appropriations	2,630,374	1,968,758
Intrafund Transfers	(2,169,740)	(86,912)
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	(1,800,000)	—
Positions	1	—

Behavioral Health and Recovery Services (6100B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	5,733,958	6,255,783	6,206,832	6,521,934	315,102	4,225,507	(2,296,427)
Use of Money and Property	—	—	—	—	—	—	—
Intergovernmental Revenues	119,549,536	135,072,347	188,437,871	173,442,937	(14,994,934)	180,204,915	6,761,978
Charges for Services	73,251,172	59,451,777	62,259,572	61,861,515	(398,057)	63,686,333	1,824,818
Interfund Revenue	3,772	4,704	—	—	—	—	—
Miscellaneous Revenue	1,630,827	2,154,178	4,633,552	38,232,865	33,599,313	36,579,234	(1,653,631)
Total Revenue	200,169,264	202,938,790	261,537,827	280,059,251	18,521,424	284,695,989	4,636,738
Fund Balance	3,867,439	19,853,904	14,066,867	18,554,189	4,487,322	14,154,189	(4,400,000)
Total Sources	204,036,703	222,792,694	275,604,694	298,613,440	23,008,746	298,850,178	236,738
Requirements							
Salaries and Benefits	90,452,661	92,874,636	107,993,373	116,874,454	8,881,081	121,936,571	5,062,117
Services and Supplies	83,023,008	99,340,701	114,628,762	142,199,023	27,570,261	137,786,143	(4,412,880)
Other Charges	62,407,304	72,731,592	92,744,501	91,862,644	(881,857)	96,880,729	5,018,085
Fixed Assets	3,755,500	—	2,434,689	—	(2,434,689)	—	—
Other Financing Uses	3,120,538	3,340,115	14,653,996	9,268,358	(5,385,638)	8,022,807	(1,245,551)
Gross Appropriations	242,759,011	268,287,044	332,455,321	360,204,479	27,749,158	364,626,250	4,421,771
Intrafund Transfers	(1,663,367)	(1,566,940)	(3,130,227)	(1,922,875)	1,207,352	(1,599,012)	323,863
Net Appropriations	241,095,644	266,720,104	329,325,094	358,281,604	28,956,510	363,027,238	4,745,634
Contingencies/Dept Reserves	4,004,502	5,762,067	11,632,178	14,154,189	2,522,011	14,154,189	—
Total Requirements	245,100,146	272,482,171	340,957,272	372,435,793	31,478,521	377,181,427	4,745,634
Net County Cost	41,063,443	49,689,477	65,352,578	73,822,353	8,469,775	78,331,249	4,508,896
Salary Resolution	476.0	522.0	517.0	527.0	10.0	527.0	—
Funded FTE	471.2	515.4	508.8	518.1	9.3	518.1	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	204,036,703	222,792,694	275,604,694	298,613,440	23,008,746	298,850,178	236,738
Total Requirements	245,100,146	272,482,171	340,957,272	372,435,793	31,478,521	377,181,427	4,745,634
Net County Cost	41,063,443	49,689,477	65,352,578	73,822,353	8,469,775	78,331,249	4,508,896
Salary Resolution	476.0	522.0	517.0	527.0	10.0	527.0	—
Funded FTE	471.2	515.4	508.8	518.1	9.3	518.1	—

Behavioral Health and Recovery Administration (6110P)

County > Health Services > County Health > Behavioral Health and Recovery Services > **Behavioral Health and Recovery Administration**

Program Outcome Statement

Provide programmatic, clinical, and fiscal leadership and management for the Behavioral Health and Recovery Services (BHRS) division.

Program Results

The Behavioral Health and Recovery Services (BHRS) Administration staff defines and directs the priorities of Mental Health Youth, Adult, and Older Adult Services and Alcohol and Other Drug Services; supports training and workforce development; provides administrative support for all programs including compliance, quality improvement, personnel services, budget and finance, research and evaluation, and contract administration; and works collaboratively with Health programs, other County departments, and contracted vendors to ensure quality and compliance with state and federal requirements.

The result is that the community receives quality and effective treatment services in a timely manner delivered with respect and dignity. This is evidenced by high satisfaction rates. A May 2024 survey showed that 91 percent of clients reported are satisfied with the services they receive, an increase of 5 percent from surveys taken during COVID-19. According to a recent client satisfaction survey, clients expressed satisfaction for services received and reported being better able to manage their lives and engage in conversation and activities with other people.

Additionally, the Office of Community and Family Affairs (OCFA) provides ways for BHRS consumers and their family members to participate and have a voice in the creation and review of BHRS policies and services. OCFA also facilitates client access to the grievance and problem resolution process, and trains, supports, and educates the behavioral health system about the importance of embedding the perspective of lived experience in client care.

In FY 2023-24, BHRS served 15,147 Medi-Cal eligible clients. During the FY 2023-25 budget cycle, BHRS has focused on the implementation of CalAIM, a state initiative to reform Medi-Cal. The division is advancing the integration of primary care and behavioral health by aligning billing systems and preparing to migrate to the Epic electronic health record. In the spring of 2025, California Clubhouse and Voices of Recovery moved into a new property at 2195 El Camino Real. The California Clubhouse is a social and vocational rehabilitation program for individuals living with a mental illness. Voices of Recovery provides support groups and Wellness Recovery Action Plan (WRAP) services for individuals struggling with substance use.

In the FY 2025-27 budget cycle, BHRS will implement several state mandates including full transition to CalAIM fee-for-service payments, Senate Bill 43, Proposition 36 and, a full transition to Proposition 1.

Senate Bill 43 expands the definition of "gravely disabled" to include those with substance use disorder. Proposition 36, the Homelessness, Drug Addiction, and Theft Reduction Act, passed by California voters in November 2024, mandates treatment for certain felony offenders. Proposition 1, the Behavioral Health Services Act, reforms behavioral health care funding prioritizing mental health, substance use disorders and expands housing interventions.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	31,784,825	38,184,126	54,855,407	58,665,332	3,809,925	55,301,988	(3,363,344)
Total Requirements	37,577,522	59,532,219	72,380,340	73,764,374	1,384,034	73,801,108	36,734
Net County Cost	5,792,698	21,348,093	17,524,933	15,099,042	(2,425,891)	18,499,120	3,400,078
Salary Resolution	71.0	99.0	100.0	88.0	(12.0)	88.0	—
Funded FTE	71.0	99.0	99.9	87.9	(12.0)	87.9	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases and adjustments to retiree health contributions; approved addition of FTEs, increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting

changes. As a one-time funding source, Fund Balance is removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments for FY 2025-26 total (\$2,425,891) and (16) positions. Net funding adjustments for FY 2026-27 total \$3,400,078. The net decrease in one-time revenues and expenditures in FY 2025-26 includes capital projects and one-time contracts.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(18,294,454)	(17,302,400)
Requirements		
Gross Appropriations	(8,689,866)	7,710
Intrafund Transfers	(398,301)	244,157
Contingencies/Dept Reserves	(11,632,178)	(14,154,189)
Net County Cost	(2,425,891)	3,400,078
Positions	(16)	—

2. Behavioral Health and Recovery Services Facility Renovations – Cassia House: This action appropriates Global Payment Program (GPP) funding for the renovation and repair of Cassia House, a County-owned adult residential facility. The property requires improvements to various components, including windows, bathrooms, siding, and the roof.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	500,000	—
Requirements		
Gross Appropriations	500,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Behavioral Health and Recovery Services Facility Renovations – Serenity House: This action appropriates Global Payment Program (GPP) funding for the renovation of Serenity House. There are multiple areas of Serenity House that require modification to enable access for non-ambulatory clients. The division plans to renovate the areas of concern and install Americans with Disabilities Act (ADA) compliant hardware, fixtures, and ramps to allow for better access for non-ambulatory clients.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	375,000	—
Requirements		
Gross Appropriations	375,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Behavioral Health and Recovery Services Facility Renovations – Hudson Manor: This action appropriates Global Payment Program (GPP) funding for the renovation of Hudson Manor. Behavioral Health and Recovery Services (BHRS) purchased Hudson Manor, an eight bed senior assisted living facility, and will use it as a Board and Care home for eligible clients. The property is in moderate condition, but will need some work to address various issues in the building and make it Americans with Disabilities Act (ADA) compliant.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	475,000	—
Requirements		
Gross Appropriations	475,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Behavioral Health and Recovery Services Facility Renovations – Hopkin's Manor: This action appropriates Global Payment Program (GPP) funding for the renovation of Hopkin's Manor. Behavioral Health and Recovery Services (BHRS) partnered with the owner of Hopkin's Manor, a residential care facility for the elderly, and will help remodel the third floor. The division plans to create 46 new beds for older adults with behavioral health needs.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,000,000	—
Requirements		
Gross Appropriations	1,000,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Position Adjustments: This action adds one Health Services Manager II, one Mental Health Program Specialist, and one Management Analyst to support the implementation of Proposition 1, effective July 2026. Proposition 1 expands resources for residential treatment facilities and permanent supportive housing for individuals with severe mental illness and/or substance use disorders. It also strengthens integration of behavioral health services and requires enhanced fiscal accountability and outcome reporting. These positions will oversee the implementation of new evidence-based program requirements, ensure fidelity, support staff and providers, and coordinate local and statewide strategic initiatives. Additional responsibilities include supporting new Medi-Cal billing and administrative processes, improving access to housing resources, enhancing fiscal systems, and monitoring performance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	713,442	32,871
Requirements		
Gross Appropriations	713,442	32,871
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	3	—

7. Position Adjustment - Adult Psychiatrist: This action adds one Adult Psychiatrist to support the division's implementation of clinical standards under the Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) Initiative. This initiative aims to expand access to care and strengthen the continuum of community-based behavioral health services. The position will play a key role in ensuring clinical consistency and quality across the initiative. This action reconciles position changes from the Salary Resolution Amendment approved in January 2025.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	486,748	1,996
Requirements		
Gross Appropriations	486,748	1,996
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

8. Measure K - CoastPride: This action removes Measure K funding from CoastPride project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(250,000)
Requirements		
Gross Appropriations	—	(250,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time capital purchases.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	16,032,178	14,154,189
Requirements		
Gross Appropriations	4,400,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	11,632,178	14,154,189
Net County Cost	—	—
Positions	—	—

10. Final Fund Balance Adjustment: This action appropriates the Final Year-End Fund Balance to support the purchase of a new South County Mental Health Clinic and renovations at leased facilities, with the remaining balance allocated to Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,522,011	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,522,011	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,809,925	(3,363,344)
Requirements		
Gross Appropriations	(739,676)	(207,423)
Intrafund Transfers	(398,301)	244,157
Contingencies/Dept Reserves	2,522,011	—
Net County Cost	(2,425,891)	3,400,078
Positions	(12)	—

Mental Health Youth Services (6130P)

County > Health Services > County Health > Behavioral Health and Recovery Services > **Mental Health Youth Services**

Program Outcome Statement

Improve mental health for children, youth, and their families

Program Results

Behavioral Health and Recovery Services (BHRS) Child and Youth programs provide a vital range of services including outreach, assessment, counseling, treatment, case management, medication, and care coordination to children, youth, and families affected by serious emotional disturbances. Although primarily focused on the Medi-Cal population, certain services, such as those related to early psychosis, are available to all County residents. In FY 2023-24, BHRS served approximately 2,807 Med-Cal eligible children (ages 0-17) and 1,540 young adults (ages 18-24) through County and contractor provided services.

BHRS continues to seek innovative opportunities to enhance its comprehensive Crisis Continuum of Care, which integrates crucial components of behavioral health prevention, early intervention, crisis response, stabilization, and transition support for individuals. In July 2022, BHRS fully launched the “Youth S.O.S” (Support, Opportunity, Stabilization) Mobile Crisis Response Team for County residents up to age 25, specific to youth and young adults. Expanding upon this, as of August 2024, the program has been extended to serve all ages, in line with a State mandate. This program is now referred to as the Mobile Crisis Response Team (MCRT).

In FY 2023-24, BHRS further implemented Intensive Care Coordination and Intensive Home-Based Services, both Medi-Cal mandated services. Partnering with a community-based provider, support for youth and families to prevent crises and ensure timely interventions before a youth needs to be placed outside the home have been enhanced. These efforts aim to further strengthen coordination of services and ensure better outcomes for youth in the community.

In partnership with First 5 San Mateo County (F5SMC), BHRS received a grant in 2023 from Child and Youth Behavioral Health Initiative (CYBHI) of the California Department of Health Care Services. This funding has been used to implement the Child-Parent Psychotherapy (CPP) model, an evidence-based practice designed to provide urgent mental health services for children ages 0-5 and their families. F5SMC developed an 18-month CPP training program for 50 clinicians and supervisors, with strong participation from the BHRS Pre-Natal to 3 team. This collaboration highlights our shared commitment to expanding access to high-quality, trauma-informed care countywide, with BHRS playing a central role by involving staff, leadership, and continued support to ensure the successful training and long-term implementation of CPP.

For FY 2025-27, BHRS is enhancing the Child and Adolescent Needs and Strengths (CANS) screening process to align more closely with Child and Family Services (CFS) by implementing the CANS Individualized Plans (IP). CANS IP is a vital tool used to assess the needs, strengths, and risks of children and adolescents in the behavioral health system. It helps guide personalized treatment planning, coordinates services across providers, tracks progress over time and ensures that interventions are effective. By improving the CANS process, we aim to better support youth, track their treatment outcomes, and ensure they receive the appropriate care they need to thrive.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	45,170,492	40,415,527	46,005,415	51,619,187	5,613,772	51,110,950	(508,237)
Total Requirements	50,062,655	49,836,434	59,942,503	66,854,513	6,912,010	66,780,749	(73,764)
Net County Cost	4,892,163	9,420,907	13,937,088	15,235,326	1,298,238	15,669,799	434,473
Salary Resolution	165.0	163.0	162.0	168.0	6.0	168.0	—
Funded FTE	163.7	160.9	159.1	165.0	5.9	165.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding

source, Fund Balance is removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Increases in revenue sources are due to growth in Realignment (\$7,211,790) and miscellaneous (\$4,301,931) revenue, including Medical Administrative Reimbursement. This increase is partially offset by reductions in Medi-Cal Reimbursement (\$3,307,099), State General Fund allocations, and Mental Health Services Act (MHSA) (\$1,181,466) funding. Net funding adjustments for FY 2025-26 total \$1,298,238 and 6 positions. Net funding adjustments for FY 2026-27 total \$434,473.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	5,213,772	241,763
Requirements		
Gross Appropriations	5,408,032	676,236
Intrafund Transfers	1,103,978	—
Net County Cost	1,298,238	434,473
Positions	6	—

2. Behavioral Health and Recovery Services Facility Renovations – Coastside Clinic: This action appropriates Global Payment Program (GPP) funding for the renovation of the Coastside Clinic to improve patient flow and improve service delivery.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	400,000	—
Requirements		
Gross Appropriations	400,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Measure K - Daly City Youth Health Center: This action removes Measure K funding from Daly City Youth Health Center project from Fiscal Year 2026-27.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(250,000)
Requirements		
Gross Appropriations	—	(250,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K - County Office of Education, Transition Age Youth: This action removes Measure K funding from the County Office of Education Transition Age Youth project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(500,000)
Requirements		
Gross Appropriations	—	(500,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	5,613,772	(508,237)
Requirements		
Gross Appropriations	5,808,032	(73,764)
Intrafund Transfers	1,103,978	—
Net County Cost	1,298,238	434,473
Positions	6	—

Mental Health Adult Services (6140P)

County > Health Services > County Health > Behavioral Health and Recovery Services > **Mental Health Adult Services**

Program Outcome Statement

Increase the percentage of adult and older adult consumers attaining wellness/recovery goals.

Program Results

Behavioral Health and Recovery Services (BHRS) Adult Services programs promote recovery for individuals with behavioral health challenges by offering outreach and engagement, assessment, treatment, medication management, case management, psychosocial rehabilitation, housing support, crisis response, peer services, and linkage to physical health services. Although primarily focused on the Medi-Cal population, certain services, such as crisis response, are available to all County residents. BHRS provided services to over 10,024 Medi-Cal eligible adults in FY 2023-2024. Over 85 percent of clients state that they have benefited from BHRS services.

BHRS promotes improved quality of life, independent living, and housing stability for adults with serious mental illness and substance use issues. Programs focus on fostering healthy outcomes, safety, social connectedness, and engagement in meaningful activities. Full-service partnerships have demonstrated reductions in hospitalizations, psychiatric emergency room visits, and homelessness.

Under the leadership of the County Executive's Office, BHRS and partners began a pilot program of the Community Wellness Crisis Response Team (CWCRT) program in December 2021. In partnership with the cities of San Mateo, Redwood City, South San Francisco, and Daly City, a law enforcement officer is paired with a BHRS contracted mental health clinician to respond to mental health concerns arising

in the community when they call 911. The team responds to the call. Assessments may include evaluation for an involuntary hold, crisis de-escalation to the individual and their family, counseling, and follow-up support to ensure individuals are linked to community resources for ongoing behavioral health services. Clinicians may also link police station walk-ins to behavioral health resources or assist with homeless outreach efforts.

The original CWCRT pilot ended in June 2024 with the four cities. An evaluation by the Stanford Gardner Center found an 18 percent reduction in involuntary psychiatric detentions in the four pilot cities, and a 19 percent drop in the number of mental-health-focused calls-for-service. Currently, the CWCRT program has been expanded to an additional six cities.

For FY 2025-2027, BHRS is adding 54 adult Board and Care beds for individuals needing community placements. A 46-bed facility at Hopkins Manor and a new, eight-bed facility on Hudson Street in Redwood City. The new Cordilleras Health and Healing Campus buildings are fully operational, comprising 29 transitional and 28 permanent supported housing units and four locked 16-bed mental health rehabilitation centers. All buildings are designed to create home like environments that are safe and support recovery.

FY 2025-27, the priority will be evaluating services within our forensic continuum of care to assess current resources and gaps, and, more importantly, to begin efforts enhance programs serving the justice-involved populations. These recommendations will be evaluated for implementation in conjunction with additional state initiatives, such as Senate Bill 43 and Proposition 36. Senate Bill 43 expands the definition of "gravely disabled" to include those with substance use disorder. Proposition 36, the Homelessness, Drug Addiction, and Theft Reduction Act, passed by California voters in November 2024, mandates treatment for certain felony offenders. Clients will be assessed for care to ensure offenders receive appropriate substance use and mental health treatment.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	108,319,852	121,262,222	155,297,670	146,455,319	(8,842,351)	147,549,412	1,094,093
Total Requirements	125,118,065	130,669,142	171,410,688	180,983,927	9,573,239	184,833,708	3,849,781
Net County Cost	16,798,213	9,406,920	16,113,018	34,528,608	18,415,590	37,284,296	2,755,688
Salary Resolution	197.0	218.0	212.0	227.0	15.0	227.0	—
Funded FTE	193.6	213.6	207.0	221.5	14.5	221.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26, including: negotiated salary and benefit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance is removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. The reduction in overall revenue sources is due to changes in program funding. While Medi-Cal reimbursement has increased (\$1,914,037), Realignment funding has decreased (\$278,703). Mental Health Services Act (MHSA) revenue is also reduced (\$27,186,667) due to delays in capital projects (\$16M) and related provider contracts (\$13,896,927). In some cases, funding for provider contracts and administrative costs has been shifted to Net County Cost (\$18,415,590) to better align with current program funding structures. Net funding adjustments for FY 2025-26 total \$18,415,590 and 10 positions. Net funding adjustments for FY 2026-27 total \$2,755,688.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(9,849,849)	2,553,632
Requirements		
Gross Appropriations	8,130,050	5,229,614
Intrafund Transfers	435,691	79,706
Contingencies/Dept Reserves	—	—
Net County Cost	18,415,590	2,755,688
Positions	10	—

2. Position Adjustments: This action adds one Mental Health Program Specialist, one Peer Support Specialist, and one Peer Support Worker to support the implementation of Senate Bill 43. Effective January 1, 2024, SB 43 expands the definition of "Grave Disability" under the Lanterman-Petris-Short (LPS) Act to include individuals with severe substance use disorders (SUD). These positions will assist in developing coordinated treatment pathways that leverage existing programs and resources, while also providing direct support to clients as they navigate complex behavioral health and social service systems.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	473,795	23,059
Requirements		
Gross Appropriations	473,795	23,059
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	3	—

3. Position Adjustment - Clinical Services Manager II: This action adds one Clinical Services Manager II. Oversight of all housing and forensic programs related to new requirements of Proposition 1 which will take full effect on July 1, 2026. Proposition 1 provides for expanded resources for increasing residential treatment facilities and supportive permanent housing for individuals living with serious mental illness and/or substance use disorders, enhanced integration of substance use and mental health services, and robust fiscal accountability and outcome reporting for behavioral health departments and their networks of contracted providers.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	284,870	12,663
Requirements		
Gross Appropriations	284,870	12,663
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

4. Position Adjustment - Adult Psychiatrist: This action adds one part-time Adult Psychiatrist to provide clinical services and support to clients at the Behavioral Health and Recovery Services Central Adult Clinic. This action reconciles position changes from the approved Salary Resolution Amendment in March 2025.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	248,833	999
Requirements		
Gross Appropriations	248,833	999
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

5. Measure K - Peninsula Family Services: This action removes Measure K funding from Peninsula Family Services (PFS) project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(443,920)
Requirements		
Gross Appropriations	—	(443,920)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Measure K - Mental Health Association of San Mateo: This action removes Measure K funding from Mental Health Association of San Mateo County project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(552,340)
Requirements		
Gross Appropriations	—	(552,340)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Measure K - StarVista: This action removes the StarVista Measure K project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(500,000)
Requirements		
Gross Appropriations	—	(500,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(8,842,351)	1,094,093
Requirements		
Gross Appropriations	9,137,548	3,770,075
Intrafund Transfers	435,691	79,706
Contingencies/Dept Reserves	—	—
Net County Cost	18,415,590	2,755,688
Positions	15	—

Alcohol and Other Drug Services (6170P)

County > Health Services > County Health > Behavioral Health and Recovery Services > **Alcohol and Other Drug Services**

Program Outcome Statement

Prevent and treat substance use disorders while supporting clients on their path to recovery.

Program Results

Behavioral Health and Recovery Services (BHRS) Alcohol and Other Drug Services (AOD) oversees substance use prevention, treatment, and recovery services for individuals and families. Treatment is provided through a network of community-based agencies and includes services such as withdrawal management, outpatient care, intensive outpatient programs, residential treatment, medication-assisted treatment (MAT), and recovery support. In FY 2023-24, 2,152 Med-Cal clients received substance use treatment services. Additionally, 80 percent of patients seeking methadone treatment were seen within 24 hours of their request, surpassing the State standard of three days. In an annual client survey conducted in October 2024, 91.2 percent expressed overall satisfaction with the services they received.

In the FY 2023-25 budget cycle, BHRS expanded on-site substance use services for unhoused residents at the Navigation Center. El Centro de Libertad now offers substance use treatment counseling on-site five days a week, while the Integrated Medication Assisted Treatment (IMAT) team continues to provide weekly harm reduction classes and actively encourages residents to consider the benefits of medication-assisted treatment.

In July 2024, Our Common Ground (OCG) launched a Contingency Management pilot program. This evidence-based approach offers small financial incentives as positive reinforcement for clients who remain abstinent from

stimulants. To date, OCG has served 26 clients in the program, and over 99 percent of the drug tests administered have been negative for stimulants.

Preventing overdose deaths remains a critical priority for BHRS. Staff have delivered numerous educational presentations and trainings to raise awareness about naloxone, the lifesaving medication used to reverse opioid overdoses.

During FY 2025-27, the Overdose Prevention Coalition will use Opioid Settlement funds to carry out high impact activities aimed at preventing and treating opioid overdoses and addiction. In addition to community education, access to free naloxone by placing vending machines in key community locations will be increased.

BHRS will continue to implement innovative partnerships to better meet the needs of high-risk residents. We will implement Proposition 36, the Homelessness, Drug Addiction, and Theft Reduction Act, passed by California voters in November 2024. This law mandates treatment for certain felony offenders. Clients will be assessed for care to ensure offenders receive appropriate substance use and mental health treatment. BHRS staff will work alongside Correctional Health Services to ensure seamless substance use treatment, including medication assisted treatment, at community re-entry as part of the CalAIM Justice Initiative. BHRS will collaborate with shelters to expand the number of shelter locations where substance use providers offer on-site substance use services for residents. Continued partnership with Psychiatric Emergency Services will support individuals who are identified as gravely disabled due to their severe substance use disorder.

Finally, BHRS AOD will initiate improvement projects to shorten the wait time between the initial request for help and the start of treatment services and enhance treatment outcomes by increasing the percentage of individuals with opioid use disorder who stay on MAT for at least 180 days.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	18,761,534	22,930,819	19,446,202	41,873,602	22,427,400	44,887,828	3,014,226
Total Requirements	32,341,903	32,444,376	37,223,741	50,832,979	13,609,238	51,765,862	932,883
Net County Cost	13,580,369	9,513,557	17,777,539	8,959,377	(8,818,162)	6,878,034	(2,081,343)
Salary Resolution	43.0	42.0	43.0	44.0	1.0	44.0	—
Funded FTE	43.0	42.0	42.7	43.7	1.0	43.7	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance is removed from the Current Level Budget. The larger net funding adjustment results from increased funding for allowable activities tied to the County's Opioid Settlement funds, additional allocations to community-based service contracts to address client needs, and shift in allocation of revenue sources based on estimated Medi-Cal reimbursements. Increases are reflected in Medi-Cal Reimbursement, which was previously understated in the FY 2024-25 budget, along with higher revenues from 2011 Realignment, the Mental Health Services Act (MHSA), Tobacco Settlement funds, and other sources including Medi-Cal Administrative revenue. These increases are partially offset by reductions in Opioid Settlement funding and adjustments to the Substance Use Block Grant. Additionally, Net County Cost was shifted to 6140P to align with funding for program services and contracts, including support for provider Cost-of-Living Adjustments (COLAs). Net funding adjustments for FY 2025-26 total (\$8,818,162). Net funding adjustments for FY 2026-27 total (\$2,081,343).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	22,207,271	3,003,868
Requirements		
Gross Appropriations	13,323,125	922,525
Intrafund Transfers	65,984	—
Contingencies/Dept Reserves	—	—
Net County Cost	(8,818,162)	(2,081,343)
Positions	—	—

2. Position Adjustment - Mental Health Program Specialist: This action adds one Mental Health Program Specialist position to support the implementation of Proposition 36, approved by California voters in 2024. This position will provide Integrated Mental Health and Substance Use Disorder (SUD) treatment interventions, as required by the proposition, which mandates behavioral health assessment and treatment for certain felony offenders.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	220,129	10,358
Requirements		
Gross Appropriations	220,129	10,358
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	22,427,400	3,014,226
Requirements		
Gross Appropriations	13,543,254	932,883
Intrafund Transfers	65,984	—
Contingencies/Dept Reserves	—	—
Net County Cost	(8,818,162)	(2,081,343)
Positions	1	—

Family Health Services (6240B)

Program Locator

County > Health Services > County Health > **Family Health Services**

Program Outcome Statement

We partner with families from the earliest stages to support their goals for optimal health and brighter futures.

Program Results

Family Health Services (FHS) contributes to County Health’s goals of longer and better lives for residents through prevention and early intervention services targeting low-income pregnant women, children, and families. FHS partners with healthcare providers, the Health Plan of San Mateo, County agencies, schools, and nonprofit organizations to achieve healthy communities. Services include nutrition education and food benefits for pregnant women and young children, care coordination services for children with complex health needs, physical and occupational therapy for children with disabilities, and home visiting (HV) services aimed at promoting a healthy start and positive life course.

Recent FHS accomplishments include: improving the customer referral process in our Women, Infants, and Children (WIC) program, leading to a 39 percent decrease in time from referral to receiving nutrition services in 2024; implementing the Electronic Patient Information and Care (EPIC) electronic health record at the Medical Therapy Unit to improve our patients’ experience by allowing for

streamlined billing, patient record interaction, and provider communication; expanding access to evidence-based HV services by implementing a new program, Promoting First Relationships, which focuses on fostering children’s social and emotional development and supports the health of caregivers and families with high-risk socioeconomic and health needs; ensuring children in foster care continue to receive timely medical, dental care, and developmental screenings; and working with partners to increase oral health screenings among children in preschool to 3rd grade by 17 percent in 2024 from the previous year.

In FY 2023-2024, FHS served approximately 13,700 clients through Nutrition services, over 1,500 children with special health care needs through the California Children’s Services program, and over 729 clients through evidence-based HV services.

In FY 2025-27, FHS is committed to using data-driven insights to ensure all clients experience positive health outcomes, such as improved breastfeeding rates. FHS will continue supporting the development of the San Mateo County Baby Bonus program in collaboration with First 5 San Mateo County (F5SMC), the Health Plan of San Mateo, Stanford Lucile Packard Children’s Hospital, and other key partners, with the goal of giving every baby the strongest possible start in life. Additionally, we will focus on enhancing the quality and efficiency of our services while promoting professional development for staff, ensuring outstanding performance and high-quality service delivery to the community.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Breastfeeding Rate of Women, Infants and Children (WIC) Babies at 6-months-old, San Mateo County	53%	56%	59%	61%	63%
Breastfeeding Rate of Women, Infants and Children (WIC) Babies at 6-months-old, State of California	44%	47%	50%	N/A	N/A

Performance Narrative

Breastfeeding is associated with a reduced incidence of childhood illnesses and has been linked to cognitive development, stronger parent-child bonding, and lower healthcare costs. For mothers, it supports postpartum recovery and reduces the risk of postpartum depression and certain cancers. Tracking breastfeeding at the 6-month mark, rather than at initiation, is important, as the health benefits of breastfeeding increase over time. Family Health Services (FHS) has historically monitored the percentage of Women, Infants, and Children (WIC) Program participants breastfeeding at 6 months at an aggregate level. Moving forward, FHS will enhance its data tracking by stratifying the information and benchmarking it against State WIC data to gain deeper insights. Please note that targets for FY 2025-26 and FY 2026-27 are not available, as the State of California has not yet established a target for this metric.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,772,650	1,843,556	2,000,249	2,155,045	154,796	1,862,348	(292,697)
Intergovernmental Revenues	16,544,540	17,971,854	14,941,648	19,905,118	4,963,470	19,905,118	—
Charges for Services	1,234,840	1,290,913	3,947,953	1,505,695	(2,442,258)	1,468,496	(37,199)
Interfund Revenue	35,741	344,641	1,322,632	1,369,093	46,461	1,416,140	47,047
Miscellaneous Revenue	217,843	141,114	—	—	—	—	—
Total Revenue	19,805,615	21,592,077	22,212,482	24,934,951	2,722,469	24,652,102	(282,849)
Fund Balance	2,316,827	3,763,829	4,845,758	4,078,618	(767,140)	4,078,618	—
Total Sources	22,122,442	25,355,906	27,058,240	29,013,569	1,955,329	28,730,720	(282,849)
Requirements							
Salaries and Benefits	30,488,639	30,730,955	34,466,305	36,688,037	2,221,732	38,034,256	1,346,219
Services and Supplies	3,417,745	3,728,431	5,517,247	5,718,172	200,925	5,606,079	(112,093)
Other Charges	2,107,188	2,295,650	2,746,331	3,020,180	273,849	2,894,477	(125,703)
Reclassification of Expenses	—	—	—	—	—	11,674	11,674
Fixed Assets	161,431	140,646	212,439	512,439	300,000	214,044	(298,395)
Other Financing Uses	32,566	1,544,322	1,206,649	1,218,635	11,986	1,219,206	571
Gross Appropriations	36,207,569	38,440,004	44,148,971	47,157,463	3,008,492	47,979,736	822,273
Intrafund Transfers	(2,034,234)	(2,154,639)	(2,851,992)	(2,548,894)	303,098	(2,548,894)	—
Net Appropriations	34,173,335	36,285,365	41,296,979	44,608,569	3,311,590	45,430,842	822,273
Contingencies/Dept Reserves	2,352,827	2,675,998	3,352,468	4,078,618	726,150	4,078,618	—
Total Requirements	36,526,162	38,961,363	44,649,447	48,687,187	4,037,740	49,509,460	822,273
Net County Cost	14,403,720	13,605,456	17,591,207	19,673,618	2,082,411	20,778,740	1,105,122
Salary Resolution	169.0	170.0	169.0	169.0	—	169.0	—
Funded FTE	165.5	166.0	164.2	164.2	—	164.2	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	22,122,442	25,355,906	27,058,240	29,013,569	1,955,329	28,730,720	(282,849)
Total Requirements	36,526,162	38,961,363	44,649,447	48,687,187	4,037,740	49,509,460	822,273
Net County Cost	14,403,720	13,605,456	17,591,207	19,673,618	2,082,411	20,778,740	1,105,122
Salary Resolution	169.0	170.0	169.0	169.0	—	169.0	—
Funded FTE	165.5	166.0	164.2	164.2	—	164.2	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$2,065,545. Net funding adjustments for FY 2026-27 total \$1,095,274.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(2,123,289)	(4,068,770)
Requirements		
Gross Appropriations	2,991,626	1,105,122
Intrafund Transfers	303,098	—
Contingencies/Dept Reserves	(3,352,468)	(4,078,618)
Net County Cost	2,065,545	1,095,274
Positions	—	—

2. Final Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	726,150	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	726,150	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,352,468	4,078,618
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,352,468	4,078,618
Net County Cost	—	—
Positions	—	—

4. Measure K - Home Visit Expansion: This action removes Measure K funding from Home Visit Expansion project from Fiscal Year 2026-27. Measure K funding currently supports portions of 18 staff positions for the Home Visit Expansion program, with associated appropriations remaining in the budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(173,107)
Requirements		
Gross Appropriations	—	(173,107)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Measure K - Pre To Three: This action removes Pre To Three Measure K project from Fiscal Year 2026-27 budget. Measure K funding currently supports portions of three staff positions for Pre To Three, with associated revenues and expenses remaining in the budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(119,590)
Requirements		
Gross Appropriations	—	(119,590)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Position Adjustment - Pharmacist: This action deletes one Senior Public Health Nurse and adds one Pharmacist to meet the operational needs of the division. This action reconciles position changes from the Salary Resolution Amendment (SRA) approved in February 2025.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	16,866	9,848
Intrafund Transfers	—	—
Net County Cost	16,866	9,848
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,955,329	(282,849)
Requirements		
Gross Appropriations	3,008,492	822,273
Intrafund Transfers	303,098	—
Contingencies/Dept Reserves	726,150	—
Net County Cost	2,082,411	1,105,122
Positions	—	—

Correctional Health Services (6300B)

Program Locator

County > Health Services > County Health > **Correctional Health Services**

Program Outcome Statement

Improve the health of youth and adults in custody.

Program Results

Correctional Health Services (CHS) provides comprehensive and timely physical health, mental health, substance use disorder treatment services, and nutrition consultation to incarcerated youth and adults in San Mateo County. CHS conducts approximately 18,500 adult and youth intake assessments annually.

Recent accomplishments include the expansion of the Behavioral Health Pod in March 2023, the development of a Medication Assistance Treatment (MAT) program, and continued responsive screening and treatment for COVID-19.

Medical services address chronic conditions referring to San Mateo Medical Center (SMMC) or community providers for

specialty clinic care, providing immunizations, and public health testing and education. Mental health continuum of care includes a Behavioral Health pod to provide treatment and structure to address behavioral issues and a ten-bed psychiatric stabilization unit. MAT, now considered the most critical evidence-based strategy for addressing opioid-related substance use disorders, is offered in adult facilities.

CHS is working to achieve National Commission on Correctional Health accreditation to demonstrate high-quality health care services. CHS MAT multidisciplinary team is participating in a jail learning collaborative to drive progress toward a coordinated county plan for county residents with Opioid Use Disorder and justice system involvement as well as increasing naloxone distribution to the community.

CHS will begin collecting performance measure data categorized by race to equitably serve the substance abuse disorder population in the jail through targeted outreach, education, and support. A Lead Champion has been identified to encourage staff to participate in equity training. CHS managers and supervisors continue to develop and train staff in LEAN practices.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of incarcerated individuals diagnosed with a Substance Use Disorder (SUD) who are engaged in Medication Assisted Treatment	27%	31%	34%	35%	35%

Performance Narrative					
It is estimated that up to 40 percent of the incarcerated population have substance abuse disorders. Upon booking, Correctional Health Services (CHS) clinical staff will assess and administer Clinical Opiate Withdraw Scale (COWS) and Clinical Institute Assessment of Alcohol Scale (CIWA) instruments and monitor detoxification for those with substance use disorder. Inmates will be provided substance abuse education, motivational interviews, and access to Medication Assisted Treatment. CHS has developed a report from electronic health records and has begun collecting the data.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	3,558,618	4,860,545	6,778,673	7,624,345	845,672	7,361,848	(262,497)
Charges for Services	3,526	4,278	2,883	5,300	2,417	5,300	—
Interfund Revenue	1,666	1,928	—	—	—	—	—
Miscellaneous Revenue	174,356	100,880	—	18,537	18,537	18,537	—
Total Revenue	3,738,166	4,967,632	6,781,556	7,648,182	866,626	7,385,685	(262,497)
Fund Balance	700,471	473,380	750,000	877,199	127,199	877,199	—
Total Sources	4,438,637	5,441,012	7,531,556	8,525,381	993,825	8,262,884	(262,497)
Requirements							
Salaries and Benefits	20,148,241	20,657,211	22,602,739	24,178,265	1,575,526	24,637,876	459,611
Services and Supplies	9,120,171	10,754,463	11,285,859	11,285,859	—	11,482,719	196,860
Other Charges	1,419,587	1,705,594	1,742,734	2,116,147	373,413	2,190,002	73,855
Fixed Assets	—	40,514	378,340	378,340	—	—	(378,340)
Gross Appropriations	30,687,999	33,157,782	36,009,672	37,958,611	1,948,939	38,310,597	351,986
Intrafund Transfers	(397,568)	(375,658)	(387,512)	(387,512)	—	(387,512)	—
Net Appropriations	30,290,431	32,782,124	35,622,160	37,571,099	1,948,939	37,923,085	351,986
Contingencies/Dept Reserves	474,009	445,669	445,669	749,113	303,444	763,771	14,658
Total Requirements	30,764,440	33,227,793	36,067,829	38,320,212	2,252,383	38,686,856	366,644
Net County Cost	26,325,803	27,786,781	28,536,273	29,794,831	1,258,558	30,423,972	629,141
Salary Resolution	88.0	104.0	103.0	108.0	5.0	107.0	(1.0)
Funded FTE	86.0	101.5	100.4	105.6	5.3	104.6	(1.0)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,438,637	5,441,012	7,531,556	8,525,381	993,825	8,262,884	(262,497)
Total Requirements	30,764,440	33,227,793	36,067,829	38,320,212	2,252,383	38,686,856	366,644
Net County Cost	26,325,803	27,786,781	28,536,273	29,794,831	1,258,558	30,423,972	629,141
Salary Resolution	88.0	104.0	103.0	108.0	5.0	107.0	(1.0)
Funded FTE	86.0	101.5	100.4	105.6	5.3	104.6	(1.0)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$1,258,558. Net funding adjustments for FY 2026-27 total \$1,831,978.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,323,818)	(1,968,455)
Requirements		
Gross Appropriations	380,409	612,636
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(445,669)	(749,113)
Net County Cost	1,258,558	1,831,978
Positions	—	—

2. Position Adjustments - CalAIM Justice Involved Reentry Grant: This action deletes one Supervising Mental Health Clinician, one Medical Office Assistant II and adds one Health Services Manager I, one Medical Office Services Supervisor, one Nurse Practitioner, one Correctional Health Nurse, one Medical Records Coder II and one Psychiatric Social Worker II to support the CalAIM Justice Involved Reentry Initiative. California Advancing and Innovating Medi-Cal (CalAIM) Justice Involved Reentry Initiative allows eligible persons who are incarcerated to enroll in Medi-Cal and receive a targeted set of services in the first 30 days of intake and in the 90 days before their release.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,003,632	618,628
Requirements		
Gross Appropriations	1,003,632	(269,565)
Intrafund Transfers	—	—
Net County Cost	—	(888,193)
Positions	4	(1)

3. Final Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	53,190	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	53,190	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	824,009	877,199
Requirements		
Gross Appropriations	378,340	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	445,669	749,113
Net County Cost	—	(128,086)
Positions	—	—

5. Position Adjustment - Disability Rights of California/Prison Law Office Program: This action adds one Psychiatric Social Worker II to assist with the Disability Rights of California/Prison Law Office (DRC/PLD) initiative. This initiative is a California advocacy group that protects and advocates for persons with disabilities. The County jail has undergone significant investigation concerning the use of solitary confinement and the treatment of severely mentally ill inmates. As a result of the advocated changes by DRC/PLD, the Sheriff's Office and Correctional Health have implemented several policy changes and increased the services offered. Key improvements include expansion of two housing units specifically for men and women with mental illnesses, known as Behavioral Health Units (BHU), and creation of a new subacute care unit, providing enhanced programming and mental health treatment for those who do not qualify for the BHU.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	186,558	195,473
Requirements		
Gross Appropriations	186,558	8,915
Intrafund Transfers	—	—
Net County Cost	—	(186,558)
Positions	1	—

6. Adjustment to Reserves: This action allocates Health Realignment funds to the division's Reserves to meet the minimum reserve requirement.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	250,254	14,658
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	250,254	14,658
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	993,825	(262,497)
Requirements		
Gross Appropriations	1,948,939	351,986
Intrafund Transfers	—	—
Contingencies/Dept Reserves	303,444	14,658
Net County Cost	1,258,558	629,141
Positions	5	(1)

San Mateo Medical Center (6600B)

Program Locator

County > Health Services > County Health > **San Mateo Medical Center**

Program Outcome Statement

We partner with our community to provide excellent healthcare for patients, including those experiencing social, environmental, or economic challenges.

Program Results

San Mateo Medical Center is a 448-bed public hospital, skilled nursing, and clinic system accredited by the Joint Commission. The Medical Center operates 7 Federally Qualified Health Centers throughout San Mateo County, an acute care hospital, an acute psychiatric inpatient unit, two skilled nursing facilities, an Emergency Department, and related ancillary support services, such as Diagnostic Imaging, Rehabilitation, Respiratory Therapy, Laboratory, and Pharmacy.

The Medical Center also provides emergency psychiatric evaluation and crisis stabilization to mentally ill patients who come in voluntarily or involuntarily. For those patients who are very ill and need extended treatment, the program provides inpatient psychiatric treatment in a locked inpatient acute psychiatric unit.

The Medical Center is committed to addressing disparities in health outcomes and improving patient experience. Recent Medical Center accomplishments include successful implementation of EPIC, a replacement electronic health record, and launching MyChart, a companion digital patient platform that gives patients access to their health information. These tools are improving patient experience by supporting timely patient engagement with care teams and enabling better care coordination across settings. In addition, the Medical Center continues to address disparities in health outcomes, including depression screening rates and hypertension control.

San Mateo Medical Center will meet all regulatory requirements, come in on budget, and provide efficient, effective and high-quality care, with an excellent experience. The Medical Center is focused on three primary objectives: maximize the reach of all its resources to provide care that helps our patients live their best lives; build improvement systems using LEAP as the performance improvement philosophy for developing and continually improving the systems necessary to support our patients and committed and talented staff; leverage the use of Epic to improve patient care and quality outcomes during FY 2025-26 and FY 2026-27.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of San Mateo Medical Center (SMMC) patients up to date with childhood immunizations (combination 10 vaccine series)	63.7%	51.3%	39.9%	42.3%	49.9%

Performance Narrative

Childhood immunizations are crucial for preventing serious diseases, reducing morbidity and mortality in children, and protecting communities. Early childhood vaccinations protect children when they're most vulnerable. San Mateo Medical Center (SMMC) tracks trends in childhood immunization rates for 10 vaccines before a patient's second birthday. From 2021 to 2024, SMMC has observed a decline in the percentage of children 2 years of age who had completed their combination 10 vaccine series.

SMMC has encountered several challenges in success for this metric, including no-show rates and changes in how the metric is defined allowing for a wider net of patients who may not be engaged in care. SMMC is committed to increasing vaccination rates in children under 2, and recent improvements to scheduling templates have been made which we anticipate will reduce no-show rates and allow more patients to have access to early childhood vaccinations.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,716,233	1,746,541	1,946,624	1,966,066	19,442	953,481	(1,012,585)
Use of Money and Property	2,609,032	236,061	3,000	20,000	17,000	20,000	—
Intergovernmental Revenues	172,431,512	152,533,008	176,483,796	184,778,778	8,294,982	189,106,401	4,327,623
Charges for Services	186,423,552	193,852,650	258,299,100	309,688,082	51,388,982	293,688,082	(16,000,000)
Interfund Revenue	1,317,680	1,633,547	1,311,099	876,256	(434,843)	876,256	—
Miscellaneous Revenue	6,316,666	33,520,361	6,064,117	6,568,485	504,368	6,568,485	—
Other Financing Sources	65,123,592	62,710,668	63,621,621	63,621,621	—	63,621,621	—
Total Revenue	435,938,267	446,232,836	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Fund Balance	8,251,345	(4,863,118)	—	—	—	—	—
Total Sources	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Requirements							
Salaries and Benefits	215,673,863	210,940,544	244,957,792	255,894,096	10,936,304	262,374,215	6,480,119
Services and Supplies	167,955,579	169,218,907	186,802,234	196,759,387	9,957,153	194,283,024	(2,476,363)
Other Charges	39,301,250	45,343,811	50,737,439	57,480,402	6,742,963	58,754,452	1,274,050
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	4,000,000	4,500,000	500,000	4,500,000	—
Other Financing Uses	21,408,126	16,037,697	21,437,892	53,035,403	31,597,511	35,072,635	(17,962,768)
Gross Appropriations	444,338,818	441,540,958	507,935,357	567,669,288	59,733,931	554,984,326	(12,684,962)
Intrafund Transfers	(149,206)	(171,241)	(206,000)	(150,000)	56,000	(150,000)	—
Net Appropriations	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Net County Cost	0	(0)	—	—	—	—	—
Salary Resolution	1,043.0	1,046.0	1,042.0	1,027.0	(15.0)	1,027.0	—
Funded FTE	997.6	989.2	979.9	966.6	(13.3)	966.6	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Total Requirements	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Net County Cost	0	(0)	—	—	—	—	—
Salary Resolution	1,043.0	1,046.0	1,042.0	1,027.0	(15.0)	1,027.0	—
Funded FTE	997.6	989.2	979.9	966.6	(13.3)	966.6	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance is removed from the Current Level Budget. The significant increase in FY 2025-26 is due to the inclusion of \$27M in EPIC contribution spending authority. In FY 2026-27, the spending authority decreases to \$9M, which accounts for the reduction in that year. San Mateo Medical Center (SMMC) budgets a total of \$36M, \$27M in FY 2025-26 and \$9M in FY 2026-27, to fulfill its obligation to the EPIC Trust Fund. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	59,807,456	(11,653,082)
Requirements		
Gross Appropriations	59,751,456	(11,653,082)
Intrafund Transfers	56,000	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

2. Position Adjustments: This action deletes one Management Analyst, one Financial Services Manager II, one IS Application Support Analyst II, and one Staff Physician position, and adds one Management Analyst, one Financial Services Manager II, one Clinical Laboratory Scientist II, and one Staff Physician. This realignment is designed to better align staffing with the operational needs of the division, enhance support services, and ensure adequate clinical coverage for patient care.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,021	87
Requirements		
Gross Appropriations	2,021	87
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Position Adjustments - Electronic Health Record: This action deletes one Health Information Systems and Technology Manager, one IS Application Support Analyst III, one IS Application Support Supervisor, and twelve Electronic Health Record Analyst II positions from the Medical Center, and moves them to the County Health IT division. This reorganization is intended to centralize the supervision and management of all Electronic Health Record (EHR) analyst positions under Health IT, enhancing coordination, consistency, and efficiency across the system. All related service charges from the Information Services Department, Human Resources Department, and Department of Public Works will be transferred accordingly. These costs will be charged back to the Medical Center and reflected as an expense offset in its budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(19,546)	(19,382)
Requirements		
Gross Appropriations	(19,546)	(19,382)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	(15)	—

4. Measure K - Ron Robinson Senior Clinic: This action removes Measure K funding from Ron Robinson Senior Clinic project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(484,462)
Requirements		
Gross Appropriations	—	(484,462)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Measure K - Daly City Youth Center: This action removes Measure K funding from Daly City Youth Center project from Fiscal Year 2026-27 budget. Staff positions currently supported by Measure K funding remain in the budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(50,961)
Requirements		
Gross Appropriations	—	(50,961)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Measure K - Coastside Clinic: This action removes Measure K funding from Coastside Clinic project from Fiscal Year 2026-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(108,105)
Requirements		
Gross Appropriations	—	(108,105)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Measure K - Pescadero Clinic: This action removes a Measure K funding from Pescadero Clinic project from Fiscal Year 2026-27 budget>

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(369,057)
Requirements		
Gross Appropriations	—	(369,057)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	59,789,931	(12,684,962)
Requirements		
Gross Appropriations	59,733,931	(12,684,962)
Intrafund Transfers	56,000	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	(15)	—

IHSS Public Authority GF (6900B)

Program Locator

County > Health Services > County Health > **IHSS Public Authority GF**

Program Outcome Statement

To optimize the quality of life for older adults and people living with disabilities.

Program Results

This budget unit contains the County's General Fund contribution to In-Home Supportive Services (IHSS). IHSS Public Authority supports low-income seniors and people with disabilities to remain safely at home by providing IHSS

caregivers. The caregivers assist with tasks of daily living such as toileting, bathing, dressing, and feeding. The caregivers may also provide services such as cooking, laundry, and accompaniment to medical appointments. The Public Authority manages over 8,400 caregivers for over 8,000 beneficiaries by recruiting caregivers, maintaining a registry, conducting background checks, providing client hiring and mediation assistance, and conducting caregiver orientations and trainings.

The County's General Fund contribution remains steady at \$3,702,306 each year.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources							
Requirements							
Other Charges	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Gross Appropriations	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Intrafund Transfers							
Net Appropriations	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Total Requirements	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Net County Cost	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources							
Total Requirements	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Net County Cost	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—

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

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

FY 2025-26 & FY 2026-27 Total Funding Adjustments

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

Electronic Health Record (8420B)

Program Locator

County > Health Services > County Health > **Electronic Health Record**

Program Outcome Statement

Provide transparency and appropriate spending controls for County Health's Electronic Health Record System.

Program Results

In February 2023, the Board of Supervisors authorized the creation of the Electronic Health Record (EHR) Budget Unit (8420B) for the budgeting of the Electronic Health Record System for County Health.

Through a competitive Request for Proposals process, County Health has selected Epic Systems Corporation (Epic) as the EHR vendor. Epic provides a license to its software to host County Health-associated hardware and data, implementation services, and staff to assist County Health in

building a single, unified EHR system and ensure a successful implementation.

The new integrated EHR system will allow County Health to provide modernized coordination of care and services and ensure that patient health information is accurate and easily accessible. Such a system will also improve patient access, medical accuracy, cost spending, and operational efficiency, which leads to greater patient satisfaction and greater financial accountability for County Health. In leveraging technology to promote person-centered care, County Health will improve safety, quality, and engagement with our patients and thus help them live longer and better lives.

Funding for County Health's new integrated EHR system come from a variety of sources, such as one-time funds, reserves, General Fund, and federal funds. The projected 10-year cost of this project is \$219 million.

Priorities for FY 2025–27 include achieving key milestones related to the Wave 2 implementation of the EHR system during each reporting period.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of key milestones achieved for the Electronic Health Record (EHR) implementation during the reporting period	N/A	70%	100%	100%	100%

Performance Narrative

In FY 2025-26, Health IT will begin the implementation of the next phase of the EPIC Electronic Health Record (EHR) rollout, expanding to include Behavioral Health and Recovery Services, Family Health Services, Aging and Disability Services, and the integration of additional ancillary applications. This initiative is designed to build a more connected, person-centered digital health ecosystem across County Health. Please note data for FY 2022-23 is not available, as the EHR project had not yet launched; implementation activities began in FY 2023-24.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	548,562	2,137,008	—	—	—	—	—
Intergovernmental Revenues	7,000,000	3,000,000	—	—	—	—	—
Charges for Services	28,591,582	10,109,883	—	—	—	—	—
Interfund Revenue	—	—	32,156,780	27,939,558	(4,217,222)	20,753,256	(7,186,302)
Miscellaneous Revenue	5,483,033	1,000,000	—	—	—	—	—
Other Financing Sources	22,000,000	450,000	—	—	—	—	—
Total Revenue	63,623,177	16,696,891	32,156,780	27,939,558	(4,217,222)	20,753,256	(7,186,302)
Fund Balance	—	60,441,551	47,005,809	22,291,429	(24,714,380)	2,075,325	(20,216,104)
Total Sources	63,623,177	77,138,442	79,162,589	50,230,987	(28,931,602)	22,828,581	(27,402,406)
Requirements							
Salaries and Benefits	143,304	—	—	—	—	—	—
Services and Supplies	2,530,014	829,347	11,939,099	24,772,095	12,832,996	3,308,284	(21,463,811)
Other Charges	12,629	192,665	751,752	1,430,496	678,744	1,464,389	33,893
Fixed Assets	49,231	29,110,620	34,233,583	—	(34,233,583)	—	—
Other Financing Uses	446,449	—	9,946,726	15,656,565	5,709,839	15,980,583	324,018
Gross Appropriations	3,181,626	30,132,632	56,871,160	41,859,156	(15,012,004)	20,753,256	(21,105,900)
Intrafund Transfers							
Net Appropriations	3,181,626	30,132,632	56,871,160	41,859,156	(15,012,004)	20,753,256	(21,105,900)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	60,441,551	47,005,809	22,291,429	8,371,831	(13,919,598)	2,075,325	(6,296,506)
Total Requirements	63,623,177	77,138,442	79,162,589	50,230,987	(28,931,602)	22,828,581	(27,402,406)
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	63,623,177	77,138,442	79,162,589	50,230,987	(28,931,602)	22,828,581	(27,402,406)
Total Requirements	63,623,177	77,138,442	79,162,589	50,230,987	(28,931,602)	22,828,581	(27,402,406)
Net County Cost	—	—	—	—	—	—	—

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

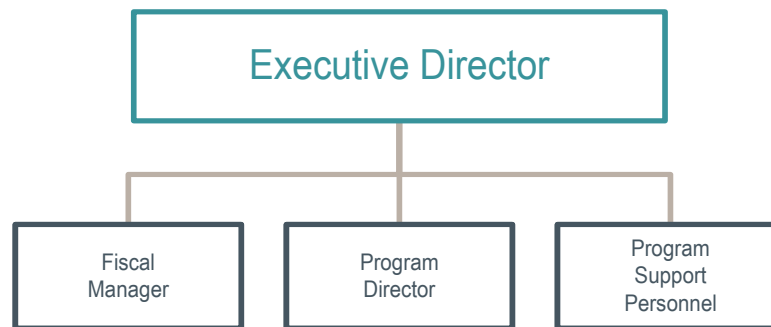
	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(51,223,031)	(29,477,731)
Requirements		
Gross Appropriations	(28,931,602)	(21,105,900)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(22,291,429)	(8,371,831)
Net County Cost	—	—
Positions	—	—

2. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated for the ongoing Electronic Health Record project. Fund Balance from prior year is appropriated to fund the continuing implementation and operations of the Electronic Health Record.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	22,291,429	2,075,325
Requirements		
Gross Appropriations	13,919,598	—
Intrafund Transfers	—	—
Non-General Fund Reserves	8,371,831	2,075,325
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(28,931,602)	(27,402,406)
Requirements		
Gross Appropriations	(15,012,004)	(21,105,900)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(13,919,598)	(6,296,506)
Net County Cost	—	—
Positions	—	—

First 5 San Mateo County (1950B)**FIRST 5 SAN MATEO COUNTY**



First 5 San Mateo County

COUNTY OF SAN MATEO



Department Locator

County > Health Services > **First 5 San Mateo County**

Mission Statement

First 5 San Mateo County promotes positive outcomes for young children and their families through strategic investments, community leadership, and effective partnerships.

Overview

First 5 San Mateo County (F5SMC) supports the success of young children by investing in their health, early learning, family engagement, and the systems that serve them. Grounded in research on early brain development and the impact of social factors such as income, housing, and community connection, F5SMC's mission is to foster the development of children from birth to age five.

As a Strategic Financial Investor, Community Partner, Systems Leader, and Child Champion, F5SMC allocates funding to community partners while ensuring that resources reflect and serve the needs of the County's youngest residents and their caregivers. The Commission, appointed by the San Mateo County Board of Supervisors, oversees direction and financial stewardship, including the adoption of budgets and long-range plans.

For FY 2025–27, priorities include transitioning to a new Strategic Plan (2025–2030), which was developed through an eight-month engagement process involving community forums, surveys, and projects such as the Baby Bonus Project and the Early Childhood Mental Health Landscape Scan. The plan continues to focus on four core domains, Healthy Children, Resilient Families, Quality Care & Education, and Systems Change, and outlines five overarching strategies: system navigation and care coordination; capacity and network building; cross-sector innovation and partnerships; family connectivity and leadership; and policy, advocacy, and public education. The plan aligns with a Long-Term Financial Plan and includes two investment phases totaling \$13.1 million, reflecting an

estimated 30 percent reduction due to declining Tobacco Tax Revenue.

F5SMC will also prioritize the implementation of its new strategic plan, integration of learnings from the Client-Level Data Pilot, strengthening of family and provider voice, and enhanced cross-system alignment in early childhood services.

Department Innovations and Achievements

F5SMC has led or supported a number of innovative initiatives that strengthen early childhood systems and improve outcomes for families:

- **Baby Bonus Project:** Launched in March 2025, this pilot program provides \$300/month for three years to over 400 Medi-Cal-enrolled families. In partnership with Stanford, Human Services Agency (HSA), County Health, and the Health Plan of San Mateo, this pilot program provides support with care coordination to improve family well-being and child outcomes.
- **Trauma and Resiliency Informed Systems Initiative (TRISI):** Through multi-agency cohorts, coaching, and assessments, nine agencies are transforming organizational culture to support the wellness of an estimated 1,500 staff and the clients they serve.
- **Build Up San Mateo County (SMC), Tree Planting Pilot:** In collaboration with Canopy, this initiative brings tree planting and environmental education to childcare sites in Ravenswood to reduce heat exposure and improve air quality, with three years of maintenance beginning summer 2025.
- **Client-Level Data Pilot (EVALCORP):** This pilot improved F5SMC's ability to capture consistent data, understand family needs, strengthen agency evaluation capacity, and inform strategic planning.
- **Friday Cafés, Practitioner Support:** This peer support network helped reduce isolation and burnout among family engagement professionals. Evaluation data show

- improved job performance and well-being among 68 staff from 38 agencies.
- Help Me Grow SMC Expansion: In the Sequoia Healthcare District area, over 170 children were screened, over 300 families supported, and 25 pediatric providers trained on best practices for screening and referral.
- Early Childhood Mental Health Landscape Scan: This effort identified gaps and opportunities in mental health services for children ages 0–5, informing future integration and planning.
- Child-Parent Psychotherapy (CPP) Training: Since April 2024, three CPP cohorts have trained 60 clinicians in trauma-responsive mental health care for young children, in partnership with UCSF.
- F5SMC Communications Growth: Social media engagement ranks above the 75th percentile among peer agencies, with direct web traffic as the top driver of visits. Instagram and Facebook metrics reflect increasing audience reach and public interest.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of clients served through First 5 San Mateo County (F5SMC) funded services	11,634	12,102	10,500	8,750	8,750

Disaggregated Data for FY 2024-25

Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	SMC MediCal-Eligible Children
Clients served by demographic groups				
American Indian/Alaskan Native	0.2%	0.2%	0.2%	0.1%
Asian	17%	13%	14%	13%
Black	2%	2%	2%	2%
Latin	58%	65%	63%	77%
Native Hawaiian/Pacific Islander	1%	2%	2%	NR
White	14%	10%	12%	7%
Multi-Racial/Other	8%	7%	7%	NR

*Not Reported (NR)

Performance Narrative

F5SMC is charged with creating and fostering conditions that enable young children (ages 0-5) to thrive. As part of this commitment, we intentionally target our investments and systems improvement efforts towards populations of children and families that may experience challenges related to access to resources, or situations within their families that can compromise child development (e.g. mental health issues, family violence, developmental delays). Tracking the number of clients based on demographics that receive F5SMC-funded services allows the department to examine whether specific strategies implemented are reaching their intended recipients.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	303,007	500,698	230,454	240,000	9,546	230,000	(10,000)
Intergovernmental Revenues	5,127,471	4,711,206	4,056,141	4,160,141	104,000	3,919,141	(241,000)
Charges for Services	1,048	1,072	—	—	—	—	—
Miscellaneous Revenue	925,783	1,430,440	1,932,464	3,575,000	1,642,536	2,075,000	(1,500,000)
Total Revenue	6,357,309	6,643,417	6,219,059	7,975,141	1,756,082	6,224,141	(1,751,000)
Fund Balance	12,599,516	13,578,500	14,312,370	12,341,607	(1,970,763)	11,571,363	(770,244)
Total Sources	18,956,825	20,221,917	20,531,429	20,316,748	(214,681)	17,795,504	(2,521,244)
Gross Appropriations	6,511,041	5,909,546	8,189,822	8,745,385	555,563	7,493,583	(1,251,802)
Intrafund Transfers							
Net Appropriations	6,511,041	5,909,546	8,189,822	8,745,385	555,563	7,493,583	(1,251,802)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	12,445,784	14,312,370	12,341,607	11,571,363	(770,244)	10,301,921	(1,269,442)
Total Requirements	18,956,825	20,221,916	20,531,429	20,316,748	(214,681)	17,795,504	(2,521,244)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	8.0	9.0	8.0	8.0	—	8.0	—
Funded FTE	8.0	9.0	7.7	7.7	—	7.7	—

FY 2025-26 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$214,681 or 1.1 percent from the FY 2024-25 Revised Budget to the FY 2025-26 Recommended Budget due to the following changes:

Use of Money and Property

There is a net increase of \$9,546 in this funding source due to higher interest revenue in the County Investment Pool.

Intergovernmental Revenues

There is a net increase of \$104,000 in this funding source due to the financial impacts of the Proposition 31-Flavor Ban on Tobacco products.

Charges for Services

There is no change in this funding source.

Miscellaneous Revenue

There is a net increase of \$1,642,536 in this funding source due to various grant awards for the Baby Bonus Program.

Fund Balance

There is a net decrease of \$1,970,763 in this funding source due to F5SMC's matching funds and leverage funds in acquiring additional new Other Grants for higher community investments as part of agency's Strategic Plan.

TOTAL REQUIREMENTS

Total Requirements decreased by \$214,681 or 1.1 percent from the FY 2024-25 Revised Budget to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$111,608 in this expenditure category due to the Cost-of-Living Adjustment (COLA) increase.

Services and Supplies

There is a net decrease of \$7,939 in this expenditure category due to decreases in Information Technology (IT) equipment across the agency.

Other Charges

There is a net increase of \$451,894 in this expenditure category due to the launch of the Baby Bonus Program.

Contingencies/Departmental Reserves

There is a net decrease of \$770,244 to Non-General Fund Reserves due to matching and leveraging funds to acquire additional new other grants for higher community investments as part of the agency's Strategic Plan.

NET COUNTY COST

There is no change in this department's Non-General Fund allocation as this department does not generate Net County Cost.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$2,521,244 or 12.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Use of Money and Property

There is a net decrease of \$10,000 in this funding source due to lower interest revenue in the County Investment pool.

Intergovernmental Revenues

There is a net decrease of \$241,000 in this funding source due to the declining of Proposition 10 (The California Children and Families Act) tax revenue projections.

Charges for Services

There is no change in this funding source.

Miscellaneous Revenue

There is a net decrease of \$1,500,000 in this funding source due to the expiration of several grants, including IMPACT Legacy, IMPACT HUB Technical Assistance, Home Visiting Regional Technical Assistance, Integrated System for Children with Special Needs, and Early Mental Health for Child Development grants.

Fund Balance

There is a net decrease of \$770,244 in this funding source due to the decline of Proposition 10 Tax Revenue projections and F5SMC's matching and leveraging funds to acquire additional new other grants for higher community investments as part of the agency's Strategic Plan.

TOTAL REQUIREMENTS

Total Requirements decreased by \$2,521,244 or 12.4 percent from the FY 2025-26 Recommended Budget to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase \$84,480 in this expenditure category due to the inclusion of Cost-of-Living Adjustment (COLA) increase.

Services and Supplies

There is no change in this expenditure category.

Other Charges

There is a net decrease of \$1,336,282 in this expenditure category due to lower community investment as the result of declining Tobacco Tax Revenue and various other grants ending, including IMPACT Legacy, IMPACT HUB Technical Assistance, Home Visiting Regional Technical Assistance, Integrated System for Children with Special Needs, and Early Mental Health for Children Development grants.

Contingencies/Departmental Reserves

There is a net decrease of \$1,269,442 to Non-General Fund Reserves due to F5SMC's matching and leveraging funds to acquire additional new other grants for higher community investments, as part of agency's Strategic Plan.

NET COUNTY COST

There is no change in this department's Non-General Fund allocation as this department does not generate Net County Cost.

First 5 San Mateo County (1950P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	18,956,825	20,221,917	20,531,429	20,316,748	(214,681)	17,795,504	(2,521,244)
Total Requirements	18,956,825	20,221,916	20,531,429	20,316,748	(214,681)	17,795,504	(2,521,244)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	8.0	9.0	8.0	8.0	—	8.0	—
Funded FTE	8.0	9.0	7.7	7.7	—	7.7	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and in FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments net to zero for FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(14,571,288)	(14,092,607)
Requirements		
Gross Appropriations	(2,229,681)	(2,521,244)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

2. Baby Bonus Program: This action adds appropriations to support the implementation of the new Baby Bonus Program, which provides eligible San Mateo County residents with a \$300 monthly cash gift for three years. Eligibility is limited to individuals currently receiving Medi-Cal benefits who give birth during the program's 18-month enrollment period. The increased appropriations are funded through a collaborative partnership of multiple contributors, including First 5 San Mateo County (F5SMC), Health Plan of San Mateo (HPSM), Jackie Speier Foundation, County Health, County Executive's Office, Sobrato Family Foundation, Silicon Valley Community Foundation – Chan Zuckerberg Initiative, Peninsula Health Care District, and Sequoia Healthcare District.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,015,000	—
Requirements		
Gross Appropriations	2,015,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	12,341,607	11,571,363
Requirements		
Gross Appropriations	770,244	1,269,442
Intrafund Transfers	—	—
Non-General Fund Reserves	11,571,363	10,301,921
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(214,681)	(2,521,244)
Requirements		
Gross Appropriations	555,563	(1,251,802)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

County
Summaries

Criminal
Justice

Health
Ser vices

Social
Services

Community
Services

Admin and
Fiscal
Services

Budget Unit
& Program
Summaries

Glossary of
Budget
Terms

SOCIAL SERVICES

Social Services



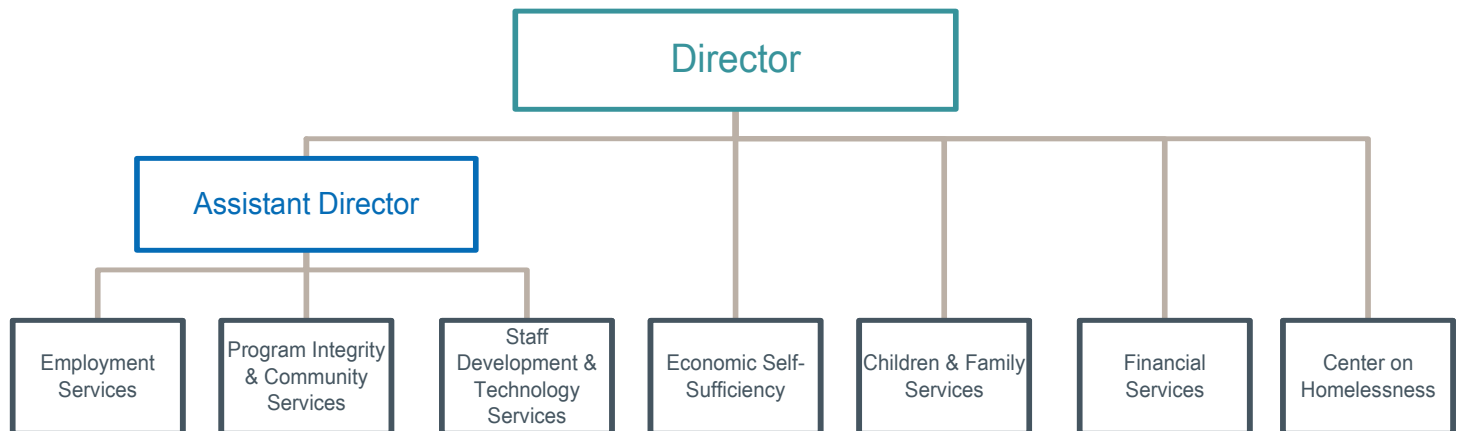


Social Services
FY 2025-26 and FY 2026-27
All Funds Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Requirements							
General Fund Budgets							
Human Services Agency	258,388,116	291,090,797	353,991,969	362,915,309	8,923,340	358,208,897	(4,706,412)
Department of Child Support Services	10,216,758	10,178,735	10,681,301	11,153,717	472,416	11,521,746	368,029
Total General Fund	268,604,874	301,269,533	364,673,270	374,069,026	9,395,756	369,730,643	(4,338,383)
Total Requirements	268,604,874	301,269,533	364,673,270	374,069,026	9,395,756	369,730,643	(4,338,383)
Total Sources	225,318,275	263,777,974	293,803,416	293,734,028	(69,388)	282,775,164	(10,958,864)
Net County Cost	43,286,599	37,491,559	70,869,854	80,334,998	9,465,144	86,955,479	6,620,481
Non-General Fund Budgets							
Children and Family Services	—	—	—	—	—	—	—
Total Non-General Funds	—	—	—	—	—	—	—
Authorized Positions							
Salary Resolution	846.0	868.0	864.0	866.0	2.0	866.0	—
Funded FTE	846.0	868.0	863.7	865.7	2.0	865.7	—

Human Services Agency (7000D)

HUMAN SERVICES AGENCY



Human Services Agency

COUNTY OF SAN MATEO



Department Locator

County > Social Services > **Human Services Agency**

Mission Statement

Promote the well-being of children, adults, and families by providing effective services with compassion.

Overview

The Human Services Agency (HSA or the Agency) is responsible for providing social services to all eligible residents in San Mateo County, including the major programs highlighted below from various branches of the Agency.

Economic Self-Sufficiency (ESS): ESS conducts eligibility determinations and assists residents in maintaining benefits for state, local, and federal programs. These programs include health insurance coverage (Medi-Cal), nutritional assistance benefits (CalFresh), and temporary financial assistance for low-income families (CalWORKS) and individuals (General Assistance and Cash Assistance Program for Immigrants).

Children and Family Services (CFS): CFS screens and investigates allegations of abuse and neglect. In those cases when a child must be removed from the home for safety reasons, CFS helps families resolve their issues as soon as possible so that the child can be returned to a safe and loving home. Youth and families are provided with family maintenance, family reunification, permanent placement, and adoption services. Non-minor dependents, youth aged 18-21, are provided with transitional living, case management, and support services. CFS operates the County's Short-Term Residential Therapeutic Program (STRTP), Family Resource Centers, and Independent Living Programs and partners with community-based organizations to provide services.

Employment Services (ES): The CalWORKs Employment Services unit provides low-income families with job search assistance, interview and skills preparation, subsidized employment, vocational training, and adult education to help them reach self-sufficiency. Vocational Rehabilitation

Services (VRS) serves County residents with disabilities and other barriers to employment, creating pathways towards self-sufficiency through vocational counseling and assessment, case management, job training, and job placement. The Service Connect (SC) program provides services to assist AB 109 clients (clients who were formerly incarcerated) in re-integrating into the community.

Center on Homelessness (COH): COH coordinates and oversees the homeless crisis response system and works closely with County Leadership, community partners, and other County departments to work towards the County's vision of functional zero for homelessness. COH administers contracts for a broad spectrum of homeless services, including homeless prevention, shelters, outreach to unsheltered people, and housing support programs. COH also administers grants, acts as the Continuum of Care lead agency implementing federal requirements, and coordinates services and responses to emerging community needs.

Program Integrity and Community Services (PICS): PICS ensures programs are administered fairly and effectively through the Quality Assurance, Fair Hearings, and Special Investigations functions, which provide monitoring, appeals, and investigations related to program activities. Community Services include the Veterans Service Office and Emergency Response, which leverage community collaboration to provide service and support to veterans and those impacted by disaster.

As the second Trump administration implements deep funding cuts to the social safety net, significant impacts on the programs administered by HSA are anticipated. Federal funding reductions for health coverage (Medicaid) and nutrition assistance (SNAP) will occur amid rising inflation, tariffs, federal contract cancellations, widespread layoffs, sweeping deportation raids, stock market volatility, and other economic pressure, potentially pushing many new households into poverty. The Federal administration's approach to shrinking the safety net will be chaotic and disruptive.

The anticipated restrictions to program eligibility and reduced benefit amounts will greatly impact County residents who must already contend with the Bay Area's high cost of living. Recent history indicates that an unknown number of HSA's current clients may lose coverage abruptly, often improperly, leading to increased client meetings, calls, and hearings. As HSA transitions to a new landscape, the demand for benefits and services will grow, exacerbating the challenges posed by federal policy changes. HSA anticipates that the work required of HSA staff will increase in volume and complexity while the federal funding for safety net programs is reduced.

In preparation for these impacts, each branch of HSA has developed strategies to: (1) ensure community members are aware of HSA's services and programs and have equitable access to them, (2) meet people where they are and help them move along a sustainable path, (3) work in a unified and strategic manner, committed to continuous improvement, and (4) equip staff with clear expectations, resources and feedback to support growth. HSA's new strategic plan intentionally creates a flexible framework anchored by a strong operational foundation that's designed to adapt to evolving needs in our communities. Our commitment to transparency and accountability will ensure that we stay focused on our goals and continuously improve in our efforts to serve San Mateo County despite the daunting challenges ahead.

Department Innovations and Achievements

During FY 2025-27, the Human Services Agency will launch two innovative programs aimed at enhancing support for families and improving outcomes for children in the child welfare system. The Parent Partner Program will leverage the lived experiences of trained parent partners who have successfully navigated similar challenges. Parent partners instill hope, promote self-advocacy, connect families to services, and promote an agency culture shift to one that engages authentically with families. By employing a trauma-informed approach, the program aims to enhance parenting skills, facilitate family reunification, and reduce the risk of future abuse or neglect.

The Linkages Program will establish a collaboration between CalWORKs and Child Welfare, creating a continuum of

services that promote child and family well-being. This program will streamline case planning, enabling families to access a single pathway of support that reduces barriers to essential services. By addressing poverty and promoting financial self-sufficiency, Linkages will improve outcomes for families, reduce entries into foster care, and reduce disparities in the child welfare system.

Both programs represent innovation in practice within HSA. The Parent Partner Program engages individuals with lived experience to promote stability by meeting families where they are and guiding them towards sustainable paths. The Linkages Program reduces duplication of services through streamlined processes and fewer referrals. Together, these initiatives address critical population needs in holistic ways, reinforcing HSA's mission of promoting the well-being of children, adults, and families by providing effective services with compassion.

During FY 2024-25, HSA prioritized innovative and equitable access to services through pilot initiatives aimed at addressing service barriers and gaps. These pilots were designed to reach underserved populations, including homebound and special needs clients, ensuring they could access essential benefits like Medi-Cal and other public assistance through system partner collaborations. By directly addressing the unique challenges faced by community members, HSA demonstrated its commitment to enhancing service access and responsiveness.

Over the next few years, HSA aims to strengthen the delivery of culturally responsive services by providing staff with continued learning and development opportunities, resources, and tools. This will enable staff to effectively respond to diverse language, access, and unique needs of clients. The Agency will also focus on enhancing data capacity and reporting while developing and strengthening existing community feedback loops to improve service delivery. Additionally, HSA will continue its efforts to develop a workforce pipeline and promote staff retention to foster workforce diversity and well-being. By prioritizing the hiring, support, and retention of staff who reflect the community's diversity, HSA seeks to ensure that all residents receive responsive services.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Recruitment: Number of Focused Outreach and Recruitment Efforts Implemented	N/A	4	3	3	3
Disaggregated Data for FY 2024-25					
Race/Ethnicity	White	Black or African American	American Indian or Alaska Native	Asian	Hispanic or Latino
HSA Workforce Data	15.80%	4.50%	0.50%	23.70%	34.80%
Countywide Workforce Data	44.70%	3.15%	0.20%	25.90%	22.60%
Performance Narrative					
The Agency is actively tracking the reported demographics of its employees as a community impact indicator. HSA celebrates its workforce, with 70% identifying as people of color, compared to 55% of the countywide available workforce. The Agency is committed to hiring, supporting, and retaining employees who reflect the backgrounds and lived experiences of the communities it serves.					

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Retention: Number of Focused Retention Efforts Implemented	N/A	3	3	2	3
Disaggregated Data for FY 2024-25					
Race/Ethnicity	White	Black or African American	American Indian or Alaska Native	Asian	Hispanic or Latino
HSA Workforce Data	22.80%	4.40%	0.00%	25.40%	28.90%
Countywide Workforce Data	44.70%	3.20%	0.20%	25.90%	22.60%
Performance Narrative					
HSA is dedicated to fostering an organizational culture that prioritizes a sense of belonging in order to retain a workforce that is representative of the community served. Overall, the HSA workforce is representative of the countywide available workforce. To support and sustain a representative workforce at all levels, HSA is focused on strengthening retention and career development opportunities. The Agency is committed to hiring, supporting, and retaining employees who reflect the backgrounds and lived experiences of the communities it serves.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	13,819,569	24,063,187	36,978,131	38,256,590	1,278,459	28,592,645	(9,663,945)
Intergovernmental Revenues	148,665,701	173,552,774	195,843,149	199,449,064	3,605,915	197,998,616	(1,450,448)
Charges for Services	1,973,737	1,698,013	1,283,306	1,119,280	(164,026)	1,119,280	—
Interfund Revenue	7,226	28,111	5,000	20,000	15,000	20,000	—
Miscellaneous Revenue	1,407,360	2,005,910	1,880,929	2,038,128	157,199	1,923,128	(115,000)
Other Financing Sources	—	26,400	—	—	—	—	—
Total Revenue	165,873,593	201,374,395	235,990,515	240,883,062	4,892,547	229,653,669	(11,229,393)
Fund Balance	49,227,980	52,227,134	47,131,600	41,697,249	(5,434,351)	41,599,749	(97,500)
Total Sources	215,101,573	253,601,529	283,122,115	282,580,311	(541,804)	271,253,418	(11,326,893)
Requirements							
Salaries and Benefits	120,921,118	120,844,628	145,263,903	158,217,087	12,953,184	166,116,584	7,899,497
Services and Supplies	45,382,121	56,487,856	101,663,915	96,135,320	(5,528,595)	83,372,921	(12,762,399)
Other Charges	53,471,327	86,904,293	72,373,486	73,913,390	1,539,904	74,152,373	238,983
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	115,342	1,668,721	1,761,851	650,000	(1,111,851)	650,000	—
Other Financing Uses	2,677,331	974,868	1,106,668	1,220,464	113,796	1,231,346	10,882
Gross Appropriations	222,567,240	266,880,367	322,169,823	330,136,261	7,966,438	325,523,224	(4,613,037)
Intrafund Transfers	(3,051,104)	(3,730,703)	(8,927,603)	(7,970,701)	956,902	(8,064,076)	(93,375)
Net Appropriations	219,516,136	263,149,663	313,242,220	322,165,560	8,923,340	317,459,148	(4,706,412)
Contingencies/Dept Reserves	38,871,980	27,941,134	40,749,749	40,749,749	—	40,749,749	—
Total Requirements	258,388,116	291,090,797	353,991,969	362,915,309	8,923,340	358,208,897	(4,706,412)
Net County Cost	43,286,543	37,489,269	70,869,854	80,334,998	9,465,144	86,955,479	6,620,481
Salary Resolution	790.0	811.0	808.0	813.0	5.0	813.0	—
Funded FTE	790.0	811.0	807.7	812.8	5.0	812.8	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$541,804 or 0.2 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$1,278,459 primarily from Measure K funding. The increase is due to the addition of the shelter operation funds, partially offset by reductions from initiatives not moving forward or expiring, and various adjustments to align with initiative costs.

Intergovernmental Revenues

There is a net increase of \$3,405,915 primarily in social services administrative funding and the addition of state funded Encampment Resolution Funds (ERF) grant. This increase was partially offset by a decrease in anticipated Adoptions Assistance payments, and adjustments to align with funding allocations for CalWORKs and California Statewide Automated Welfare System (CalSAWS) and Housing and Disability Advocacy Program (HDAP).

Charges for Services

There is a net decrease of \$164,026 in this funding source due to lower revenue from external Catering and WorkCenter activities.

Interfund Revenue

There is a net increase of \$15,000 in this funding source due to higher anticipated revenue from internal County Catering.

Miscellaneous Revenue

There is a net increase of \$157,199 in this funding source due to technical adjustment from Intergovernmental Revenues to align the recognition of revenue. This increase was partially offset by a decrease due to the expiration of one-time grants, the closure of the Children's Fund Program, and lower revenue from the Department of Rehabilitation's fee-for-service activities driven by fewer referrals and lower WorkCenter activities revenue.

Fund Balance

There is a net decrease of \$5,434,351 in this funding source primarily due to the completion of facilities and one-time funded projects.

TOTAL REQUIREMENTS

Total Requirements increased by \$8,923,340 or 2.5 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$12,953,184 in this expenditure category due to cost-of-living adjustments (COLA) and merit increases.

Services and Supplies

There is a net decrease of \$5,528,595 in this expenditure category due to the removal of expenses related to facilities projects and contract-related adjustments, which includes Measure K contracts, one-time professional service contracts, and expiring CalWIN contracts due to the CalSAWS migration. This decrease is partially offset by an increase in Housing Support Program and ERF-funded costs to enhance the outreach and rapid rehousing programs for encampments.

Other Charges

There is a net increase of \$1,539,904 in this expenditure category due to service charge increases. This increase was partially offset by a decrease due to lower anticipated Aid to Families with Dependent Children-Foster Care (AFDC-FC) costs, lower client-related expenses and escrow payments in General Assistance program, and the removal of Guaranteed Income pilot program expenses.

Fixed Assets

There is a net decrease of \$1,111,851 due to the removal of one-time project costs.

Other Financing Uses

There is a net increase of \$113,796 in this expenditure category due to County-owned facilities debt service charges.

Intrafund Transfers

Intrafund Transfers are contra expenditures that reduce the overall amount of expenses that the department incurs. There is a net increase of \$956,902 in this expenditure category due to changes in MOUs with various county partners.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 12.7 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$9,465,144 or 13.4 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$11,326,893 or 4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$9,663,945 in this funding source due to the removal of Measure K funding.

Intergovernmental Revenues

There is a net decrease of \$1,450,448 in this funding source due to the expiration of one-time funds for the Housing Support Program and ERF state grants. This decrease is partially offset by an increase in social services administrative funding.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is a net decrease of \$115,000 in this funding source due to the expiration of Chan Zuckerberg Initiative grant funds.

Fund Balance

There is a net decrease of \$97,500 in this funding source primarily due to the completion of facilities and one-time funded projects.

TOTAL REQUIREMENTS

Total Requirements decreased by \$4,706,412 or 1.4 percent from the FY 2025-26 Recommended to the FY 2024-25 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$7,899,497 in this expenditure category due to cost-of-living adjustments (COLA), and merit increases.

Services and Supplies

There is a net decrease of \$12,762,399 in this expenditure category due to the removal of Measure K Housing Support Program expenses. This decrease is partially offset by a net increase related to VRS service contracts.

Other Charges

There is a net increase of \$238,983 in this expenditure category due to service charges.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$10,882 in this expenditure category due to County-owned facilities debt service charges.

Intrafund Transfers

Intrafund Transfers are contra expenditures that reduce the overall amount of expenses that the department incurs. There is a net decrease of \$93,375 in this expenditure category due to changes in MOUs with various county partners.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 12.8 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$6,620,481 or 8.2 percent in this Department's General Fund allocation.

Office of Agency Director (7010B)

Program Locator

County > Social Services > Human Services Agency >
Agency Administration/Office of the Agency Director

Program Outcome Statement

Provide strategic leadership and efficiently manage administrative support in HSA. The Agency Administration and the Office of the Agency Director (OAD) consist of units that provide maintenance of information and data systems, financial services, staff development, facilities oversight, records management, fraud investigations, and fair hearings for all program areas.

The Financial Services Branch will continue updating our financial tools by expanding our existing internal databases to enhance financial reporting, budget development, and monitoring. These updates will also support revenue allocation tracking and improve the claim process. The Claims Unit has begun to prepare for the implementation of the statewide Child Welfare System, transitioning to the Child Welfare Services - California Automated Response and Engagement System (CWS-CARES) in coordination with IT technology planning requests and Statewide fiscal committees to address the additional fiscal reporting and claiming workload for child-specific federal reporting mandates. This multi-year implementation effort requires coordination with various branches of the Agency, and it is scheduled to go-live in October 2026. Additionally, the Claims

Unit will continue to push for necessary CalSAWS system corrections, and advocate for technical enhancements to manage continued data challenges that affect the claims. The Procurement and Contracts participated in the county-wide rollout of a contract management and procurement system that allows the unit to continue to improve its processes, from contract requests to contract drafting, execution, and monitoring. General Accounting continues to process a significant number of invoices and is working closely with the Controller's Office to implement the new Accounts Payable Invoice Automation (APIA) system. This system will improve invoice processing efficiency, enhance status tracking, and strengthen coordination with partners.

Program Results

Staff Development and Technology Services has begun to prepare for the implementation of the statewide Child Welfare System, transitioning from Child Welfare Services Case Management System (CWS-CMS) to Child Welfare Services - California Automated Response and Engagement System (CWS-CARES). This multi-year implementation effort requires coordination with various branches of the Agency, county Information Services Department, and statewide project teams. This state system is scheduled to go-live in October 2026. Additionally, SDTS will continue to push for necessary modifications in the state eligibility system (CalSAWS), and advocate for technical enhancements, provide training, and update policy handbooks.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of HSA Workforce Who Complete Staff Development Training	N/A	99%	92%	93%	93%

Performance Narrative

This specific program measure allows the Agency to place a focus on eliminating inequities in the work that we do. Staff Development will focus its efforts on training, workshops, open discussions in workgroups, and other innovative ways. We will monitor the attendance of these sessions and track their quality and effectiveness. Data will allow us to target our efforts across Agency branches.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	120,461	6,878,503	7,197,436	7,106,073	(91,363)	655,965	(6,450,108)
Intergovernmental Revenues	122,932	15,867,861	1,000,000	1,000,000	—	—	(1,000,000)
Charges for Services	—	122	—	—	—	—	—
Interfund Revenue	5,410	6,936	—	—	—	—	—
Miscellaneous Revenue	50,102	22,171	302,208	—	(302,208)	—	—
Total Revenue	298,906	22,775,594	8,499,644	8,106,073	(393,571)	655,965	(7,450,108)
Fund Balance	41,533,325	45,750,479	41,204,945	40,093,094	(1,111,851)	40,093,094	—
Total Sources	41,832,231	68,526,073	49,704,589	48,199,167	(1,505,422)	40,749,059	(7,450,108)
Requirements							
Salaries and Benefits	16,334,433	17,391,751	20,974,951	23,495,404	2,520,453	24,545,034	1,049,630
Services and Supplies	2,458,551	9,428,262	15,693,604	12,446,147	(3,247,457)	5,291,950	(7,154,197)
Other Charges	4,103,490	36,693,235	4,655,284	5,675,882	1,020,598	5,693,971	18,089
Reclassification of Expenses	(22,867,346)	(25,994,142)	(31,638,872)	(33,159,449)	(1,520,577)	(34,524,542)	(1,365,093)
Fixed Assets	—	1,668,721	1,361,851	250,000	(1,111,851)	250,000	—
Other Financing Uses	8,553	13,175	39,520	48,089	8,569	49,552	1,463
Gross Appropriations	37,681	39,201,002	11,086,338	8,756,073	(2,330,265)	1,305,965	(7,450,108)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	37,681	39,201,002	11,086,338	8,756,073	(2,330,265)	1,305,965	(7,450,108)
Contingencies/Dept Reserves	37,765,325	26,834,479	39,643,094	39,643,094	—	39,643,094	—
Total Requirements	37,803,006	66,035,481	50,729,432	48,399,167	(2,330,265)	40,949,059	(7,450,108)
Net County Cost	(4,029,225)	(2,490,592)	1,024,843	200,000	(824,843)	200,000	—
Salary Resolution	96.0	109.0	104.0	107.0	3.0	107.0	—
Funded FTE	96.0	109.0	104.0	107.0	3.0	107.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	41,832,231	68,526,073	49,704,589	48,199,167	(1,505,422)	40,749,059	(7,450,108)
Total Requirements	37,803,006	66,035,481	50,729,432	48,399,167	(2,330,265)	40,949,059	(7,450,108)
Net County Cost	(4,029,225)	(2,490,592)	1,024,843	200,000	(824,843)	200,000	—
Salary Resolution	96.0	109.0	104.0	107.0	3.0	107.0	—
Funded FTE	96.0	109.0	104.0	107.0	3.0	107.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total (\$746,116) . Net funding adjustments for FY 2026-27 total \$47,648.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(41,507,153)	(41,093,094)
Requirements		
Gross Appropriations	(2,610,175)	(1,402,352)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(39,643,094)	(39,643,094)
Net County Cost	(746,116)	47,648
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	39,643,094	39,643,094
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	39,643,094	39,643,094
Net County Cost	—	—
Positions	—	—

3. Fund Balance Adjustment - Service Desk Tool: This action appropriates Fund Balance for tools to optimize operations at the HSA Service Desk.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	200,000	200,000
Requirements		
Gross Appropriations	200,000	200,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K - Big Lift: This action adjusts funding for the Measure K Big Lift initiative to align with the Measure K approved budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(100,951)	(6,450,108)
Requirements		
Gross Appropriations	(166,280)	(6,490,884)
Intrafund Transfers	—	—
Net County Cost	(65,329)	(40,776)
Positions	—	—

5. Measure K - HSA Information Technology: This action adjusts funding for the Measure K Clarity/Homeless Management Information System initiative to align with the Measure K approved budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	9,588	—
Requirements		
Gross Appropriations	(3,810)	(6,872)
Intrafund Transfers	—	—
Net County Cost	(13,398)	(6,872)
Positions	—	—

6. Position Adjustment - Payroll Personnel Coordinator: This action adds one Payroll-Personnel Coordinator II to the payroll unit within HSA to support the growing complexity operations. Adding this position will improve efficiency, support succession planning, and ensure the long-term stability of payroll processes within HSA. This position was adopted by County Board of Supervisors through the Salary Resolution Amendment in May 2025.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

7. Position Adjustment - Management Analyst: This action adds one Management Analyst to support growing number of audits within HSA and to provide effective audit coordination. Additional staffing is essential to ensure the continued effectiveness, efficiency, and accuracy of audits and reviews, enabling HSA to meet increasing demands while maintaining high standards of oversight. This position was adopted by County Board of Supervisors through the Salary Resolution Amendment of May of 2025.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

8. Position Adjustment - Human Services Manager I: This action adds one Human Services Manager I as a Public Information Officer (PIO) in the Office of the Agency Director. The PIO will be responsible for developing and implementing communication strategies to increase public awareness of available services, programs, and resources and coordinating during emergencies, public health crises, and political turmoil to ensure consistent messaging and reduce misinformation. This position was approved by the Board of Supervisors through the April 2025 Salary Resolution Amendment.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

9. Fund Balance Adjustment - Fixed Assets: This action reappropriates Fund Balance from the prior year for potential fixed assets and equipment needed during the year.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	250,000	250,000
Requirements		
Gross Appropriations	250,000	250,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,505,422)	(7,450,108)
Requirements		
Gross Appropriations	(2,330,265)	(7,450,108)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	(824,843)	—
Positions	3	—

Economic Self-Sufficiency (7220B)

Program Locator

County > Social Services > Human Services Agency >
Economic Self-Sufficiency

Program Outcome Statement

Provide health care coverage, nutritional assistance, and temporary financial assistance to low-income residents in San Mateo County.

Program Results

Economic Self-Sufficiency (ESS) currently maintains benefits for 199,843 individuals on different programs, which equates to approximately one out of every four San Mateo County (SMC) residents. Individuals and families who receive public assistance rely on these benefits to access health care, purchase food, pay for necessities, and secure or retain housing. In the Bay Area, where housing and cost of living expenses are the highest in the nation, public assistance benefits are critical to maintaining the health and safety of residents.

The mission of ESS is to enhance the well-being of children, adults, and families by providing professional, responsive, caring, and supportive service. ESS continues to utilize diverse strategies to meet this goal. In the past few years, ESS expanded the use of technology; conducting phone interviews, gathering telephonic and electronic signatures, and providing an electronic option to submit requested documentation which allows applicants with a way to comply

with program requirements without the need to visit the office. ESS also implemented a new computer and phone system that has new functionality, such as a courtesy call-back feature when calling the Service Center. These enhancements allow SMC residents to easily apply for and maintain benefits.

In FY 2025-27, ESS is preparing for the elimination of the temporary waivers that assisted in the unwinding of the COVID-19 Pandemic. Effective June 30, 2025, all Federal waivers associated with Medi-Cal renewal processing will end in California. This will have an immediate impact on clients and county operations. The waivers currently allow for automation and simplification of the renewal process and reduce barriers to continuous health coverage.

In addition to the waivers ending, there have been significant policy changes in recent years that increase the population of County residents who are eligible for Medi-Cal, such as the asset elimination and California's expansion to cover adults regardless of immigration status. San Mateo County's Medi-Cal caseloads have increased by 28,000 cases since 2020 and continue to increase monthly. One of the top priorities for ESS is maximizing the continuity of coverage for Medi-Cal beneficiaries and determining eligibility efficiently and accurately for all eligible San Mateo County residents. To better achieve this goal, ESS will provide targeted outreach with a focus on equity to ensure all residents have access to the assistance they need to live a safe, healthy, and prosperous life.

Performance Measures

Performance Measure					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of disadvantageded SMC residents receiving outreach.	N/A	6,466	6,000	6,500	7,000
Disaggregated Data for FY 2024-25					
Category	Limited English Proficiency	Immigration Status	Homeless	Overcrowded Housing	Aged (over 60)
Number of CalFresh Outreach by Category	1,421	1,210	31	7	50
Race/Ethnicity	White	Unknown	Pacific Islander	Other	Multi-Racial
Outreach by Race and Ethnicity	5,698	12,276	917	3,222	1,203

Performance Narrative

ESS seeks to provide targeted outreach services to individuals with previously ascribed barriers. The desired result of this performance measure is to increase access to Medi-Cal and CalFresh.

Assisting eligible residents to help gain access to these benefits support a healthy, safe, and prosperous life for individual residents and the community, as individuals receiving assistance have the resources necessary to obtain medical care and food. Benefits received are expended locally, which supports SMC's economy and directly supports health practitioners, farmers, and grocers. The community also benefits from an associated reduction of illness and transmissible disease, homelessness, and crime, which all increase when individuals lack healthcare and resources.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	163,909	127,849	—	—	—	—	—
Intergovernmental Revenues	75,373,721	86,054,917	79,011,314	80,093,695	1,082,381	81,710,049	1,616,354
Charges for Services	866	—	—	—	—	—	—
Miscellaneous Revenue	216,427	225,002	240,000	240,000	—	240,000	—
Total Revenue	75,754,922	86,407,768	79,251,314	80,333,695	1,082,381	81,950,049	1,616,354
Fund Balance	2,894,910	1,975,000	2,998,000	125,000	(2,873,000)	125,000	—
Total Sources	78,649,832	88,382,768	82,249,314	80,458,695	(1,790,619)	82,075,049	1,616,354
Requirements							
Salaries and Benefits	57,080,960	57,614,412	64,809,829	69,169,300	4,359,471	72,797,480	3,628,180
Services and Supplies	3,899,533	4,318,979	9,057,407	6,169,059	(2,888,348)	6,149,233	(19,826)
Other Charges	6,233,172	6,223,821	7,104,900	8,313,083	1,208,183	8,579,191	266,108
Reclassification of Expenses	15,039,838	17,612,962	19,956,017	21,497,747	1,541,730	22,732,010	1,234,263
Fixed Assets	—	—	125,000	125,000	—	125,000	—
Other Financing Uses	980,613	158,458	171,154	173,729	2,575	175,447	1,718
Gross Appropriations	83,234,116	85,928,631	101,224,307	105,447,918	4,223,611	110,558,361	5,110,443
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	83,234,116	85,928,631	101,224,307	105,447,918	4,223,611	110,558,361	5,110,443
Total Requirements	83,234,116	85,928,631	101,224,307	105,447,918	4,223,611	110,558,361	5,110,443
Net County Cost	4,584,284	(2,454,136)	18,974,993	24,989,223	6,014,230	28,483,312	3,494,089
Salary Resolution	378.0	383.0	382.0	384.0	2.0	384.0	—
Funded FTE	378.0	383.0	381.8	383.8	2.0	383.8	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	78,649,832	88,382,768	82,249,314	80,458,695	(1,790,619)	82,075,049	1,616,354
Total Requirements	83,234,116	85,928,631	101,224,307	105,447,918	4,223,611	110,558,361	5,110,443
Net County Cost	4,584,284	(2,454,136)	18,974,993	24,989,223	6,014,230	28,483,312	3,494,089
Salary Resolution	378.0	383.0	382.0	384.0	2.0	384.0	—
Funded FTE	378.0	383.0	381.8	383.8	2.0	383.8	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$6,014,230. Net funding adjustments for FY 2026-27 total \$3,494,089.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(2,571,951)	1,459,585
Requirements		
Gross Appropriations	3,442,279	4,953,674
Intrafund Transfers	—	—
Net County Cost	6,014,230	3,494,089
Positions	—	—

2. Position Adjustment - Investigative Analysts: This action adds two Investigative Analysts to HSA's Special Investigations Unit (SIU) which has a large backlog in case processing. This backlog requires SIU to prioritize case intake to ensure compliance with state and federal referral timelines. The two Analyst positions will handle the preliminary research, data collection, and case preparation activities that will allow SIU Investigators to focus on the more complex fraud investigation activities. By adding these two positions, the backlog of cases is anticipated to drop significantly. This position was approved by the Board of Supervisors through the April 2025 Salary Resolution Amendment.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	297,068	14,562
Requirements		
Gross Appropriations	297,068	14,562
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	2	—

3. Economic Self Sufficiency Admin Cost Share: This action adds funding for Economic Self Sufficiency's share of cost related to the increase in salaries and benefits of positions added to the Administrative Unit to better align with the operational needs of the agency.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	359,264	17,207
Requirements		
Gross Appropriations	359,264	17,207
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Fund Balance Adjustment - Fixed Assets: This action reappropriates Fund Balance from the prior year for potential fixed assets and equipment needed during the year.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	125,000	125,000
Requirements		
Gross Appropriations	125,000	125,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,790,619)	1,616,354
Requirements		
Gross Appropriations	4,223,611	5,110,443
Intrafund Transfers	—	—
Net County Cost	6,014,230	3,494,089
Positions	2	—

Aid Payments (7240B)

Program Locator

County > Social Services > Human Services Agency >
County Programs/Welfare Aid Payments

Program Outcome Statement

Improve the economic self-sufficiency of low-income residents in San Mateo County.

Program Results

This budget unit is comprised of County Programs (General Assistance [GA], CalFresh Employment & Training [CFET]) and Welfare Aid Payments (Cash Assistance Program for Immigrants [CAPI], CalWORKs [CW]).

GA provides temporary financial assistance to low-income adults who fall below established property and income limits. The standard GA grant is \$732 per month. The CFET program, which is facilitated by Vocational Rehabilitation Services, provides hands-on work experience and job training to GA recipients with barriers to employment. GA recipients gain skills while employers receive onsite services.

As part of the Federal Temporary Assistance for Needy Families program, CW provides temporary cash assistance to eligible needy families with minor children. The standard CW grant for a household of three is \$1,175 per month. The

program also provides parents with employment and supportive services such as childcare, ancillary expenses, and transportation, which are designed to facilitate self-sufficiency.

CAPI provides monthly cash benefits to legal immigrants who are aged, blind, or disabled and not eligible for SSI/SSP solely due to their immigration status. The standard CAPI grant is \$1,207 per month. These families have little or no cash and are in need of assistance with housing, food, utilities, and basic needs.

The Economic Self-Sufficiency [ESS] branch of the Human Services Agency [HSA] currently administers these programs. In FY 2025-27, ESS will continue to focus on determining eligibility efficiently and accurately and aiding all eligible San Mateo County [SMC] residents. To better achieve this goal, ESS will be implementing new, broader outreach efforts to ensure all eligible residents are aware of the programs. Additionally, ESS will modernize its client service methods and business processes to ensure clients receive superior customer service. Lastly, ESS will prioritize the assistance of homeless CW clients and create a seamless referral process to permanent housing. ESS looks forward to offering enhanced advocacy services to homeless CW clients to support their well-being.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Homeless CalWORKs Recipients Successfully Referred to Permanent Housing	N/A	100%	100%	100%	100%
Percent of Homeless CalWORKs Recipients Successfully Transitioned to Permanent Housing	N/A	42%	75%	75%	80%
Disaggregated Data for FY 2024-25					
Race/Ethnicity	Hispanic or Latino	Unknown	Black or African American	White	Other
CalWORKs (CW) recipients successfully referred to permanent housing	209	110	61	51	29
CalWORKs (CW) recipients who opted in and successfully transitioned to permanent housing	14	6	8	3	3

Performance Narrative

ESS seeks to provide advocacy and assistance to homeless CalWORKs families in transitioning them to permanent housing. Assisting eligible residents gain access to these housing benefits supports a healthy, safe, and prosperous life for individual residents and the community.

Assisting eligible residents gain access to these benefits supports a healthy, safe, and prosperous life for individual residents and the community. Benefits received are spent locally, supporting SMC's economy and businesses. The community also benefits from an associated reduction of homelessness and crime, which increase when individuals lack basic resources.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	12,590,746	14,177,262	17,635,209	17,434,984	(200,225)	17,434,984	—
Miscellaneous Revenue	50,495	5,141	209,500	4,500	(205,000)	4,500	—
Total Revenue	12,641,241	14,182,403	17,844,709	17,439,484	(405,225)	17,439,484	—
Total Sources	12,641,241	14,182,403	17,844,709	17,439,484	(405,225)	17,439,484	—
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	649,861	612,499	190,000	190,000	—	190,000	—
Other Charges	17,132,327	16,271,557	21,914,493	21,387,476	(527,017)	21,304,626	(82,850)
Reclassification of Expenses	1,323,072	1,494,802	2,792,154	2,913,946	121,792	2,996,796	82,850
Gross Appropriations	19,105,260	18,378,857	24,896,647	24,491,422	(405,225)	24,491,422	—
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	19,105,260	18,378,857	24,896,647	24,491,422	(405,225)	24,491,422	—
Total Requirements	19,105,260	18,378,857	24,896,647	24,491,422	(405,225)	24,491,422	—
Net County Cost	6,464,019	4,196,455	7,051,938	7,051,938	—	7,051,938	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	12,641,241	14,182,403	17,844,709	17,439,484	(405,225)	17,439,484	—
Total Requirements	19,105,260	18,378,857	24,896,647	24,491,422	(405,225)	24,491,422	—
Net County Cost	6,464,019	4,196,455	7,051,938	7,051,938	—	7,051,938	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(405,225)	—
Requirements		
Gross Appropriations	(405,225)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(405,225)	—
Requirements		
Gross Appropriations	(405,225)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Employment Services (7320B)

Program Locator

County > Social Services > Human Services Agency >
Employment Services

Program Outcome Statement

Provide employment opportunities, connect clients to support services, and promote family stability

Program Results

Employment Services serves San Mateo County residents who are economically disadvantaged, justice-involved, unsheltered/homeless or have other barriers to employment. CalWORKs Employment Services is focused on assisting the Welfare to Work population, and Service Connect serves populations identified as AB109 or Unified Re-entry. Employment plays a critical role in supporting self-sufficiency and providing independence. It promotes social acceptance and integration into the community and gives individuals a sense of purpose, self-esteem, and self-worth. The positive connections through employment assist in developing a stronger community, reduce recidivism and contributes to economic recovery. The ability to be independent and self-providing establishes a sense of hope and fosters a healthy family environment.

Employment Services served 1062 clients in FY 2023-24. This number increased from the early pandemic years as

some clients are ready to engage in employment activities and are reporting pandemic fatigue. The CalWORKs population is encouraged to engage in employment-related activities and is not required to participate due to the Public Health Emergency declaration. The Service Connect population continues to be challenged with obtaining permanent housing, which may impact job retention. During this time, 104 clients entered subsidized employment, and 153 clients were able to obtain unsubsidized job placement.

Employment Services continues to focus on the recovery efforts from the economic impacts due to the pandemic. Employment Services provides support services such as housing, child care, food security, clothing, and assistance in navigating access to medical care. The unemployment rate has recovered and remains consistently below 3%. Employment Services relaunched the Work Study program to bridge college to employment.

Employment Services maintains technology solutions such as interactive appointments like the telehealth model to keep connected to individuals. Employment Services continues to support solutions that increase access points to client support. The newly created QR code increases access to information for Job Fairs and workshops. On the horizon is the development of a chatbot to allow the community to access resource center services from the comfort of their own home.

Performance Measures

Performance Measure					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Clients Served by Employment Services	1119	1062	876	1,153	1,188
Disaggregated Data for FY 2024-25					
Race/Ethnicity	Hispanic or Latino	Other	White	African American or Black	Asian or Pacific Islander
Clients Served by Race/Ethnicity	335	221	138	103	78
Race/Ethnicity	Hispanic or Latino	Other	White	African American or Black	Asian or Pacific Islander
Percent of Race/Ethnicity of Employment Services Clients	35%	15%	24%	17%	9%
Percent of Race/Ethnicity of San Mateo County	24%	5%	35%	3%	32%
Performance Narrative					
This performance measure allows the Agency to drill down to the populations with a higher need for services and to determine gaps in the populations served. Marketing materials have been developed offering services representative to the community demographics that are linguistically appropriate in both English and Spanish. The staffing model for Employment Services includes 53 percent of the staff speaking Spanish, which is the language most spoken other than English by clients.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	14,130,098	16,113,455	17,941,184	20,481,989	2,540,805	19,792,867	(689,122)
Miscellaneous Revenue	8,016	4,508	—	5,000	5,000	5,000	—
Total Revenue	14,138,115	16,117,964	17,941,184	20,486,989	2,545,805	19,797,867	(689,122)
Fund Balance	356,345	313,335	534,335	—	(534,335)	—	—
Total Sources	14,494,460	16,431,299	18,475,519	20,486,989	2,011,470	19,797,867	(689,122)
Requirements							
Salaries and Benefits	6,698,622	6,854,080	8,178,891	8,970,418	791,527	9,516,214	545,796
Services and Supplies	2,222,747	3,264,448	4,356,150	5,556,077	1,199,927	4,606,080	(949,997)
Other Charges	4,861,199	5,611,615	4,879,686	5,099,043	219,357	5,147,052	48,009
Reclassification of Expenses	3,534,464	4,312,009	3,544,202	4,280,523	736,321	4,352,073	71,550
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	56,217	52,014	54,142	54,826	684	47,947	(6,879)
Gross Appropriations	17,373,248	20,094,165	21,013,071	23,960,887	2,947,816	23,669,366	(291,521)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	17,373,248	20,094,165	21,013,071	23,960,887	2,947,816	23,669,366	(291,521)
Contingencies/Dept Reserves	313,335	313,335	313,335	—	(313,335)	—	—
Total Requirements	17,686,583	20,407,500	21,326,406	23,960,887	2,634,481	23,669,366	(291,521)
Net County Cost	3,192,123	3,976,201	2,850,887	3,473,898	623,011	3,871,499	397,601
Salary Resolution	52.0	54.0	54.0	54.0	—	54.0	—
Funded FTE	52.0	54.0	54.0	54.0	—	54.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	14,494,460	16,431,299	18,475,519	20,486,989	2,011,470	19,797,867	(689,122)
Total Requirements	17,686,583	20,407,500	21,326,406	23,960,887	2,634,481	23,669,366	(291,521)
Net County Cost	3,192,123	3,976,201	2,850,887	3,473,898	623,011	3,871,499	397,601
Salary Resolution	52.0	54.0	54.0	54.0	—	54.0	—
Funded FTE	52.0	54.0	54.0	54.0	—	54.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$623,011. Net funding adjustments in FY 2026-27 total \$397,601.

Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$1,540). There are no net funding adjustments in FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	1,957,036	(691,729)
Requirements		
Gross Appropriations	2,893,382	(294,128)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(313,335)	—
Net County Cost	623,011	397,601
Positions	—	—

2. Employment Services Admin Cost Share: This action adds funding for Employment Services' share of cost related to the increase in salaries and benefits of positions added to the Administrative Unit to better align with the operational needs of the agency.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	54,434	2,607
Requirements		
Gross Appropriations	54,434	2,607
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,011,470	(689,122)
Requirements		
Gross Appropriations	2,947,816	(291,521)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(313,335)	—
Net County Cost	623,011	397,601
Positions	—	—

Vocational Rehab Services (7330B)

Program Locator

County > Social Services > Human Services Agency >
Vocational Rehab Services

Vocational Rehabilitation Services (VRS) serves San Mateo County residents with barriers to employment, including people with disabilities (psychiatric, learning, and/or physical disability), justice-involved, and unsheltered/homeless.

Program Outcome Statement

Increased access to vocational skill development and employment for individuals with barriers.

Program Results

Employment plays a critical role in promoting rehabilitation, social acceptance and integration into the community. It also gives individuals a sense of purpose, self-esteem, and self-worth. Employment reduces dependence on others by enabling people to become self-sustaining. It improves clinical outcomes, including reducing symptoms of a person's mental illness and reducing the need for other services.

VRS served 791 clients in FY 2023-24. This number has consistently increased and is a higher number of clients served than prior to the pandemic. The number of clients referred from other programs has steadily increased, resulting in a greater need for assessments, vocational counseling, and work training sites during the past year. The Housing Opportunities Maximizing Employment (HOME) program has seen the greatest increase in client referrals, serving unsheltered adults in need of employment assistance.

VRS recognizes clients are faced with multiple obstacles that may be impacting their ability to focus on employment. The pilot of the Navigation Center Food Services satellite training site has provided a new opportunity for clients experiencing homelessness to engage in a real work-like training in a safe setting and feeding other shelter residents – their neighbors. During the first six months of operation (July – December 2024) 49,720 meals were served to the shelter residents. VRS continues to explore training opportunities that allow trainees to engage in different learning environments.

Performance Measures

Performance Measure					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Clients Served by Vocational Rehabilitation Services	580	791	621	822	855
Disaggregated Data for FY 2024-25					
Race/Ethnicity	White	Hispanic/Latino	Black	Asian	Other
VRS Clients served by Race/Ethnicity	172	176	108	81	78

Performance Narrative

This specific performance measure allows the agency to focus on specific populations with a higher need for services and to determine gaps in outreach to populations not served who may benefit from employment support. Therefore, marketing efforts to align with the population served were developed to represent the demographics and linguistically appropriate to increase engagement.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	3,113,546	3,212,334	98,788	3,212,334	—
Intergovernmental Revenues	660,002	712,572	780,000	712,000	(68,000)	712,000	—
Charges for Services	1,972,872	1,698,059	1,283,306	1,119,280	(164,026)	1,119,280	—
Interfund Revenue	1,816	21,175	5,000	20,000	15,000	20,000	—
Miscellaneous Revenue	99,367	169,846	180,000	116,000	(64,000)	116,000	—
Total Revenue	2,734,056	2,601,652	5,361,852	5,179,614	(182,238)	5,179,614	—
Fund Balance	2,025,000	2,745,000	125,000	125,000	—	125,000	—
Total Sources	4,759,056	5,346,652	5,486,852	5,304,614	(182,238)	5,304,614	—
Requirements							
Salaries and Benefits	4,479,273	4,532,325	7,293,325	7,564,319	270,994	7,919,487	355,168
Services and Supplies	3,721,307	3,497,753	3,908,570	3,923,216	14,646	3,957,410	34,194
Other Charges	1,291,202	1,339,691	2,274,537	2,378,797	104,260	2,411,598	32,801
Reclassification of Expenses	(3,043,665)	(3,246,792)	(2,151,752)	(2,311,295)	(159,543)	(2,383,377)	(72,082)
Fixed Assets	83,528	—	125,000	125,000	—	125,000	—
Other Financing Uses	128,816	3,585	2,947	—	(2,947)	—	—
Gross Appropriations	6,660,460	6,126,562	11,452,627	11,680,037	227,410	12,030,118	350,081
Intrafund Transfers	(1,289,963)	(1,348,500)	(1,560,000)	(1,600,000)	(40,000)	(1,600,000)	—
Net Appropriations	5,370,497	4,778,062	9,892,627	10,080,037	187,410	10,430,118	350,081
Total Requirements	5,370,497	4,778,062	9,892,627	10,080,037	187,410	10,430,118	350,081
Net County Cost	611,441	(568,590)	4,405,775	4,775,423	369,648	5,125,504	350,081
Salary Resolution	36.0	37.0	37.0	37.0	—	37.0	—
Funded FTE	36.0	37.0	37.0	37.0	—	37.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,759,056	5,346,652	5,486,852	5,304,614	(182,238)	5,304,614	—
Total Requirements	5,370,497	4,778,062	9,892,627	10,080,037	187,410	10,430,118	350,081
Net County Cost	611,441	(568,590)	4,405,775	4,775,423	369,648	5,125,504	350,081
Salary Resolution	36.0	37.0	37.0	37.0	—	37.0	—
Funded FTE	36.0	37.0	37.0	37.0	—	37.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$1,390,177. Net funding adjustments in FY 2026-27 total \$406,204.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(325,306)	(125,000)
Requirements		
Gross Appropriations	1,104,871	281,204
Intrafund Transfers	(40,000)	—
Net County Cost	1,390,177	406,204
Positions	—	—

2. Fund Balance Adjustment - Fixed Assets: This action reappropriates Fund Balance from the prior year for potential fixed assets and equipment needed during the year.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	125,000	125,000
Requirements		
Gross Appropriations	125,000	125,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Measure K - Housing Retention: This action adjusts funding for Measure K housing retention initiatives to align with the Measure K approved budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	18,068	—
Requirements		
Gross Appropriations	(1,024,751)	(57,078)
Intrafund Transfers	—	—
Net County Cost	(1,042,819)	(57,078)
Positions	—	—

4. Position Adjustment - Vocational Rehabilitation Counselor III: This action deletes one Employment Services Specialist II and adds one Vocational Rehabilitation Counselor III. This additional Vocational Rehabilitation Counselor will help effectively manage the increased caseload.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	22,290	955
Intrafund Transfers	—	—
Net County Cost	22,290	955
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(182,238)	—
Requirements		
Gross Appropriations	227,410	350,081
Intrafund Transfers	(40,000)	—
Net County Cost	369,648	350,081
Positions	—	—

Children and Family Services (7420B)

Program Locator

County > Social Services > Human Services Agency
>Children and Family Services

Program Outcome Statement

Ensure the safety, permanence, and well-being of children throughout San Mateo County.

Program Results

Children and Family Services (CFS) provides a broad range of mandated and non-mandated child welfare services for children and individuals up to 21 years of age, their families, and resource family providers. This includes a 24-hour child abuse hotline, child abuse investigations, the provision of services to maintain, reunify, and strengthen families, and the provision of permanency (guardianship or adoptions) related services for those youth who cannot safely return home.

CFS has engaged in several strategies to keep youth safe, reduce their out-of-home placement, and increase permanency outcomes. These strategies include expanding visitation support, creating a robust Child and Family Team (CFT) program, implementing the Child and Adolescent Needs and Strengths (CANS) assessment, investing in concurrent planning efforts, and increasing the number of resource-family homes in the county.

- In FY 2020-21, 70 new resource family homes were approved, and there were 257 Child and Family Team meetings serving 249 children.
- In FY 2021-22, 64 new resource family homes were approved, and there were 336 Child and Family Team meetings serving 255 children.

- In FY 2022-23, 46 new resource family homes were approved, and there were 371 Child and Family Team meetings held serving 250 children.
- In FY 2023-24, 29 new resource family homes were approved, and there were 309 Child and Family Team meetings held serving 180 children.
- Thus far in FY 2024-25 (July – December 2024), 19 new resource family homes have been approved, and there have been 86 Child and Family Team meetings held serving 85 children.

CFS strives to improve services for San Mateo County youth and will continue to focus on several priority areas. These areas include continuing to operate the Short-Term Residential Therapeutic Program (STRTP) in accordance with the Continuum of Care Reform (CCR), continuing to build capacity in the Child and Family Team (CFT) Program to ensure eligible youth receive timely CFT meetings, improving the utilization of data from an equity lens to develop creative and impactful solutions that address racial disparity in the child welfare system, successfully implementing key state and federal initiatives including the Integrated Core Practice Model (ICPM).

With the addition of a licensed Temporary Shelter Care Facility (TSCF), CFS ensures that all San Mateo County foster youth in need of an emergency placement have access to a safe and nurturing environment, including those youth with complex care needs.

In FY 2025-27, CFS will focus on the implementation of our Comprehensive Prevention Plan (CPP) and our System Improvement Plan (SIP). Stabilization of the child welfare workforce is a top priority. This includes addressing the impact of secondary trauma on child welfare staff and building policies and a support structure to minimize associated effects.

Performance Measures

Performance Measure					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Rate of allegations substantiated per 1,000 children	1.4	0.9	0.9	1.5	1.5
Disaggregated Data for FY 2024-25					
Race/Ethnicity	White	Black	Asian/Pacific Islander	Latino	Native American
Rate of allegations substantiated per 1,000 children disaggregated by race/ethnicity	0.3	7.2	0.2	2.0	0.0

Performance Narrative

This specific performance measure allows the Agency to drill down to the specific populations with higher substantiation rates to explore outreach and service gaps. The Agency will focus efforts on more in-depth data analysis to explore trends in particular geographic communities, referral sources, and child/family demographics.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	3,112,873	2,683,925	2,811,794	1,153,018	(1,658,776)	—	(1,153,018)
Intergovernmental Revenues	42,898,559	33,704,565	70,903,697	68,482,544	(2,421,153)	68,681,854	199,310
Charges for Services	—	(169)	—	—	—	—	—
Miscellaneous Revenue	783,028	1,182,197	634,221	1,532,628	898,407	1,532,628	—

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Revenue	46,794,460	37,570,518	74,349,712	71,168,190	(3,181,522)	70,214,482	(953,708)
Fund Balance	1,918,400	1,443,320	2,269,320	1,354,155	(915,165)	1,256,655	(97,500)
Total Sources	48,712,860	39,013,838	76,619,032	72,522,345	(4,096,687)	71,471,137	(1,051,208)
Requirements							
Salaries and Benefits	32,125,721	29,718,329	38,787,885	41,691,790	2,903,905	43,895,172	2,203,382
Services and Supplies	10,507,494	10,549,820	24,056,244	20,828,019	(3,228,225)	19,560,869	(1,267,150)
Other Charges	17,868,288	18,185,496	27,751,776	26,667,535	(1,084,241)	26,482,022	(185,513)
Reclassification of Expenses	6,283,868	6,573,864	8,390,940	7,992,555	(398,385)	8,119,944	127,389
Fixed Assets	31,814	—	150,000	150,000	—	150,000	—
Other Financing Uses	1,403,654	594,407	600,659	608,002	7,343	610,506	2,504
Gross Appropriations	68,220,839	65,621,916	99,737,504	97,937,901	(1,799,603)	98,818,513	880,612
Intrafund Transfers	(701,451)	(632,730)	(864,606)	(864,606)	—	(864,606)	—
Net Appropriations	67,519,388	64,989,186	98,872,898	97,073,295	(1,799,603)	97,953,907	880,612
Contingencies/Dept Reserves	793,320	793,320	793,320	1,106,655	313,335	1,106,655	—
Total Requirements	68,312,708	65,782,506	99,666,218	98,179,950	(1,486,268)	99,060,562	880,612
Net County Cost	19,599,848	26,768,668	23,047,186	25,657,605	2,610,419	27,589,425	1,931,820
Salary Resolution	205.0	204.0	204.0	204.0	—	204.0	—
Funded FTE	205.0	204.0	204.0	204.0	—	204.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	48,712,860	39,013,838	76,619,032	72,522,345	(4,096,687)	71,471,137	(1,051,208)
Total Requirements	68,312,708	65,782,506	99,666,218	98,179,950	(1,486,268)	99,060,562	880,612
Net County Cost	19,599,848	26,768,668	23,047,186	25,657,605	2,610,419	27,589,425	1,931,820
Salary Resolution	205.0	204.0	204.0	204.0	—	204.0	—
Funded FTE	205.0	204.0	204.0	204.0	—	204.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$2,610,419. Net funding adjustments for FY 2026-27 total \$1,931,820.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(4,645,539)	(1,161,101)
Requirements		
Gross Appropriations	(1,241,800)	1,877,374
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(793,320)	(1,106,655)
Net County Cost	2,610,419	1,931,820
Positions	—	—

2. Measure K - Emergency Financial Assistance: This action consolidates funding for Measure K Emergency Financial Assistance into the Center on Homelessness (COH) budget. The appropriation has been budgeted under COH Measure K initiative HSAEH.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(1,000,000)	—
Requirements		
Gross Appropriations	(1,000,000)	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Fund Balance Adjustment - Child Abuse Hotline Automation: This action adds appropriations to automate the Children and Family Services' (CFS) Child Abuse Hotline. The CFS Child Abuse Hotline serves as a critical point of contact for child abuse reports and family inquiries. The hotline receives approximately 5,000 public calls annually. The current reliance on manual documentation and multiple communication tools results in inefficiencies and delays, impacting response times and access to services for mandated reporters and families. This tool will streamline workflows and enhance the efficiency of operations, ensuring timely and support for callers while improving the work experience for staff.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	97,500	—
Requirements		
Gross Appropriations	97,500	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Fund Balance Adjustment - Childcare Reserves: This action moves Fund Balance and Departmental Reserves for Childcare reserve funding from Employment Services to Children and Family Services as part of a department reorganization.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	313,335	313,335
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	313,335	313,335
Net County Cost	—	—
Positions	—	—

5. Children and Family Services Admin Cost Share: This action adds funding for Children and Family Services' share of cost related to the increase in salaries and benefits of positions added to the Administrative Unit to better align with the operational needs of the agency.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	130,642	6,256
Requirements		
Gross Appropriations	130,642	6,256
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	793,320	793,320
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	793,320	793,320
Net County Cost	—	—
Positions	—	—

7. Measure K - At-Risk Youth Programs: This action adjusts funding for Measure K Prevention and Early Intervention and At-Risk Foster Youth Programs to align with the Measure K approved budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	64,055	—
Requirements		
Gross Appropriations	64,055	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

8. Measure K - At-Risk Youth Programs: This action removes funding for Measure K Prevention and Early Intervention and At-Risk Foster Youth Programs to align with the Measure K approved budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(1,153,018)
Requirements		
Gross Appropriations	—	(1,153,018)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. Fund Balance Adjustment - Fixed Assets: This action reappropriates Fund Balance from the prior year for potential fixed assets and equipment needed for the Elysian facility. Assets and equipment may include security and access control system, kitchen appliances, and laundry machines.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	150,000	150,000
Requirements		
Gross Appropriations	150,000	150,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(4,096,687)	(1,051,208)
Requirements		
Gross Appropriations	(1,799,603)	880,612
Intrafund Transfers	—	—
Contingencies/Dept Reserves	313,335	—
Net County Cost	2,610,419	1,931,820
Positions	—	—

Center On Homelessness (7510B)

Program Locator

County > Social Services > Human Services Agency > Center on Homelessness

Program Outcome Statement

The Center on Homelessness creates community partnerships to provide a safety net and to prevent and end homelessness.

Program Results

The Center on Homelessness (COH, also known as Homeless and Safety Net Services) administers contracts and works closely with community-based organizations that work to end homelessness through an array of services, shelter, and interim housing interventions, as well as provide safety net human services, such as food, emergency financial, and information resources countywide. In 2024, 54,229 community members received safety net services from the Core Service Agencies, including 8,124 households with children.

In FY 2023-24, COH and its partners continued to address homelessness from many angles. After several years of

working closely with the Department of Housing in creating interim sites, COH has been closely involved in the operation of interim housing and the related provision of services. COH started producing monthly dashboards presenting continuously updated data about unhoused individuals and families, and related services and housing. In 2024, 3,416 households were served in homeless programs, and 662 exited homelessness to permanent housing. A total of 2,263 individuals received services from a homeless outreach team.

COH also secured a \$14 million California Encampment Resolution Fund grant, using it to increase the quantity and quality of services available to people in 27 prioritized encampments and redesigning the provision of outreach services countywide.

In FY 2025-27, COH will focus on maintaining and improving the quality and quantity of contracted homeless and safety net services and on presenting accurate and current data to inform policy choices. It is likely that the coming years will put homeless and safety net services under pressure, and COH will continue to work thoughtfully with partners to support the community.

Performance Measures

Performance Measure					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Clients Served by Core Service Agencies	51,068	52,682	53,000	54,000	55,000
Disaggregated Data for FY 2024-25					
Race/Ethnicity	Hispanic/Latina/e/o - White	Hispanic/Latina/e/o	White	Asian or Asian American	Black, African American, or African
Number of Clients Served	21,289	12,307	5,719	6137	1684
Performance Narrative					

The population served by the Core Service Agency network is low-income county residents who need assistance meeting basic needs like housing, shelter, emergency financial support, and food. It is important for the County to understand the makeup of the clients who are receiving services through the Core Service Agencies, as this can help tailor future service planning.

It should also be noted that the total number of clients served by the Core Service Agencies has increased significantly over the past few years, from 43,720 in FY 2020-21 to 52,682 in FY 2023-24. The growing number of clients served by Core Service Agencies reflects the increasing needs and the high cost of living in San Mateo County.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	10,083,729	13,973,024	23,416,535	26,321,076	2,904,541	24,363,219	(1,957,857)
Intergovernmental Revenues	2,612,322	6,655,992	8,406,745	11,078,852	2,672,107	9,501,862	(1,576,990)
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	45,820	277,402	180,000	115,000	(65,000)	—	(115,000)
Other Financing Sources	—	26,400	—	—	—	—	—
Total Revenue	12,741,871	20,932,817	32,003,280	37,514,928	5,511,648	33,865,081	(3,649,847)
Fund Balance	500,000	—	—	—	—	—	—
Total Sources	13,241,871	20,932,817	32,003,280	37,514,928	5,511,648	33,865,081	(3,649,847)
Requirements							
Salaries and Benefits	2,238,124	2,855,901	3,223,732	5,273,879	2,050,147	5,286,032	12,153
Services and Supplies	21,274,708	24,149,065	43,716,362	46,769,311	3,052,949	43,482,391	(3,286,920)
Other Charges	1,557,948	2,134,338	3,036,623	3,936,755	900,132	4,066,290	129,535
Reclassification of Expenses	731,469	257,854	247,868	172,148	(75,720)	172,148	—
Other Financing Uses	99,333	152,578	236,032	333,856	97,824	345,872	12,016
Gross Appropriations	25,901,582	29,549,736	50,460,617	56,485,949	6,025,332	53,352,733	(3,133,216)
Intrafund Transfers	(955,051)	(1,643,473)	(6,396,997)	(5,506,095)	890,902	(5,599,470)	(93,375)
Net Appropriations	24,946,531	27,906,263	44,063,620	50,979,854	6,916,234	47,753,263	(3,226,591)
Total Requirements	24,946,531	27,906,263	44,063,620	50,979,854	6,916,234	47,753,263	(3,226,591)
Net County Cost	11,704,660	6,973,446	12,060,340	13,464,926	1,404,586	13,888,182	423,256
Salary Resolution							
Salary Resolution	14.0	14.0	17.0	17.0	—	17.0	—
Funded FTE							
Funded FTE	14.0	14.0	17.0	17.0	—	17.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	13,241,871	20,932,817	32,003,280	37,514,928	5,511,648	33,865,081	(3,649,847)
Total Requirements	24,946,531	27,906,263	44,063,620	50,979,854	6,916,234	47,753,263	(3,226,591)
Net County Cost	11,704,660	6,973,446	12,060,340	13,464,926	1,404,586	13,888,182	423,256
Salary Resolution							
Salary Resolution	14.0	14.0	17.0	17.0	—	17.0	—
Funded FTE							
Funded FTE	14.0	14.0	17.0	17.0	—	17.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$2,099,556. Net funding adjustments for FY 2026-27 total \$520,976.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	2,087,473	(1,691,990)
Requirements		
Gross Appropriations	3,296,127	(1,077,639)
Intrafund Transfers	890,902	(93,375)
Net County Cost	2,099,556	520,976
Positions	—	—

2. Measure K - Center on Homelessness: This action adjusts funding for Measure K Center on Homelessness initiatives to align with the Measure K approved budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	924,175	—
Requirements		
Gross Appropriations	844,322	(43,061)
Intrafund Transfers	—	—
Net County Cost	(79,853)	(43,061)
Positions	—	—

3. Measure K - Rapid Rehousing: This action adjusts funding for Measure K Rapid Rehousing Services to align with the Measure K approved budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(1,957,857)
Requirements		
Gross Appropriations	—	(1,957,857)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K - Shelter Operations: This action adjusts funding for Measure K ongoing costs for shelter operations.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,500,000	—
Requirements		
Gross Appropriations	1,884,883	(54,659)
Intrafund Transfers	—	—
Net County Cost	(615,117)	(54,659)
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	5,511,648	(3,649,847)
Requirements		
Gross Appropriations	6,025,332	(3,133,216)
Intrafund Transfers	890,902	(93,375)
Net County Cost	1,404,586	423,256
Positions	—	—

Program Integrity and Community Services (7520B)

Program Locator

County > Social Services > Human Services Agency >
Program Integrity & Community Services

Program Outcome Statement

Achieve fair and effective services through comprehensive program integrity activities and provide services to support vulnerable communities.

Program Results

PICS branch was formed in January 2025 to ensure fair and effective services through program integrity activities performed by Quality Assurance, Overpayments and Collections, Fair Hearings, Special Investigations functions which provide monitoring, investigations and appeals related to program activities.

Within Program Integrity, the Special Investigations Unit prevents and detects cases of fraud and assists in maintaining the integrity of public assistance and public trust. In FY 2024-25, as of February 2025, a total of 809 Special Investigations were completed, with a total Cost Avoidance amount of \$2.8 million. In FY 2025-27, this unit will undergo a redesign of staff assignments to help expedite the timely completion of investigations.

Between July 1 and December 27, 2024, the CVSO filed 659 claims for veterans and their families compared to 565 claims filed in the same period the previous fiscal year. The CVSO provides in-person assistance in addition to telephone and video conference appointments for veterans. In FY 2025-27, there will be increased outreach and community engagement activities to follow up on the current year's success. In February 2025, the CVSO partnered with the San Mateo Elks Club and Serra High School to offer a meaningful event for the junior class to meet and learn from veterans representing different eras of military service. In April 2025, a Veterans Service Providers event was held to increase awareness of new programs and legislation and to promote collaboration and service coordination between county partners.

HSA's Emergency Response maintains the agency's readiness to care for disaster-affected residents of unincorporated San Mateo County through the provision of mass care and shelter services. Emergency Response initiated an agency-wide Continuity Working Group in February 2025, which will continue its work in FY 2025-26 to ensure all HSA essential operations have continuity plans in place. There will also be an increased focus on training staff in shelter operations and management and building more bench strength for the rapid response Shelter Strike Team.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	338,597	399,886	438,820	464,089	25,269	361,127	(102,962)
Intergovernmental Revenues	277,320	266,150	165,000	165,000	—	165,000	—
Miscellaneous Revenue	154,105	119,644	135,000	25,000	(110,000)	25,000	—
Total Revenue	770,022	785,680	738,820	654,089	(84,731)	551,127	(102,962)
Fund Balance	—	—	—	—	—	—	—
Total Sources	770,022	785,680	738,820	654,089	(84,731)	551,127	(102,962)
Requirements							
Salaries and Benefits	1,963,985	1,877,831	1,995,290	2,051,977	56,687	2,157,165	105,188
Services and Supplies	647,921	667,031	685,578	253,491	(432,087)	134,988	(118,503)
Other Charges	423,701	444,541	756,187	454,819	(301,368)	467,623	12,804
Reclassification of Expenses	(1,001,699)	(1,010,556)	(1,140,557)	(1,386,175)	(245,618)	(1,465,052)	(78,877)
Other Financing Uses	146	650	2,214	1,962	(252)	2,022	60
Gross Appropriations	2,034,054	1,979,497	2,298,712	1,376,074	(922,638)	1,296,746	(79,328)
Intrafund Transfers	(104,639)	(106,000)	(106,000)	—	106,000	—	—
Net Appropriations	1,929,414	1,873,497	2,192,712	1,376,074	(816,638)	1,296,746	(79,328)
Total Requirements	1,929,414	1,873,497	2,192,712	1,376,074	(816,638)	1,296,746	(79,328)
Net County Cost	1,159,392	1,087,817	1,453,892	721,985	(731,907)	745,619	23,634
Salary Resolution	9.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	9.0	10.0	10.0	10.0	—	10.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	770,022	785,680	738,820	654,089	(84,731)	551,127	(102,962)
Total Requirements	1,929,414	1,873,497	2,192,712	1,376,074	(816,638)	1,296,746	(79,328)
Net County Cost	1,159,392	1,087,817	1,453,892	721,985	(731,907)	745,619	23,634
Salary Resolution	9.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	9.0	10.0	10.0	10.0	—	10.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total (\$536,549). Net funding adjustments for FY 2026-27 total \$239,435.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(110,000)	—
Requirements		
Gross Appropriations	(752,549)	239,435
Intrafund Transfers	106,000	—
Net County Cost	(536,549)	239,435
Positions	—	—

2. Measure K - Veterans Services: This action adjusts funding for the Measure K Veterans Services initiative to align with the Measure K approved budget.

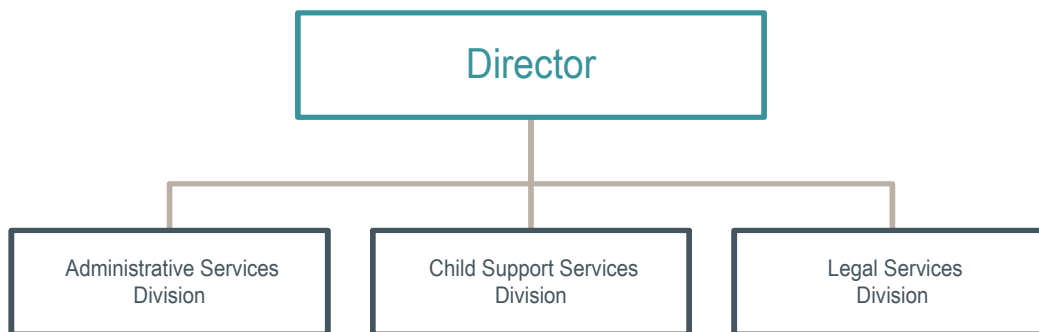
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	25,269	(102,962)
Requirements		
Gross Appropriations	29,911	(118,763)
Intrafund Transfers	—	—
Net County Cost	4,642	(15,801)
Positions	—	—

3. Multicultural Institute Contract Transfer: This action removes appropriation for the Multicultural Institute contract from the Human Services Agency as the contract will transition to the Office of Community Affairs.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(200,000)	(200,000)
Intrafund Transfers	—	—
Net County Cost	(200,000)	(200,000)
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(84,731)	(102,962)
Requirements		
Gross Appropriations	(922,638)	(79,328)
Intrafund Transfers	106,000	—
Net County Cost	(731,907)	23,634
Positions	—	—

Department of Child Support Services (2600B)**DEPARTMENT OF CHILD SUPPORT SERVICES**

Department of Child Support Services

COUNTY OF SAN MATEO 



Department Locator

County > Social Services > **Child Support Services**

Mission Statement

The Department of Child Support Services serves the public by partnering with parents to achieve the financial commitment toward their children in a fair, equitable and nonjudgmental manner.

Overview

The San Mateo County Department of Child Support Services (SMCDCSS) collaborates with parents and guardians to ensure children and families receive the financial and medical support for which they are eligible. The Department establishes parentage for unmarried parents, as well as for those who've had their child through assisted reproduction. The Department also establishes, modifies, and administers child and medical support orders and locates parents needing to pay support through the utilization of a variety of systems. The Department partners with parents to set realistic orders that support steady and reliable payments in the family.

In FY 2020, the Legislature codified a funding methodology, based on a level of effort study, which developed case to staff ratios for all local child support agencies. As SMCDCSS is funded through federal and state subventions, the program must continue to review and prioritize services to the public and strive to meet the needs of the families we serve, within these funding guidelines.

In FY 2025-27, SMCDCSS will face several challenges including but not limited to:

- **Unfunded State and Federal Mandates** – A myriad of mandates to be implemented which will require additional analysis and staff time, including AB 1755, which has several impactful provisions to begin on January 1, 2026. This bill provides several guidelines to ensure reasonable child support orders as well as to address uncollectable child support debt.
- **Flat or Reduced Funding** – The aforementioned funding methodology imposes a caseload to Full Time Equivalent (FTE) ratio. This funding methodology does not take into consideration the new state and federal mandates nor the impact on staff time or workload. At this time there is no plan for a change in this methodology.
- **Declining Caseloads** – The Department's caseload continues to decline approximately 2 to 5 percent per year. While the program is working to slow the rate of closure, other mandates, including the stoppage of referrals for children in foster care or those receiving Medi-Cal, ultimately impact staffing levels.
- **Retirements** – Approximately 32 percent of SMCDCSS staff is eligible to retire, with over 61 percent of our total staff holding more than 20 years' experience in the child support program. This continues to fuel concerns about loss of institutional knowledge, future training needs, and potential office restructuring.

Although there are many upcoming changes, the child support program remains committed to meet or exceed performance goals and expectations and analyze and assess efficient business processes to continue excellent service delivery to the public.

Department Innovations and Achievements

- **Partnering with the Family Law Facilitator (FLF)** – Families may need access to various programs and services, not just child support. SMCDCSS recognizes the importance of partnering with outside agencies to provide improved service delivery to parents and support their efforts to meet their family's needs. The Family Law Facilitator now provides appointments for SMCDCSS customers each week, assisting parents to minimize wait times and provide direct support in certain legal matters outside of the jurisdiction of SMCDCSS.
- **Debt Reduction Program** – The Department continues to realize an increase in compromised government debt

translating to approximately 2.9 million removed from parents' past due balances since the revamped program began in FY 2019. The Debt Reduction Program is designed to significantly reduce government arrears from parents who do not have the ability to pay allowing them to utilize their resources to support their family.

- **Trauma Informed Training** – The parents and guardians the Department serves represent a variety of backgrounds and income levels. Families today face unique challenges as they strive to provide their child(ren) with a safe, secure and enriched environment in which to grow and develop. It's crucial for Child Support Services staff to understand and support initiatives not only for the public served, but to improve collaboration among coworkers and colleagues. In FY 2024-25, in partnership with Chefalo Consulting, the Department provided trauma informed training to all child support staff. These trainings were designed to deepen staff's understanding of trauma and equip them with the necessary skills to create safe and supportive environments for individuals with varied backgrounds. As a result of these trainings, an internal committee striving to support the Department to build and restore the work culture and collaboration of employees will work to develop several initiatives in FY 2025-26. Improving staff's work culture will result in increased excellence in service to our customers.

Program Results

The Department of Child Support Services serves children and families by supporting both parents navigating the child support process. Children thrive when their parents can

provide emotional and financial support. The Department has a direct impact on this initiative, increasing annual distributions to families to over \$32 million in child support in Federal FY 2023-24. This performance increase led to the agency ranking fifth in the State in collection of current support and third in the state for collection of past due support at the end of that same Federal FY. These collections strengthen and stabilize families working to meet the needs of their children each day. Child Support Services has proven to be a safety net and poverty prevention program, improving overall outcomes for children. Statistically, collections to single parent households result in an approximately 40 percent increase in overall income for that family, providing for children's basic needs such as food and housing.

The Flexibility, Efficiency, and Modernization in Child Support Enforcement, also known as the FEM Final Rule, is intended to eliminate outdated or unnecessary regulations that have a negative impact on parents working together to support their children. These new guidelines, to be fully implemented in 2026 in California, will involve further staff time without providing additional funding. These updates, nonetheless, promote the Department's overall mission to work with parents and help them to support each other and their children.

Championing families is significant, and the Department is collaborating with other local child support agencies and other community-based organizations, as well as utilizing social media and other outreach activities, to inform and educate the public of the important services provided and the positive impact these services will have on their family and their children's wellbeing.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Current Support Collected	70%	71%	71%	72%	72%
Performance Narrative					
This measure computes the total amount of current support owed on the caseload versus the total number of dollars that has been collected in a federal fiscal year. The higher the percentage in this category means more families are receiving support in the month that it is due to meet basic needs each month. The disaggregated data breaks down our performance in the following categories; Currently Assisted (currently receiving CalWORKs in the County of San Mateo), Formerly Assisted (previously received CalWORKs in any California county), and Never Assisted. The CalWORKs program is the California implementation of the federal welfare to work program that provides cash aid and services to eligible needy families. Eligibility for CalWORKs includes having a low or very low income or other resources. While Former and Never Assisted categories do not indicate current income levels, Formerly Assisted families are known to have previously experienced low income and financial instability.					
Disaggregated Data for FY 2024-25 Estimate					
Category	Currently Assisted	Formerly Assisted	Never Assisted		
	42%	65%	74%		

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Cases with a Child Support Order	94%	93%	93%	94%	94%
Performance Narrative					
The existence of a child support order establishes parentage and provides for the basic financial needs of children when parents do not live in the same household. This measure indicates the total number of cases in the Department's caseload that have a filed support order related to parentage, child support and medical support. The disaggregated data breaks down our performance in the following categories; Currently Assisted (currently receiving CalWORKs in the County of San Mateo), Formerly Assisted (previously received CalWORKs in any California county), and Never Assisted. The CalWORKs program is the California implementation of the federal welfare to work program that provides cash aid and services to eligible needy families. Eligibility for CalWORKs includes having a low or very low income or other resources. While Former and Never Assisted categories do not indicate current income levels, Formerly Assisted families are known to have previously experienced low income and financial instability.					
Disaggregated Data for FY 2024-25 Estimate					
Category	Currently Assisted	Formerly Assisted	Never Assisted		
	75%	98%	91%		

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Cases with an Arrears Collection in the Federal Fiscal Year	71%	70%	70%	71%	71%
Performance Narrative					
This measure computes the total number of cases on the Program's caseload with a past due amount owed and the percentage of those cases that have received at least one payment on that arrearage in a federal fiscal year. The higher the percentage in this category means families have received a payment towards support that was not paid at the time it was owed and further reveals parents working to reduce debt. The disaggregated data breaks down the Program's performance in the following categories; Currently Assisted (currently receiving CalWORKs in the County of San Mateo), Formerly Assisted (previously received CalWORKs in any California county), and Never Assisted. The CalWORKs program is the California implementation of the federal welfare to work program that provides cash aid and services to eligible needy families. Eligibility for CalWORKs includes having a low or very low income or other resources. While Former and Never Assisted categories do not indicate current income levels, Formerly Assisted families are known to have previously experienced low income and financial instability.					
Disaggregated Data for FY 2024-25 Estimate					
Category	Currently Assisted	Formerly Assisted	Never Assisted		
	57%	66%	76%		

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	10,216,701	10,176,445	10,130,885	10,130,885	—	10,130,885	—
Miscellaneous Revenue	—	—	550,416	1,022,832	472,416	1,390,861	368,029
Total Revenue	10,216,701	10,176,445	10,681,301	11,153,717	472,416	11,521,746	368,029
Total Sources	10,216,701	10,176,445	10,681,301	11,153,717	472,416	11,521,746	368,029
Requirements							
Salaries and Benefits	9,244,642	9,047,918	9,835,961	9,943,007	107,046	10,472,905	529,898
Services and Supplies	191,114	272,111	222,810	305,442	82,632	305,442	—
Other Charges	588,428	685,345	713,162	1,234,103	520,941	1,272,498	38,395
Other Financing Uses	192,573	173,361	192,915	198,078	5,163	187,405	(10,673)
Gross Appropriations	10,216,758	10,178,735	10,964,848	11,680,630	715,782	12,238,250	557,620
Intrafund Transfers	—	—	(283,547)	(526,913)	(243,366)	(716,504)	(189,591)
Net Appropriations	10,216,758	10,178,735	10,681,301	11,153,717	472,416	11,521,746	368,029
Total Requirements	10,216,758	10,178,735	10,681,301	11,153,717	472,416	11,521,746	368,029
Net County Cost	56	2,290	—	—	—	—	—
Salary Resolution	56.0	57.0	56.0	53.0	(3.0)	53.0	—
Funded FTE	56.0	57.0	56.0	53.0	(3.0)	53.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$472,416 or 4.4 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Intergovernmental Revenues

There is a no change in this funding source.

Miscellaneous Revenue

There is a net increase of \$472,416 in this funding source due to increased utilization of local dollars to draw down federal monies in the Federal Financial Participation (FFP) program.

TOTAL REQUIREMENTS

Total Requirements increased by \$472,416 or 4.4 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$107,046 in this expenditure category due to negotiated salary and benefit increases, merit increases, and county retirement contributions. This increase was partially offset with the deletion of three vacant positions.

Services and Supplies

There is a net increase of \$82,632 in this expenditure category due to overall increases in general office supplies and contract costs.

Other Charges

There is a net increase of \$520,941 in this expenditure category due to small increases in Information Services Department service charges. The most significant increase is due to appropriate budgeting of the County's approved Cost Allocation Plan for indirect charges.

Other Financing Uses

There is a net increase of \$5,163 in this expenditure category due to increases in facility rental costs.

Intrafund Transfers

There is a net decrease of \$243,366 in this expenditure category due to increased utilization of local dollars to draw down federal monies in the Federal Financial Participation (FFP) program.

NET COUNTY COST

The Department's FY 2025-26 Recommended Budget is not funded by the County General Fund and has no Net County Cost.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources increased by \$368,029 or 3.3 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Intergovernmental Revenues

There is a no change in this funding source.

Miscellaneous Revenue

There is a net increase of \$368,029 in this funding source due to increased utilization of local dollars to draw down federal monies in the Federal Financial Participation (FFP) program.

TOTAL REQUIREMENTS

Total Requirements increased by \$368,029 or 3.3 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$529,898 in this expenditure category due to negotiated salary and benefit increases, merit increases and county retirement contributions.

Services and Supplies

There is no change in this expenditure category.

Other Charges

There is a net increase of \$38,395 in this expenditure category due to increases in automation services, facility rental costs and countywide security services.

Other Financing Uses

There is a net decrease of \$10,673 in this expenditure category due to slight changes in facility rental costs.

Intrafund Transfers

There is a net decrease of \$189,591 in this expenditure category due to increased utilization of local dollars to draw down federal monies in the Federal Financial Participation (FFP) program.

NET COUNTY COST

The Department's FY 2026-27 Recommended Budget is not funded by the County General Fund and has a no Net County Cost.

Department of Child Support Services (2600P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	10,216,701	10,176,445	10,681,301	11,153,717	472,416	11,521,746	368,029
Total Requirements	10,216,758	10,178,735	10,681,301	11,153,717	472,416	11,521,746	368,029
Net County Cost	56	2,290	—	—	—	—	—
Salary Resolution	56.0	57.0	56.0	53.0	(3.0)	53.0	—
Funded FTE	56.0	57.0	56.0	53.0	(3.0)	53.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and increases in internal service charges. Adjustments are also made to include budgeting of indirect charges through the County's approved Cost Allocation Plan. Net funding adjustments in FY 2025-26 total \$1,141,167. Net funding adjustments in FY 2026-27 total \$578,597.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	1,141,167	578,597
Intrafund Transfers	—	—
Net County Cost	1,141,167	578,597
Positions	—	—

2. Position Adjustments: This action deletes three vacant positions; one Child Support Supervisor, one Child Support Analyst, and one Office Assistant. The deletion of these positions moves the department closer to align with the California Department of Child Support Services funding methodology which is based on caseload size and staffing ratios.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(425,385)	(20,977)
Intrafund Transfers	—	—
Net County Cost	(425,385)	(20,977)
Positions	(3)	—

3. Federal Financial Participation (FFP) Program: This action increases participation in the Federal Financial Participation (FFP) program which allows agencies to augment revenue by matching local contribution dollars to draw down additional federal monies. The department will first request reallocation funds from the California Department of Child Support Services to meet all expenditures.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	472,416	368,029
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	(243,366)	(189,591)
Net County Cost	(715,782)	(557,620)
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	472,416	368,029
Requirements		
Gross Appropriations	715,782	557,620
Intrafund Transfers	(243,366)	(189,591)
Net County Cost	—	—
Positions	(3)	—

COMMUNITY SERVICES

County
Summaries

Criminal
Justice

Health
Ser vices

Social
Services

Community
Services

Admin and
Fiscal
Services

Budget Unit
& Program
Summaries

Glossary of
Budget
Terms

Community Services





Community Services
FY 2025-26 and FY 2026-27
All Funds Summary

Total Requirements	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
General Fund Budgets							
Planning and Building	16,557,911	17,709,477	19,455,167	20,365,926	910,759	19,280,551	(1,085,375)
Parks Department	23,887,656	25,215,228	30,696,038	29,740,702	(955,336)	26,391,703	(3,348,999)
Sustainability Department	11,175,965	11,629,465	23,845,160	23,888,421	43,261	23,753,888	(134,533)
Department of Emergency Management	4,242,781	5,970,620	9,154,273	10,265,369	1,111,096	9,169,500	(1,095,869)
Department of Public Works	38,796,792	37,672,170	50,575,799	54,355,842	3,780,043	51,298,563	(3,057,279)
Real Property Services	4,213,601	4,473,043	4,639,887	6,046,563	1,406,676	6,046,563	—
Agriculture/Weights and Measures	7,432,484	8,046,871	8,957,259	10,228,453	1,271,194	10,181,419	(47,034)
Public Safety Communications	22,491,082	23,391,786	26,472,481	29,364,802	2,892,321	30,363,253	998,451
Fire Protection Services	14,741,736	15,564,849	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Department of Housing	28,052,150	68,561,397	153,212,812	42,527,850	(110,684,962)	40,487,821	(2,040,029)
Total General Fund	171,592,158	218,234,908	348,373,886	249,201,610	(99,172,276)	240,121,060	(9,080,550)
Total Requirements	171,592,158	218,234,908	348,373,886	249,201,610	(99,172,276)	240,121,060	(9,080,550)
Total Sources	140,176,863	181,885,525	294,716,917	188,537,828	(106,179,089)	175,183,008	(13,354,820)
Net County Cost	31,415,294	36,349,383	53,656,969	60,663,782	7,006,813	64,938,052	4,274,270
Non-General Fund Budgets							
Fish and Game	68,405	71,096	63,096	1,500	(61,596)	1,500	—
Coyote Point Marina	4,456,172	1,882,875	1,799,225	3,025,470	1,226,245	2,925,470	(100,000)
Parks Capital Projects Budget	7,282,439	10,142,490	39,059,353	14,250,742	(24,808,611)	1,287,138	(12,963,604)
Solid Waste Management	8,864,506	7,544,779	6,389,582	5,593,554	(796,028)	5,471,617	(121,937)
OOS - County Service Area #8	9,444,377	10,330,126	10,839,740	11,053,779	214,039	11,064,779	11,000
Road Construction and Operations	92,207,575	104,119,092	138,017,109	125,769,702	(12,247,407)	58,337,897	(67,431,805)
Construction Services	2,036,818	2,278,740	2,777,751	3,070,053	292,302	3,114,025	43,972
Vehicle and Equipment Services	27,435,410	29,849,878	31,342,701	34,644,372	3,301,671	36,202,722	1,558,350
Utilities	87,769,185	91,900,464	95,473,507	98,018,567	2,545,060	86,046,861	(11,971,706)

Community Services
FY 2025-26 and FY 2026-27
All Funds Summary

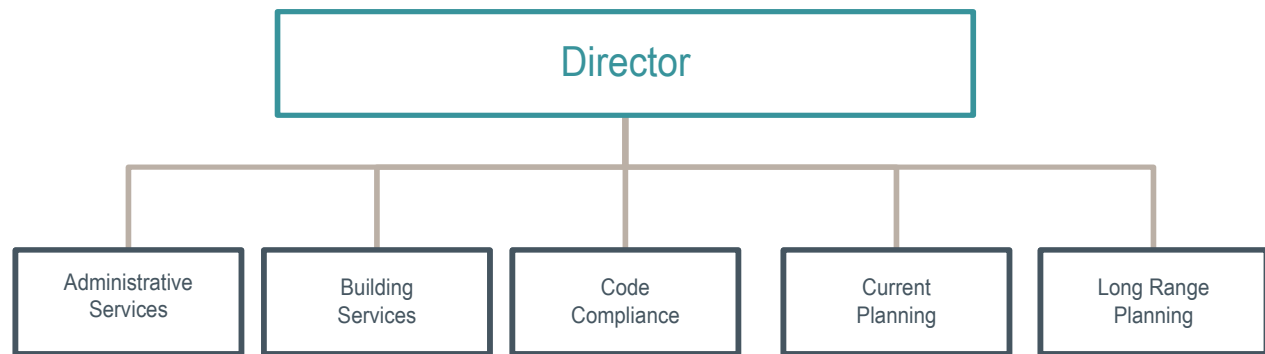
Total Requirements	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Airports	11,963,346	21,203,024	13,154,887	12,298,827	(856,060)	6,391,488	(5,907,339)
Capital Projects	40,744,304	42,597,884	127,414,569	122,941,896	(4,472,673)	74,126,598	(48,815,298)
County One-Time Expense Fund	93,414,299	96,797,422	98,946,458	98,153,896	(792,562)	98,153,896	—
Courthouse Construction Fund	1,164,712	1,311,319	1,487,386	1,487,386	—	1,487,386	—
Criminal Justice Construction Fund	3,493,587	4,234,205	4,894,205	4,894,205	—	4,894,205	—
Other Capital Construction Fund	71,178,187	63,904,199	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Major Capital Construction	47,124,098	39,698,658	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Structural Fire	18,300,867	15,381,765	16,827,954	14,841,776	(1,986,178)	16,201,896	1,360,120
County Service Area #1	13,437,429	15,265,710	16,777,571	15,886,031	(891,540)	16,071,733	185,702
Department of Housing	—	—	—	—	—	—	—
Total Non-General Funds	540,385,714	558,513,726	874,306,809	686,939,420	(187,367,389)	520,559,172	(166,380,248)

Authorized Positions

Salary Resolution	638.0	688.0	701.0	706.0	5.0	706.0	—
Funded FTE	637.5	687.5	701.8	704.4	2.6	704.4	—

Information Only

Local Agency Formation Commission (Information Only)	814,046	831,746	970,992	976,845	5,853	1,018,098	41,253
County Library (Information Only)	83,468,166	92,847,836	89,834,096	92,163,562	2,329,466	84,427,299	(7,736,263)
Department of Housing	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976

Planning and Building (3800B)**PLANNING AND BUILDING**

Planning and Building

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Planning and Building**

Mission Statement

The mission of the Planning and Building Department is to serve the County and its communities by preparing, administering, and enforcing land use plans and development regulations that protect public health and safety, preserve agricultural and environmental resources, address housing and transportation needs, and foster healthy communities.

Overview

The Planning and Building Department updates and enforces land use plans and regulations, processes development permits, and inspects construction. Services provided by the Planning and Building Department include long range planning; current planning permits and services; engineering services; building permits; inspections; and code enforcement. The Department collaborates with other departments, agencies, and jurisdictions on a regular basis to deliver these services.

In FY 2025-27, the Department anticipates a number of challenges, including processing increasing numbers of permit applications submitted to the Department; improving turnaround times for all building and planning permits to meet State mandates and customer expectations; and continually adapting to new State laws on housing, transportation, energy efficiency, climate, and natural hazards. The Department intends to address these challenges in part, by

completing a major upgrade for planning permits and smaller improvements for building permits in the Accela permitting system. These investments will streamline permitting workflows and enable better monitoring of processing times and progress. Along with these technical improvements, the Department will continue to revamp its processes and train staff to improve Department operations and customer service. The Department also has an ambitious long-range planning workplan, including implementing the 2023-2031 Housing Element, completing the Safety and Environmental Justice Elements, and advancing several transportation projects. To support these efforts, the Department will need to leverage existing staffing resources, consultants, grants, and interagency partnerships.

Department Innovations and Achievements

In FY 2025-27, the Department will complete the Accela planning permit upgrade, which will enable applicants to apply for planning permits fully online (as is currently available for building permits). The upgrade will streamline workflows for both applicants and staff, and provide more robust tools for monitoring and prioritizing permit queues. Along with the Accela upgrade, the Department is pursuing development of an add-on interactive “permit wizard” tool that will guide applicants to apply for the correct permit based on responses to questions.

The Department is also launching an AI plan review pilot project with the goal of increasing accuracy, significantly reducing processing time, and reducing reliance on third-party plan review contracts.

Performance Measures

Performance Measure					
Calendar Year	2023 Actual	2024 Actual	2025 Estimate	2025 Target	2026 Target
Total housing units permitted by calendar year, and cumulative percentage of the County's current Regional Housing Needs allocation target	276 units, 10%	151 units, 5%	354 units, 12%	354 units, 12%	354 units, 12%
Disaggregated Data					
Category	Very Low	Low	Moderate	Above Moderate	TOTAL
2023-2031 RHNA units assigned	811	468	433	1121	2833
2023-2031 RHNA units assigned per year	101	59	54	140	354
2023 RHNA units permitted	108	108	18	42	276
2024 RHNA units permitted	4	25	34	88	151
Performance Narrative					
To ensure affordability and availability of housing at a range of income levels and per California State Law, the County Board of Supervisors adopted the County's 2014-2022 Housing Element, which outlined the housing policies to be utilized to meet the State mandated Regional Housing Needs Allocation (RHNA). For the 2014-2022 period, the County's RHNA was 913 units, including 358 affordable units. Each year, the County is required to report on annual progress towards meeting that period's RHNA target by reporting the number of housing units permitted, at each income level. This measure is important because it shows whether the County is on track to meet its overall RHNA target for the current Housing Element period, and to meet the target for each income level. For the current RHNA cycle, 2023-2031, the County has a much higher overall target of 2,833 units, including 1,712 affordable units. To meet its target, the County needs to issue housing building permits for 12.5 percent, or 354, of the 2,833 RHNA total each year. While the Planning and Building Department issues permits for housing units, many other aspects of housing production are outside of the Department's control.					

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Code compliance violation cases closed as a percentage of complaints received	73%	96%	70%	75%	75%
Performance Narrative					
Although the Code team was heavily involved with Farm Worker Housing Task Force duties from early 2023 to early 2025, staff continued to effectively investigate complaints of day-to-day code compliance cases throughout the county and continued their efforts in closing out older cases from pre-pandemic times. At the conclusion of FY 2023-24, Code Compliance had opened 257 new cases and closed 247, providing a Percentage of Cases Closed to Cases Opened of 96 percent. At the time of this report, in mid-March 2025, the opened to closed cases for FY 2024-25, countywide, is 155 opened, 105 closed, since July 2024, providing a current closure rate of 70 percent. Another metric worth highlighting is the number of cases opened and closed in North Fair Oaks for FY 2023-25: as of this report, 162 cases were opened and 140 closed since July 2023, for a closure rate of 87 percent.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	42,382	84,502	196,045	—	(196,045)	—	—
Licenses, Permits and Franchises	4,007,594	3,632,881	3,855,000	4,017,000	162,000	4,017,000	—
Fines, Forfeitures and Penalties	746	288	1,000	1,000	—	1,000	—
Intergovernmental Revenues	301,053	349,011	573,143	562,500	(10,643)	—	(562,500)
Charges for Services	2,722,423	3,725,567	2,774,349	2,807,062	32,713	2,808,100	1,038
Interfund Revenue	25,085	92,322	35,782	44,782	9,000	45,784	1,002
Miscellaneous Revenue	602,803	259,082	284,013	306,353	22,340	323,699	17,346
Other Financing Sources	461	—	—	—	—	—	—
Total Revenue	7,702,547	8,143,652	7,719,332	7,738,697	19,365	7,195,583	(543,114)
Fund Balance	2,439,663	2,479,734	2,897,840	2,476,979	(420,861)	457,822	(2,019,157)
Total Sources	10,142,210	10,623,386	10,617,172	10,215,676	(401,496)	7,653,405	(2,562,271)
Requirements							
Salaries and Benefits	10,968,273	11,059,113	13,166,775	14,153,853	987,078	14,884,453	730,600
Services and Supplies	3,330,370	4,444,726	5,265,696	4,579,236	(686,460)	2,782,296	(1,796,940)
Other Charges	1,377,539	1,324,496	1,418,238	1,756,343	338,105	1,695,158	(61,185)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	53,543	—	—	—	—	—
Other Financing Uses	47,454	51,481	53,100	58,672	5,572	60,822	2,150
Gross Appropriations	15,723,635	16,933,359	19,903,809	20,548,104	644,295	19,422,729	(1,125,375)
Intrafund Transfers	(461,923)	(520,080)	(890,787)	(640,000)	250,787	(600,000)	40,000
Net Appropriations	15,261,713	16,413,279	19,013,022	19,908,104	895,082	18,822,729	(1,085,375)
Contingencies/Dept Reserves	1,296,198	1,296,198	442,145	457,822	15,677	457,822	—
Total Requirements	16,557,911	17,709,477	19,455,167	20,365,926	910,759	19,280,551	(1,085,375)
Net County Cost	6,415,701	7,086,091	8,837,995	10,150,250	1,312,255	11,627,146	1,476,896
Salary Resolution	69.0	71.0	70.0	70.0	—	70.0	—
Funded FTE	68.5	70.5	69.3	69.3	—	69.3	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$401,496 or 3.8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$196,045 in this funding source due to the elimination of one-time Measure K revenue for the Gray Whale Cove Crossing Project.

Licenses, Permits and Franchises

There is a net increase of \$162,000 in this funding source due to an overall increase in building and planning permit fee revenue.

Fines, Fees and Forfeitures

There is no change in this funding source.

Intergovernmental Revenues

There is a net decrease of \$10,643 in this funding source due to the elimination of one-time grant and local agency funding. This increase was partially offset by an increase in State grant funding to support water resources.

Charges for Services

There is a net increase of \$32,713 in this funding source due to increased building and planning fee revenue.

Interfund Revenue

There is a net increase of \$9,000 in this funding source based on anticipated revenue.

Miscellaneous Revenue

There is a net increase of \$22,340 in this funding source based on actual anticipated revenue.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is a net decrease of \$420,861 in this funding source due to elimination of Fund Balance for one-time projects.

TOTAL REQUIREMENTS

Total Requirements decreased by \$910,759 or 4.7 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$987,078 in this expenditure category primarily due to an increase in negotiated salary and benefits costs.

Services and Supplies

There is a net decrease of \$686,460 in this expenditure category due primarily to a decrease in one-time project contract costs.

Other Charges

There is a net increase of \$338,105 in this expenditure category primarily due to increase in desktop support subscription costs, Information Services Department software license costs, general liability insurance, and facility costs. This increase was partially offset by a decrease in motor vehicle replacement charges.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$5,572 in this expenditure category due to an increase in the 10% facility surcharge.

Intrafund Transfers

There is a net increase of \$250,787 in this expenditure category due to anticipated transfers the department will receive in FY 2025-26.

Contingencies/Departmental Reserves

There is a net increase of \$15,677 in this expenditure category. The balance in General Fund Reserves represents 2.3 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$1,312,255 or 14.8 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$2,562,271 or 25.1 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is no change in this funding source.

Licenses, Permits and Franchises

There is no change in this funding source.

Fines, Fees and Forfeitures

There is no change in this funding source.

Intergovernmental Revenues

There is a net decrease of \$562,500 in this funding source due to elimination of one-time grant funding.

Charges for Services

There is a net increase of \$1,038 in this funding source based on anticipated revenue.

Interfund Revenue

There is a net increase of \$1,002 in this funding source due to increased cost of permitting software licenses paid for by other departments.

Miscellaneous Revenue

There is a net increase of \$17,346 in this funding source based on anticipated revenue for staffing and increased cost of permitting software licenses paid for by other departments.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is a net decrease of \$2,019,157 in this funding source due to elimination of Fund Balance for one-time projects.

TOTAL REQUIREMENTS

Total Requirements decreased by \$1,085,375 or 5.3 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$730,600 in this expenditure category primarily due to an increase in salaries, benefits, and retirement contribution costs.

Services and Supplies

There is a net decrease of \$1,796,940 in this expenditure category due to elimination of one-time contracts and projects. This decrease was partially offset by an increase in planning service costs for one-time projects.

Other Charges

There is a net decrease of \$61,185 in this expenditure category due to decreased service charges, including Information Service Department project management services. This decrease was partially offset by an increase in other service charges, including county facility charges.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$2,150 in this expenditure category due to the 10% Facility Surcharge.

Intrafund Transfers

There is a net decrease of \$40,000 in this expenditure category due to elimination of one-time project funding.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 2.4 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$1,476,896 or 14.6 percent in this Department's General Fund allocation.

Administration and Support (3810P)

County > Community Services > Planning and Building > Administration and Support

Program Outcome Statement

To provide leadership and internal operational support to the Planning and Building Department.

Program Results

The Administration and Support Program offers direction and support to all programs within the Department. This Program provides fiscal oversight, procurement and contracts management, payroll processing, personnel administration, budget development and monitoring, formatting and graphics, Information Technology (IT), and Geographical Information Services (GIS).

In FY 2023-25, the Administration and Support Program accomplished the following efficiencies:

- Provide continued support to ongoing Accela operations as well as the Accela upgrade project to digitize the planning permit process;
- Completed digitization of microfiche film files and began digitization of paper files;
- Completed public facing website improvements to ease public access to key services and information using best practices and website analytics data;
- Established Public Record Act (PRA) Response Team to ensure all administrative staff are trained to provide timely assistance on requests for records from the public;

- Collaborated with the County’s GIS team to update GIS layers;
- Increased number of staff meeting the annual County 20-hour training goal to promote ongoing learning and innovation in the department;
- Improved internal employee onboarding process including automatic update notifications to the hiring manager throughout the process;
- Continued streamlining of internal public hearing document preparation process to minimize public hearing wait times; and,
- Continued to document key office procedures and protocols to ensure efficient Department operations.

In FY 2025-27, the Administration and Support Program will focus on the following efforts to support performance and Department innovation:

- Prepare for and support the temporary relocation of the Department to the Hall of Justice as required by the Department of Public Works;
- Continue to upskill and increase Accela-related training for IT team staff to improve performance, response time, and efficacy of Accela permit software support, consulting ability, and knowledge of the Accela system;
- Enhance Accela system functionality for applicants and staff through ongoing staff feedback, incremental improvement, and larger-scale upgrades;
- Automate daily revenue deposits to reduce data entry and staff time required to complete this daily task; and,
- Streamline public access and search-ability for online public meeting document archives.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of invoices paid within 30 days	74%	75%	70%	80%	80%

Performance Narrative

The Planning and Building Department is committed to delivering services to the public and paying service providers in a timely manner. To ensure there are no gaps in service delivery to customers, and to ensure contractors are paid in a timely manner, the Department’s goal is to process payment of invoices within 30 days of receiving them. This measure shows the percentage of invoices paid in each fiscal year that were processed within 30 days of receipt of the goods or services. It should be noted that occasionally invoices must be revised by service providers if additional information is required by the Controller’s Office to process payment of an invoice. The Department’s goal is to process payment of 80 percent of invoices within 30 days of receiving them.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,855,768	2,317,641	1,848,447	1,879,974	31,527	1,099,255	(780,719)
Total Requirements	1,712,303	1,767,340	1,848,447	1,879,974	31,527	1,099,255	(780,719)
Net County Cost	(1,143,465)	(550,301)	—	—	—	—	—
Salary Resolution	18.0	18.0	18.0	16.0	(2.0)	16.0	—
Funded FTE	18.0	17.5	17.3	15.3	(2.0)	15.3	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. This also includes removal of computer supply costs associated with the PC refresh completed in FY2024-25. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total (\$100,000) and (2) positions. Net funding adjustments in FY 2026-27 total (\$100,000).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,225,362)	(1,238,541)
Requirements		
Gross Appropriations	(922,817)	(880,719)
Intrafund Transfers	39,600	—
Contingencies/Dept Reserves	(442,145)	(457,822)
Net County Cost	(100,000)	(100,000)
Positions	(2)	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,241,212	457,822
Requirements		
Gross Appropriations	799,067	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	442,145	457,822
Net County Cost	—	—
Positions	—	—

3. Accela Software Business Process Updates: This action increases appropriations to fund Accela permitting software business process changes to ensure Accela matches current business process and regulations.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	100,000	100,000
Intrafund Transfers	—	—
Net County Cost	100,000	100,000
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	15,677	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	15,677	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	31,527	(780,719)
Requirements		
Gross Appropriations	(23,750)	(780,719)
Intrafund Transfers	39,600	—
Contingencies/Dept Reserves	15,677	—
Net County Cost	—	—
Positions	(2)	—

Code Compliance Program (3820P)

County > Community Services > Planning and Building >
Code Compliance Program

Program Outcome Statement

To ensure safe living conditions, to protect the environment, and to maintain quality of life for all in San Mateo County.

Program Results

During FY 2023-25, Code Compliance achieved staff stabilization, following staffing shortfalls during the COVID-19 pandemic. Only one new code officer hire was needed to achieve full staffing, which enabled the team to successfully respond to day-to-day code complaints and to assume the role of lead investigators for the Farm Worker Housing Task Force (FWHTF). Additionally, in early 2024, all Code Compliance staff agreed to reduce work from home days to one day per week, resulting in the team being more responsive to matters in the field or office that need immediate attention.

By early 2025, the Code Compliance team concluded the FWHTF inspections that began in early 2023, after physically inspecting or verifying over 100 properties where farm workers were housed or believed to be housed. Moving forward, the Code team will continue the spirit of the Task Force in ensuring safe living conditions for tenants on the coast by following up with approximately 10 agriculture operations that were identified as locations without farm workers living onsite but which are believed to have needed corrections for rental units onsite.

As the Code Compliance team completed the last of the farm inspections, they continued to carry a full case load with traditional code compliance cases, such as unsafe and unpermitted construction, zoning violations, and nuisance complaints. In fall 2024, staff resolved an unpermitted trailer park/congregation of unsafe shelters at two adjoining parcels in North Fair Oaks, which housed approximately 40 people. As a result of the team's investigation and enforcement, all illegal structures were vacated, and the former tenants collectively received about \$220,000 in relocation expenses under the authority of the County's Relocation Ordinance.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Code compliance violation cases closed as a percentage of complaints received	73%	96%	70%	75%	75%

Performance Narrative

Although the Code team was heavily involved with Farm Worker Housing Task Force duties from early 2023 to early 2025, staff continued to effectively investigate complaints of day-to-day code compliance cases throughout the county and continued their efforts in closing out older cases from pre-pandemic times. At the conclusion of FY 2023-24, Code Compliance had opened 257 new cases and closed 247, providing a Percentage of Cases Closed to Cases Opened of 96 percent. At the time of this report, in mid-March 2025, the opened to closed cases for FY 2024-25, countywide, is 155 opened, 105 closed, since July 2024, providing a current closure rate of 70 percent. Another metric worth highlighting is the number of cases opened and closed in North Fair Oaks for FY 2023-25: as of this report, 162 cases were opened and 140 closed since July 2023, for a closure rate of 87 percent.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	195,828	217,825	220,000	218,962	(1,038)	220,000	1,038
Total Requirements	2,216,424	2,488,836	2,748,967	2,835,798	86,831	2,998,885	163,087
Net County Cost	2,020,596	2,271,011	2,528,967	2,616,836	87,869	2,778,885	162,049
Salary Resolution	9.0	9.0	9.0	9.0	—	9.0	—
Funded FTE	9.0	9.0	9.0	9.0	—	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total \$87,869. Net funding adjustments in FY 2026-27 total \$162,049.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,038)	1,038
Requirements		
Gross Appropriations	86,831	163,087
Intrafund Transfers	—	—
Net County Cost	87,869	162,049
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,038)	1,038
Requirements		
Gross Appropriations	86,831	163,087
Intrafund Transfers	—	—
Net County Cost	87,869	162,049
Positions	—	—

Long Range Planning Services (3830P)

County > Community Services > Planning and Building >
Long Range Planning Services

Program Outcome Statement

To promote sustainable development by updating land use and environmental plans, regulations, and procedures.

Program Results

The Long Range Planning Program's accomplishments for FY 2023-25 include the following:

- Achieved Board adoption and California Department of Housing and Community Development Department approval of the County's 2023-2031 Housing Element;
- Initiated a workforce housing sites analysis for the South Coast/Pescadero area;
- Launched the County General Plan's Safety Element, and updated the Local Hazard Mitigation Plan, to address preparedness for and safety impacts of sea level rise, flooding, wildfire, earthquakes, and other risks;
- Initiated the preparation of an Environmental Justice General Plan Element;
- Completed the North Fair Oaks Community Plan 10-year assessment and rezoning initiatives;
- Updated and consolidated the various tree ordinances into one Protected Tree Ordinance and launched an accompanying website, SanMateoCountyTrees.org, to educate applicants;
- Completed and adopted Get There Together, the Midcoast transportation demand management plan;
- Advanced the environmental review and project approval phase for the Moss Beach State Route 1 Congestion and Safety Improvements Project;
- Relaunched Plan Princeton to address the challenges of sea level rise on the community; and,

- Completed updates to County ordinances regarding ADUs, childcare, and accessory structures;

The following are the Long Range Planning Program's goals and expectations for FY 2025-27:

- Complete Plan Princeton;
- Complete the rezoning program incorporated in the 2023-2031 Housing Element, rezoning various unincorporated areas for higher-density housing to meet the County's need for additional developable and redevelopable housing sites;
- Continue and complete a public draft of the Safety Element Update;
- Launch a Drought Resilience Plan and Task Force to comply with Senate Bill (SB) 552, which requires all counties to improve drought and water shortage preparedness for State small water systems and domestic wells within a county's jurisdiction. This project expands on the County's existing efforts to update the Safety Element to address drought and is funded by a \$125,000 grant from the Department of Water Resources;
- Continue and complete the Environmental Justice General Plan Element;
- Continue the Moss Beach State Route 1 Congestion and Safety Improvements Project's Project Approval & Environmental Document (PAED) Phase, anticipated to be complete in fall 2026;
- Complete the study of Carlos Street as part of Midcoast Multimodal Parallel Trail Gap Closure effort;
- Complete an Objective Development Standards update to facilitate residential projects under SB-423/SB-35; and,
- Complete the South Coast/Pescadero Workforce Housing Opportunity analysis.

Performance Measures

Performance Measure					
Calendar Year	2023 Actual	2024 Actual	2025 Estimate	2025 Target	2026 Target
Total housing units permitted by calendar year, and cumulative percentage of the County's current Regional Housing Needs allocation target	276 units, 10%	151 units, 5%	354 units, 12%	354 units, 12%	354 units, 12%
Disaggregated Data					
Category	Very Low	Low	Moderate	Above Moderate	TOTAL
2023-2031 RHNA units assigned	811	468	433	1121	2833
2023-2031 RHNA units assigned per year	101	59	54	140	354
2023 RHNA units permitted	108	108	18	42	276
2024 RHNA units permitted	4	25	34	88	151
Performance Narrative					
To ensure affordability and availability of housing at a range of income levels and per California State Law, the County Board of Supervisors adopted the County's 2014-2022 Housing Element, which outlined the housing policies to be utilized to meet the State mandated Regional Housing Needs Allocation (RHNA). For the 2014-2022 period, the County's RHNA was 913 units, including 358 affordable units. Each year, the County is required to report on annual progress towards meeting that period's RHNA target by reporting the number of housing units permitted, at each income level. This measure is important because it shows whether the County is on track to meet its overall RHNA target for the current Housing Element period, and to meet the target for each income level. For the current RHNA cycle, 2023-2031, the County has a much higher overall target of 2,833 units, including 1,712 affordable units. To meet its target, the County needs to issue housing building permits for 12.5 percent, or 354, of the 2,833 RHNA total each year. While the Planning and Building Department issues permits for housing units, many other aspects of housing production are outside of the Department's control.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	350,213	1,872,128	1,936,917	1,226,090	(710,827)	6,000	(1,220,090)
Total Requirements	1,352,656	2,322,500	3,331,183	2,794,123	(537,060)	2,160,628	(633,495)
Net County Cost	1,002,444	450,372	1,394,266	1,568,033	173,767	2,154,628	586,595
Salary Resolution	4.0	4.0	4.0	4.0	—	4.0	—
Funded FTE	4.0	4.0	4.0	4.0	—	4.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in one-time expenditures are removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$123,733). Net funding adjustments in FY 2026-27 total (\$83,405).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,930,917)	(1,220,090)
Requirements		
Gross Appropriations	(2,263,938)	(1,343,495)
Intrafund Transfers	209,288	40,000
Net County Cost	(123,733)	(83,405)
Positions	—	—

2. Housing Element Implementation Midcoast Rezoning : This action increases appropriations to fund the Midcoast rezoning project as required by the Housing Element.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	100,000	100,000
Intrafund Transfers	—	—
Net County Cost	100,000	100,000
Positions	—	—

3. Moss Beach Highway One Project : This action increases appropriations to fund the Moss Beach Highway One project, including staffing costs for Department of Public Works, Real Property Services, Parks Department, and Current Planning Program required for project design and securing right of way.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	57,500	500,000
Intrafund Transfers	—	—
Net County Cost	57,500	500,000
Positions	—	—

4. SB743 Vehicle Miles Traveled Compliance: This action increases appropriations to fund Vehicle Miles Traveled Compliance per SB 743.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	120,000	30,000
Intrafund Transfers	—	—
Net County Cost	120,000	30,000
Positions	—	—

5. Carlos Street Bicycle and Pedestrian Improvements: This action increases appropriations to fund the Carlos Street bicycle and pedestrian improvements.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	20,000	40,000
Intrafund Transfers	—	—
Net County Cost	20,000	40,000
Positions	—	—

6. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance and associated expenditures for contract services from the prior year.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,220,090	—
Requirements		
Gross Appropriations	1,220,090	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(710,827)	(1,220,090)
Requirements		
Gross Appropriations	(746,348)	(673,495)
Intrafund Transfers	209,288	40,000
Net County Cost	173,767	586,595
Positions	—	—

Building Inspection (3842P)

County > Community Services > Planning and Building > Building Inspection

Program Outcome Statement

To protect public health and safety by enforcing building codes and standards within and around the built environment.

Program Results

The Building Program reviews permit applications and building plans, issues building permits, and conducts building inspections to help ensure that construction within the unincorporated area of San Mateo County meets current building codes and standards and County regulations.

The Building Program’s notable accomplishments in FY 2023-25 include:

- Issued over 3,500 building permits per year via the Accela online permit system;
- In response to legal challenges to the all-electric Reach Codes, developed and obtained Board adoption of 2025 Energy Reach codes (one year early), which have an energy performance strategy that is legally sound and promotes and allows building electrification;

- Completed the Accela commercial permit upgrade. Combined with the prior Accela residential permit upgrade, applicants can now apply for all building permits entirely online through the Accela Citizens Access (ACA) portal 24 hours a day, seven days a week;
- Issued, inspected, and finalized permits for a number of Project Development Unit projects, including County Office Building 3, Cordilleras, and the Navigation Center;
- In compliance with State law, implemented automated permitting for residential photovoltaic systems (Symbium); and,
- Filled numerous key vacancies in the Building Division, achieving near full staffing.

For FY 2025-27, the Building Program will:

- Train building inspectors and permit technicians to perform simple plan reviews; and,
- Develop quicker turnaround process for simple permits and accessory dwelling units (ADUs).

The County of San Mateo continues to maintain an Insurance Service Office (ISO) rating of 2 (in a range from 1 to 10 with 1 being the best). The County of San Mateo is in the top 17 percent of all cities and counties within California with respect to ISO ratings.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Average inspections per day per building inspector	14	11.5	12	11	11

Performance Narrative

After a building permit is approved and construction begins on the project, building inspections are required to sign off on various aspects of the construction. This measure shows the average number of inspections per day per inspector and is critically important to Planning and Building customers. If this measure is not monitored, the result may be economic losses for the applicant and the local development and construction industry. Therefore, efforts to improve the Building Inspection team’s efficiency, as assessed by this measure, help achieve the Department’s overall goal of delivering exceptional customer service. It is also a key comparative measure for how the Department is performing compared with neighboring jurisdictions. Since the Building Division’s goal is to provide next-business-day inspection scheduling for its customers—which is something many local jurisdictions are currently unable to do—the Department is able to meet or exceed customers’ expectations in this regard. This data was obtained by looking back over the last four fiscal years, dividing the total inspection numbers per day by the actual number of building inspectors working in the field for that same day, and then averaging via a trendline for each year. For FY 2024-25, the current average number of inspections per inspector per day is 12. These numbers include Building Permit Inspections, joint Inspections with Code Compliance, and Erosion Control site inspections.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	5,531,270	5,274,460	5,266,924	5,459,150	192,226	5,459,150	—
Total Requirements	6,006,745	5,808,670	5,584,489	6,309,892	725,403	6,748,839	438,947
Net County Cost	475,474	534,210	317,565	850,742	533,177	1,289,689	438,947
Salary Resolution	19.0	21.0	20.0	21.0	1.0	21.0	—
Funded FTE	19.0	21.0	20.0	21.0	1.0	21.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$383,177 and 1 position. Net funding adjustments in FY 2026-27 total \$288,947.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	192,226	—
Requirements		
Gross Appropriations	555,403	288,947
Intrafund Transfers	20,000	—
Contingencies/Dept Reserves	—	—
Net County Cost	383,177	288,947
Positions	1	—

2. Accessory Dwelling Unit Permit Streamlining : This action increases appropriations to fund the accessory dwelling unit permit streamlining contract.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	150,000	150,000
Intrafund Transfers	—	—
Net County Cost	150,000	150,000
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	192,226	—
Requirements		
Gross Appropriations	705,403	438,947
Intrafund Transfers	20,000	—
Contingencies/Dept Reserves	—	—
Net County Cost	533,177	438,947
Positions	1	—

Current Planning (3843P)

County > Community Services > Planning and Building >
Current Planning

Program Outcome Statement

To enhance quality of life and the environment through implementation of land use, development, and environmental regulations.

Program Results

Planning and Development Review, also known as Current Planning, processes permits for land use and development projects in the unincorporated areas of San Mateo County, in compliance with the County General Plan, Local Coastal Program, Zoning/Subdivision Regulations, and State and County environmental statutes. Current Planning staff receive and review plans and permit applications, and provide the public with information about zoning, land use, environmental regulations, and best management practices in order to facilitate the permitting process, improve the quality of future development, and enhance neighborhood quality. Current Planning also provides project coordination, research and analysis, and reports and recommendations regarding proposed development to numerous boards, commissions, and committees.

In FY 2023-25, Current Planning accomplished the following:

- Issued nearly 300 planning permits per year and processed over 2,000 building permit plan checks per year, via the Department's Accela online permit system;
- Launched and completed the first phase of the Accela planning permit upgrade, which will allow applicants to apply for planning permits entirely through the online permit system (mirroring the system for building permits) and will streamline permit workflows;
- Implemented and automated a new Planning Fee Schedule, the first comprehensive update to the Division's permit fees in 20 years, which aligns permit fees with the cost of providing the service;
- Continually trained planners on new laws, policies, and procedures to ensure consistency and improve customer services;

- Achieved successful Planning Commission approval of Coastal Development Permits for Cypress Point, CSA-11 extension, Pescadero Fire Station (59), and Coastside Fire Station (44) projects;
- Updated the Accessory Dwelling Units (ADU) chapter of the Zoning Regulations to comply with recent changes to State law;
- Revamped and reorganized County's zoning regulations to make them more accessible, moving them from standalone documents into Municode, consistent with other County ordinances;
- Monitored post-approval condition compliance for major projects under construction;
- Updated and standardized permit processing forms and procedures to improve customer service;
- Updated and improved the functionality of the Department's website, Geographic Information System, and electronic file storage, retrieval, and archiving; and,
- Digitized and uploaded to Accela significant portions of the hardcopy planning permit files in the office.

In FY 2025-27, Planning and Development Review will continue work on the following projects:

- Completing the Accela planning upgrade project;
- Launching a pilot project to adapt AI technology for planning reviews;
- Implementing process and policy changes to comply with new State laws to encourage housing, such as AB 1332 (ADU pre-approved plans);
- With Department of Public Works, developing Vehicle Miles Traveled (VMT) mitigation fee standards;
- Developing a standard system for selecting tracking conditions of approval and mitigation measures during project construction;
- Completing update of the Policy Binder;
- Completing Standard Operating Procedures to increase consistency and efficiency; and,
- Completing digitization and upload to Accela of all hardcopy planning permit files located in the office.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of hearing-level planning permits getting to hearing within 4 months of being deemed complete	78%	70%	87%	85%	85%

Performance Narrative

Hearing-level permits include permits that require review by the Planning Commission, Zoning Hearing Officer, and/or Design Review (Bayside, Coastside, and Emerald Lake Hills). The duration of processing time reflects the high level of complexity and controversy related to many hearing-level planning projects. This stems from the fact that much of the easily-developable land in urban areas has been developed, leaving mainly those sites that have significant environmental constraints, and from the high level of citizen participation—often opposition—to projects at hearings. This measure is important to ensure processing time is minimized, when possible, to ensure a reasonable turnaround time for hearing-level permits and for applicants.

In the first half of FY 2024-25, 87 percent of hearing-level planning permits were processed within four months from when the applications were deemed complete—exceeding the target of 85 percent. This is a promising increase from FY 2023-24 actuals of 70 percent, reflecting increased staffing and efficiency compared to the prior year. With the division nearly fully staffed, the Department expects to be able to meet or exceed this target through the rest of the fiscal year.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	1,209,131	941,332	1,344,884	1,431,500	86,616	869,000	(562,500)
Total Requirements	5,269,783	5,322,131	5,942,081	6,546,139	604,058	6,272,944	(273,195)
Net County Cost	4,060,652	4,380,799	4,597,197	5,114,639	517,442	5,403,944	289,305
Salary Resolution	19.0	19.0	19.0	20.0	1.0	20.0	—
Funded FTE	18.5	19.0	19.0	20.0	1.0	20.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$477,442 and 1 position. Net funding adjustments in FY 2026-27 total \$279,305.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	86,616	(562,500)
Requirements		
Gross Appropriations	582,159	(283,195)
Intrafund Transfers	(18,101)	—
Net County Cost	477,442	279,305
Positions	1	—

2. Local Coastal Program Amendment to Streamline Farm Labor Housing Development : This action increases appropriations to fund a Local Coastal Program amendment to streamline farm labor housing development.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	40,000	10,000
Intrafund Transfers	—	—
Net County Cost	40,000	10,000
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	86,616	(562,500)
Requirements		
Gross Appropriations	622,159	(273,195)
Intrafund Transfers	(18,101)	—
Net County Cost	517,442	289,305
Positions	1	—

Local Agency Formation Commission

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Local Agency Formation Commission (LAFCo)**

Mission Statement

Created by the California legislature in 1963 in response to the rapid growth and sporadic formation of cities and special districts in California in the years following World War II, LAFCos are a State-mandated, independent commission with countywide jurisdiction over changes in organization and boundaries of cities and special districts including annexations, detachments, incorporations, and formations. The Legislature form a LAFCo for every county in the state to process these changes at a local level. LAFCos operate under the Cortese-Knox-Hertzberg Local Government Act (State law).

Overview

LAFCo has responsibility in the following areas affecting local government in the County:

- To discourage urban sprawl and encourage orderly growth and development of local government agencies;
- To prevent premature conversion of agricultural open space lands;
- To review and approve or disapprove organizational change applications for the 20 cities, 22 independent special districts, and 33 County-governed special districts, including annexation, incorporation, and district formation or dissolution;
- To conduct municipal service reviews and sphere of influence updates for these agencies in a five-year cycle; and
- To perform and assist in studies of local government agencies to improve efficiency and reduce the cost of providing urban services.

In FY 2025-27, LAFCo anticipates completing several municipal service reviews (MSR) and applications, including:

- A review of South County local government agencies conducted in two parts. Part 1 will include a review of the Town of Portola Valley, Town of Woodside, Los Trancos Maintenance District, CSA 7, and La Honda Lighting Maintenance District. Part 2 will include a review of the Town of Atherton, Atherton Channel Drainage District, the City of Menlo Park, and Menlo Park Highway Lighting District;
- A review of the Ladera Recreation District and Highlands Recreation District;
- A review of the Menlo Park Fire Protection District and the Woodside Fire Protection District; and
- Proposed annexations in the Harbor Industrial Area to the City of Belmont.

In addition, LAFCo's FY 2025-27 workplan includes processing various city and special district annexations and outside service agreements, reviewing LAFCo policies and updating the LAFCo handbook, completing the LAFCo budget process, responding to public inquiries, and the completion of an outside audit.

LAFCo continues to work with cities and the County regarding the annexation of unincorporated islands and the service challenges that these islands may face. Unincorporated islands are pockets of unincorporated areas that are substantially surrounded by a city or cities. These islands have a patch work service delivery pattern and problems of efficiency for the delivery of these services. There are over 20 unincorporated islands in San Mateo County, including North Fair Oaks, Emerald Lake Hills, Broadmoor, and West Menlo Park.

Development within these islands can be limited by access to municipal services, such as sewer systems. LAFCo is currently working with two cities on the annexation of their

unincorporated islands which could be a model for other jurisdictions.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	10,332	17,195	8,000	8,000	—	8,000	—
Intergovernmental Revenues	548,826	553,122	710,044	720,897	10,853	762,150	41,253
Charges for Services	29,958	53,520	35,000	30,000	(5,000)	30,000	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	5,499	75	—	—	—	—	—
Total Revenue	594,615	623,912	753,044	758,897	5,853	800,150	41,253
Fund Balance	219,431	207,834	217,948	217,948	—	217,948	—
Total Sources	814,046	831,746	970,992	976,845	5,853	1,018,098	41,253
Gross Appropriations	606,212	613,798	833,044	838,897	5,853	880,150	41,253
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	606,212	613,798	833,044	838,897	5,853	880,150	41,253
Contingencies/Dept Reserves	207,834	217,948	137,948	137,948	—	137,948	—
Total Requirements	814,046	831,746	970,992	976,845	5,853	1,018,098	41,253
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	2.0	2.0	2.0	2.0	—	2.0	—
Funded FTE	2.0	2.0	2.0	2.0	—	2.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$5,853 or 0.6 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Use of Money and Property

There is no change to this funding source.

Intergovernmental Revenues

There is a net increase of \$10,853 in this funding source due to an increase to the operating budget as a result of the hiring of one Management Analyst and increases in outside auditing services, rent, and County Cost Allocations that results in an increased apportionment from the cities and special districts.

Charges for Services

There is a net decrease of \$5,000 in this funding source of application fees due to an anticipated reduction in applicants submitted to LAFCo for proposed boundary changes.

Fund Balance

There is no change to this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$5,853 or 0.6 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$52,396 in this expenditure category due to the filling of the vacant Management Analyst position and the addition of the Wellness Dividend program. This increase is partially offset by decreases in telephone and ISD charges.

Services and Supplies

There is a net increase of \$17,778 in this expenditure category primarily due to increased costs related to the LAFCo Clerk position, fiscal support services, meetings and conferences, and in anticipation of office renovations that will require moving offices and possible upgrades at the temporary office space.

Other Charges

There is a net decrease of \$64,321 in this expenditure category primarily due to the elimination of County Cost Allocation charges to San Mateo LAFCo and a reduction of funds allocated to County Attorney costs.

Contingencies/Departmental Reserves

There is no change to this funding source.

NET COUNTY COST

LAFCo is a zero Net County Cost department.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources increased by \$41,253 or 4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Use of Money and Property

There is no change to this funding source.

Intergovernmental Revenues

There is a net increase of \$41,253 in this funding source due to an adjustment to the LAFCo operating budget that results in increased apportionment from cities and special districts.

Charges for Services

There is no change to this funding source.

Fund Balance

There is no change to this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$41,253 or 4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$34,253 in this expenditure category due to negotiated salary and benefit increases.

Services and Supplies

There is a net increase of \$6,766 in this expenditure category due to costs associated with construction and new office furniture following renovations to the LAFCo office located on the 2nd floor of 455 County Center.

Other Charges

There is a net increase of \$234 in this expenditure category due to increases in County costs.

Contingencies/Departmental Reserves

There is no change to this funding source.

NET COUNTY COST

LAFCo is a zero Net County Cost department.

Local Agency Formation Commission (3570P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	814,046	831,746	970,992	976,845	5,853	1,018,098	41,253
Total Requirements	814,046	831,746	970,992	976,845	5,853	1,018,098	41,253
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	2.0	2.0	2.0	2.0	—	2.0	—
Funded FTE	2.0	2.0	2.0	2.0	—	2.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Funding adjustments net to zero for FY 2025-26 and FY 2026-27.

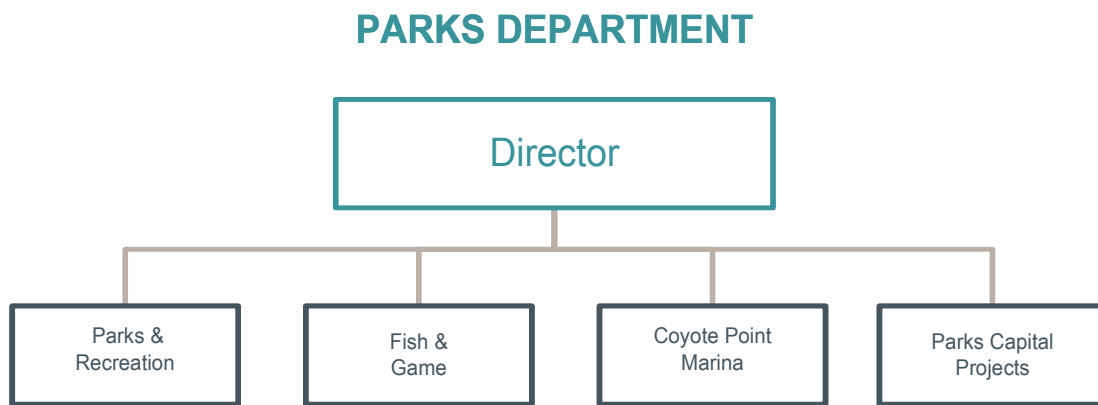
	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(212,095)	(176,695)
Requirements		
Gross Appropriations	(74,147)	(38,747)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	217,948	217,948
Requirements		
Gross Appropriations	80,000	80,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	137,948	137,948
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	5,853	41,253
Requirements		
Gross Appropriations	5,853	41,253
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Parks Department (3900D)



Parks Department

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Parks Department**

Mission Statement

Through stewardship, the San Mateo County Parks Department preserves the county's natural and cultural treasures, and provides safe, accessible parks, recreation, and learning opportunities to enhance the community's quality of life.

Overview

In its mission to improve the community's quality of life, the San Mateo County Parks Department ("Department") prioritizes visitor services, natural resource management, and the operation and maintenance of facilities and infrastructure. The Department manages 24 parks, regional trails, and historic sites which entail over 16,000 acres of land, almost 200 miles of trail, 10 playgrounds, nine campgrounds, and numerous picnic and reservation areas. With its vast array of facilities, the public use County parks to hike, run, bike, camp, picnic, walk dogs, play on playgrounds, tidepool, observe nature, celebrate life events, and more. As the County parks system has units located throughout the County, the Department serves residents from every jurisdiction in the County and beyond. In 2024, the Department served over 2.6 million visitors.

While the Department has grown significantly in acreage and services since 2012, the opening of Don Horsley County Park at Tunitas Creek Beach and renovation of Flood County Park represents an unprecedented transformation of the County parks system. Don Horsley County Park at Tunitas Creek Beach is the first recreational beach park in the County parks system and is forecasted to serve upwards of 300,000 visitors in its first year. Along with standard operational obligations (e.g., visitor engagement, maintenance and repair of amenities, cleaning of facilities, managing natural resources), the beach environment at the park will require enforcement of fish and game code to ensure no poaching is occurring as well as visitor education to ensure the public is

aware of the risk of playing in the ocean and how to stay safe at the beach. The renovated Flood County Park introduces new recreational amenities to the system including the first multi-use sports field, first pickleball courts, first basketball court, and a new inclusive playground. These much anticipated features, along with the very popular pump track and picnic and reservation areas, will transform Flood County Park into a regional destination and increase visitor numbers by as much as 100 percent when compared to pre-construction numbers.

In addition to opening new facilities, the Department will continue to operate, maintain, and repair core visitor serving amenities that are sought after and valued by the public, including picnic, reservation, and camp sites; restrooms; visitor centers; trails; and playgrounds. To ensure reliable access to services like restrooms, shower facilities (Memorial Park), and potable water, the Department has also prioritized addressing deferred maintenance and upgrading utilities such as water distribution lines and sewer lines.

The County has set the mitigation of the threat of wildfire as a top priority, and consistent with this priority, the Department will dedicate resources to expanding the footprint of fuel breaks, improving access for first responders to the interior of parks, protecting adjacent evacuation routes, and enhancing the health of forests to make them more resilient to the wildfire and the impacts of climate change.

Department Innovations and Achievements

Two innovations the Department will introduce next fiscal year are (1) the use of the California Uniform Public Construction Cost Accounting Act ("CUPCCAA") to expedite the delivery of public works projects and (2) the opening of inclusive playgrounds so County parks can be more welcoming to people of all ages and abilities.

CUPCCAA is a process that allows public agencies in California to perform public works projects using informal, competitive bidding procedures for projects up to \$220,000 (2025 threshold). For the County parks system, this means the Department will be able to more efficiently and effectively

address deferred maintenance and enhance the visitor experience by renovating the interior and exterior of restrooms, replacing aging building systems and facilities, repairing antiquated segments of water and sewer lines, and implementing accessibility improvements. For FY 2025-27, the Department has identified several restrooms at Junipero Serra Park, Huddart Park, Coyote Point, and San Pedro Valley that require new fixtures, plumbing modifications, and repairs to the building envelope and flooring. In some cases, improvements will be needed to comply with accessibility codes. There are also several segments of water and sewer lines in the system that currently require manual flushing to prevent backups. This not only creates inefficiencies in operations but also increased water usage. By addressing these deficiencies and inadequacies, the Department will be able to reduce costs, improve the condition of its visitor serving facilities, and dedicate greater resources toward direct visitor services.

The second innovation the Department will introduce in FY 2025-27 are inclusive playgrounds. In recent years, the Department's understanding of what constitutes an inclusive playground has evolved. By designing playgrounds for people of all ages and abilities, County parks can be places where people play, learn, and grow as a community; they can also be places where people develop physically, socially, and emotionally. As part of the Realize Flood Park project, the Department is building its first inclusive playground to meet these goals. The playground will feature equipment designed for all user groups as well as natural material to enhance the sensory experience. The playground's main tower and ancillary play features are welcoming to people of varying developmental stages and are able to be enjoyed by children and parents alike. At the Coyote Point Recreation Area, the Department is embarking on a redesign of the Magic Mountain Playground, the main play feature in the park. Similar to the Flood County Park playground, the Department will make the new playground at the Coyote Point Recreation Area welcoming to people of all ages and abilities as well as a place where parents can play with their kids instead of just supervise their kids.

The Department has long understood that if it is to truly serve everyone, it must be in the community and it must foster

genuine and authentic relationships with community-based organizations. To accomplish this, the Department has dedicated greater resources toward delivering services in disadvantaged communities as well as building impactful and meaningful partnerships. In FY 2024-25, the Department hosted or participated in nearly 100 events that served disadvantaged communities and engaged with over 2,600 people through these events. These events included in-classroom programs at Title 1 schools, field trips for the Big Lift initiative, tidepooling with local library branches, and nature hikes and camping trips with various community-based organizations. The Department has also made a concerted effort to serve communities countywide. To accomplish this, the Department has partnered with Casa Circulo, Familia Unidas, Boys and Girls Club of the Peninsula, Latchkey Alternative Center (Daly City), Puente, multiple library branches, numerous school districts, and more.

In FY 2025-27, the Department will continue to prioritize services for disadvantaged communities, largely by working with community based organizations and Title 1 schools to increase the availability of popular programming like in-classroom programming, nature hikes, tidepooling, and camping trips. While these programs have always been impactful, with budget cuts and corresponding service reductions at the federal level, service gaps are forming, and the Department is communicating with community partners to understand how it can assist and provide desired services. The Department will also continue to conduct targeted outreach to specified communities when planning capital projects, such as the replacement of the Magic Mountain Playground, to ensure all communities' perspectives are included in the decision-making process.

Additionally, FY 2025-26 will be the first year the Department works with the Association of Ramaytush Ohlone ("ARO") to ensure all interpretive content and programming and staff trainings properly represent their culture, history, and community. The Department thinks the best way to respect their culture, history, and contributions to the County is to have open communication regarding all matters pertaining to ARO and to compensate them for their contributions.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Reservations Made by Individuals Residing in Disadvantaged Communities within San Mateo County	12%	26%	26%	26%	27%

Performance Narrative					
The San Mateo County Parks Department ("Department") defines "disadvantaged communities" as areas throughout San Mateo County that most suffer from a combination of economic, health, and environmental burdens. These burdens include poverty, pollution, and poor health. The Department makes a concerted effort to engage with residents from and community-based organizations serving disadvantaged communities within San Mateo County, including communities in or near San Bruno, East Palo Alto, North Fair Oaks, Redwood City, San Mateo, and South San Francisco, to ensure that individuals in these communities know they are welcomed in County parks and are encouraged to explore the many parks in the County parks system. Through its Interpretive Division, the Department partners with community-based organizations to introduce kids and families to County parks and the natural world around them in the hope that they will continue to visit parks in the future. The Department has seen a year-over-year increase in the percent of reservations made by individuals residing in disadvantaged communities since FY 2020-21. In addition to partnering with community-based organizations, the Department attributes these increases to more targeted outreach and programming, including the Mariposa Program, which was introduced in FY 2022-23 and provides a free annual park pass to residents who are recipients of Medi-Cal, CalFresh, CalWORKS, and San Mateo County Access and Care for Everyone (ACE). The Department is opening new and improved day use and reservation sites at several parks, including Flood County Park and San Bruno Mountain State and County Park, that will be fully operational during the FY 2025-27 budget cycle, and which will increase the opportunities that individuals have to enjoy County parks.					

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Interpretive Programs Offered to Disadvantaged Communities within San Mateo County	63%	55%	50%	50%	50%

Performance Narrative

The San Mateo County Parks Department ("Department") defines "disadvantaged communities" as areas throughout San Mateo County that most suffer from a combination of economic, health, and environmental burdens. These burdens include poverty, pollution, and poor health.

The goal of the Department's Interpretive Division is to provide programming and content that cultivates a better understanding and appreciation of the natural, cultural, and recreational resources of the San Mateo County parks system. Through this enhanced understanding and appreciation, individuals will feel more welcomed in County parks and will be more inclined to explore and experience the outdoors. Programs under the umbrella of the Interpretive Division include Take a Hike; classroom programs and field trips; Coyote Point SummerFest; guided nature hikes; Junior Naturalist Camps; organized camping opportunities; tidepooling; and the Memorial Park summer naturalist program. While the Interpretive Division provides programming for the general public, it makes a special effort to engage with residents of disadvantaged communities within San Mateo County. Too often, residents from these communities miss out on experiencing the wonders and health benefits offered by exploring the natural world.

To achieve its goals, the Interpretive Division collaborates with a variety of partners, community-based organizations, and school districts to develop and deliver relevant and exciting programs. Classroom and field trip programs are promoted to Title 1 schools within San Mateo County to ensure all students have access to engaging environmental education in their curriculum and understand the changing world around them. Organized camping trips are also offered to community-based organizations. To eliminate barriers for these trips, the Department provides the campsite and most of the camping supplies at no cost so kids and families can have an exciting night at Memorial County Park. The Interpretive Division tracks programs offered each year, including classroom and field trips provided to schools eligible for Title 1 funding; activities offered in partnership with community-based organizations that serve disadvantaged communities; and those programs coordinated with San Mateo County Health through the San Mateo County Park Rx Program.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	7,068,163	4,645,606	15,322,435	10,047,672	(5,274,763)	—	(10,047,672)
Licenses, Permits and Franchises	—	—	—	—	—	—	—
Fines, Forfeitures and Penalties	17,603	18,744	9,500	17,500	8,000	17,500	—
Use of Money and Property	218,491	290,723	276,934	261,682	(15,252)	265,659	3,977
Intergovernmental Revenues	168,026	2,347,365	3,856,765	1,000,000	(2,856,765)	—	(1,000,000)
Charges for Services	3,423,870	3,573,575	4,105,090	4,120,090	15,000	4,120,090	—
Interfund Revenue	618,214	1,397,239	2,679,890	1,034,603	(1,645,287)	224,534	(810,069)
Miscellaneous Revenue	191,558	2,082,911	6,477,516	137,000	(6,340,516)	97,000	(40,000)
Other Financing Sources	1,304,731	1,850,823	16,173,425	3,500,000	(12,673,425)	—	(3,500,000)
Total Revenue	13,010,656	16,206,986	48,901,555	20,118,547	(28,783,008)	4,724,783	(15,393,764)
Fund Balance	7,273,000	4,384,571	4,746,519	7,150,443	2,403,924	5,150,443	(2,000,000)
Total Sources	20,283,656	20,591,557	53,648,074	27,268,990	(26,379,084)	9,875,226	(17,393,764)
Requirements							
Salaries and Benefits	14,336,984	14,448,963	16,699,693	17,883,097	1,183,404	18,661,802	778,705
Services and Supplies	5,414,142	6,673,274	12,753,743	8,809,221	(3,944,522)	3,173,989	(5,635,232)
Other Charges	3,164,208	3,388,991	3,403,932	3,560,192	156,260	3,664,455	104,263
Fixed Assets	3,235,981	2,524,696	10,966,915	8,621,604	(2,345,311)	10,000	(8,611,604)
Other Financing Uses	4,598,324	6,283,777	26,118,512	4,466,587	(21,651,925)	15,122	(4,451,465)
Gross Appropriations	30,749,639	33,319,700	69,942,795	43,340,701	(26,602,094)	25,525,368	(17,815,333)
Intrafund Transfers	(189,849)	(822,961)	(2,305,516)	(1,472,730)	832,786	(70,000)	1,402,730
Net Appropriations	30,559,790	32,496,739	67,637,279	41,867,971	(25,769,308)	25,455,368	(16,412,603)
Contingencies/Dept Reserves	2,570,031	2,575,461	2,628,295	2,628,295	—	2,628,295	—
Non-General Fund Reserves	2,564,851	2,239,490	1,352,138	2,522,148	1,170,010	2,522,148	—
Total Requirements	35,694,672	37,311,689	71,617,712	47,018,414	(24,599,298)	30,605,811	(16,412,603)
Net County Cost	15,411,016	16,720,133	17,969,638	19,749,424	1,779,786	20,730,585	981,161
Salary Resolution	78.0	88.0	88.0	88.0	—	88.0	—
Funded FTE	78.0	88.0	88.0	88.0	—	88.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$26,379,084 or 49.2 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$5,274,763 in this funding source due to the elimination of one-time Measure K appropriations for capital projects, including the Tunitas Creek Beach Improvement Project (\$4,365,675).

Licenses, Permits and Franchises

There is no change in this funding source.

Fines, Fees, and Forfeitures

There is an increase of \$8,000 in this funding source due to increases in revenue collected from court fines.

Use of Money and Property

There is a net decrease of \$15,252 in this funding source due to an expected decrease in concessionaire revenue as fewer concessions exist in the County park system. This decrease was partially offset by an increase in rent collected from ranger residences.

Intergovernmental Revenues

There is a net decrease of \$2,856,765 in this funding source due to the elimination of one-time appropriations for capital projects, including the Ohlone State Historic Trail Markers (\$500,000) and the Pescadero Community Plaza (\$2,000,000) projects.

Charges for Services

There is a net increase of \$15,000 in this funding source due to an expected increase in picnic fee revenue from Flood County Park, which is expected to see its picnic sites reopen following the completion of the Realize Flood Park project. This increase was partially offset by a decrease in berth rental revenue at the Coyote Point Marina due to lower occupancy rates at the harbor.

Interfund Revenue

There is a net decrease of \$1,645,287 in this funding source due to the elimination of one-time in-lieu fee revenue for capital projects, including the Realize Flood Park (\$1,631,658) project.

Miscellaneous Revenue

There is a net decrease of \$6,340,516 in this funding source due to the elimination of one-time revenue for the Tunitas Creek Beach Improvement Project (\$4,852,863) and Realize Flood Park (\$1,300,000) project. This decrease was partially offset by an increase in trust fund transfers for park specific projects.

Other Financing Sources

There is a net decrease of \$12,673,425 in this funding source due to the elimination of one-time revenue primarily from the Non-Departmental Services funded Realize Flood Park project.

Fund Balance

There is a net increase of \$2,403,924 in this funding source due to the reappropriation of Fund Balances, including the Coyote Point Marina Fund Balance, which was previously removed. This increase was partially offset by the elimination of one-time revenue. Fund Balance used for one-time projects and purchases in FY 2024-25 has been eliminated and reappropriated if continuing in FY 2025-26.

TOTAL REQUIREMENTS

Total Requirements decreased by \$24,599,298 or 34.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,183,404 in this expenditure category primarily due to negotiated salary and benefit increases and County retirement contributions. This increase was partially offset by the reduction of regular pay and benefit adjustments and extra-help appropriations.

Services and Supplies

There is a net decrease of \$3,944,522 in this expenditure category due to the elimination of one-time Measure K appropriations, including Parks Operations and Maintenance (\$3,679,493) projects.

Other Charges

There is a net increase of \$156,260 in this expenditure category due to increases in radio service charges, motor vehicle mileage charges, and software/subscription charges. This increase was partially offset by decreases in motor vehicle replacement charges, automation services charges from the Information Services Department, and contributions to the San Mateo County Historical Association, which will be funded by Measure K in Service and Supplies beginning in FY 2025-26.

Fixed Assets

There is a net decrease of \$2,345,311 due to the elimination of one-time appropriations for capital projects, primarily from the Realize Flood Park project.

Other Financing Uses

There is a net decrease of \$21,651,925 in this expenditure category due to the elimination of one-time appropriations for capital projects that were managed by the Department of Public Works and primarily for the Tunitas Creek Beach Improvement Project and Realize Flood Park project.

Intrafund Transfers

Intrafund Transfers are contra-expenditures that reduce the overall amount of expenses that the Parks Department incurs. As such, there is a net decrease of \$832,786 in this expenditure category due to the elimination of one-time appropriations from Non-Departmental Services for the Tree Risk Management Program. This decrease was partially offset by a minor increase for reimbursements received from other County departments for shared service charges.

Contingencies/Departmental Reserves

There is net increase of \$1,170,010 in this expenditure category due to the reappropriation of Reserves, including the Coyote Point Marina Reserves, which was previously removed. This increase was partially offset by a decrease in Reserves due to delayed reimbursements that reduced earned interest and the use of Reserves for biological monitoring related to the already completed Coyote Point Eastern Promenade Rejuvenation Project. The balance in General Fund Reserves represents 9.7 percent of General Fund Net Appropriations, which exceeds the County 4 percent Reserves policy. The balances in Non-General Fund Reserves represent 17.1 percent of Non-General Fund Net Appropriations.

NET COUNTY COST

There is an increase of \$1,779,786 or 9.9 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$17,393,764 or 63.8 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a decrease of \$10,047,672 in this funding source due to the elimination of one-time Measure K appropriations for Parks Operations and Maintenance (\$2,500,000), Fire Mitigation (\$1,162,672), and capital projects, including the Tunitas Creek Beach Improvement Project (\$3,000,000), Coyote Point Modernization Project (\$1,310,000), Parkwide Paving (\$700,000), and Realize Flood Park (\$700,000).

Licenses, Permits and Franchises

There is no change in this funding source.

Fines, Fees, and Forfeitures

There is no change in this funding source.

Use of Money and Property

There is an increase of \$3,977 in this funding source due to an increase in rent collected from ranger residences.

Intergovernmental Revenues

There is a decrease of \$1,000,000 in this funding source due to the elimination of one-time federal funding rollover for the replacement of the Magic Mountain Playground at the Coyote Point Recreation Area.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is a net decrease of \$810,069 in this funding source due to the elimination of one-time in-lieu fee revenue for capital projects, including Realize Flood Park, Coyote Point Modernization Project, Quarry Park Trail Improvements, and the San Bruno Mountain Day Use Improvement Project. This decrease was partially offset by an increase in anticipated reimbursements for utilities.

Miscellaneous Revenue

There is a decrease of \$40,000 in this funding source due to the elimination of appropriations from trust fund transfers for park specific projects.

Other Financing Sources

There is a decrease of \$3,500,000 in this funding source due to elimination of one-time Non-Departmental Services rollover appropriations for capital projects, including the San Bruno Mountain Day Improvement Project (\$500,000) and Realize Flood Park project (\$3,000,000).

Fund Balance

There is a decrease of \$2,000,000 in this funding source due to elimination of one-time appropriations for capital projects, including the Pescadero Community Plaza project and Ohlone State Historic Trail Markers project. Fund Balance used for one-time projects and purchases in FY 2025-26 has been eliminated.

TOTAL REQUIREMENTS

Total Requirements decreased by \$16,412,603 or 34.9 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$778,705 in this expenditure category due to negotiated salary and benefit increases, health plan increases, and County retirement contributions. This increases was partially offset by the reduction of regular pay adjustments.

Services and Supplies

There is a decrease of \$5,635,232 in this expenditure category due to the elimination of one-time Measure K appropriations for Parks Operations and Maintenance (\$2,500,00), Fire Mitigation (\$1,162,672), and Natural Resource Management (\$275,000) projects.

Other Charges

There is a net increase of \$104,263 in this expenditure category due to internal service charges, including automation services from the Information Services Department, motor vehicle mileage charges, and radio service charges. This increase was partially offset by a minor reduction in charges for countywide security services.

Fixed Assets

There is a decrease of \$8,611,604 due to the elimination of one-time appropriations for capital projects, including the Coyote Point Modernization (\$3,004,791), Pescadero Community Plaza (\$1,500,000), and Realize Flood Park (\$3,198,000) projects.

Other Financing Uses

There is a net decrease of \$4,451,465 in this expenditure category due to the elimination of appropriations for capital projects that were managed by the Department of Public Works, including the Tunitas Creek Beach Improvement Project (\$2,800,000), Parkwide Paving (\$700,000), and Realize Flood Park (\$502,000) project. This decrease was partially offset by a minor increase in appropriations for facility surcharges.

Intrafund Transfers

Intrafund Transfers are contra-expenditures that reduce the overall amount of expenses that the Parks Department incurs. As such, there is a decrease of \$1,402,730 in this expenditure category due to the elimination of one-time appropriations from Non-Departmental Services primarily for the Tree Risk Management Program.

Contingencies/Departmental Reserves

There is no change in this funding source category. The balance in General Fund Reserves represents 11.1 percent of General Fund Net Appropriations, which exceeds the County 4 percent Reserves policy. The balances in Non-General Fund Reserves represent 149.1 percent of Non-General Fund Net Appropriations.

NET COUNTY COST

There is an increase of \$981,161 or 5.0 percent in this Department's General Fund allocation.

Parks and Recreation (3900B)

Program Locator

County > Community Services > Parks Department > **Parks and Recreation**

Program Outcome Statement

Ensure access to open spaces and park facilities and manage natural and cultural resources.

Program Results

The San Mateo County Parks Department ("Department") manages 24 parks, recreation areas, regional trails, and historic sites which entail over 16,000 acres of land, almost 200 miles of trail, 10 playgrounds, nine campgrounds, and numerous picnic and reservation areas. As the County parks system has units located throughout the County, the Department serves residents from every jurisdiction in the County and beyond. In 2024, the Department served over 2.6 million visitors.

The Department anticipates an approximate 20 percent increase in visitors in FY 2025-26 because of the opening of Don Horsley County Park at Tunitas Creek Beach and the renovation of Flood County Park. Moreover, with outdoor recreation growing in popularity, trails, campgrounds, picnic and reservation areas, tidepools, and playgrounds have all

experienced an increase in demand. With vast acreage to manage and millions of visitors annually, the Department has always prioritized quality of service achieving over a 95 percent satisfaction rate in FY 2024-25.

As greater demand is being placed on amenities in the parks and resulting wear and tear is accelerated, the Department is dedicating greater resources toward the maintenance of core visitor serving facilities including trails, playgrounds, picnic and reservation area, campgrounds, and restrooms. This involves, among other things, maintaining and replacing features on playgrounds to comply with playground safety standards, repairing broken water and sewer lines to prevent water and sewage from seeping into the park, and ensuring all picnic tables and barbeques are properly functioning so people can have a safe experience. The Department will also introduce its Tree Risk Assessment Program this year, which is a comprehensive strategy for mitigating risk associated with trees in the system.

In FY 2025-26, the Department will update its Wildfire Mitigation Program. Through this program, the Department will enhance forest health and improve community safety by strategically reducing the amount of fire fuel present in the parks while improving access to the interior of the parks for fire responders so they can conduct fire containment and suppression activities.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Total Acreage of Fire Fuel Reduced	223.20	158.85	175.00	220.00	235.00

Performance Narrative

Many forests across the State of California have become overgrown with vegetation making them too dense and unhealthy. This is a direct result of a lack of active stewardship and a century of fire suppression. Moreover, with climate change creating extreme weather patterns, the conditions in parks and open spaces are compounding the factors that can lead to a catastrophic wildfire.

The Department is conducting numerous projects that will reduce fire fuels and restore forests to a more healthy and natural condition. By removing overgrowth and dead and dying vegetation, the Department is simultaneously (i) enhancing public safety by mitigating the threat of wildfire to communities adjacent to County parks and improving first responder access to the interior of parks, (ii) improving the resiliency of our forests by reducing competition for resources and ensuring vegetation can grow in a healthy manner, and (iii) combating climate change by enabling greater sequestration of carbon.

The Department utilizes its Wildfire Fuel Management Program to mitigate the risk of catastrophic wildfires in County parks by evaluating, scoping, and implementing critical wildfire fuel reduction projects in accordance with the program. Projects associated with this program provide the following benefits:

- Improve firefighters' ability to respond to an incident in a park and conduct critical fire containment and suppression activities;
- Protect evacuation routes;
- Reduce understory vegetation and small-diameter trees that increase the rate and intensity at which fire spreads and burns;
- Reduce ladder fuels that can contribute to a ground fire becoming a canopy fire;
- Reduce the number of trees that contribute to canopy density in the parks; and
- Improve forest health and ecosystem function.

In FY 2025-27, the Department has a target to remove approximately 455 acres of fire fuels from the County parks system. Much of the Department's focus in FY 2025-27 will be implementing the Pescadero Creek County Park Forest Health and Fuel Reduction project, updating the Department's Wildfire Mitigation Program, and creating new fuel breaks in Junipero Serra Park, Quarry Park, and San Bruno Mountain State and County Park. Moreover, the Department will be retreating/maintaining previously completed fuels reduction projects to prevent excessive regrowth of dense fire fuels and to suppress the spread of invasive plants in the disturbed areas. This includes maintenance efforts at Huddart Park; Edgewood Park and Natural Preserve; Wunderlich Park; Quarry County Park; Junipero Serra County Park; Pillar Point Bluff County Park; Sam McDonald County Park; and Memorial County Park.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	3,532,981	3,157,825	6,813,042	4,337,672	(2,475,370)	—	(4,337,672)
Licenses, Permits and Franchises	—	—	—	—	—	—	—
Fines, Forfeitures and Penalties	16,171	18,417	8,000	16,000	8,000	16,000	—
Use of Money and Property	174,509	245,837	256,434	231,682	(24,752)	235,659	3,977
Intergovernmental Revenues	39,090	153,785	285,000	—	(285,000)	—	—
Charges for Services	1,932,065	2,066,284	2,387,630	2,464,630	77,000	2,464,630	—
Interfund Revenue	1,684	2,016	999	180,999	180,000	224,534	43,535
Miscellaneous Revenue	160,108	275,471	177,000	132,000	(45,000)	92,000	(40,000)
Other Financing Sources	—	—	120,000	—	(120,000)	—	—
Total Revenue	5,856,610	5,919,635	10,048,105	7,362,983	(2,685,122)	3,032,823	(4,330,160)
Fund Balance	2,620,031	2,575,461	2,678,295	2,628,295	(50,000)	2,628,295	—
Total Sources	8,476,641	8,495,096	12,726,400	9,991,278	(2,735,122)	5,661,118	(4,330,160)
Requirements							
Salaries and Benefits	13,782,481	13,836,786	15,944,289	17,120,852	1,176,563	17,869,201	748,349
Services and Supplies	5,089,055	6,121,881	11,387,193	8,257,909	(3,129,284)	2,657,809	(5,600,100)
Other Charges	2,514,402	2,747,133	3,028,575	3,191,789	163,214	3,291,276	99,487
Fixed Assets	109,738	114,334	—	—	—	—	—
Other Financing Uses	11,798	642,595	13,202	14,587	1,385	15,122	535
Gross Appropriations	21,507,475	23,462,729	30,373,259	28,585,137	(1,788,122)	23,833,408	(4,751,729)
Intrafund Transfers	(189,849)	(822,961)	(2,305,516)	(1,472,730)	832,786	(70,000)	1,402,730
Net Appropriations	21,317,625	22,639,767	28,067,743	27,112,407	(955,336)	23,763,408	(3,348,999)
Contingencies/Dept Reserves	2,570,031	2,575,461	2,628,295	2,628,295	—	2,628,295	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	23,887,656	25,215,228	30,696,038	29,740,702	(955,336)	26,391,703	(3,348,999)
Net County Cost	15,411,016	16,720,133	17,969,638	19,749,424	1,779,786	20,730,585	981,161
Salary Resolution	75.0	85.0	85.0	85.0	—	85.0	—
Funded FTE	75.0	85.0	85.0	85.0	—	85.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	8,476,641	8,495,096	12,726,400	9,991,278	(2,735,122)	5,661,118	(4,330,160)
Total Requirements	23,887,656	25,215,228	30,696,038	29,740,702	(955,336)	26,391,703	(3,348,999)
Net County Cost	15,411,016	16,720,133	17,969,638	19,749,424	1,779,786	20,730,585	981,161
Salary Resolution	75.0	85.0	85.0	85.0	—	85.0	—
Funded FTE	75.0	85.0	85.0	85.0	—	85.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; adjustments to internal service charges; and the elimination of one-time revenues and expenditures, including Parks and Operations related Measure K projects and the Tree Risk Management Program. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments for FY 2025-26 total \$1,785,589. Net funding adjustments for FY 2026-27 total \$981,404.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(9,341,089)	(2,980,783)
Requirements		
Gross Appropriations	(7,162,721)	628,916
Intrafund Transfers	2,235,516	—
Contingencies/Dept Reserves	(2,628,295)	(2,628,295)
Non-General Fund Reserves	—	—
Net County Cost	1,785,589	981,404
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,628,295	2,628,295
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,628,295	2,628,295
Net County Cost	—	—
Positions	—	—

3. Position Adjustment - Administrative Assistant I: This action deletes one Executive Secretary - Confidential position and adds one Administrative Assistant I position to align with the current operational and administrative needs of the Parks Department. This adjustment reflects a realignment of duties and support functions to improve organizational efficiency.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(5,803)	(243)
Intrafund Transfers	—	—
Net County Cost	(5,803)	(243)
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,775,000	(3,775,000)
Requirements		
Gross Appropriations	3,775,000	(3,775,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Trust Fund Transfers for Park Needs: This action appropriates funding from the planned transfers of previously received general donations held in the trust funds for the following parks: Coyote Point Park, San Pedro Valley Park, Fitzgerald Marine Reserve, San Bruno Mountain Park, Huddart Park, Wunderlich Park, Edgewood Park, and Memorial Park. These funds will be used to support projects and/or purchases that are necessary or not fully funded in FY 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 projects or purchases).

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	40,000	(40,000)
Requirements		
Gross Appropriations	40,000	(40,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Measure K Rollover - Fire Mitigation Project: This action is added to rollover appropriations from FY 2024-25 for the Schenly Creek and Rhododendron Crossing Repairs project, which will be completed in FY 2025-26 and fully funded with the Fire Mitigation Measure K initiative.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	162,672	(162,672)
Requirements		
Gross Appropriations	162,672	(162,672)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Non-Departmental Services Rollover for Non-Capital Projects and Programs: This action is added to rollover funding from Non-Departmental Services into FY 2025-26 to support the continuation of two existing initiatives: the geographic information system (GIS) Development Project and the Tree Risk Management Program. The Tree Risk Management Program focuses on identifying and mitigating hazardous trees that pose potential health and safety risks across the County park system.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	1,402,730	(1,402,730)
Intrafund Transfers	(1,402,730)	1,402,730
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(2,735,122)	(4,330,160)
Requirements		
Gross Appropriations	(1,788,122)	(4,751,729)
Intrafund Transfers	832,786	1,402,730
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	1,779,786	981,161
Positions	—	—

Fish and Game (3950B)

Program Locator

County > Community Services > Parks Department > **Fish and Game**

Program Outcome Statement

Ensure fish and wildlife propagation and conservation and provide environmental education.

Program Results

The Fish and Game Propagation Fund ("Fund") is a special revenue fund that is maintained by the San Mateo County Parks Department ("Department") and comprised of revenue generated when individuals are fined for violating Sections 12009 and 13003 of the California Fish and Game Code while in San Mateo County. Section 13100 of the California Fish and Game Code states, "[t]he amounts paid to and retained in the county treasury pursuant to Sections 12009 and 13003 shall be deposited in a county fish and wildlife propagation fund and expended for the protection, conservation, propagation, and preservation of fish and wildlife".

Accordingly, in FY 2024-25, the Department awarded four (4) grants to various community organizations totaling \$58,656.16. Below is a summary of each grant award:

- San Bruno Mountain Watch (\$11,500) will increase the abundance and expand the geographic distribution of rare, threatened, and endangered plant species that are habitat for federally protected butterflies on San Bruno Mountain.
- San Mateo County Parks Foundation (\$15,000) will create and install new interpretive media at the Memorial County Park Nature Center to support public education related to the principles of fish and wildlife conservation.
- San Mateo Resource Conservation District (\$22,156.16) installed passive integrated transponders tags and paired antennas in Pescadero Creek at Memorial County Park to detect the movements of coho and steelhead salmon and address a critical need for long-term monitoring of threatened and endangered salmonid populations in the Pescadero-Butano watershed.
- Vida Verde Nature Education (\$10,000) promotes educational equity by providing free overnight learning experiences (outdoor education) for underserved fourth through sixth grade students that entails a three-day overnight experience at a 100-acre farm, as well as field trips to nearby parks and beaches to experience and learn about the natural world.

Future grant awards will be based on the Fund's balance and if it can support a meaningful call for applications.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of Fish and Game Funding Spent on Public Education Relating to the Scientific Principles of Fish and Wildlife Conservation and in Disadvantaged Communities	0%	0%	43%	0%	0%

Performance Narrative

As a special revenue fund, the Fish and Game Propagation Fund (“Fund”) receives revenue from fines collected by the courts for violations of specified sections of the California Fish and Game Code in San Mateo County. One authorized use of the Fund, as specified in the California Fish and Game Code, is public education relating to the scientific principles of fish and wildlife conservation.

It is a priority of the Department to allocate a portion of the Fund to education programs serving disadvantaged communities. The Department will award grants, when funding is available, to programs designed to introduce students from underserved schools to the principles of fish and wildlife conservation. The Department will also use the Fund to support non-school based programs that offer programming for families and individuals that reside in disadvantaged communities. By creating a greater understanding of the importance of conservation, the Department can work to build a stronger connection between people and the natural world around them.

The Department had not spent Fish and Game funds for several fiscal years in order to increase the Fund's Reserves, but in FY 2024-25, the Department, through the recommendation of the San Mateo County Parks Commission, and with approval of the Board of Supervisors, awarded \$58,656.16 in Fish and Game Propagation funds to four grant applicants. Of the four recipients, two will utilize the funding to focus on public education relating to scientific principles of fish and wildlife conservation. Vida Verde Nature Education will utilize its grant to host overnight camps (outdoor education) for fourth through sixth grade students from disadvantaged communities, which provide nature-based education during the camps. The San Mateo County Parks Foundation will also utilize its grant to complete renovations to the Memorial Park Nature Center, which provides interpretive and educational material about natural resources to park visitors. While this grant may benefit all park visitors, the Department has recently increased the number and frequency of interpretive programs that provide transportation and camping supplies to organizations serving youth in disadvantaged communities to ensure they have the opportunity to visit and camp in Memorial Park, and learn in the Nature Center. Of the total funding awarded through grants, approximately 43 percent is contributing to public education that serves disadvantaged communities. The Department expects that the Fund's Reserves will be replenished for another round of grant funding beginning sometime during the FY 2027-29 budget cycle.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Fines, Forfeitures and Penalties	1,432	326	1,500	1,500	—	1,500	—
Use of Money and Property	1,441	2,365	500	—	(500)	—	—
Total Revenue	2,873	2,691	2,000	1,500	(500)	1,500	—
Fund Balance	65,532	68,405	61,096	—	(61,096)	—	—
Total Sources	68,405	71,096	63,096	1,500	(61,596)	1,500	—
Requirements							
Services and Supplies	—	10,000	63,096	1,500	(61,596)	1,500	—
Gross Appropriations	—	10,000	63,096	1,500	(61,596)	1,500	—
Intrafund Transfers							
Net Appropriations	—	10,000	63,096	1,500	(61,596)	1,500	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	68,405	61,096	—	—	—	—	—
Total Requirements	68,405	71,096	63,096	1,500	(61,596)	1,500	—
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	68,405	71,096	63,096	1,500	(61,596)	1,500	—
Total Requirements	68,405	71,096	63,096	1,500	(61,596)	1,500	—
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including the elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(61,596)	—
Requirements		
Gross Appropriations	(61,596)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(61,596)	—
Requirements		
Gross Appropriations	(61,596)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

Coyote Point Marina (3980B)

Program Locator

County > Community Services > Parks Department >
Coyote Point Marina

Program Outcome Statement

Provide safe access to the San Francisco Bay with berths and launching ramps.

Program Results

The Coyote Point Marina ("Marina"), nestled within the Coyote Point Recreation Area, has operated continuously for almost 60 years. The Marina provides access to the San Francisco Bay and its shoreline for boaters and recreation seekers of all kinds. The Marina's trails and jetty have become a favorite location for park visitors to observe nesting ospreys and make seasonal sightings of the rare and elusive Harlequin duck. The Marina features 475 wet berths for boats from 20 to 75 feet in length, as well as 38 trailer parking spaces. Services provided include electricity, fresh water, waste oil collection, a three-lane launch ramp, frozen bait and ice sales, fuel dock with gasoline and diesel, and a waste

pump out station. The Marina also operates a patrol boat that participates in water rescue operations.

Occupancy at the Marina has been decreasing over the past five years. Increasing occupancy to a desired level of 80 percent or greater is challenging due to trends in recreational boating and the Marina's limited number of available larger berths. Most of the Marina's vacant berths are 22-foot side ties that do not offer electricity or water service. When built, these were ideal for small, recreational sailboats which have declined in popularity as most people desire larger vessels. In FY 2025-26, the San Mateo County Parks Department ("Department") will advertise seasonal rentals for small recreational fishing boats that are trailered over the winter and between fishing seasons. Further, the Marina continues to explore reconfiguration of existing docks to accommodate current boating trends. In FY 2025-27, the Department will focus on expanding Marina use as a water rescue training facility. The Marina is recognized by first response agencies as a preferred regional water safety training location and regularly hosts training courses.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Berths Filled	72%	70%	70%	80%	80%

Performance Narrative

The Coyote Point Marina ("Marina") provides access to the San Francisco Bay and its shoreline for boaters and recreation seekers of all kinds. The Marina's trails and jetty have become a favorite location for many to walk their dogs, fish, and observe nesting ospreys. Funding Marina maintenance and operations is an ongoing challenge. The Marina operates as an enterprise fund, independent of the County's General Fund, and therefore has no net County cost. Berth rental fees are the primary source of revenue for funding staffing; maintenance of the Marina's docks, grounds, and infrastructure; and dredging.

Dredging is essential for the continued operation of the Marina. Sedimentation is a natural, ongoing occurrence and the cost to properly dredge the entire harbor exceeds the Marina's financial resources. The next dredging should occur between 2028 and 2030. Previous dredges did not service the entire Marina. As a result, the southern portion of Dock 11, Dock 12, and Docks 22 through 24 have increasingly limited access and are at risk of being lost, which would reduce available berths by approximately 30 percent. Additionally, many of the docks are now approaching the end of their useful life and soon need to be replaced. Dock 20 was closed in May 2024 due to structural failure beyond repair. Safety concerns may soon cause Dock 21 to be closed. Dock replacement costs are beyond the Marina's current financial resources.

The Marina has become a preferred destination for emergency services and safety training courses. This is due to ease of access to the bay and fuel, location within the San Francisco Bay, and Department staff and resources available to assist with training. Readily accessible and protected areas for water safety training are also very limited in bay waters. Expanding the Marina's role as a regional water safety training facility could open an avenue to financial assistance from State and potentially Federal agencies to support improvements and operations. The Marina is also homeport for three San Mateo County Sheriff's Marine Unit response boats. Promoting these aspects of the Marina can help bring in revenue by way of new tenants.

Moving forward, Marina fees will need to be examined so they align with standard charges at neighboring marinas.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	26,919	30,883	10,000	20,000	10,000	20,000	—
Intergovernmental Revenues	0	—	71,765	—	(71,765)	—	—
Charges for Services	1,491,805	1,507,292	1,717,460	1,655,460	(62,000)	1,655,460	—
Miscellaneous Revenue	5,870	30,469	—	5,000	5,000	5,000	—
Total Revenue	1,524,593	1,568,643	1,799,225	1,680,460	(118,765)	1,680,460	—
Fund Balance	2,931,579	314,232	—	1,345,010	1,345,010	1,245,010	(100,000)
Total Sources	4,456,172	1,882,875	1,799,225	3,025,470	1,226,245	2,925,470	(100,000)
Requirements							
Salaries and Benefits	554,502	612,177	755,404	762,245	6,841	792,601	30,356
Services and Supplies	281,348	457,576	668,464	549,812	(118,652)	514,680	(35,132)
Other Charges	649,806	641,858	375,357	368,403	(6,954)	373,179	4,776
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	1,900,542	—	—	100,000	100,000	—	(100,000)
Gross Appropriations	3,386,199	1,711,610	1,799,225	1,780,460	(18,765)	1,680,460	(100,000)
Intrafund Transfers							
Net Appropriations	3,386,199	1,711,610	1,799,225	1,780,460	(18,765)	1,680,460	(100,000)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	1,069,973	171,265	—	1,245,010	1,245,010	1,245,010	—
Total Requirements	4,456,172	1,882,875	1,799,225	3,025,470	1,226,245	2,925,470	(100,000)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	3.0	3.0	3.0	3.0	—	3.0	—
Funded FTE	3.0	3.0	3.0	3.0	—	3.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,456,172	1,882,875	1,799,225	3,025,470	1,226,245	2,925,470	(100,000)
Total Requirements	4,456,172	1,882,875	1,799,225	3,025,470	1,226,245	2,925,470	(100,000)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	3.0	3.0	3.0	3.0	—	3.0	—
Funded FTE	3.0	3.0	3.0	3.0	—	3.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; adjustments to internal service charges; decreases in revenue from berth rentals and fuel sales; decreases in fuel purchases; reductions in Services and Supplies; and the elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(118,765)	(1,345,010)
Requirements		
Gross Appropriations	(118,765)	(100,000)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	(1,245,010)
Net County Cost	—	—
Positions	—	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance, Reserves, and associated expenditures for the planning of the Marina's next dredging episode.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,345,010	1,245,010
Requirements		
Gross Appropriations	100,000	—
Intrafund Transfers	—	—
Non-General Fund Reserves	1,245,010	1,245,010
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,226,245	(100,000)
Requirements		
Gross Appropriations	(18,765)	(100,000)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	1,245,010	—
Net County Cost	—	—
Positions	—	—



THIS PAGE IS INTENTIONALLY LEFT BLANK

Parks Capital Projects (3990B)

Program Locator

County > Community Services > Parks Department > **Parks Capital Projects**

Program Outcome Statement

Plan, design, construct, remodel, and improve facilities and infrastructure to ensure reliable continuity of visitor services and recognize operational efficiencies.

Program Results

The San Mateo County Parks Department ("Department") utilizes its Capital Improvement Program to create new experiences for the public, address large-scale deferred maintenance, and create operational efficiencies. In FY 2024-25, the Department worked with the Department of Public Works to build Don Horsley County Park at Tunitas Creek Beach, renovate Flood County Park, prepare plans for the improvement of the San Bruno Mountain State and County Park Day Use Area, and design new water and sewer systems at the Coyote Point Recreation Area.

Scheduled to open in FY 2025-26, Don Horsley County Park at Tunitas Creek Beach will include a 1-mile-long sandy beach, two trails to the beach, an accessible pathway to the mid-bluff, restrooms, picnic tables, an amphitheater, and a 60-car parking lot. With overlooks and pathways throughout the park, visitors will be able to take in views of the San

Mateo County coast and enjoy a wide sandy beach that is perfect for playing.

Slated to open in the spring of 2025, the renovations to Flood County Park include amenities not found in any other County park such as a multi-use sports field, pickleball courts, basketball court, and inclusive playground. The park has also had its restrooms, utilities, and landscaping upgraded.

In FY 2025-27, the Department will prioritize two capital projects scoped to address deferred maintenance and enhance visitor experience. At San Bruno Mountain State and County Park, the day use area will be renovated with a new restroom building, nine new picnic sites, and an open-air interpretive pavilion. The improvements will enable families and friends to enjoy the park during all-day picnics and will offer visitors an enhanced learning opportunity at the interpretive pavilion. At the Coyote Point Recreation Area, the Department will replace the aging Magic Mountain Playground with a new, inclusive playground that will be welcoming to people of all abilities. The Coyote Point Recreation Area serves over 500,000 visitors a year, and Magic Mountain Playground is the most popular amenity for families.

In addition to these large capital projects, the Department will address deferred maintenance of restrooms, trails, roads, campgrounds, picnic areas, and playgrounds.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Capital Projects Managed by Parks on Track to be Completed on Time and within Budget	75%	100%	100%	80%	80%

Performance Narrative

The Department utilizes its Capital Improvement Program ("CIP") to create new experiences for the public, address large-scale deferred maintenance, and create operational efficiencies. By renovating and replacing current infrastructure and amenities, the Department is able to ensure it provides safe and reliable facilities to all those who visit County parks. Some examples include comprehensive renovation of picnic and camp sites, replacement of antiquated features at playgrounds, upgrading of restrooms, and repairing damaged trails. Other upgrades go unseen, yet are no less vital to the visitor experience - whether it's in the form of new pavement treatments that remove barriers and increase access for people of all abilities or replacing antiquated water distribution lines that provide safe drinking water at a trail side water fountain.

By expanding recreational opportunities, the Department becomes more welcoming to community members with varied interests. While the Department has historically maintained a highly regarded network of trails, picnic sites, and campgrounds, park users are voicing a desire to do more in parks. The Department actively seeks community feedback during planning processes and most recently constructed a new pump track at Flood County Park which quickly became a regional destination for riders of all ages and abilities. The Department is also near completion on the Realize Flood Park project and the Tunitas Creek Beach Improvement Project, both of which will introduce new uses and experiences to the San Mateo County parks system.

During the upcoming FY 2025-27 budget cycle, the Department will manage and complete the San Bruno Mountain Day Use Improvement Project and Coyote Point Modernization Project. At San Bruno Mountain, the day use area will be renovated with a new restroom building, nine new picnic sites, and an open-air interpretive pavilion. The improvements will enable families and friends to enjoy the park during all-day picnics and will offer visitors an enhanced learning opportunity at the interpretive pavilion. At Coyote Point, the Department will replace the aging Magic Mountain Playground with a new, inclusive playground that will be welcoming to people of all abilities. Coyote Point serves over 500,000 visitors a year, and Magic Mountain is the most popular amenity for families.

The Department will continue to work with its partners, including the Department of Public Works, to complete major capital projects on time and within budget.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	3,535,182	1,487,781	8,509,393	5,710,000	(2,799,393)	—	(5,710,000)
Use of Money and Property	15,622	11,638	10,000	10,000	—	10,000	—
Intergovernmental Revenues	128,935	2,193,580	3,500,000	1,000,000	(2,500,000)	—	(1,000,000)
Interfund Revenue	616,530	1,395,223	2,678,891	853,604	(1,825,287)	—	(853,604)
Miscellaneous Revenue	25,581	1,776,972	6,300,516	—	(6,300,516)	—	—
Other Financing Sources	1,304,731	1,850,823	16,053,425	3,500,000	(12,553,425)	—	(3,500,000)
Total Revenue	5,626,581	8,716,017	37,052,225	11,073,604	(25,978,621)	10,000	(11,063,604)
Fund Balance	1,655,858	1,426,473	2,007,128	3,177,138	1,170,010	1,277,138	(1,900,000)
Total Sources	7,282,439	10,142,490	39,059,353	14,250,742	(24,808,611)	1,287,138	(12,963,604)
Requirements							
Services and Supplies	43,739	83,818	634,990	—	(634,990)	—	—
Fixed Assets	3,126,243	2,410,361	10,966,915	8,621,604	(2,345,311)	10,000	(8,611,604)
Other Financing Uses	2,685,984	5,641,182	26,105,310	4,352,000	(21,753,310)	—	(4,352,000)
Gross Appropriations	5,855,966	8,135,361	37,707,215	12,973,604	(24,733,611)	10,000	(12,963,604)
Intrafund Transfers							
Net Appropriations	5,855,966	8,135,361	37,707,215	12,973,604	(24,733,611)	10,000	(12,963,604)
Non-General Fund Reserves	1,426,473	2,007,128	1,352,138	1,277,138	(75,000)	1,277,138	—
Total Requirements	7,282,439	10,142,490	39,059,353	14,250,742	(24,808,611)	1,287,138	(12,963,604)
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	7,282,439	10,142,490	39,059,353	14,250,742	(24,808,611)	1,287,138	(12,963,604)
Total Requirements	7,282,439	10,142,490	39,059,353	14,250,742	(24,808,611)	1,287,138	(12,963,604)
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including the elimination of one-time revenues and expenditures for capital projects, including the Tunitas Creek Beach Improvement Project, Realize Flood Park project, and the Coyote Point Modernization Project. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Funding adjustments net to zero for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(39,049,353)	(3,177,138)
Requirements		
Gross Appropriations	(37,697,215)	(1,900,000)
Intrafund Transfers	—	—
Non-General Fund Reserves	(1,352,138)	(1,277,138)
Net County Cost	—	—
Positions	—	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance, Reserves, and associated expenditures in FY 2025-26 for one-time capital projects, including the Ohlone State Historic Trail Markers project and Pescadero Community Plaza project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,177,138	1,277,138
Requirements		
Gross Appropriations	1,900,000	—
Intrafund Transfers	—	—
Non-General Fund Reserves	1,277,138	1,277,138
Net County Cost	—	—
Positions	—	—

3. Measure K - Reallocation for Capital Project: Measure K rollover is reallocated in FY 2025-26 from the Memorial Waterline Replacement Project to the Coyote Point Modernization Project. Funding will be moved to the Parks Capital Projects Measure K initiative to complete the capital project.

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

4. Non-Departmental Services Rollover for Capital Projects: This action adjusts rollover appropriations in FY 2025-26 to support the completion of the San Bruno Mountain Day Use Improvement Project and the Realize Flood Park Project. The rollover funding will be used to finalize remaining work and cover project close-out costs for both initiatives.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,500,000	(3,500,000)
Requirements		
Gross Appropriations	3,500,000	(3,500,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. In-Lieu Fee Rollover for Capital Projects: This action appropriates rollover funds from FY 2024-25 to recognize in-lieu fees previously collected and deposited into the Parks Dedication Fee Trust Fund. These fees, collected from new residential subdivisions, will be used to support capital improvement projects, including the Huddart Park Improvement Project, Quarry Park Trail Enhancements, and the Coyote Point Recreation Area Modernization Project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	853,604	(853,604)
Requirements		
Gross Appropriations	853,604	(853,604)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,000,000	(1,000,000)
Requirements		
Gross Appropriations	1,000,000	(1,000,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Measure K - Appropriations for Capital Projects: This action allocates Measure K funding in FY 2025-26 to complete several capital projects, including the Realize Flood Park Project, Parkwide Paving improvements, and the Coyote Point Recreation Area Modernization Project. The new Measure K allocations for these efforts will be designated under the Parks Capital Projects Measure K initiative.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,500,000	(2,500,000)
Requirements		
Gross Appropriations	2,500,000	(2,500,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

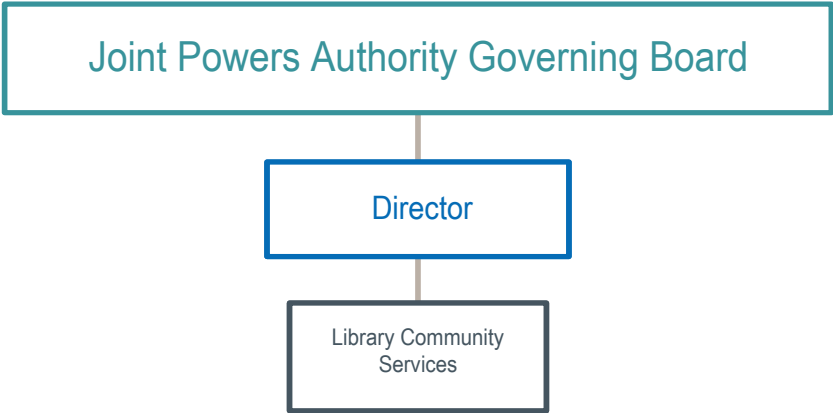
8. Measure K Rollover - Capital Projects: This action is added to rollover appropriations from FY 2024-25 for one-time capital projects, including the Memorial Waterline Replacement Project and the Tunitas Creek Beach Improvement Project. Rollover will be used to complete the latter capital project. The former capital project will have its rollover reallocated to complete the Coyote Point Modernization Project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,210,000	(3,210,000)
Requirements		
Gross Appropriations	3,210,000	(3,210,000)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(24,808,611)	(12,963,604)
Requirements		
Gross Appropriations	(24,733,611)	(12,963,604)
Intrafund Transfers	—	—
Non-General Fund Reserves	(75,000)	—
Net County Cost	—	—
Positions	—	—

**SAN MATEO COUNTY LIBRARY
JOINT POWERS AUTHORITY**



County Library

COUNTY OF SAN MATEO 



Department Locator

County > Community Services > **San Mateo County Libraries**

Mission Statement

Together, we build meaningful connections and inspire lifelong curiosity

Overview

San Mateo County Libraries is a Joint Powers Authority (JPA) comprised of the cities of Atherton, Belmont, Brisbane, East Palo Alto, Foster City, Half Moon Bay, Millbrae, Pacifica, Portola Valley, San Carlos, Woodside, and the County of San Mateo. The Library JPA was established in 1999 as a separate, independent entity with its own Governing Board consisting of 12 elected officials representing each member.

Approximately 280,000 people live within the boundaries of the Libraries' legal taxing district, which covers 351 square miles. Each of our 13 libraries cultivate an active presence and create spaces that support discovery, enrich lives, and uplift the community. The Library JPA is a leader in establishing a foundation for early literacy and supporting exploration and growth at every stage of life. Under the leadership of the Governing Board, the Libraries continue to strive to achieve goals that inspire and strengthen our community.

San Mateo County Libraries Strategic Plan 2025-2030, developed through a year-long effort to ensure robust, thorough, and broad-based community engagement, reflects our commitment to evolving alongside our communities, building on existing strengths while identifying areas for growth. In FY 2025-27, we will build initiatives in line with the goals and strategies outlined in our strategic plan, including:

We listen to our community and create responsive services and spaces where everyone belongs

- Actively reach out to our communities to ensure they are heard

- Prioritize culturally relevant, community-focused, and intergenerational programming
- Ensure staff, collections, programs, and library spaces reflect our communities
- Enhance and update facilities to create inviting and flexible spaces
- Offer fun, free, and joyful opportunities that inspire and uplift

We connect people and build partnerships to achieve shared goals

- Align our efforts with the needs and aspirations of our communities
- Build partnerships that bridge community needs and library offerings
- Create opportunities to bring people together to strengthen connections
- Leverage resources in inventive ways to help our communities flourish
- Communicate an inspiring vision and the library's story of impact

We champion a culture of continuous growth and discovery for all

- Engage children, teens, adults, and seniors in high-quality, research-informed experiences
- Sustain our strong literacy initiatives with a dedicated focus on low literacy and English-language learners
- Prioritize digital literacy by ensuring our communities have access to a variety of technologies, reliable internet, and essential digital skills
- Champion the freedom to read and explore a rich diversity of information, ideas, and perspectives

- Support the growth and well-being of our staff

We engage our communities through meaningful outreach and expanded access to resources

- Strengthen organizational capacity and prioritize our work and resources to enhance outreach efforts
- Connect community members to library experiences in ways that best meet their needs
- Provide a wide range of services and access points that extend beyond our buildings
- Utilize a variety of communication platforms, including multimedia and language resources, to share library programs and services

Department Innovations and Achievements

As we look to continue our leadership in supporting literacy at all stages of life, a key initiative for FY 2025-27 will be implementing initiatives to support the Science of Reading. Components of learning how to read include: language comprehension, background knowledge, vocabulary, language structures, verbal reasoning, literacy knowledge, word recognition, phonological awareness, decoding, and site word recognition. San Mateo County Libraries will explore several strategies, including programming, tutoring, resource offerings, and more, to provide more robust support in this area.

Another key area of innovation will be exploring ways to utilize artificial intelligence (AI) responsibly and creatively to enhance library services and increase efficiency internally. As part of this effort, a consultant will be selected to help us understand the opportunities and challenges in the current AI market, including how other library and similar public service systems are already using AI to advance their work. We are excited about what opportunities this exploration will reveal and look forward to implementing new systems and improvements utilizing this emerging technology.

A key accomplishment from FY 2024-25 was the use of several strategies to ensure robust, thorough, and broad-based community engagement to inform our new strategic plan. A multilingual survey completed by 3,500 residents established community priorities, with 1,000 responses gathered through in-person street interviews at grocery stores, laundromats, and other community centers, to obtain extensive, multicultural engagement. Five focus groups with parents, seniors, teens, Spanish speakers, and Chinese speakers provided deeper insights. Additionally, one-on-one interviews with nonprofits and other community-based organizations informed our understanding of the library's role and our impact on the community. Through these efforts, we were able to hear from active library users, non-users, and underrepresented groups across the county.

In FY 2025-27, we will be focusing our efforts on implementing the feedback and ideas we heard from the community. Key areas include increasing cultural programming and consistently providing communications in multiple languages. Another key priority for the coming years is ensuring we institute mechanisms for ongoing venues to hear from our community so we can actively respond to emerging needs and continuously improve and innovate our services.

Another priority has been our ongoing support of the Mental Health First Aid Training initiative, which aims to make mental and substance use training available to the public. Initially made available thanks to an effort by San Mateo County Health and San Mateo County Mayors Mental Health initiative, we have further invested by supporting three of our staff to undertake a three-day process to become certified Mental Health First Aid trainers and by offering training to Library staff and the community. So far, 154 library staff and 184 community members have completed the training, and we look forward to continuing to create opportunities for training in FY 2025-27.

Program Results

The Big Lift initiative is led by the County of San Mateo Human Services Agency, San Mateo County Libraries, and San Mateo County Office of Education with the aim of increasing third grade reading proficiency in San Mateo County through evidence-based strategies and collaboration with community stakeholders. Inspiring Summers, a successful pillar of The Big Lift, has been serving early elementary-aged students in partner school districts since 2016. The Big Lift Summer Program is a five-week summer literacy camp held in school districts across San Mateo County. The program helps rising kindergarten through rising 3rd grade students mitigate summer learning loss, build foundational literacy skills, and supports social emotional growth. The program is free for families and includes literacy instruction in the morning, an afternoon of hands-on STEAM (Science, Technology, Engineering, Art and Math) enrichment, and two healthy meals.

Summer 2024 marked the 9th anniversary of Big Lift Inspiring Summers. We proudly served 1,038 children from rising kindergarten to rising 3rd grade across eight school sites in six school districts and hired 127 high-school and college interns to support the program. We also expanded access, resulting in a 10 percent increase in program completion compared to last summer. Additionally, youth discovered joy and learning through engaging, child-directed STEAM experiences both in and out of the classroom.

Each summer, families consistently share positive feedback and stories about their child's summer participation. Several parents mentioned that their child continues to recreate STEAM projects at home using materials found around the

house. Additionally, 92 percent of families reported that their child gained self-confidence, and 91 percent observed improvements in their child's communication skills.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Library Visits	1,459,733	1,694,111	1,790,632	1,862,257	1,918,125
Performance Narrative					
Library visits have made a strong recovery after reopening doors to the public in April 2021 and expanding to seven day-a-week service across the system in March 2022. It is estimated that visitors will reach 82 percent of pre-pandemic levels by the end of FY 2024-25. Over the next two years, with targeted outreach and expanded efforts to communicate our resources to the community, more and more community members are expected to visit the libraries.					

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Program Attendance	151,574	210,030	210,199	212,301	214,424
Performance Narrative					
The Library has made a strong effort to return to high levels of programming and estimate that attendance levels will reach 95 percent of pre-pandemic levels by the end of FY 2024-25. Over the next two years, the Library is excited to expand and enhance cultural programming, in alignment with feedback received from the community in the development of the new strategic plan, as well as continue to provide new opportunities for connection and growth for teens and adults over fifty-five.					

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Children Participating in the Big Lift Inspiring Summers Program	961	1,038	900	900	900
Performance Narrative					
Summer 2024 marked the 9th anniversary of Big Lift Inspiring Summers. The Library proudly served 1,038 children from rising kindergarten to rising 3rd grade across eight school sites in six school districts. The Library also expanded access, resulting in a 10 percent increase in program completion compared to the previous summer. The Library looks forward to continuing to offer this important resource to children and families in FY 2025-27.					

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	41,834,144	45,429,636	41,084,616	44,707,104	3,622,488	45,062,720	355,616
Use of Money and Property	947,266	1,618,877	371,216	371,216	—	371,216	—
Intergovernmental Revenues	1,822,433	2,071,370	768,510	778,842	10,332	778,842	—
Charges for Services	9,801	14,395	—	—	—	—	—
Interfund Revenue	255,811	270,515	295,292	316,378	21,086	316,378	—
Miscellaneous Revenue	474,647	802,597	5,000	5,000	—	5,000	—
Total Revenue	45,344,101	50,207,391	42,524,634	46,178,540	3,653,906	46,534,156	355,616
Fund Balance	38,124,065	42,640,445	47,309,462	45,985,022	(1,324,440)	37,893,143	(8,091,879)
Total Sources	83,468,166	92,847,836	89,834,096	92,163,562	2,329,466	84,427,299	(7,736,263)
Requirements							
Salaries and Benefits	21,915,680	23,298,014	26,619,890	29,500,704	2,880,814	30,015,258	514,554
Services and Supplies	16,591,415	17,213,432	21,131,660	19,414,090	(1,717,570)	13,183,763	(6,230,327)
Other Charges	1,762,219	4,359,475	3,069,788	4,007,356	937,568	3,291,546	(715,810)
Fixed Assets	531,638	634,235	1,645,557	1,306,205	(339,352)	—	(1,306,205)
Other Financing Uses	26,769	33,218	36,353	42,064	5,711	43,589	1,525
Gross Appropriations	40,827,721	45,538,373	52,503,248	54,270,419	1,767,171	46,534,156	(7,736,263)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	40,827,721	45,538,373	52,503,248	54,270,419	1,767,171	46,534,156	(7,736,263)
Contingencies/Dept Reserves	4,524,868	4,709,726	5,100,464	5,863,392	762,928	5,863,392	—
Non-General Fund Reserves	38,115,577	42,599,737	32,230,384	32,029,751	(200,633)	32,029,751	—
Total Requirements	83,468,166	92,847,836	89,834,096	92,163,562	2,329,466	84,427,299	(7,736,263)
Net County Cost	—	0	—	—	—	—	—
Salary Resolution	146.0	153.0	156.0	165.0	9.0	165.0	—
Funded FTE	135.5	141.0	141.4	150.0	8.6	150.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$2,329,466 or 2.6 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$3,622,488 in this funding source due to increases to secured property taxes and excess ERAF.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is a net increase of \$10,332 in this funding source due to the CPI increase to the annual contribution from Redwood City to support the North Fair Oaks Library.

Interfund Revenue

There is a net increase of \$21,086 in this funding source due to increases in service charges at the East Palo Alto and North Fair Oaks Library that are reimbursed by the County.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a net decrease of \$1,324,440 in this funding source to reflect estimates for FY 2024-25 year-end fund balance.

TOTAL REQUIREMENTS

Total Requirements increased by \$2,329,466 or 2.6 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$2,880,814 in this expenditure category due to negotiated salary and benefit increases and the addition of nine new positions.

Services and Supplies

There is a net decrease of \$1,717,570 in this expenditure category due to the removal of significant one-time projects from FY 2024-25.

Other Charges

There is a net increase of \$937,568 in this expenditure category due to service charge increases and budgeting a one-time transfer to the City of San Carlos to build a new library makerspace.

Fixed Assets

There is a net decrease of \$339,352 due to the removal of one-time purchases from FY 2024-25.

Other Financing Uses

There is a net increase \$5,711 in this expenditure category due to increases in facility service charges.

Contingencies/Departmental Reserves

There is net increase of \$562,295 in this expenditure category, and total reserves exceed the minimum requirements of the Library JPA Fund Balance Policy.

NET COUNTY COST

The Library JPA is a separate agency and does not generate Net County Cost.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$7,736,263 or 8.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net increase of \$355,616 in this funding source due to increases to secured property taxes and excess ERAF. This increase was offset by the removal of Measure K allocations that have not yet been approved for FY 2026-27.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a decrease of \$8,091,879 in this funding source due to updating fund balance to reflect the budgeted reserves in the prior year. Fund Balance used for one-time projects and purchases in FY 2025-26 has been eliminated.

TOTAL REQUIREMENTS

Total Requirements decreased by \$7,736,263 or 8.4 percent from the FY 2025-26 Recommended to the FY 2024-25 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$514,554 in this expenditure category due to salary and benefit increases. This increase was offset by the removal of extra help associated with Measure K initiatives that are not currently funded for FY 2026-27.

Services and Supplies

There is a net decrease of \$6,230,327 due to removing one-time projects that are budgeted from fund balance in FY 2025-26.

Other Charges

There is a net decrease of \$715,810 due to removing a one-time transfer budgeted from fund balance in FY 2025-26. This decrease is partially offset by increases to service charges.

Fixed Assets

There is a net decrease of \$1,306,205 due to removing one-time projects that are budgeted from fund balance in FY 2025-26.

Other Financing Uses

There is a net increase of \$1,525 in this expenditure category due to increases in facility services charges.

Contingencies/Departmental Reserves

There are no changes in this expenditure category, and total reserves exceed the minimum requirements of the Library JPA Fund Balance Policy.

NET COUNTY COST

The Library JPA is a separate agency and does not generate Net County Cost.

County Library (3700P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	83,468,166	92,847,836	89,834,096	92,163,562	2,329,466	84,427,299	(7,736,263)
Total Requirements	83,468,166	92,847,836	89,834,096	92,163,562	2,329,466	84,427,299	(7,736,263)
Net County Cost	—	0	—	—	—	—	—
Salary Resolution	146.0	153.0	156.0	165.0	9.0	165.0	—
Funded FTE	135.5	141.0	141.4	150.0	8.6	150.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. The variance in FY 2025-26 is primarily due to remove one-time projects from the prior year, including funds for building new library outposts and makerspaces. The variance in FY 2025-26 is primarily due to removing one-time projects funded through fund balance in FY 2025-26. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$2,295,798. Net funding adjustments in FY 2026-27 total \$9,575,011.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(47,666,333)	(47,173,034)
Requirements		
Gross Appropriations	(8,039,687)	295,120
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(5,100,464)	(5,863,392)
Non-General Fund Reserves	(32,230,384)	(32,029,751)
Net County Cost	2,295,798	9,575,011
Positions	—	—

2. Position Adjustments: This action adds nine positions: two Program Coordinators; one Contract Administrator; one Department Facilities Project Coordinator, one Utility Worker, one Library Services Manager, and three part-time Library Assistants. These new positions will support expanded projects at library facilities, staff a new division overseeing outreach and partnerships, support library service operations and programming, and provide additional central support to human resources, finance, and public services.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	1,250,979	60,496
Intrafund Transfers	—	—
Net County Cost	1,250,979	60,496
Positions	9	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	4,010,777	1,543,628
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	(4,010,777)	(1,543,628)
Positions	—	—

4. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time initiatives, including exploring artificial intelligence service applications, adding air conditioning to the administrative building, designing library spaces to incorporate makerspaces and privacy pods, enhancing the digital and physical collections, and purchasing additional outreach vehicles.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	45,985,022	37,893,143
Requirements		
Gross Appropriations	8,091,879	(8,091,879)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	5,863,392	5,863,392
Non-General Fund Reserves	32,029,751	32,029,751
Net County Cost	—	(8,091,879)
Positions	—	—

5. Program and Outreach Enhancements: This action increases allocations for program and outreach services, including enhancements to youth and family programming, maker offerings, and a new initiative to host digital literacy hubs at all library locations.

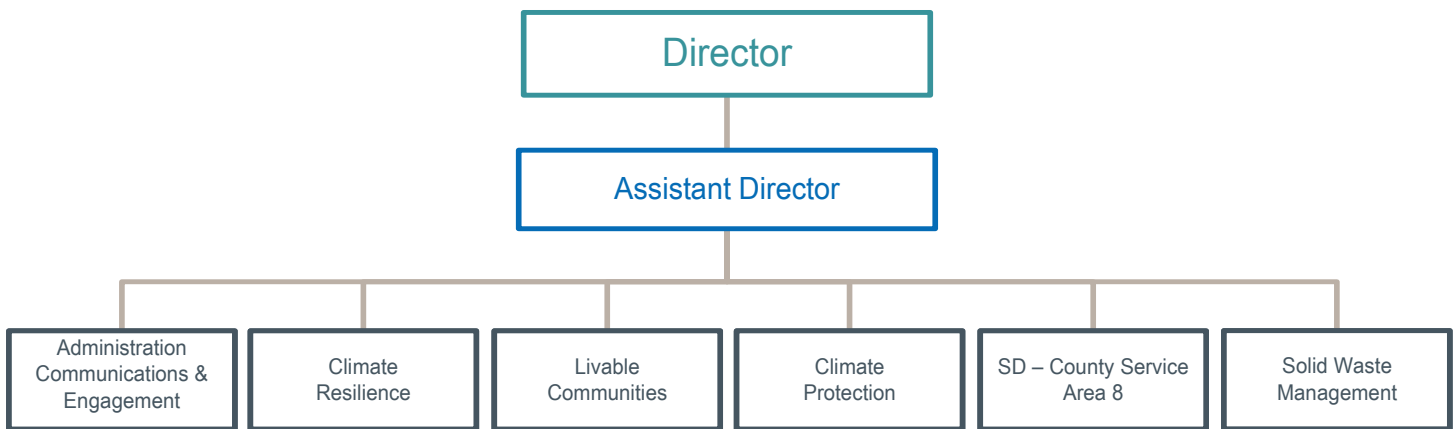
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	464,000	—
Intrafund Transfers	—	—
Net County Cost	464,000	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,329,466	(7,736,263)
Requirements		
Gross Appropriations	1,767,171	(7,736,263)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	762,928	—
Non-General Fund Reserves	(200,633)	—
Net County Cost	—	—
Positions	9	—

Sustainability Department (4000D)

SUSTAINABILITY DEPARTMENT



Sustainability Department

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Sustainability Department**

Mission Statement

The Sustainability Department's mission is to build innovative solutions that address today's changing environment while solving for a sustainable future. We are dedicated to building a community that fulfills the needs of everyone today and in the future.

Overview

The Sustainability Department strives to improve the sustainability of the County's operations and the greater community through work in the following program areas:

Climate Resilience Program, which works to increase resilience to climate change impacts by implementing hazard mitigation policies, implementing the County's Government Operations Climate Action Plan (GOCAP), administering Shift, the employee commute program, monitoring stormwater and watershed water quality, and certifying environmentally responsible Green Businesses.

Climate Protection Program, which works to reduce greenhouse gas emissions and meet carbon neutrality goals by implementing the Community Climate Action Plan for the unincorporated areas, helping the community access incentives and offerings from the San Mateo County Energy Watch and Bay Area Regional Energy Network, and facilitating the Regionally Integrated Climate Action Planning Support (RICAPS) Climate Collaborative.

Solid Waste Management Program, which seeks to divert solid waste from landfills by promoting recycling, composting, and resource conservation, providing educational resources, and operating solid waste collection and diversion programs and managing landscape and fire protection services agreements within Special Districts.

During FY 2023-25, the Sustainability Department promoted sustainable practices through education, innovation, and engagement across a broad range of audiences:

The Department advanced community climate preparedness and resilience via a series of planning, research, and resources. The Department completed Sea Level Rise Vulnerability Assessments identified in the 2021 Multijurisdictional Local Hazard Mitigation Plan and is actively working with partner departments and agencies to incorporate climate change risk reduction measures in General Plan updates.

The Department fought climate change in County operations: Shift, the employee commute program, increased participation in the program by 36 percent over two years, furthering alternative transportation to work by walking, biking, carpooling, vanpooling, and transit. Additionally, the Department is collaborating with County departments to complete the Fleet Electrification and Electric Vehicle (EV) Charging Infrastructure Strategic Plan to support vehicles, a major initiative of the Government Operations Climate Action Plan (GOCAP).

The Department conserved resources for future generations by diverting waste and meeting Assembly Bill 939 and other legislatively mandated diversion targets. In the County Franchised Area, over 13,000 tons of recyclable material were diverted from the curbside collection services in calendar years 2023 and 2024.

The Department continued to reduce litter from single-use plastics by implementing the countywide Disposable Foodware Ordinance that requires food service facilities to provide only compostable, fiber-based foodware, and to distribute accessories only upon customer request.

The Department continued to limit greenhouse gas emissions from the landfill while simultaneously providing community benefits by implementing Senate Bill 1383, which requires organic waste to be recycled and surplus edible food to be recovered from large food-generating businesses. This work included continued support for local food recovery organizations, development of new curbside collection agreements to serve unincorporated areas, procurement and application of compost, and development of an internal

County procurement policy for recycled content paper products.

The Department improved water quality by collaborating with partner departments to continue implementing the updated Municipal Regional Stormwater Permit (MRP) issued by the Regional Water Quality Control Board, which includes increased requirements for trash capture, private and public development, and impaired watershed monitoring.

The Department created new community collaborations and strengthened existing community education offerings. To reduce food waste, the Department funded community gardens in partnership with schools and nonprofits in the county. Reaching over 6,000 students, parents, teachers, and community members, the Department hosted virtual workshops, tours, presentations, field trips, and events to engage participants in waste reduction, sustainable gardening, and youth climate change leadership.

The Green Business Program continued to offer technical assistance and support to certify businesses that operate in an environmentally responsible manner by minimizing waste, reducing emissions, and conserving water and energy. The program was expanded to include climate resilience initiatives to help businesses adapt to climate change impacts like extreme heat and flooding.

The Department updated its communications framework, enhancing the Department's website, branding, and outreach materials. This effort increased public engagement, streamlined outreach efforts, and improved community-focused communication strategies to better serve public needs.

The Department completed the North Fair Oaks Bicycle and Pedestrian Railroad Crossing and Community Connections Study and the Coleman and Ringwood Transportation Study to identify options for bicycle and pedestrian improvements and greater community connection. As of September 2024, the Active Transportation program has been reassigned to the Department of Public Works (DPW).

The Home for All initiative developed a new messaging campaign that addressed challenges to producing more housing and identified promising opportunities to address the housing shortage. The Home for All Initiative is being dissolved, and the resources supporting this effort have been deployed to the Department of Housing to expand work in the areas of affordable housing and engaging communities in ongoing conversations on housing efforts.

Department Innovations and Achievements

The Department will increase the resilience of County operations by completing tools and guidance to support departments in the implementation of the County Sea Level Rise Policy for County-Owned Assets. This is a multi-

departmental effort to establish and implement department-specific sea level rise review criteria for new County assets.

The Department will continue to advance community climate preparedness by supporting multijurisdictional efforts alongside partner agencies to embed resilience in General Plan policies.

The Department will work to protect stormwater, prevent flooding, and reduce pollution in our creeks, the Bay, and the Ocean by coordinating and implementing water quality efforts. This includes complying with the Municipal Regional Stormwater Permit requirements, working with partner departments to coordinate green infrastructure development and install trash captures devices, improving waterbody water quality, and promoting outreach and education for water quality.

The Department will reduce greenhouse gas emissions in County operations by piloting a carbon neutrality fund and supporting the Department of Public Works in implementing energy efficiency and electrification projects at County facilities in accordance with the GOCAP. A comprehensive reassessment of Shift, the County's commute alternatives program, is also underway to continue to reduce emissions from employee commutes, lessen employee commute stress, promote healthier habits, and support employee retention. The Department will also complete work to optimize the County's fleet by completing the Electrification and EV Charging Infrastructure Strategic Plan and installing additional EV chargers at high-priority sites.

The Department will continue to reduce greenhouse gas emissions in the community by completing a feasibility and cost study of electrifying appliances in restaurants, implementing a pilot to simplify permitting processes for heat pump water heaters at the County's building counter and nine other jurisdictions, and developing a roadmap to decarbonize existing buildings in unincorporated areas, with the goal of identifying three to five priority initiatives in collaboration with community partners. The Department will also design and begin implementation of a carbon farming grant program administered by San Mateo County Resource Conservation District (RCD).

The Department will continue to conserve resources for future generations and reduce greenhouse gas emissions from waste by expanding waste services in unincorporated county areas to comply with SB 1383 and continue efforts to reduce illegal dumping and litter. Areas of focus will be the edible food recovery program, purchase of recycled content products, monitoring and enforcement programs in organic waste collection for the unincorporated county areas and the County's Disposable Foodware Ordinance, and proper recycling and waste disposal to reduce illegal dumping and litter.

The Department will continue to strengthen partnerships with all communities in the county and strengthened existing student and community education offerings.

Performance Measures

Performance Measure					
Fiscal Year	2017	2019	2021	2023	2030 Target
Progress Reducing Greenhouse Gas Emissions (in MT CO ₂ e)	292,458	301,029	316,469	339,801	254,621
Performance Narrative					
The Sustainability Department is responsible for coordinating the reduction of greenhouse gas (GHG) emissions from the unincorporated county areas. In order to reach the goal of achieving carbon neutrality by 2040, County climate action policy focuses on addressing the top three sources of emissions: transportation, energy (in homes and commercial buildings), and solid waste. The table shows progress in unincorporated San Mateo County towards carbon neutrality. The metric is Metric Tons of Carbon Dioxide Equivalent (MT CO ₂ e). GHG emission data is available every two years; the most recent data available is from 2023. Data for 2025 should be available in early 2027.					

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Daily residential garbage disposal per capita in unincorporated San Mateo County (lbs disposed/person)	3.80	4.20	4.30	4.20	4.10
Performance Narrative					
Under Assembly Bill 939, the County is required to report to the State the per capita daily disposal for residential and commercial sectors as well as all source reduction, recycling, and composting programs implemented. The lower this number is, the better; a decrease in per capita daily disposal is one way of determining the effectiveness of the County's waste reduction programs.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,706,841	3,013,328	8,855,624	7,655,624	(1,200,000)	7,218,124	(437,500)
Licenses, Permits and Franchises	2,855,763	2,968,056	3,095,926	2,966,967	(128,959)	2,877,967	(89,000)
Use of Money and Property	244,294	377,750	165,767	292,009	126,242	292,009	—
Intergovernmental Revenues	837,211	1,215,783	2,603,390	3,308,055	704,665	3,328,872	20,817
Charges for Services	1,909,612	1,954,815	1,924,010	2,153,349	229,339	2,153,349	—
Interfund Revenue	129,773	63,652	—	—	—	—	—
Miscellaneous Revenue	22,077	552,458	5,000	3,500	(1,500)	3,500	—
Other Financing Sources	1,431,674	1,246,614	1,895,733	1,906,945	11,212	1,923,619	16,674
Total Revenue	10,137,243	11,392,456	18,545,450	18,286,449	(259,001)	17,797,440	(489,009)
Fund Balance	15,266,052	14,861,119	14,594,729	14,200,306	(394,423)	14,178,369	(21,937)
Total Sources	25,403,295	26,253,575	33,140,179	32,486,755	(653,424)	31,975,809	(510,946)
Requirements							
Salaries and Benefits	6,208,130	6,835,427	7,618,635	8,102,187	483,552	8,435,974	333,787
Services and Supplies	9,239,211	9,012,086	15,116,024	14,428,364	(687,660)	13,804,008	(624,356)
Other Charges	1,087,873	929,148	672,533	764,188	91,655	791,797	27,609
Other Financing Uses	119,117	605,717	5,483,745	5,599,958	116,213	5,617,448	17,490
Gross Appropriations	16,654,331	17,382,378	28,890,937	28,894,697	3,760	28,649,227	(245,470)
Intrafund Transfers	—	—	443,557	161,773	(281,784)	161,773	—
Net Appropriations	16,654,331	17,382,378	29,334,494	29,056,470	(278,024)	28,811,000	(245,470)
Contingencies/Dept Reserves	2,260,250	2,041,358	2,186,186	3,247,410	1,061,224	3,247,410	—
Non-General Fund Reserves	10,570,267	10,080,634	9,553,802	8,231,874	(1,321,928)	8,231,874	—
Total Requirements	29,484,848	29,504,370	41,074,482	40,535,754	(538,728)	40,290,284	(245,470)
Net County Cost	4,081,553	3,250,795	7,934,303	8,048,999	114,696	8,314,475	265,476
Salary Resolution	30.0	33.0	31.0	31.0	—	31.0	—
Funded FTE	30.0	33.0	30.9	30.9	—	30.9	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$653,424 or 2 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$1,200,000 in this funding source due to the removal of a Measure K project that ended in FY 2024-25.

Licenses, Permits and Franchises

There is a net decrease of \$128,959 in this funding source due to a decrease of AB939 fees recovered from Ox Mountain. This increase was partially offset by an increase in SB1383 fees collected from haulers in unincorporated County.

Use of Money and Property

There is a net increase of \$126,242 in this funding source due to reallocated interest earned.

Intergovernmental Revenues

There is a net increase of \$704,665 in this funding source due to an increase in the agreement with Peninsula Clean Energy and a state grant approved in the Climate Protection program.

Charges for Services

There is a net increase of \$229,339 in this funding source due to an increase of fees collected for County Service Area 8 via a parcel charge.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is a net decrease of \$1,500 in this funding source due to a decrease of inventory for sales of surplus property.

Other Financing Sources

There is a net increase of \$11,212 in this funding source due to an increase of \$46,212 from County Service Area 8 and Solid Waste Management contributing funds for Administrative positions. This is partially offset by a decrease of \$35,000 in tax roll contributions in Special Districts.

Fund Balance

There is a net decrease of \$394,423 in this funding source due to the use of AB939 reserves that were used in FY 2024-25 and backed out in FY 2025-26.

TOTAL REQUIREMENTS

Total Requirements decreased by \$538,728 or 1.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$483,552 in this expenditure category due the updated labor MOU.

Services and Supplies

There is a net decrease of \$687,660 in this expenditure category due to a one-time Measure K agreement expiring in Climate Resilience, this was partially offset by new agreements in Climate Protection which are funded through a grant and increased revenue from Peninsula Clean Energy.

Other Charges

There is a net increase of \$91,655 in this expenditure category due increased charges from service charge departments.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$116,213 in this expenditure category due to increased Total Maximum Daily Load reporting requirements in Stormwater and non-departmental fund transfers to cover a portion of the cost of Administration and Communications salary and benefits.

Intrafund Transfers

There is a net decrease of \$281,704 in this expenditure category due to the use of reserves to fund one-time projects.

Contingencies/Departmental Reserves

There is a net increase of \$1,061,224 in this expenditure category due to the use of reserves to fund one-time projects. The balance in General Fund Reserves represents 11.2 percent of Net Appropriations, which exceeds the County's 4 percent policy. There is a net decrease of \$1,321,828 to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$114,696 or 1.4 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$510,946 or 1.6 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$437,500 to this funding source due to a one-time Measure K project termination.

Licenses, Permits and Franchises

There is a net decrease of \$89,000 in this funding source due to a decrease of AB939 fees collected from Ox Mountain.

Fines, Fees and Forfeitures

There is no change to this funding source.

Use of Money and Property

There is no change to this funding source.

Intergovernmental Revenues

There is a net increase of \$20,817 in this funding source due to an increase in the agreement with Peninsula Clean Energy.

Charges for Services

There is no change to this funding source.

Interfund Revenue

There is no change to this funding source.

Miscellaneous Revenue

There is no change to this funding source.

Other Financing Sources

There is a net increase of \$16,674 in this funding source due to increased contributions for Administration Salaries and Benefits from Solid Waste Management and County Service Area 8.

Fund Balance

There is a net decrease of \$21,937 in this funding source due to it being used to fund the Pescadero Transfer Station.

TOTAL REQUIREMENTS

Total Requirements decreased by \$245,470 or 0.1 percent from the FY 2025-26 Recommended to the FY 2024-25 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$333,787 in this expenditure category due to the updated labor MOU.

Services and Supplies

There is a net decrease of \$624,356 in this expenditure category due to two one-time Measure Projects ending. This was partially offset by an increase in Climate Protection from increased use of Peninsula Clean Energy revenue, Solid Waste Management using reserves to fund one-time projects, and a rate increase from Recology in County Service Area 8.

Other Charges

There is a net increase of \$27,609 in this expenditure category due to increased charges from service departments.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$17,490 in this expenditure category due to non-departmental fund transfers to cover a portion of the cost of Administration and Communications salaries and benefits.

Intrafund Transfers

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in general Fund Reserves represents 11.3 percent of Net Appropriations, which exceeds the County's 4 percent Reserves policy. There is no change to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$265,475 or 3.3 percent in this Department's General Fund allocation.

Sustainability Department (4000B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,306,001	1,534,146	7,419,327	6,219,327	(1,200,000)	5,781,827	(437,500)
Intergovernmental Revenues	801,664	953,502	2,416,661	2,943,702	527,041	2,964,519	20,817
Charges for Services	135,991	131,385	135,000	135,000	—	135,000	—
Interfund Revenue	1,192	1,099	—	—	—	—	—
Miscellaneous Revenue	(7,333)	403,809	—	—	—	—	—
Other Financing Sources	1,361,892	1,063,878	1,425,774	1,471,986	46,212	1,488,660	16,674
Total Revenue	3,599,407	4,087,818	11,396,762	10,770,015	(626,747)	10,370,006	(400,009)
Fund Balance	3,495,005	4,290,852	4,514,095	5,069,407	555,312	5,069,407	—
Total Sources	7,094,412	8,378,670	15,910,857	15,839,422	(71,435)	15,439,413	(400,009)
Requirements							
Salaries and Benefits	3,959,703	4,494,821	5,110,653	5,293,226	182,573	5,500,292	207,066
Services and Supplies	4,264,101	3,964,031	10,487,633	9,337,243	(1,150,390)	8,974,008	(363,235)
Other Charges	673,876	654,178	420,509	500,363	79,854	521,182	20,819
Other Financing Uses	18,034	475,077	5,320,179	5,390,179	70,000	5,390,996	817
Gross Appropriations	8,915,715	9,588,107	21,338,974	20,521,011	(817,963)	20,386,478	(134,533)
Intrafund Transfers	—	—	320,000	120,000	(200,000)	120,000	—
Net Appropriations	8,915,715	9,588,107	21,658,974	20,641,011	(1,017,963)	20,506,478	(134,533)
Contingencies/Dept Reserves	2,260,250	2,041,358	2,186,186	3,247,410	1,061,224	3,247,410	—
Total Requirements	11,175,965	11,629,465	23,845,160	23,888,421	43,261	23,753,888	(134,533)
Net County Cost	4,081,553	3,250,795	7,934,303	8,048,999	114,696	8,314,475	265,476
Salary Resolution	20.0	22.0	20.0	20.0	—	20.0	—
Funded FTE	20.0	22.0	19.9	19.9	—	19.9	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	7,094,412	8,378,670	15,910,857	15,839,422	(71,435)	15,439,413	(400,009)
Total Requirements	11,175,965	11,629,465	23,845,160	23,888,421	43,261	23,753,888	(134,533)
Net County Cost	4,081,553	3,250,795	7,934,303	8,048,999	114,696	8,314,475	265,476
Salary Resolution	20.0	22.0	20.0	20.0	—	20.0	—
Funded FTE	20.0	22.0	19.9	19.9	—	19.9	—

Administration (4010P)

County > Community Services > Sustainability Department > Administration

Program Outcome Statement

Provide leadership and internal operational support, oversee external and employee communications, foster staff development and success, and facilitate community and employee engagement.

Program Results

Administration provides management and support in several key service areas that include policy and program development, budget and performance management, communications management, and community and employee engagement.

During FY 2023-25, Administration continued to develop a robust operational infrastructure to facilitate professional skill development for all staff, increase employee engagement, and ensure public service efficiency, and effectiveness. Administration continued to identify opportunities to boost staff engagement and retention, expanding support resources for employee development and career advancement. This includes increasing project management support and tools. Administration also facilitated program planning to aid program managers and staff in aligning goals, resources, and work effort, enhancing departmental efficiency and service quality. Staff engagements included hands-on learning, refinement of office practices, and the creation of Playbooks to clarify processes. Department-wide meetings, team-building activities, and committee participation promoted a cohesive work environment focused on public service excellence.

The Communications function establishes and oversees branding standards, outreach, and marketing resources to support programs in outreach and engagement efforts. Communications develops and supports staff capabilities in planning and executing internal and external communications, engaging with stakeholders, building

program, and office identity, and reaching target audiences. Communications also manages staff wellness.

During FY 2023-25, Communications updated the Sustainability website, branding standards, communications templates and processes, and outreach materials to bolster program implementation across the department. By directing creative services and offering strategic communications guidance, Communications improved the delivery of programs and outcomes across the department. Creating tailored, audience-specific outreach materials and engaging community-based organizations in developing and conducting outreach helped to address community needs directly, contributing to improved community benefits.

The continued growth of social media and other digital marketing resources facilitated measurable, actionable, and results-oriented communications materials, enhancing public engagement on sustainability initiatives and supporting climate readiness.

The youth climate programs were updated to expand educational opportunities across the county by developing and strengthening partnerships and increasing engagement in communities with lower past participation.

Communications also strengthened internal communications by refining collaboration tools and procedures and facilitating cross-program collaboration and cohesion to better serve audiences, community organizations, and stakeholders across the county.

Over FY 2025-27, Administration will maintain its focus on staff engagement and retention. Enhanced policy and program development, alongside budget and performance management guidance, will augment the efficiency and service quality offered to the community. In FY 2025-27, Communications will continue to provide strategic direction to programs on communication campaigns, community engagement, and outreach. Outreach communications will continue to be streamlined by further modernizing tools and support across all teams, enhancing interaction, and responsiveness to community needs.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Students Participating in Youth Climate Science Programs From Schools with Lower Past Participation	22%	56%	55%	56%	57%

Performance Narrative					
The Youth Exploring Climate Science (YECS) Program provides middle and high school students with the opportunity to learn about the local impacts of climate change including biodiversity shifts, sea level rise, and wildfire impacts through a mixture of classroom presentations, interactive activities, and field trips. In FY 2023-24, after an effort to redesign program outreach and partnering with community-based organizations, 56 percent of students who attended YECS field trips were students from schools across San Mateo County who had lower past participation levels in outdoor education field trips.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	3,013,791	3,140,654	3,522,449	4,429,885	907,436	4,446,559	16,674
Total Requirements	4,294,220	4,823,514	6,074,234	7,104,443	1,030,209	7,233,798	129,355
Net County Cost	1,280,430	1,682,861	2,551,785	2,674,558	122,773	2,787,239	112,681
Salary Resolution	7.0	7.0	8.0	8.0	—	8.0	—
Funded FTE	7.0	7.0	8.0	8.0	—	8.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$122,773. Net funding adjustments in FY 2026-27 total \$112,681.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,218,636)	(4,109,398)
Requirements		
Gross Appropriations	(709,677)	(749,307)
Intrafund Transfers	(200,000)	—
Contingencies/Dept Reserves	(2,186,186)	(3,247,410)
Net County Cost	122,773	112,681
Positions	—	—

2. Reappropriation of Fund Balance and Reserves: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance and Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,064,848	4,126,072
Requirements		
Gross Appropriations	878,662	878,662
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,186,186	3,247,410
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,061,224	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	1,061,224	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	907,436	16,674
Requirements		
Gross Appropriations	168,985	129,355
Intrafund Transfers	(200,000)	—
Contingencies/Dept Reserves	1,061,224	—
Net County Cost	122,773	112,681
Positions	—	—

Climate Resilience (4020P)

County > Community Services > Sustainability Department >
Climate Resilience

Program Outcome Statement

Implement policies, programs, and projects that enhance resilience to climate change impacts and reduce greenhouse gas emissions in County operations.

Program Results

The Climate Resilience Program works on community and government operations hazard mitigation and adaptation planning, which lay the groundwork for effectively addressing climate-induced hazards and enhancing public safety and emergency preparedness. The program also implements, coordinates, and ensures compliance with state stormwater and watershed regulations, which support resource efficiency, public health, and environmental protection. By monitoring groundwater and supporting water conservation efforts, the Program ensures sustainable water supplies, thereby safeguarding public health. It also certifies sustainable businesses to foster economic resilience and community health benefits. The Program also supports efforts to reduce greenhouse gas emissions in County operations, and administers Shift, the employee alternative commute program, to mitigate the worst impacts of climate change and enhance countywide resilience.

During FY 2023-25, the Program initiated a collaborative multi-agency effort to update the County General Plan to address pollution within the county and its associated health impacts, with expected completion by early 2026. This effort includes comprehensive community outreach to develop inclusive strategies for natural and human-caused hazards.

In FY 2024-25, the Program collaborated with County departments to implement the Sea Level Rise Policy for County-Owned Assets aimed at embedding risk assessment and adaptation planning into County facilities operations, thereby bolstering emergency preparedness. The Program created and piloted a suite of tools and guidance for County staff to increase the useful life of County facilities, protect residents and staff, improve continuity of County operations, reduce current and future risks from sea level rise and

flooding, and reduce costs for the County. In FY 25-27, the Program will support the implementation of these tools and guidance across County departments.

The Green Business Program certified 230 small- to medium-sized businesses—an increase of 51 businesses—and expanded technical assistance and incentives for resilience against poor air quality, flooding, and extreme heat. Updates to marketing efforts increased consumer awareness and community engagement. In FY 2025-27, the Program will continue to support sustainable businesses and certify additional businesses across the county.

The Program continues to coordinate across County departments to implement the Municipal Regional Stormwater Permit (MRP) issued by the Regional Water Quality Control Board. In FY 2023-25, the Program was awarded two grants to install full trash capture devices and provide youth education and outreach in North Fair Oaks. Both grant-funded projects are expected to complete in FY 2025-27 and will help the County meet trash reduction targets. In FY 25-27, the Program will continue to collaborate with partner jurisdictions to improve water quality in coastal watersheds, seek grant funding to support meeting MRP goals in collaboration with other County departments, and meet state reporting requirements ensuring County MRP compliance.

To assess the status of the San Mateo Plain Groundwater sub-basin, the largest of nine groundwater basins in San Mateo County, the Program started a groundwater elevation monitoring program in FY 2019-20 and will continue monitoring through FY 2025-27.

The Program continues to collaborate with the Department of Public Works to implement fleet electrification projects at County facilities in accordance with the Government Operations Climate Action Plan (GOCAP) goals. In FY 2025-27, the Program expects to complete the Fleet Electrification and EV Charging Infrastructure Strategic Plan and begin the design and installation of electric vehicle (EV) charging infrastructure at high-priority sites. The Program also anticipates completion of a carbon sequestration study with the Parks Department that explores land management strategies that could support emissions reductions in County parks.

Performance Measures

Performance Measure					
Year	2017	2019	2021	2023	2035 Target
Progress Reducing Greenhouse Gas Emissions in County Operations (in MTCO ₂ e)	34,069	32,546	30,823	33,390	0

Performance Narrative

The Sustainability Department is responsible for coordinating the reduction of greenhouse gas (GHG) emissions from County operations with the goal of carbon neutrality by 2035. Carbon neutrality means reducing GHG in County operations by 100 percent from the 2005 baseline of 41,517 MTCO₂e. In partnership with other County departments, the Department implements the Government Operations Climate Action Plan to reduce emissions from employee commutes, fleet vehicles, and county buildings and operations. Emissions reductions are represented in Metric Tons of Carbon Dioxide Equivalent (MTCO₂e). GHG emission data is available every two years; the most recent data available is from 2023. Data for 2025 should be available in early 2027.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	1,259,020	1,123,777	8,899,410	7,531,966	(1,367,444)	7,094,466	(437,500)
Total Requirements	2,629,413	1,980,375	11,006,107	9,672,640	(1,333,467)	9,335,581	(337,059)
Net County Cost	1,370,394	856,598	2,106,697	2,140,674	33,977	2,241,115	100,441
Salary Resolution	3.0	5.0	7.0	7.0	—	7.0	—
Funded FTE	3.0	5.0	7.0	7.0	—	7.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$33,977. Net funding adjustments in FY 2026-27 total \$100,441.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(2,664,580)	(109,636)
Requirements		
Gross Appropriations	(2,630,603)	(9,195)
Intrafund Transfers	—	—
Net County Cost	33,977	100,441
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	109,636	109,636
Requirements		
Gross Appropriations	109,636	109,636
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Measure K Rollover - Flood and Sea Level Rise: This action rolls over Measure K funds for work performed in FY 2024-25 that will be invoiced in FY 2025-26.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	437,500	(437,500)
Requirements		
Gross Appropriations	437,500	(437,500)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K : Flood and Sea Level Rise: This Measure K allocation supports the Flood and Sea Level Rise District to plan for and protect against the water-related impacts of climate change including sea level rise, atmospheric rivers, coastal erosion, and drought throughout the County of San Mateo.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	750,000	—
Requirements		
Gross Appropriations	750,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,367,444)	(437,500)
Requirements		
Gross Appropriations	(1,333,467)	(337,059)
Intrafund Transfers	—	—
Net County Cost	33,977	100,441
Positions	—	—

Livable Communities (4030P)

County > Community Services > Sustainability Department >
Livable Communities

Program Outcome Statement

Provide accessible transportation options and a range of homes for people of all incomes and ages to create a thriving community in San Mateo County.

Program Results

The Department completed the North Fair Oaks Bicycle and Pedestrian Railroad Crossing and Community Connections Study and the Coleman and Ringwood Transportation Study to identify options for bicycle and pedestrian improvements and greater community connection. As of September 2024,

the Active Transportation program has been reassigned to the Department of Public Works (DPW).

The Home for All initiative developed a new messaging campaign that addressed challenges to producing more housing and identified promising opportunities to address the housing shortage. The Home for All Initiative is being dissolved, and the resources supporting this effort have been deployed to the Department of Housing to expand work in the areas of affordable housing and engaging communities in ongoing conversations on housing efforts.

The employee commute program, known as Shift, is undergoing a reassessment of strategies to align with post-pandemic employee commute patterns and new facility openings, reduce emissions from employee commutes, lessen employee commute stress, promote healthier habits, and support employee retention.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,260,453	2,814,756	1,807,167	1,668,699	(138,468)	1,668,699	—
Total Requirements	2,771,929	3,171,348	3,855,490	3,520,629	(334,861)	3,520,664	35
Net County Cost	511,477	356,593	2,048,323	1,851,930	(196,393)	1,851,965	35
Salary Resolution	5.0	5.0	—	—	—	—	—
Funded FTE	5.0	5.0	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$196,393). Net funding adjustments in FY 2026-27 total \$35.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(472,167)	(333,699)
Requirements		
Gross Appropriations	(668,560)	(333,664)
Intrafund Transfers	—	—
Net County Cost	(196,393)	35
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	333,699	333,699
Requirements		
Gross Appropriations	333,699	333,699
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(138,468)	—
Requirements		
Gross Appropriations	(334,861)	35
Intrafund Transfers	—	—
Net County Cost	(196,393)	35
Positions	—	—

Climate Protection (4040P)

County > Community Services > Sustainability Department >
Climate Protection

Program Outcome Statement

Implement policies and programs to reduce greenhouse gas emissions and meet carbon neutrality goals.

Program Results

The Climate Protection Program supports efforts to decarbonize residential and commercial buildings, increase electric vehicle (EV) charging infrastructure in the community, and measure and reduce greenhouse gas emissions.

The Program supports single-family and multi-family homes in implementing energy efficiency and/or electrification projects by providing rebates and technical assistance through the Bay Area Regional Energy Network (BayREN). During FY 2023-25, over 1,200 upgrades were incentivized in single-family homes and multi-family units, promoting energy efficiency and electrification. In addition, the Program hosted listening sessions in collaboration with community-based organizations, and as a result, BayREN redesigned the multi-family and single-family programs to better support all customers in advancing projects that reduce greenhouse gas emissions.

During FY 2025-27, the Program will work to connect all customers with the new BayREN single-family program. It also plans to fully electrify 10 single-family homes in unincorporated areas owned by income-qualified residents in collaboration with Peninsula Clean Energy (PCE) using PCE member agency grant funds. This not only supports public health by improving air quality but may also increase resilience to climate impacts, such as heat waves.

For small- to medium-sized businesses, the program offers rebates and technical assistance through BayREN and the San Mateo County Energy Watch (SMCEW) program. In FY 2023-25, the Program collaborated with community partners to visit small businesses in person to connect them with technical assistance and incentives from PG&E's Simplified Savings Program, BayREN's pay-for-performance program, and the Green Business Program.

During FY 2025-27, in collaboration with community partners, the Program will further support small businesses with programs and incentives to help them advance energy-saving projects. In addition, the Program will complete a feasibility and cost study of converting 10 restaurants from methane gas to electric equipment, which will inform future programs and policy to help this energy-intensive industry reduce greenhouse gas emissions and increase air quality and comfort for staff and guests.

To support local governments and special districts, the Program helps agencies identify opportunities and plan for building decarbonization by providing inventories of methane gas equipment, recommending electric replacements, and benchmarking energy use. The Program also connects agencies with technical assistance, incentive programs, and financing options available via PG&E, PCE, BayREN, and other regional partners. During FY 2023-25, the Program replaced 56 methane gas water heaters with electric heat pump water heaters at little to no cost to 12 agencies through PG&E's Government and K-12 Program. The Program also hosted a hands-on informational session about the Bay Area Air District's upcoming nitrogen oxides (NOx) rulings, attended by 33 facilities personnel for local agencies.

In FY 2025-27, the Program will continue to connect agencies with programs and resources that help them advance projects that reduce emissions. As an example, the County's Department of Public Works is planning to upgrade County Office Building 1's (COB1) central plant during FY 2025-2027. This need was identified via a 2019 BayREN-funded Zero Net Energy Feasibility Study that found that upgrading the building's HVAC systems would reduce 52 percent of emissions generated from COB1 operations. The Program also plans to provide more in-depth support for decarbonizing agency facilities through the Facilities Working Group. This will include providing onsite, hands-on trainings, offering administrative support for applying for funding, and facilitating shared learning opportunities among facilities staff to identify electrification projects and incorporate them into Capital Improvement Plans.

To support K-12 public school districts, the Program collaborates with the San Mateo County Office of Education (SMCOE) to assist school districts in identifying opportunities and planning for building decarbonization. In FY 2023-25, the Program provided inventories of methane gas equipment and electric replacement recommendations for 60 percent of school districts and benchmarked the energy use of the schools in 10 districts. The Program also provided six informational sessions about program offerings and upcoming NOx regulations from the Bay Area Air District attended by 10 school districts. In FY 2025-27, the Program plans to provide support for decarbonizing two types of school districts: those able to integrate decarbonization into facilities upgrade projects using bond funds and those looking to integrate decarbonization as part of building maintenance efforts.

To support jurisdictions in reducing community greenhouse gas emissions, the Program leads the Regionally Integrated Climate Action Planning Support (RICAPS) Climate Collaborative and supports the development of Reach Codes (ordinances that limit use of methane gas and provide access to electric vehicle (EV) charging infrastructure in new

construction and existing buildings). The Program collaborates closely with Peninsula Clean Energy and the City/County Association of Governments of San Mateo County (C/CAG) to provide leadership for countywide climate action via RICAPS. The Program hosts monthly RICAPS working group meetings for sustainability staff, develops blueprint documents and informational materials, and provides individualized technical analysis for jurisdictions in the county. In FY 2023-25, RICAPS launched implementation groups to advance efforts for three priority areas: building electrification, EV infrastructure, and encouraging the use of sustainable and environmentally friendly modes of transportation. The Program began work on a countywide public education campaign to help residents better understand electrification, dispel misinformation, and connect with resources. The Program also published community greenhouse gas (GHG) inventories for 2021 and 2023 for San Mateo County jurisdictions.

In 2025-27, the Program plans to implement a pilot to simplify permitting processes for heat pump water heaters at the County's building counter and nine other jurisdictions, funded by BayREN. The Program also plans to launch the countywide campaign about electrification to educate the

public about the health, safety, and environmental benefits of electrifying water heating and space heating appliances.

To support implementation of the Community Climate Action Plan (CCAP) for unincorporated San Mateo County, the Program identifies strategies and collaborates with partners to decarbonize buildings, increase EV infrastructure, and sequester carbon in working lands. In FY 2023-25, the Program collaborated with the Planning & Building Department to update the County's Reach Code for new buildings.

In FY 2025-27, the Program plans to collaborate with the Planning & Building Department and PCE to adopt reach codes for new and existing buildings along with the next state building code cycle. The Program plans to develop a roadmap to decarbonize existing buildings in unincorporated areas, with the goal of identifying three to five priority initiatives in collaboration with community partners and developing an EV infrastructure plan for unincorporated county to provide direction for future EV charging efforts. The Program also plans to design and begin implementation of a carbon farming grant administered by San Mateo County Resource Conservation District.

Performance Measures

Performance Measure					
Progress Reducing Building Energy Greenhouse Gas Emissions (in MT CO ₂ e)	2017	2019	2021	2023	2040 Target
Electricity	18,952	19,636	3,835	3,597	0
Methane Gas	165,972	174,025	173,581	173,436	0
Total	184,924	193,662	177,416	177,033	0

*progress reducing building energy greenhouse gas emissions are by calendar year (CY)

Performance Narrative	
Buildings are the second largest contributor to greenhouse emissions in unincorporated areas of the County, accounting for 52 percent of all emissions. These emissions stem primarily from the use of methane gas in residential and commercial buildings. The drop in electricity emissions starting in 2021 is attributed to the launch of Peninsula Clean Energy (PCE) in 2016. PCE provides electricity in San Mateo County from clean energy sources, which directly reduces greenhouse gas emissions at the portfolio level. At the building level, transitioning away from methane gas in existing buildings will require electric replacements for existing methane gas equipment when the equipment reaches the end of its useful life. GHG emission data is available every two years; the most recent data available is from 2023. Data for 2025 should be available in early 2027.	

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	593,562	1,299,484	1,681,831	2,208,872	527,041	2,229,689	20,817
Total Requirements	1,473,108	1,654,109	2,909,329	3,590,709	681,380	3,663,845	73,136
Net County Cost	879,546	354,625	1,227,498	1,381,837	154,339	1,434,156	52,319
Salary Resolution	5.0	5.0	5.0	5.0	—	5.0	—
Funded FTE	5.0	5.0	5.0	5.0	(0.0)	5.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$154,339. Net funding adjustments in FY 2026-27 total \$52,319 .

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	27,041	(479,183)
Requirements		
Gross Appropriations	181,380	(426,864)
Intrafund Transfers	—	—
Net County Cost	154,339	52,319
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	500,000	500,000
Requirements		
Gross Appropriations	500,000	500,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	527,041	20,817
Requirements		
Gross Appropriations	681,380	73,136
Intrafund Transfers	—	—
Net County Cost	154,339	52,319
Positions	—	—

Solid Waste Management (4060B)

Program Locator

County > Community Services > Sustainability Department >
Solid Waste Management

Program Outcome Statement

Administer and implement resource conservation and waste diversion programs and policies in the County, including unincorporated areas

Program Results

The Program works on increasing diversion of solid waste from landfills through recycling, source reduction, composting, outreach, and educational programs, to conserve resources and reduce greenhouse gas emissions. The Program is also responsible for ensuring compliance with various state mandates around solid waste and recycling.

The Program focuses on increasing the diversion of solid waste from landfills through initiatives such as recycling, source reduction, composting, outreach, and educational programs, aimed at conserving resources and reducing greenhouse gas emissions—critical factors for public health and environmental safety. The Program is also responsible for ensuring compliance with various state mandates related to solid waste and recycling, contributing to overall community resilience.

The Program provides administrative support for the Pescadero Transfer Station (PTS) located in the South Coast area and manages the solid waste franchise agreement for unincorporated county areas (e.g., County Franchised Area (CFA)), as well as the non-exclusive franchise agreements (NEFA) for the unincorporated county areas not included in the CFA. Republic Services is currently contracted to operate the PTS and continues to process solid waste and recycling for the South Coast area.

In the CFA, Recology San Mateo County provides curbside solid waste collection services. For Calendar Year (CY) 2024, Recology collected 3,956 tons for disposal and diverted 6,676 tons of recyclables from the curbside collection services. The waste diverted through these efforts helps meet the state-mandated diversion targets for the unincorporated areas, an effort that not only contributes to environmental sustainability but also enhances local resource efficiency.

In FY 2023-25, the Program bolstered efforts under SB 1383, requiring organic waste recycling, resulting in further decreased disposal and increased recycling of organics, which enhances public health and climate readiness by

reducing greenhouse gas emissions from the landfill and preserving local ecosystems.

In 2024, the County established NEFAs with four haulers to provide access to curbside recycling and organics service to unincorporated and unfranchised areas of the County. The widespread implementation of a countywide edible food recovery program, along with compost procurement and application, and the development of an internal County policy around recycled content paper procurement, further demonstrates the Program's commitment to resource efficiency and sustainable practices.

The ordinance mandating compostable fiber-based foodware and accessory provision only upon request, under the "Foodware Aware" initiative in collaboration with 16 cities, fosters environmental health and safety by minimizing plastic waste and pollution.

Through effective outreach, such as informational guides on the Sustainability Department's website and direct community engagement via a hotline, the program empowers residents and businesses in taking sustainable action. The Program continued to conduct both in-person and virtual activities, such as composting workshops. In FY 2023-2024, the Schools Program reached over 5,000 students, parents, and teachers.

In FY 2025-27, the Program will further solidify compliance with SB 1383 by developing sustainable funding models, administrative memos and contract attachments for recycled content and recovered organic waste product procurement in County departments. The focus on implementing organic waste diversion programs in the unincorporated county areas, including implementing the NEFA, alongside increased inspections and enforcement of SB 1383 and the Foodware Aware initiative, underscores a continued emphasis on regulatory compliance, increasing program efficiencies, and supporting clean and functional environments.

The Program will also continue to support the community in recycling with ongoing technical assistance, outreach, and resources to comply with mandates under AB 939, AB 1826, AB 341, and SB 1383. Collaborations with other County departments to reduce illegal dumping in the unincorporated county areas will ensure cleaner public spaces and promote public safety.

Educational and outreach programs will continue to be implemented both virtually and in-person, including construction and demolition waste management trainings, surplus property events, an online recycling database (Recyclestuff.org), composting workshops, and the Solutions

to Waste Schools Program. A redesigned website and outreach materials will guide compliance with SB 1383,

ensuring communities are equipped to support local sustainability initiatives effectively.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Diversion (recycling and compost) rate in County Franchise Area (CFA)	63%	64%	64%	64%	65%

Performance Narrative					
State laws require recyclable and compostable materials to be diverted from the landfill, to both preserve local landfill capacity and also to increase recycling and composting rates. The diversion rate in County Franchise Area (CFA) represents the percentage of compostable and recyclable materials collected in recycling (blue) and organics (green) bins. An increase in the diversion rate signals that more residents and businesses in CFA are separating compostable and recyclable materials from the trash.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	2,692,581	2,794,981	2,917,611	2,767,611	(150,000)	2,667,611	(100,000)
Use of Money and Property	110,776	133,696	76,779	148,309	71,530	148,309	—
Intergovernmental Revenues	21,167	239,751	182,976	360,600	177,624	360,600	—
Charges for Services	44,795	58,256	20,000	25,000	5,000	25,000	—
Interfund Revenue	128,581	62,553	—	—	—	—	—
Miscellaneous Revenue	29,410	148,649	5,000	3,500	(1,500)	3,500	—
Other Financing Sources	69,783	182,736	469,959	434,959	(35,000)	434,959	—

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Revenue	3,097,091	3,620,622	3,672,325	3,739,979	67,654	3,639,979	(100,000)
Fund Balance	5,767,415	3,924,157	2,717,257	1,853,575	(863,682)	1,831,638	(21,937)
Total Sources	8,864,506	7,544,779	6,389,582	5,593,554	(796,028)	5,471,617	(121,937)
Requirements							
Salaries and Benefits	2,200,783	2,284,428	2,248,181	2,539,286	291,105	2,662,537	123,251
Services and Supplies	2,249,469	2,161,432	1,197,073	1,453,265	256,192	1,189,988	(263,277)
Other Charges	389,015	251,022	172,596	198,323	25,727	203,907	5,584
Other Financing Uses	101,083	130,640	163,566	157,334	(6,232)	169,839	12,505
Gross Appropriations	4,940,349	4,827,522	3,781,416	4,348,208	566,792	4,226,271	(121,937)
Intrafund Transfers	—	—	40,892	—	(40,892)	—	—
Net Appropriations	4,940,349	4,827,522	3,822,308	4,348,208	525,900	4,226,271	(121,937)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	3,924,157	2,717,257	2,567,274	1,245,346	(1,321,928)	1,245,346	—
Total Requirements	8,864,506	7,544,779	6,389,582	5,593,554	(796,028)	5,471,617	(121,937)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	11.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	11.0	11.0	11.0	—	11.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	8,864,506	7,544,779	6,389,582	5,593,554	(796,028)	5,471,617	(121,937)
Total Requirements	8,864,506	7,544,779	6,389,582	5,593,554	(796,028)	5,471,617	(121,937)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	11.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	11.0	11.0	11.0	—	11.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26. Funding adjustments net to zero in FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(2,649,603)	(1,975,512)
Requirements		
Gross Appropriations	(42,713)	(731,442)
Intrafund Transfers	(40,892)	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(2,565,998)	(1,244,070)
Net County Cost	—	—
Positions	—	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance from the prior year as well as associated expenditures and includes adjustments to Year-End Fund Balance and Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,853,575	1,853,575
Requirements		
Gross Appropriations	609,505	609,505
Intrafund Transfers	—	—
Non-General Fund Reserves	1,244,070	1,244,070
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(796,028)	(121,937)
Requirements		
Gross Appropriations	566,792	(121,937)
Intrafund Transfers	(40,892)	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(1,321,928)	—
Net County Cost	—	—
Positions	—	—

SD - County Service Area 8 (4070B)

Program Locator

County > Community Services > Sustainability Department > County Service Area 8

Program Outcome Statement

Provide quality, cost-effective waste services and other programs to residents and businesses in County Service Area 8 (North Fair Oaks)

Program Results

The Program administers solid waste collection and diversion programs, proper disposal and recycling education and monitoring to reduce illegal dumping, which significantly impacts community cleanliness and environmental health. It also administers contracts for additional services, including landscaping, fire protection services for a subset (assessment) area, the community center, and graffiti abatement.

County Service Area 8 (CSA-8) has a franchise agreement for garbage collection services with Recology San Mateo Recology for a 15-year term ending on December 31, 2035, for the unincorporated areas within the RethinkWaste service area (South Bayside Waste Management Authority (SBWMA)). The Program ensures cost-effective service delivery and compliance with state diversion mandates.

In Calendar Year (CY) 2024, Recology collected 6,110.83 tons for disposal and diverted 4,752.30 tons of recyclable and compostable materials from the curbside collection services, achieving a 43.7 percent total diversion rate. The distribution of the tonnage diverted curbside in the service area were 34.75 percent from the commercial sector, 19.7

percent from multifamily dwellings, and 51.16 percent from residential customers. The success in meeting state-mandated targets reflects an important link between waste management, practices, resource efficiency, and community welfare.

The Program utilizes the Report It SMC! app, allowing County staff and the public to report graffiti, illegal dumping, abandoned shopping carts, and excessive litter in the community. After an incident report is received by Special Districts team staff, the team coordinates with the appropriate waste hauler or County department to address the issue. In CY 2024, the app recorded 537 total incidents, which were subsequently resolved, refining public safety and sanitation through community-driven vigilance and rapid response.

Additionally, the Program administers the contract with the City of Redwood City for fire services for a subset area of assessment and a portion of the operating costs for the North Fair Oaks Community Center to bolster public safety and emergency preparedness. In FY 2021-22, the Redwood City Fire Department responded to 184 calls in CSA-8, with a 91 percent response rate within seven minutes. The North Fair Oaks Community Center is a pivotal community resource, serving approximately 7,000 households and 20,000 individuals annually, with 25 percent residing in CSA-8.

For FY 2025-27, the Program plans to continue to manage franchise agreements with Recology, enhancing garbage and recycling service levels for commercial and multifamily dwellings in CSA-8. This effort aims to increase recycling rates, decrease illegal dumping and bin overages near commercial buildings and multifamily complexes, and conduct technical assistance, outreach, and inspections to ensure compliance with AB 939, AB 1826, and SB 1383.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Diversion (recycling and compost) rate in County Service Area 8	45%	46%	44%	46%	50%

Performance Narrative
State laws require recyclable and compostable materials to be diverted from the landfill, to both preserve local landfill capacity and also to increase recycling and composting rates. The diversion rate in County Service Area 8 represents the percentage of compostable and recyclable materials collected in recycling (blue) and organics (green) bins. An increase in the diversion rate signals that more residents and businesses in County Service Area 8 are separating compostable and recyclable materials from the trash.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,400,840	1,479,183	1,436,297	1,436,297	—	1,436,297	—
Licenses, Permits and Franchises	163,181	173,074	178,315	199,356	21,041	210,356	11,000
Use of Money and Property	133,518	244,054	88,988	143,700	54,712	143,700	—
Intergovernmental Revenues	14,380	22,530	3,753	3,753	—	3,753	—
Charges for Services	1,728,826	1,765,175	1,769,010	1,993,349	224,339	1,993,349	—
Total Revenue	3,440,745	3,684,016	3,476,363	3,776,455	300,092	3,787,455	11,000
Fund Balance	6,003,632	6,646,110	7,363,377	7,277,324	(86,053)	7,277,324	—
Total Sources	9,444,377	10,330,126	10,839,740	11,053,779	214,039	11,064,779	11,000
Requirements							
Salaries and Benefits	47,644	56,177	259,801	269,675	9,874	273,145	3,470
Services and Supplies	2,725,641	2,886,623	3,431,318	3,637,856	206,538	3,640,012	2,156
Other Charges	24,982	23,949	79,428	65,502	(13,926)	66,708	1,206
Other Financing Uses	—	—	—	52,445	52,445	56,613	4,168
Gross Appropriations	2,798,268	2,966,749	3,770,547	4,025,478	254,931	4,036,478	11,000
Intrafund Transfers	—	—	82,665	41,773	(40,892)	41,773	—
Net Appropriations	2,798,268	2,966,749	3,853,212	4,067,251	214,039	4,078,251	11,000
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	6,646,110	7,363,377	6,986,528	6,986,528	—	6,986,528	—
Total Requirements	9,444,377	10,330,126	10,839,740	11,053,779	214,039	11,064,779	11,000
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	9,444,377	10,330,126	10,839,740	11,053,779	214,039	11,064,779	11,000
Total Requirements	9,444,377	10,330,126	10,839,740	11,053,779	214,039	11,064,779	11,000
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26. Funding adjustments net to zero in FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(7,063,285)	(7,266,324)
Requirements		
Gross Appropriations	(35,865)	(279,796)
Intrafund Transfers	(40,892)	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(6,986,528)	(6,986,528)
Net County Cost	—	—
Positions	—	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance from the prior year as well as associated expenditures and includes adjustments to Year-End Fund Balance and Reserves.

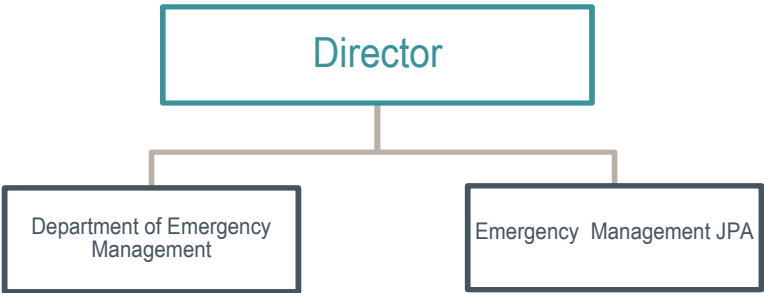
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	7,277,324	7,277,324
Requirements		
Gross Appropriations	290,796	290,796
Intrafund Transfers	—	—
Non-General Fund Reserves	6,986,528	6,986,528
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	214,039	11,000
Requirements		
Gross Appropriations	254,931	11,000
Intrafund Transfers	(40,892)	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

Department of Emergency Management (4300B)

Department of Emergency Management



Department of Emergency Management

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Department of Emergency Management**

Mission Statement

Building resilience by empowering our communities, strengthening operational capabilities, and coordinating support before, during, and after emergencies.

Overview

Core Services of the Department:

- **Emergency Preparedness:** Educating and empowering individuals, businesses, and communities to proactively plan for disasters.
- **Disaster Mitigation:** Reducing risk through strategic planning, outreach, and hazard-specific mitigation efforts.
- **Response Coordination:** Leading countywide coordination during emergencies to ensure efficient and unified operations.
- **Recovery Support:** Assisting in post-disaster recovery for residents, businesses, and local jurisdictions.

Significant Challenges, Initiatives, and Trends for FY 2025–27:

- **Staff Training and Capacity Building:** Expanding Emergency Operations Center (EOC) training to ensure sufficient staffing during activations; launching a countywide Disaster Service Worker (DSW) training program with video modules tailored to county needs.
- **Climate Resilience and Wildfire Readiness:** Pursuing grant funding to establish fire evacuation routes and reduce wildfire fuel loads in high-risk areas.
- **Inclusive Community Engagement:** Partnering with 40+ Community-Based Organizations (CBOs) to ensure emergency readiness efforts reach underserved

communities through multilingual outreach, exercises, and events like Disaster Preparedness Day.

- **Extreme Weather and Earthquake Preparedness:** Conducting functional and tabletop exercises for severe winter storms, wildfires, and earthquakes to evaluate response coordination and interagency readiness.
- **Wellness and Mental Health Support:** Promoting mental health and wellness for first responders and staff as part of long-term disaster resilience.

Impact on Performance:

- Increased training demands will require additional staff time and coordination but will significantly strengthen operational readiness across departments.
- Evolving risks require greater investment in mitigation planning and infrastructure protection, particularly for vulnerable populations.
- Enhanced community engagement through CBO partnerships and language-accessible outreach will improve trust and preparedness but necessitate sustained collaboration and funding.
- Integrating feedback from exercises and surveys will inform continual process improvements and community-driven planning.

Department Innovations and Achievements

Countywide Disaster Service Worker (DSW) Training Program:

SMC EM is developing a comprehensive DSW training series, including tailored instructional videos, to standardize and strengthen disaster readiness across all county departments. This program will help employees understand their roles and responsibilities during emergencies and provide accessible, scalable training countywide.

Community-Integrated Functional Exercises:

The department has integrated CBOs into large-scale exercises—such as wildfire and earthquake scenarios—

marking a shift toward inclusive planning. These exercises evaluate real-time coordination between public safety

agencies and community groups, yielding more responsive and equitable emergency operations.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of users in the SMC Alerts system	131,479	140,000	143,776	150,000	155,000
Performance Narrative					
SMC Alert transitioned to Rave on 10/1/22. Since then, we have added 12,297 subscribers. San Mateo County Emergency Management aims to increase the number of users signed up for our Alert & Warning system by 10,000 residents over 18 years of age over the next two fiscal years. In addition to increasing our subscribers, we are revamping the Alert & Warning system, including updating templates and providing training to all 32 sending agencies.					

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of County employees trained in baseline personnel preparedness	N/A	N/A	0%	30%	50%
Performance Narrative					
San Mateo County Emergency Management has created a new Disaster Service Worker (DSW) training program specifically designed for Emergency Operations Center (EOC) staff and County employees. This updated training aims to better prepare personnel for their roles during emergencies by providing clear guidance, role-specific information, and practical expectations. The new training will be introduced and implemented starting Fiscal Year 2025–2026.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	130,346	278,675	2,048,142	1,942,322	(105,820)	735,358	(1,206,964)
Intergovernmental Revenues	1,848,051	1,811,400	2,159,892	2,159,892	—	2,159,892	—
Charges for Services	410,000	471,253	410,000	410,000	—	410,000	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	(1,955)	1,000	—	—	—	—	—
Other Financing Sources	—	137,105	650,000	850,000	200,000	850,000	—
Total Revenue	2,386,442	2,699,433	5,268,034	5,362,214	94,180	4,155,250	(1,206,964)
Fund Balance	395,880	603,378	347,024	392,185	45,161	376,027	(16,158)
Total Sources	2,782,322	3,302,811	5,615,058	5,754,399	139,341	4,531,277	(1,223,122)
Requirements							
Salaries and Benefits	1,394,309	1,738,101	3,371,059	3,666,046	294,987	3,911,893	245,847
Services and Supplies	1,674,378	2,758,888	5,275,337	5,505,234	229,897	4,122,667	(1,382,567)
Other Charges	991,899	1,000,123	777,993	1,419,664	641,671	1,458,198	38,534
Reclassification of Expenses	—	—	239,477	122,225	(117,252)	122,225	—
Fixed Assets	—	169,515	—	—	—	—	—
Other Financing Uses	28,538	32,806	37,507	54,139	16,632	56,456	2,317
Gross Appropriations	4,089,124	5,699,432	9,701,373	10,767,308	1,065,935	9,671,439	(1,095,869)
Intrafund Transfers	—	—	(877,966)	(877,966)	—	(877,966)	—
Net Appropriations	4,089,124	5,699,432	8,823,407	9,889,342	1,065,935	8,793,473	(1,095,869)
Contingencies/Dept Reserves	153,657	271,188	330,866	376,027	45,161	376,027	—
Total Requirements	4,242,781	5,970,620	9,154,273	10,265,369	1,111,096	9,169,500	(1,095,869)
Net County Cost	1,460,459	2,667,809	3,539,215	4,510,970	971,755	4,638,223	127,253
Salary Resolution	10.0	13.0	18.0	18.0	—	18.0	—
Funded FTE	10.0	13.0	18.0	18.0	—	18.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$139,341 or 2.4 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a reduction of \$105,820 in Tax Revenue.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Other Financing Sources

There is a one-time approved withdrawal of \$200,000 from the JPA Trust Fund.

Fund Balance

There is a net increase of \$45,161 in this funding source due to one time exemptions.

TOTAL REQUIREMENTS

Total Requirements increase by \$1,111,096 or 12 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$294,987 in this expenditure category due to an increase in COLA and County-wide change in benefit costs.

Services and Supplies

There is an increase of \$229,897 in this expenditure category.

Other Charges

There is a increase of \$641,671 in this expenditure category due to the addition of service charges in the Emergency Management ESC-JPA sub-unit.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is an increase of \$16,632 in this expenditure category.

Intrafund Transfers

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is a net increase of \$45,161 in this category. The current balance of the Reserves represents 3.8 percent of General Fund Net Appropriations, which does not meet the County 4 Percent General Fund Reserves policy.

NET COUNTY COST

There is a increase of \$971,755 or 27 percent in this Department's General Fund allocation due to an overall increase in salary and benefit costs.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$1,223,122 or 27 percent from the FY 2025-26 Recommended Budget to the FY 2026-27 Preliminary Recommended Budget:

Taxes

There is a reduction of \$1,206,964 in Measure K Tax Revenue.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Fund Balance

There is a net decrease of \$16,158 in this funding source due to one time exemptions.

TOTAL REQUIREMENTS

Total Requirements decreased by \$1,095,869 or 11 percent from the FY 2025-26 Recommended Budget to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is an increase of \$245,847 in this expenditure category primarily due to an increase in Regular Pay Adjustments and Benefits Costs.

Services and Supplies

There is a decrease of \$1,382,567 in this expenditure category primarily due to the removal of Measure K Funding.

Other Charges

There is a net increase of \$38,534 in this expenditure category due to an increase in County Facility Service Charge.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is an increase of \$2,317 in this expenditure category.

Intrafund Transfers

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 4.3 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$127,253 or 3 percent in this Department's General Fund allocation.

Department of Emergency Management (4310P)

County > Community Services > Department of Emergency Management > **Department of Emergency Management**

Program Outcome Statement

Plan and provide emergency management services to the County.

Program Results

The San Mateo County Department of Emergency Management (SMC EM) strengthens community resilience through partnerships with over 40 Community-Based Organizations (CBOs) and coordination with law, fire, and EMS agencies. These partnerships have enabled inclusive outreach and improved access to preparedness resources, particularly for historically underserved communities. More than 1,800 residents participated in the 20th Annual Disaster Preparedness Day, which featured multilingual workshops and distribution of emergency kits and hazard safety information.

Throughout the year, SMC EM maintained rapid coordination across all county jurisdictions and supported the opening of Community Resilience Centers (CRCs) to assist storm-impacted residents and businesses. In 2024–2025, SMC EM

is focused on expanding Emergency Operations Center (EOC) training across departments to build a more agile and scalable response workforce. A new Disaster Service Worker (DSW) training—featuring county-specific instructional videos—is also underway to equip staff with practical readiness tools.

The department continues to lead scenario-based exercises to evaluate and improve response capabilities. Recent wildfire and earthquake exercises tested evacuation procedures and interagency communication, and integrated CBOs to improve whole-community coordination. A severe storm exercise with public safety agencies and CBOs further strengthened operational readiness for winter weather events.

To drive innovation and improve performance, SMC EM is launching a community survey to gather input on preparedness needs, helping to shape future outreach and engagement. SMC EM is committed to continuous improvement. Lessons from major incidents like the Middlefield Fire inform evolving emergency communication protocols. The department also emphasizes staff wellness, incorporating mental health support into its approach. By advancing training, partnerships, and strategic planning, SMC EM is helping ensure a safer, more resilient San Mateo County.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of departments providing an up-to-date COOP each year	100%	100%	100%	100%	100%
Performance Narrative					
San Mateo County Emergency Management recently completed an update of the Continuity of Operations Plans (COOP) for all County departments for Fiscal Year 2024–25. These updates ensure that each department has a current and practical plan in place to maintain essential functions during and after a disruption. Moving forward, Emergency Management will support and coordinate with all departments to review and update their COOPs on a regular two-year cycle. This ongoing effort helps ensure the County remains prepared to continue critical services under a wide range of emergency scenarios.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	482,414	520,297	2,740,265	2,770,806	30,541	1,553,842	(1,216,964)
Total Requirements	1,415,284	1,838,020	4,946,750	5,123,367	176,617	3,955,790	(1,167,577)
Net County Cost	932,871	1,317,723	2,206,485	2,352,561	146,076	2,401,948	49,387
Salary Resolution	6.0	6.0	14.0	13.0	(1.0)	13.0	—
Funded FTE	6.0	6.0	14.0	13.0	(1.0)	13.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27. These include negotiated salary and benefit increases such as merit increases and adjustments to retiree health contributions, increases in internal service charges, and the elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments for FY 2025-26 total \$146,076 and (1) position. Net Funding adjustments for FY 2026-27 total \$49,387.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(231,237)	(1,468,742)
Requirements		
Gross Appropriations	121,456	(1,167,577)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(206,617)	(251,778)
Net County Cost	146,076	49,387
Positions	(1)	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance, Reserves, and associated expenditures for one-time position costs.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	216,617	251,778
Requirements		
Gross Appropriations	10,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	206,617	251,778
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	45,161	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	45,161	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	30,541	(1,216,964)
Requirements		
Gross Appropriations	131,456	(1,167,577)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	45,161	—
Net County Cost	146,076	49,387
Positions	(1)	—

Emergency Management JPA (4320P)

County > Community Services > Department of Emergency Management > **Emergency Management JPA**

Program Outcome Statement

Engaging in local and regional cooperative planning, coordination, and delivery of incident and emergency event supporting services.

Program Results

Emergency Services Council (ESC)

The Emergency Services Council (ESC) is a Joint Powers Authority (JPA) representing San Mateo County and its 20 incorporated jurisdictions. Chaired by a County Supervisor and composed of local elected officials, the ESC provides governance, fiscal oversight, and strategic direction to countywide emergency management programs. Its work ensures equitable representation, strengthens regional coordination, and advances long-term resilience.

Through member contributions and grant funding, the ESC supports critical capabilities including the San Mateo Consolidated Hazardous Materials Response Team, emergency response equipment, and situational awareness tools. It also funds the Regional Operations Center (ROC), which houses the County Emergency Operations Center (EOC)—the hub for multi-agency coordination during emergencies.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of events hosted or participated in emergency preparedness trainings and exercise	1	1	3	5	7

Performance Narrative
San Mateo County Emergency Management will host or take part in various emergency preparedness exercises in coordination with partner agencies. These exercises are designed to strengthen collaboration, improve response coordination, and test emergency plans and procedures. Participation will include local, regional, and state partners to ensure a unified approach to managing different types of incidents. The goal is to enhance readiness and identify areas for improvement across all involved organizations. This includes both department training exercises and community outreach events.

Over 140,000 residents are enrolled in SMC Alert, the County’s opt-in emergency notification system. SMC Emergency Management (SMC EM), under ESC direction, also operates the Integrated Public Alert and Warning System (IPAWS) to send life-saving alerts via mobile phones, radio, and television.

In 2024–2025, programmatic focus includes:

- Advancing the Coastside Resilience Infrastructure Strategic Plan (CRISP) to address infrastructure risks in coastal communities.
- Developing jurisdiction-specific evacuation plans that include traffic management and access and functional needs considerations.
- Updating the FEMA-approved Local Hazard Mitigation Plan (LHMP), which sustains eligibility for federal funding.
- Continuing countywide training and exercises to enhance agency coordination and readiness.

To improve performance and innovation, ESC initiatives include expanded Hazardous Materials coordination with San Mateo County Environmental Health and San Mateo Consolidated Fire and strengthening community outreach through multilingual emergency messaging and public education.

The ESC’s governance and investments enable San Mateo County to enhance preparedness, reduce risk, and protect residents before, during, and after emergencies.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,299,908	2,782,514	2,874,793	2,983,593	108,800	2,977,435	(6,158)
Total Requirements	2,827,496	4,132,600	4,207,523	5,142,002	934,479	5,213,710	71,708
Net County Cost	527,588	1,350,086	1,332,730	2,158,409	825,679	2,236,275	77,866
Salary Resolution	4.0	7.0	4.0	5.0	1.0	5.0	—
Funded FTE	4.0	7.0	4.0	5.0	1.0	5.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27. These include negotiated salary and benefit increases such as merit increases and adjustments to retiree health contributions, increases in internal service charges, and the elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments for FY 2025-26 total \$825,679 and 1 position. Net Funding adjustments for FY 2026-27 total \$77,866.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(221,607)	(130,407)
Requirements		
Gross Appropriations	728,321	71,708
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(124,249)	(124,249)
Net County Cost	825,679	77,866
Positions	1	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	130,407	124,249
Requirements		
Gross Appropriations	6,158	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	124,249	124,249
Net County Cost	—	—
Positions	—	—

3. Trust Fund Transfer for Emergency Services Council JPA Budget: This action appropriates funding from the DEM ESC-JPA Trust Fund to cover contract expenses. The transfer was approved by the ESC-JPA Council in April 2025

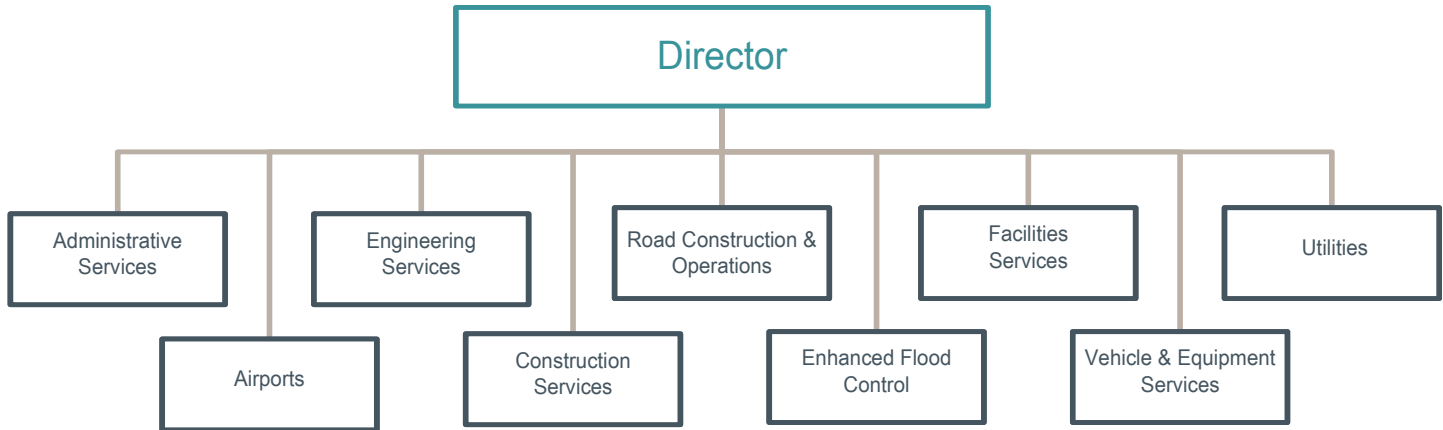
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	200,000	—
Requirements		
Gross Appropriations	200,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	108,800	(6,158)
Requirements		
Gross Appropriations	934,479	71,708
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	825,679	77,866
Positions	1	—

Department of Public Works (4500D)

DEPARTMENT OF PUBLIC WORKS



Department of Public Works

COUNTY OF SAN MATEO 



Department Locator

County > Community Services > **Department of Public Works**

Mission Statement

The Department of Public Works (DPW) plans, designs, constructs, operates, and maintains facilities and equipment that are safe and accessible to the general public and County employees.

Overview

The Department of Public Works provides key services to enhance and protect the safety and quality of life for San Mateo County residents and employees. The Department provides professional and responsive engineering and construction management services; ensures that County maintained roads are safe, accessible and well-maintained; maintains fleet vehicles for County departments to provide critical services for residents; operates and maintains County facilities in an efficient and sustainable manner; provides agile and cost-effective construction-related services; manages the design and construction of County capital projects; ensures the operation of utility programs and districts throughout the County; partners with stakeholders to advance flood risk reduction efforts to protect unincorporated areas and County assets; and operates the San Carlos and Half Moon Bay Airports.

The Department of Public Works provides design, engineering, construction, maintenance, and operational support for new facilities throughout the County. The Department will continue to provide newly constructed and acquired facilities and recently established homeless shelters with ongoing facility maintenance, repairs, and construction-related services.

Department Innovations and Achievements

- Continued implementation of the Vector Airport System at the San Carlos and Half Moon Bay Airports for real-time flight tracking, noise-complaint management,

implementation of the “Voluntary Noise Abatement Procedures” and “Friendly Approach”, and use of a new automated landing fee billing system

- Implement new project management and workload management software
- Expand online permit applications
- Implement new cardkey request systems
- Replace applicable gas-powered hand tools with battery-powered tools and evaluate the installation of power management modules on maintenance vehicles to facilitate the charging of battery-powered hand tools.
- Continue to pursue zero and low emission vehicle options for the motorpool fleet of vehicles and begin to test the effectiveness and usability of electric heavy equipment

Department Challenges

- The significant innovations, achievements, and challenges facing the Department of Public Works include:
- Increased construction project bid costs due to inflation, material cost increases, and uncertainty regarding tariff impacts
- Utility cost escalation
- Unforeseen conditions at the new and acquired facilities (expanding maintenance contracts to service new buildings, flooding, misuse of facilities, equipment failures)
- Maintaining and replacing aging facilities and infrastructure; addressing deferred maintenance
- Hiring and filling position vacancies
- Additional costs to utility districts and county service areas to address California Water Board mandates for Stormwater permit compliance, trash capture requirements, Pescadero-Butano, Pillar Point and Venice Beach, San Gregorio Creek, San Vicente Creek,

and San Pedro Creek total maximum daily loads (TDMLs), and Green Infrastructure mandates

- Road construction and maintenance projects (grant funded and/or eligible for FEMA reimbursement) for Middlefield Road construction and post-construction maintenance, Bay Road complete streets design and

construction, Santa Cruz/Alameda de las Pulgas construction, and significant storm repairs and debris removal

- Electric fleet vehicles and the need to expand charging infrastructure for County-owned vehicles and equipment

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	10,151,542	10,335,969	7,928,146	8,250,855	322,709	8,301,555	50,700
Licenses, Permits and Franchises	1,443,191	1,358,589	1,295,500	1,295,500	—	1,295,500	—
Fines, Forfeitures and Penalties	11,742	183	15,000	15,000	—	15,000	—
Use of Money and Property	8,208,952	10,209,348	6,151,931	8,648,682	2,496,751	8,655,766	7,084
Intergovernmental Revenues	31,437,795	42,411,897	47,330,235	47,364,634	34,399	32,573,780	(14,790,854)
Charges for Services	24,619,653	25,295,428	29,062,187	30,034,701	972,514	28,271,617	(1,763,084)
Interfund Revenue	37,581,539	40,685,929	50,024,931	60,761,037	10,736,106	61,737,886	976,849
Miscellaneous Revenue	1,345,746	915,829	986,239	1,104,239	118,000	1,104,273	34
Other Financing Sources	1,273,998	1,688,720	15,018,411	8,053,638	(6,964,773)	1,350,000	(6,703,638)
Total Revenue	116,074,158	132,901,892	157,812,580	165,528,286	7,715,706	143,305,377	(22,222,909)
Fund Balance	144,135,261	154,121,477	173,529,174	162,629,077	(10,900,097)	98,086,179	(64,542,898)
Total Sources	260,209,419	287,023,368	331,341,754	328,157,363	(3,184,391)	241,391,556	(86,765,807)
Requirements							
Salaries and Benefits	49,898,526	50,229,716	63,271,625	68,945,242	5,673,617	72,319,152	3,373,910
Services and Supplies	56,230,177	61,720,150	117,730,563	120,961,157	3,230,594	81,517,177	(39,443,980)
Other Charges	15,947,430	15,583,584	24,924,792	29,069,229	4,144,437	26,862,251	(2,206,978)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	13,771,977	18,153,969	48,488,580	48,887,648	399,068	21,900,000	(26,987,648)
Other Financing Uses	3,415,629	3,289,212	17,139,649	10,443,064	(6,696,585)	3,197,510	(7,245,554)
Gross Appropriations	139,263,740	148,976,631	271,555,209	278,306,340	6,751,131	205,796,090	(72,510,250)
Intrafund Transfers	(31,303,952)	(35,483,221)	(42,123,283)	(48,235,156)	(6,111,873)	(49,303,007)	(1,067,851)
Net Appropriations	107,959,788	113,493,410	229,431,926	230,071,184	639,258	156,493,083	(73,578,101)
Contingencies/Dept Reserves	116,784,063	138,975,335	79,713,536	72,004,137	(7,709,399)	57,938,949	(14,065,188)
Non-General Fund Reserves	35,465,274	34,554,623	22,196,292	26,082,042	3,885,750	26,959,524	877,482
Total Requirements	260,209,125	287,023,369	331,341,754	328,157,363	(3,184,391)	241,391,556	(86,765,807)
Net County Cost	(294)	0	—	—	—	—	—
Salary Resolution	312.0	333.0	341.0	346.0	5.0	346.0	—
Funded FTE	312.0	333.0	340.6	345.6	5.0	345.6	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$3,184,391 or 1 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$322,709 in this funding source due to increases in property tax and Measure K revenue.

Licenses, Permits and Franchises

There is no change in this funding source.

Fines, Fees and Forfeitures

There is a no change in this funding source.

Use of Money and Property

There is a net increase of \$2,496,751 in this funding source primarily due to an increase in interest earned on fund balance.

Intergovernmental Revenues

There is a net increase of \$34,399 in this funding source primarily due to an increase in federal grant revenue for road and bridge projects. This increase was partially offset by a decrease in FAA grant revenue for airport projects.

Charges for Services

There is a net increase of \$972,514 in this funding source primarily due to increases in sewer service charge revenue and reimbursement revenue from the City/County Association of Governments (C/CAG). This increase was partially offset by a decrease in revenue from charges for waste management activities.

Interfund Revenue

There is a net increase of \$10,736,106 in this funding source primarily due to increases in revenue from charges for vehicle replacement, fleet services, and facility services. This increase was partially offset by a decrease in one-time project funding from the General Fund.

Miscellaneous Revenue

There is a net increase of \$118,000 in this funding source primarily due to an increase in revenue from the sale of used vehicles and equipment. This increase was partially offset by a decrease in reimbursement revenue for utility costs.

Other Financing Sources

There is a net decrease of \$6,964,773 in this funding source primarily due to a reduction in road projects funded from other funds. The sources of funding for road projects varies from year-to-year based on the types of projects scheduled and the projects' eligibility for particular funding sources.

Fund Balance

There is a net decrease of \$10,900,097 in this funding source primarily due to the anticipated completion of several one-time road and sewer improvement projects and the spending of Reserves for vehicle replacement purchases. This decrease was partially offset by increases in Fund Balance in the County Lighting Districts to be used for future projects, and in Facility Services for operating reserves.

TOTAL REQUIREMENTS

Total Requirements decreased by \$3,184,391 or 1 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$5,673,617 in this expenditure category due to negotiated salary and benefit increases and the addition of five positions.

Services and Supplies

There is a net increase of \$3,230,594 in this expenditure category primarily due to increases in electricity and sewage treatment expenses. This increase was partially offset by a decrease in contracted services; the balance of the changes are adjustments to meet budget targets.

Other Charges

There is a net increase of \$4,144,437 in this expenditure category primarily due to increases in internal service charges, in particular significant increases in property insurance and vehicle replacement charges. This increase was partially offset by a decrease in the Sewer Districts for one-time project contributions.

Fixed Assets

There is a net increase of \$399,068 in this expenditure category primarily due to the addition of one-time road and sewer projects. This increase was partially offset by a decrease in vehicle purchases and the removal of one-time airport and lighting projects from FY 2024-25.

Other Financing Uses

There is a net decrease of \$6,696,585 in this expenditure category primarily due to a reduction in road projects funded from other funds. The sources of funding for road projects varies from year-to-year based on the types of projects scheduled and the projects' eligibility for particular funding sources. This decrease was partially offset by minor increases in facility surcharge and debt service expenditures.

Intrafund Transfers

There is a net decrease of \$6,111,873 in this expenditure category primarily due to increases in facility service charge transfers from General Fund programs and adjustments to cost reimbursements based on increased costs for services; the balance of the changes are adjustments to meet budget targets. The decrease in this expenditure category indicates an increase in costs to provide services to other Departments, overall decreasing the Department's appropriations in the FY 2025-26 Recommended Budget.

Contingencies/Departmental Reserves and Non-General Fund Reserves

There is net decrease of \$3,823,649 in this expenditure category primarily due to the anticipated completion of road and airport improvement and maintenance projects and a one-time contribution to OneShoreline for the Belmont Creek Restoration Project. This decrease was partially offset by increased Reserves in Facilities, Fleet and Utilities. The balance in General Fund Reserves represents 16 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is no change in this Department's General Fund allocation.

FY 2026-27 Budget OverviewTOTAL SOURCES

Total Sources decreased by \$86,765,807 or 2.6 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net increase of \$50,700 in this funding source due to an increase in property tax revenue.

Licenses, Permits and Franchises

There is a no change in this funding source.

Fines, Fees and Forfeitures

There is a no change in this funding source.

Use of Money and Property

There is a net increase of \$7,084 in this funding source primarily due to an increase in revenue from the City of East Palo Alto for facility services provided. This increase was partially offset by a decrease in interest earned due to an anticipated reduction in fund balances.

Intergovernmental Revenues

There is a net decrease of \$14,790,854 in this funding source due to the removal of federal grant revenue for one-time road and airport projects.

Charges for Services

There is a net decrease of \$1,763,084 in this funding source primarily due to the removal of reimbursement revenue from OneShorline to the Enhanced Flood Control Program with County services for OneShoreline expected to end in FY 2026-27. This decrease was partially offset by an increase in sewer service charge revenue.

Interfund Revenue

There is a net increase of \$976,849 in this funding source primarily due to increases in facility service charge revenue and reimbursement revenue for staff time due negotiated salary and benefit increases. This increase was partially offset by decreases in vehicle replacement service charge revenue and one-time project funding from the General Fund.

Miscellaneous Revenue

There is a net increase of \$34 in this funding source due to a minor adjustment to revenue.

Other Financing Sources

There is a net decrease of \$6,703,638 in this funding source primarily due to a reduction in road projects funded from other funds. The sources of funding for road projects varies from year-to-year based on the types of projects scheduled and the projects' eligibility for particular funding sources.

Fund Balance

There is a net decrease of \$64,542,898 in this funding source primarily due to the planned completion of several one-time road (\$47,681,895), sewer (\$13,484,186), and airport improvement projects (\$3,963,898). This decrease was partially offset by an increase in Fund Balance for vehicle replacement, to be used for the future purchase of vehicles.

TOTAL REQUIREMENTS

Total Requirements decreased by \$86,765,807 or 2.6 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$3,373,910 in this expenditure category due to negotiated salary and benefit increases. There is no change in the number of positions.

Services and Supplies

There is a net decrease of \$39,443,980 in this expenditure category primarily due to the removal of one-time road (\$35,342,859) and airport (\$1,650,133) project expenses. This decrease was partially offset by increases in sewage treatment and disposal expenses; the balance of the changes are adjustments to meet budget targets.

Other Charges

There is a net decrease of \$2,206,978 in this expenditure category primarily due to the removal of one-time project contributions in the Sewer Districts and the Enhanced Flood Control Program. This decrease was partially offset by minor increases in internal service charges.

Fixed Assets

There is a net decrease of \$26,987,648 primarily due to the removal of one-time road, airport, and sewer projects from FY 2025-26.

Other Financing Uses

There is a net decrease of \$7,245,554 in this expenditure category primarily due to a reduction in road projects funded from other funds. This decrease was partially offset by a minor increase in facility surcharge expenditures.

Intrafund Transfers

There is a net decrease of \$1,067,851 in this expenditure category primarily due to increases in facility service charge transfers from General Fund programs and adjustments to cost reimbursements based on increased costs for services. This decrease

was partially offset by the removal of one-time General Fund project reimbursements; the balance of the changes are adjustments to meet budget targets.

Contingencies/Departmental Reserves and Non-General Fund Reserves

There is net decrease of \$13,187,706 in this expenditure category primarily due to the anticipated completion of road and sewer improvement and maintenance projects. The balance in General Fund Reserves represents 14 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is no change in this Department's General Fund allocation.

Public Works Administration (4510B)

Program Locator

County > Community Services > Department of Public Works
> **Public Works Administration**

Program Outcome Statement

Provide management, policy setting, and administrative services to the Department of Public Works.

Program Results

The Administrative Services Program provides management and support in several key service areas: information technology; financial and accounting services; clerical support; budget and performance management; contract administration; human resources and payroll; safety, training, and risk management; policy and program development; and other administrative services to over 300 employees.

During FY 2023-24 and FY 2024-25, the Program supported the Department's growth by filling position vacancies and facilitating the conversion of several extra-help positions to full-time employment. The Program facilitated review of employee engagement survey results with staff and guided teams to conduct further discussion on ways to improve engagement. Common themes surfaced including the desire

for professional development and enhanced communication, and the Program supported these efforts. The Program implemented new training programs that will help employees meet annual training requirements, initiated succession planning with divisions, began quarterly management forums, started a quarterly departmental newsletter, and continuously promotes sharing of information.

In FY 2025-27, the Program plans to continue succession planning efforts with divisions, support professional development, enhance the Department's internal and external communication efforts, conduct an organizational study to promote and support the Department's recent growth in headcount and responsibilities, study the utilization of the Department's financial system software for potential improvements, and commence the County's cardkey access control system replacement project. The Program continues to look at ways to recognize employees for exemplary work and customer service, such as employee recognition events, training programs, strategic planning, and employee engagement feedback sessions to promote professional development and support all employees. The Program expects these initiatives will have a positive impact on service delivery and on employees' experience working for the County.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Staff Meeting the Annual Training Target of 20 hours	93%	84%	85%	75%	80%

Performance Narrative

The Program’s goal is to have 75 percent of Department employees complete 20 hours of training, including volunteer hours at a non-profit organization, in FY 2025-26 and 80 percent in FY 2026-27. The Program is working with the County’s Human Resources Department to develop an automated process to track training classes and volunteer hours. The Program’s training goal is designed to improve employees’ technical skills and provide professional development.

Volunteerism brings employees closer to families and individuals in the community they serve, provides first-hand experience and understanding of the conditions in which they live. Volunteerism positively impacts our community and inspires others to do more and become active leaders. Volunteering opportunities include supporting disaster-relief efforts, food pantries, libraries, or museums, to name a few. All not-for-profit volunteer hours count towards meeting this goal.

The Program supported employee volunteerism by communicating social awareness and community engagement opportunities and partnered with Central Human Resources to promote and encourage training in these areas.

Disaggregated Data for FY 2024-25 Estimate		
Category	Total DPW Employees	Employees with 20 training hours (estimate for the year)
Number of employees	309	263

Performance Narrative

Reporting on the Program’s goal includes an overall percentage of employees meeting the annual 20-hour training requirement, and further identifies the total number of volunteer hours performed by Department employees.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	2,358,409	2,380,312	3,463,130	3,790,820	327,690	3,950,024	159,204
Interfund Revenue	3,344,277	3,471,379	4,824,831	5,070,700	245,869	5,245,606	174,906
Miscellaneous Revenue	15,557	10,667	—	—	—	—	—
Total Revenue	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Fund Balance	—	—	—	—	—	—	—
Total Sources	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Requirements							
Salaries and Benefits	7,502,728	7,604,294	9,270,137	10,143,127	872,990	10,670,054	526,927
Services and Supplies	351,231	416,187	1,188,378	1,369,168	180,790	1,169,168	(200,000)
Other Charges	806,744	868,674	1,511,031	1,641,964	130,933	1,802,793	160,829
Reclassification of Expenses	—	—	—	—	—	—	—
Other Financing Uses	158,549	149,154	158,413	163,488	5,075	148,942	(14,546)
Gross Appropriations	8,819,251	9,038,309	12,127,959	13,317,747	1,189,788	13,790,957	473,210
Intrafund Transfers	(3,103,009)	(3,175,951)	(3,839,998)	(4,456,227)	(616,229)	(4,595,327)	(139,100)
Net Appropriations	5,716,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Contingencies/Dept Reserves	2,000	—	—	—	—	—	—
Total Requirements	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	40.0	42.0	42.0	42.0	—	42.0	—
Funded FTE	40.0	42.0	42.0	42.0	—	42.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Total Requirements	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	40.0	42.0	42.0	42.0	—	42.0	—
Funded FTE	40.0	42.0	42.0	42.0	—	42.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	473,559	334,110
Requirements		
Gross Appropriations	989,788	473,210
Intrafund Transfers	(516,229)	(139,100)
Net County Cost	—	—
Positions	—	—

2. Cost Accounting Management System: This action appropriates funds from all Department of Public Works (DPW) units for a consultant to review the performance of DPW's current Cost Accounting Management System, create a Request for Proposals (RFP) to upgrade the system, and participate in the selection and implementation of the new system.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	100,000	—
Requirements		
Gross Appropriations	200,000	—
Intrafund Transfers	(100,000)	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	573,559	334,110
Requirements		
Gross Appropriations	1,189,788	473,210
Intrafund Transfers	(616,229)	(139,100)
Net County Cost	—	—
Positions	—	—

Road Construction and Operations (4520B)

Program Locator

County > Community Services > Department of Public Works
> **Road Construction and Operations**

Program Outcome Statement

Ensure that County maintained roads are safe, accessible, and well-maintained.

Program Results

The Program combines road maintenance efforts with cost-effective and timely road surface preservation treatments to ensure that the County's road system is optimally managed, allowing the public to safely traverse the County's road network. In calendar year 2024, the Program performed various road surface preservation treatments on approximately 54 lane miles of roads comprising of 20 lane miles of microsurfacing and 34 lane miles of chip sealed roads.

The Program utilizes a Pavement Management Program (StreetSaver) to identify appropriate preservation treatments and when combined with an in-house chip seal program, has allowed the Program to maintain the overall condition of its road system. To maximize available resources and minimize community impacts, the Program performs these pavement preservation treatments by geographical areas and neighborhoods.

The Program has been able to address a backlog of projects while simultaneously working with various County partners to improve and enhance the existing County road system with drainage facilities, green infrastructure, bicycle and pedestrian facilities, and updated traffic signage to maintain the overall integrity of the road system. The Program continues to address the on-going backlog of deferred maintenance activities and projects utilizing gas tax revenues and SB-1 revenues. The Program will also continue to seek grant funds to augment gas tax revenues and SB-1 revenues.

The Program successfully responded to weather related emergencies during the winter storm events to maintain access to the County's roadway network.

The Program proposes to continue replacing applicable gas-powered hand tools with battery-powered hand tools in FY 2025-26 and FY 2026-27, evaluate installation of power management module(s) on maintenance vehicles to facilitate charging of batteries for battery-powered hand tools, outfit one construction vehicle with battery-powered tools and a battery-powered generator, and identify appropriate use exemptions for gas-powered hand tools (e.g., emergency events, fallen trees, and landslides) where battery-powered tools are undersized and inadequate.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Use of Battery Powered Hand Tools	3	5	3	3	3

Performance Narrative

The Program proposes to purchase three battery-powered hand tools every year. As opportunities arise, the Program anticipates evaluating additional battery-powered hand tools and light to medium-duty battery-powered equipment (e.g., electric mowers, rollers and generators) to incorporate into the Program.

The Program conducts roadside vegetation abatement annually utilizing hand tools (e.g., chainsaws, pole saws, leaf blowers, edge trimmers, and hedge trimmers) in certain locations and situations. In FY 2024-25, the Program expects to acquire two or more battery-powered hand tools and equipment such as chain saws, pole saws, vibratory rollers, and generators. In FY 2025-26, the Program anticipates outfitting one construction vehicle with battery-powered tools and a battery-powered generator to perform small construction projects.

The Program will evaluate battery-management tools (e.g., power bank, power management software, load sharing hardware and software) to allow the charging of depleted batteries while in the field and to power small electric hand tools. The Program will continue to evaluate additional battery-powered hand tools from manufacturers as power efficiency increases, energy storage continues to improve and to evaluate on-going advancements of energy storage and capacity in battery packs.

The Program has continued to evaluate the effectiveness of battery-powered hand tools for day-to day and emergency usage. The findings are as follows:

Benefits:

- Extremely low noise levels from electric motors, "Creating A Remarkable Experience" for residents with reduced noise impacts from electric motors
- Zero emissions and no gas consumption
- For light-duty applications the high and instant torque makes it easier to cut, trim, and maintain momentum under operation
- Due to reduced noise impacts, vegetation maintenance activities can start as early as 6:30 a.m., providing greater schedule flexibility to crews

Challenges:

- High-capacity battery packs (3+ hours) have a high initial cost
- Run time is limited due to battery energy storage capacity
- Long charging time is required for high-capacity batteries (up to 6+ hours in some cases). However, newer battery design will require less time to charge
- Battery design and standards are constantly changing
- The newest batteries for commercial applications are sometimes unavailable due to limited availability
- For heavy-duty applications, gas-powered hand tools are more effective and more appropriate

The Program continues to evaluate appropriate usage for battery-powered hand tools. There are benefits in certain maintenance applications (e.g. short window of usage, light load, quick access, etc.). However, there are limitations in other maintenance applications, such as during emergencies, heavy load usage - cut large trees/limbs, cannot be used in a long continuous window because the battery-powered tool will overheat and shut down. In some instances, the battery pack failed from overheat and heavy usage. The Program will continue its evaluation to identify opportunities to utilize battery-powered hand tools.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	5,849,639	5,722,385	5,213,940	5,297,005	83,065	5,297,005	—
Licenses, Permits and Franchises	735,626	667,179	700,000	700,000	—	700,000	—
Use of Money and Property	1,219,672	2,272,766	175,156	175,156	—	175,156	—
Intergovernmental Revenues	28,675,107	31,314,874	42,562,335	43,768,659	1,206,324	30,921,246	(12,847,413)
Charges for Services	591,055	495,376	584,000	584,000	—	585,000	1,000
Interfund Revenue	1,913,043	4,190,002	3,806,368	3,578,399	(227,969)	3,321,800	(256,599)
Miscellaneous Revenue	404,053	271,207	16,000	16,000	—	16,000	—
Other Financing Sources	1,077,647	1,688,720	14,903,603	7,996,898	(6,906,705)	1,350,000	(6,646,898)
Total Revenue	40,465,842	46,622,508	67,961,402	62,116,117	(5,845,285)	42,366,207	(19,749,910)
Fund Balance	51,741,733	57,496,584	70,055,707	63,653,585	(6,402,122)	15,971,690	(47,681,895)
Total Sources	92,207,575	104,119,092	138,017,109	125,769,702	(12,247,407)	58,337,897	(67,431,805)
Requirements							
Salaries and Benefits	12,330,269	12,079,749	13,810,888	14,386,061	575,173	14,964,275	578,214
Services and Supplies	10,237,657	13,448,925	52,165,789	51,361,935	(803,854)	16,019,076	(35,342,859)
Other Charges	2,071,841	2,089,576	2,844,962	6,597,175	3,752,213	6,541,051	(56,124)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	7,730,956	3,999,658	26,070,209	27,711,489	1,641,280	6,480,000	(21,231,489)
Other Financing Uses	2,503,361	2,499,189	16,138,386	9,741,352	(6,397,034)	2,590,830	(7,150,522)
Gross Appropriations	34,874,084	34,117,096	111,030,234	109,798,012	(1,232,222)	46,595,232	(63,202,780)
Intrafund Transfers	(163,092)	(53,712)	—	—	—	—	—
Net Appropriations	34,710,992	34,063,384	111,030,234	109,798,012	(1,232,222)	46,595,232	(63,202,780)
Contingencies/Dept Reserves	51,595,140	64,202,559	23,271,121	12,047,919	(11,223,202)	7,800,794	(4,247,125)
Non-General Fund Reserves	5,901,443	5,853,149	3,715,754	3,923,771	208,017	3,941,871	18,100
Total Requirements	92,207,575	104,119,092	138,017,109	125,769,702	(12,247,407)	58,337,897	(67,431,805)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	77.0	79.0	77.0	77.0	—	77.0	—
Funded FTE	77.0	79.0	77.0	77.0	—	77.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	92,207,575	104,119,092	138,017,109	125,769,702	(12,247,407)	58,337,897	(67,431,805)
Total Requirements	92,207,575	104,119,092	138,017,109	125,769,702	(12,247,407)	58,337,897	(67,431,805)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	77.0	79.0	77.0	77.0	—	77.0	—
Funded FTE	77.0	79.0	77.0	77.0	—	77.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures, including road improvement projects (\$20,744,219). As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(98,096,302)	(85,718,495)
Requirements		
Gross Appropriations	(78,673,187)	(76,694,180)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(16,206,861)	(5,600,044)
Non-General Fund Reserves	(3,216,254)	(3,424,271)
Net County Cost	—	—
Positions	—	—

2. Corporation Yard Improvements and Shop Equipment Purchase: This action appropriates Road Fund Reserves for corporation yard improvements, repaving at various locations, and the one-time purchase of wireless mobile column lifts.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	275,000	300,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(275,000)	(300,000)
Net County Cost	—	—
Positions	—	—

3. Measure K - Pescadero Restrooms: This action appropriates District 3 Measure K District Discretionary Funding to continue providing and servicing portable restrooms in Pescadero.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	15,000	15,000
Requirements		
Gross Appropriations	15,000	15,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Road and Bridge Projects: This action appropriates funding for road and bridge projects, including the carryforward of estimated unspent FY 2024-25 project appropriations and additional funding for several projects, including Pavement Preservation Project at Emerald Lake Heights and Oak Knoll Manor; and North Fair Oaks Road Reconstruction Project at Park Avenue and 18th Avenue.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	21,330,310	1,450,000
Requirements		
Gross Appropriations	58,151,539	8,245,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(34,676,148)	(6,795,000)
Non-General Fund Reserves	(2,145,081)	—
Net County Cost	—	—
Positions	—	—

5. Road Equipment: This action appropriates Road Fund Reserves for the purchase of various road equipment. The equipment planned to be purchased includes dump trucks, crew trucks, transport truck, vacuum truck, mowers, and various electric and hybrid vehicles. Vehicles and road equipment are replaced each year as part of the County's long-term vehicle equipment program, which replaces aging equipment that is becoming increasingly expensive to maintain.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	3,600,000	3,600,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(3,600,000)	(3,600,000)
Net County Cost	—	—
Positions	—	—

6. Stormwater Management: This action appropriates funding from General Fund, Non-Departmental Services, for National Pollutant Discharge Elimination System Municipal Regional Permit compliance activities to improve water quality and stormwater pollution associated with maintenance of County roads, including trash load reduction.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	850,000	850,000
Requirements		
Gross Appropriations	850,000	850,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	70,055,707	63,653,585
Requirements		
Gross Appropriations	16,462,364	14,199,426
Intrafund Transfers	—	—
Contingencies/Dept Reserves	48,071,595	43,534,807
Non-General Fund Reserves	5,521,748	5,919,352
Net County Cost	—	—
Positions	—	—

8. Final Fund Balance Adjustment - Roads: Final Year-End Fund Balance is appropriated to five separate drainage projects in the Los Trancos Woods area and other special department expenses with the balance set aside in Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(6,402,122)	(47,681,895)
Requirements		
Gross Appropriations	(1,912,938)	(13,718,026)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(4,536,788)	(31,486,888)
Non-General Fund Reserves	47,604	(2,476,981)
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(12,247,407)	(67,431,805)
Requirements		
Gross Appropriations	(1,232,222)	(63,202,780)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(11,223,202)	(4,247,125)
Non-General Fund Reserves	208,017	18,100
Net County Cost	—	—
Positions	—	—

Engineering Services (4600B)

Program Locator

County > Community Services > Department of Public Works
> **Engineering Services**

Program Outcome Statement

Provide professional and responsive engineering and construction management services.

Program Results

The Program provides professional engineering, design, surveying, drafting, and construction management services to construct and maintain County infrastructure to support livable connected communities and improved quality of life for residents and visitors. The Program provides design, surveying, and inspection services for active transportation projects and various road resurfacing and reconstruction projects in the unincorporated suburban and rural areas of the County. The Program also fulfills customer service requests, including both map and survey records requests. The Program partners with the Roads Division, the Utilities Section, the Parks Department, and other County departments to complete capital improvement projects throughout the County.

In FY 2023-24 and FY 2024-25, the Program completed several projects including: Broadmoor Safe Routes to School Pedestrian Improvements Project; 2665 Higgins Canyon

Road Slip out Project; 2023 Pavement Preservation Project; Athlone Terrace Pump Station Trash Capture Device Project; Reconstruction of 8th and 16th Avenues Project; Memorial Park Electrical Generator Improvements Project; Mirada Road Emergency Repair Project; and Cañada Road Pavement Preservation Project.

During FY 2025-26 and FY 2026-27, the Program will implement processes to expedite project delivery and incorporate innovative road or infrastructure treatments as appropriate. In addition, the Program will continue to standardize internal work processes and augment information available on the Department's website to enhance accessibility by the public. The Program will also allocate resources to work on County special district and outside department projects to meet those goals and timelines. The Program will deliver several important infrastructure improvement projects including the undergrounding of overhead utility lines for Middlefield Road Improvement Project; Santa Cruz Avenue and Alameda de las Pulgas Improvement Project; Bay Road Complete Streets Project; Realize Flood Park Project; and the Tunitas Creek Beach Improvements Project. Finally, the Program will strive to maintain a Pavement Condition Index (PCI) rating of 70 or higher for the County's local/residential roads through a balanced approach of preventive maintenance and rehabilitation.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Maintain a Pavement Condition Index (PCI) rating of 70 or higher for the County's local/residential roads	N/A	N/A	N/A	70	70

Note - Previous Actuals N/A as performance measure was updated or modified for FY 2025-27

Performance Narrative

The Program will maintain a Pavement Condition Index (PCI) rating of 70 or higher for the County's local/residential roads through a balanced approach of preventive maintenance and rehabilitation. To ensure long-term pavement quality, the Program's goal is to maintain consistency in the Pavement Condition Index (PCI), while gradually improving conditions. The goal is to maintain a minimum PCI number of 70 with the intention of continuing this upward trend over time.

The Program maintains 316 miles of roads and appurtenances. The Program considers and evaluates durable, cost-effective road network enhancements and preservation, repair, or rehabilitation strategies to support the continued use and condition of the roadway system. The Program also considers opportunities to employ innovative strategies to complete a project of equal or better quality than could otherwise be accomplished with traditional methods at a lower overall delivery or lifetime cost. These techniques will leverage our current Pavement Preservation Maintenance Program, targeted rehabilitation and reconstruction projects, pavement management system, and applying for grants to optimize our budget and projects that can be completed.

Strategies for maintaining and increasing the PCIs for the County's local/residential roads include consideration or evaluation of the following:

- Pavement Preservation Maintenance Program – Prioritize cost-effective treatments such as slurry seals, crack sealing, and micro-surfacing to extend pavement life before major deterioration occurs.
- Rehabilitation & Reconstruction Projects – Focus on rehabilitating roadways with moderate distress to prevent them from falling into costly reconstruction.
- Pavement Management System – Continue utilizing the Department's pavement management system to analyze PCI trends and optimize the pavement management system maintenance schedules.
- Secure Grant Funding – Leverage local, State, and Federal funding sources for road maintenance projects while optimizing budget allocation.
- Using non-traditional material or construction processes in roadway rehabilitation or pavement preservation projects.

Benefits of maintaining a minimum Pavement Condition Index include the following:

- Extends pavement lifespan, reduces long term maintenance costs, improves overall ride quality and safety for users.
- Leverage external local grants, State and Federal funding sources to maintain road infrastructure.
- Enhances roadway durability, improves traffic flow, and reduces wear and tear on vehicles.
- Fostering equitable access to safe and reliable infrastructure for all residents and visitors.
- Support emergency response capabilities and maintain essential mobility for a diverse range of users.
- Maintain resilient and inclusive public infrastructure.

Highlighted Projects are the 18th Avenue Reconstruction Project and the 2024 Pavement Preservation Project.

Performance Measures

Disaggregated Data for FY 2024-25 Estimate

Weighted average of all surveyed local/
residential segments

N/A

Performance Narrative

The PCI is a numerical rating from 0 to 100 that assesses roadway health based on surface distress types, severity, and extent of pavement distress. Surface distresses such as cracking, potholes, and rutting are identified and categorized, with deduct values assigned to each defect. These values are subtracted from an initial score of 100, and the overall PCI is calculated as a weighted average of all surveyed segments. Roads scoring 70 or higher typically require preventive maintenance such as crack sealing and seal treatments, while lower scores may indicate a need for resurfacing or rehabilitation. The County performs annual PCI evaluations to help prioritize repairs, optimize funding, and ensure long-term roadway sustainability, improving road quality and performance.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	92,879	93,859	136,250	136,250	—	136,250	—
Interfund Revenue	3,793,118	3,244,922	5,444,815	5,796,002	351,187	5,931,675	135,673
Miscellaneous Revenue	14,309	14,874	1,800	1,800	—	1,800	—
Total Revenue	3,900,306	3,353,655	5,582,865	5,934,052	351,187	6,069,725	135,673
Fund Balance	223	322	161	—	(161)	—	—
Total Sources	3,900,529	3,353,977	5,583,026	5,934,052	351,026	6,069,725	135,673
Requirements							
Salaries and Benefits	4,160,968	4,076,009	5,573,488	5,949,898	376,410	6,193,921	244,023
Services and Supplies	112,006	176,843	490,861	594,325	103,464	614,825	20,500
Other Charges	313,269	400,474	473,151	547,569	74,418	558,042	10,473
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	100,000	100,000	—	—	(100,000)
Other Financing Uses	98,450	85,603	90,918	91,658	740	83,502	(8,156)
Gross Appropriations	4,684,693	4,738,930	6,728,418	7,283,450	555,032	7,450,290	166,840
Intrafund Transfers	(664,808)	(1,265,275)	(1,025,392)	(1,229,398)	(204,006)	(1,260,565)	(31,167)
Net Appropriations	4,019,885	3,473,655	5,703,026	6,054,052	351,026	6,189,725	135,673
Total Requirements	4,019,885	3,473,655	5,703,026	6,054,052	351,026	6,189,725	135,673
Net County Cost	119,356	119,678	120,000	120,000	—	120,000	—
Salary Resolution	21.0	22.0	24.0	24.0	—	24.0	—
Funded FTE	21.0	22.0	23.9	23.9	—	23.9	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	3,900,529	3,353,977	5,583,026	5,934,052	351,026	6,069,725	135,673
Total Requirements	4,019,885	3,473,655	5,703,026	6,054,052	351,026	6,189,725	135,673
Net County Cost	119,356	119,678	120,000	120,000	—	120,000	—
Salary Resolution	21.0	22.0	24.0	24.0	—	24.0	—
Funded FTE	21.0	22.0	23.9	23.9	—	23.9	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	251,026	115,673
Requirements		
Gross Appropriations	455,032	146,840
Intrafund Transfers	(204,006)	(31,167)
Net County Cost	—	—
Positions	—	—

2. Workflow Management Software: This action adds appropriations to purchase a workflow management software tool to improve efficiency, reduce operational costs, and streamline performance. The cost will be offset by an interfund reimbursement from the Road Fund.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	100,000	20,000
Requirements		
Gross Appropriations	100,000	20,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	351,026	135,673
Requirements		
Gross Appropriations	555,032	166,840
Intrafund Transfers	(204,006)	(31,167)
Net County Cost	—	—
Positions	—	—

Enhanced Flood Control Program (4660B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	43,709	—	—	—	—	—	—
Charges for Services	1,047,534	657,292	2,692,300	2,693,800	1,500	—	(2,693,800)
Total Revenue	1,091,243	657,292	2,692,300	2,693,800	1,500	—	(2,693,800)
Fund Balance	1,399,395	1,330,898	1,328,037	878,037	(450,000)	23,037	(855,000)
Total Sources	2,490,638	1,988,190	4,020,337	3,571,837	(448,500)	23,037	(3,548,800)
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	1,047,240	660,153	2,864,439	2,748,800	(115,639)	23,037	(2,725,763)
Other Charges	112,500	—	400,000	800,000	400,000	—	(800,000)
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	1,159,740	660,153	3,264,439	3,548,800	284,361	23,037	(3,525,763)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	1,159,740	660,153	3,264,439	3,548,800	284,361	23,037	(3,525,763)
Contingencies/Dept Reserves	1,330,604	1,328,037	755,898	23,037	(732,861)	—	(23,037)
Total Requirements	2,490,345	1,988,190	4,020,337	3,571,837	(448,500)	23,037	(3,548,800)
Net County Cost	(294)	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,490,638	1,988,190	4,020,337	3,571,837	(448,500)	23,037	(3,548,800)
Total Requirements	2,490,345	1,988,190	4,020,337	3,571,837	(448,500)	23,037	(3,548,800)
Net County Cost	(294)	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including the elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,326,537)	(877,337)
Requirements		
Gross Appropriations	(570,639)	(854,300)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(755,898)	(23,037)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,328,037	878,037
Requirements		
Gross Appropriations	572,139	855,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	755,898	23,037
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance adjustment is appropriated to one-time project contribution expenditures in FY 2025-26 and to program close-out expenditures in FY 2026-27.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(450,000)	(855,000)
Requirements		
Gross Appropriations	282,861	(831,963)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(732,861)	(23,037)
Net County Cost	—	—
Positions	—	—

4. Services for OneShoreline: This action removes all FY 2026-27 appropriations associated with County services provided to OneShoreline, which are scheduled to end after FY 2025-26.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	(2,694,500)
Requirements		
Gross Appropriations	—	(2,694,500)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(448,500)	(3,548,800)
Requirements		
Gross Appropriations	284,361	(3,525,763)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(732,861)	(23,037)
Net County Cost	—	—
Positions	—	—

Facilities Services (4730B)

Program Locator

County > Community Services > Department of Public Works
> **Facilities Services**

Program Outcome Statement

Maintain County facilities in an efficient, professional, and sustainable manner.

Program Results

The Program strives to provide efficient, safe, clean, attractive, and inviting environments for County staff and the public. The Program coordinates the planning, monitoring, and implementation of maintenance and custodial activities for more than 75 facilities. Additionally, the Program annually processes an average of 15,000 corrective and preventive maintenance service requests essential to the upkeep of over four million square feet of County-maintained buildings.

Three main components of the Program that have a direct impact on employees and the community that receive services offered within County facilities include the following:

- **Custodial Services:** Creating a safe, clean, attractive, and comfortable environment to support the work of the County and community programs.

- **Grounds and Landscape Maintenance:** Providing aesthetically pleasing and comfortable areas for rest and recreation.
- **Facility Maintenance and Operations (FMO):** Maintaining a safe and comfortable working environment through air-quality control, providing repairs as needed, including locksmith services, and providing utility services such as water, heat, and air-conditioning. A quality FMO program reduces downtime of facilities serving the public and employees, increases asset longevity, and improves accessibility.

Over the next two fiscal years, the Program will focus on reducing the backlog of service requests and move to a “First In, First Out” process. Through the new Computerized Maintenance Management System, the Program has improved tracking, maintenance, and management of asset and equipment upgrades. The Program is working closely with the Capital Projects section to coordinate ongoing maintenance with planned capital improvements to improve efficiency across the Facilities Division of the Department of Public Works.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Timely Completion of Corrective Service Requests	N/A	89%	90%	90%	90%

FY 2022-23 Actuals are marked as N/A because the performance measure was updated or modified at the beginning of FY 2023-24

Performance Narrative
The Program's goal is to complete 90 percent of corrective service requests within the allotted timeframe. The Program will continue diligently pursuing its commitment of completing 90 percent or more of the service requests received within the allotted timeframe.

The Program receives and processes numerous requests for corrective services on critical infrastructure daily, which ensures the facilities maintained by the Program function safely and comfortably. Each service request is reviewed by a supervisor and assigned a target duration for completion. The Program's goal is to ensure that maintenance issues are addressed promptly and thus minimize any inconvenience to County staff and the public.

The Program completed the implementation of its maintenance management system (Maximo). Maximo is a tool that assists managers and supervisors in effectively assigning cases, scheduling preventative maintenance on critical infrastructure, and identifying and prioritizing aging service requests. The Program has populated the database to establish new set points for the Program's performance goals. The Maximo database is still in its initial years of service. As such, the Program is testing the database's ability to track the percentage of completion and closeout of individual service requests.

Disaggregated Data for FY 2024-25 Estimate		
Category	Service Requests Received	Service Requests Completed within the allotted time
Service Requests	6091	5488

Performance Narrative
The Department's Health & Hospital and Facilities Maintenance & Operations teams are on track to achieve their goal of completing 90 percent of all service requests within the allotted duration for Year FY 2024-25. Between July 1, 2024 and December 31, 2024 (6 months), the Program received 6,091 Service Requests, of which 5,488, or 90 percent have been completed within the target duration.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	804,879	862,316	840,731	928,347	87,616	936,131	7,784
Intergovernmental Revenues	2,566,403	1,824,759	1,694,416	1,645,890	(48,526)	1,645,890	—
Charges for Services	480,043	525,013	556,456	612,322	55,866	632,370	20,048
Interfund Revenue	12,563,346	12,885,081	16,923,270	18,441,805	1,518,535	19,103,426	661,621
Miscellaneous Revenue	144,720	148,989	576,239	531,239	(45,000)	531,273	34
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	16,559,389	16,246,157	20,591,112	22,159,603	1,568,491	22,849,090	689,487
Fund Balance	3,233,967	3,175,407	3,199,850	4,933,485	1,733,635	5,568,934	635,449
Total Sources	19,793,356	19,421,564	23,790,962	27,093,088	3,302,126	28,418,024	1,324,936
Requirements							
Salaries and Benefits	17,074,270	17,461,399	22,997,024	25,389,683	2,392,659	26,582,081	1,192,398
Services and Supplies	21,189,065	23,325,984	25,698,801	26,879,925	1,181,124	27,374,662	494,737
Other Charges	5,001,655	5,526,454	8,573,068	11,462,845	2,889,777	11,520,514	57,669
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	90,237	36,250	25,000	(11,250)	—	(25,000)
Other Financing Uses	432,766	303,368	314,119	316,232	2,113	303,960	(12,272)
Gross Appropriations	43,697,754	46,707,442	57,619,262	64,073,685	6,454,423	65,781,217	1,707,532
Intrafund Transfers	(27,079,805)	(30,485,728)	(37,257,893)	(42,549,531)	(5,291,638)	(43,447,115)	(897,584)
Net Appropriations	16,617,950	16,221,714	20,361,369	21,524,154	1,162,785	22,334,102	809,948
Contingencies/Dept Reserves	3,175,407	3,199,850	3,429,593	5,568,934	2,139,341	6,083,922	514,988
Total Requirements	19,793,356	19,421,564	23,790,962	27,093,088	3,302,126	28,418,024	1,324,936
Net County Cost	—	—	—	—	—	—	—
Resource Allocation Summary							
Salary Resolution	118.0	131.0	136.0	140.0	4.0	140.0	—
Funded FTE	118.0	131.0	135.9	139.9	4.0	139.9	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	19,793,356	19,421,564	23,790,962	27,093,088	3,302,126	28,418,024	1,324,936
Total Requirements	19,793,356	19,421,564	23,790,962	27,093,088	3,302,126	28,418,024	1,324,936
Net County Cost	—	—	—	—	—	—	—
Resource Allocation Summary							
Salary Resolution	118.0	131.0	136.0	140.0	4.0	140.0	—
Funded FTE	118.0	131.0	135.9	139.9	4.0	139.9	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges and service charge revenue; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves are removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,942,395)	(4,258,970)
Requirements		
Gross Appropriations	5,798,640	1,678,760
Intrafund Transfers	(5,016,891)	(883,785)
Contingencies/Dept Reserves	(2,724,144)	(5,053,945)
Net County Cost	—	—
Positions	—	—

2. Position Adjustment - Utility Workers: Two Utility Workers are added to accommodate the increased workload from recently acquired buildings. The cost will be recovered through facility service charges.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	239,850	12,106
Intrafund Transfers	(239,850)	(12,106)
Net County Cost	—	—
Positions	2	—

3. Parking Pay Machine Replacement: This action appropriates Reserves to replace two outdated parking pay machines located at County Center's Parking Structure 1. Upgrading to newer machines will improve efficiency and enhance the overall user experience at the County's public parking facility.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	25,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(25,000)	—
Net County Cost	—	—
Positions	—	—

4. Position Adjustment - Stationary Engineer and Lead Gardener: This action adds one full-time Stationary Engineer position at the San Mateo Medical Center to ensure ongoing support for the new preventative maintenance requirements for the Nurse Call System, and one Lead Gardener to oversee landscaping projects and maintenance services across both the San Mateo Medical Center and all off-site clinics. The cost of the positions will be reimbursed by facility service charge revenue.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	311,036	14,973
Requirements		
Gross Appropriations	345,933	16,666
Intrafund Transfers	(34,897)	(1,693)
Net County Cost	—	—
Positions	2	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,240,142	4,933,485
Requirements		
Gross Appropriations	45,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,195,142	4,933,485
Net County Cost	—	—
Positions	—	—

6. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated and set aside in Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,693,343	635,448
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	1,693,343	635,448
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,302,126	1,324,936
Requirements		
Gross Appropriations	6,454,423	1,707,532
Intrafund Transfers	(5,291,638)	(897,584)
Contingencies/Dept Reserves	2,139,341	514,988
Net County Cost	—	—
Positions	4	—

Construction Services (4740B)

Program Locator

County > Community Services > Department of Public Works
> **Construction Services**

Program Outcome Statement

Provide agile, efficient, and cost-effective construction related services.

Program Results

The Program provides construction estimates, installations, and related services to County departments and outside agencies on a fee-for-service basis to ensure accessible, functional, and safe facilities for the public and County employees. The expertise of in-house craftsmen and their familiarity with County staff, facilities, and procedures enables quick responses to service requests. The Program focuses on small to medium-sized projects in coordination with the Facilities Maintenance and Capital Projects units.

The Program's fee-for-service model serves multiple County department programs and uses external contracting services when needed. The Program intends to focus on procurement practices which may generate jobs and improve access to public contracts for local vendors.

The Program, on average, services over 600 work requests annually in County-owned facilities that provide direct service to the general public. To help improve efficiency, the Program has assumed responsibility for construction-related service requests related to the recently converted hotels. This has allowed the Program to perform repairs on an as-needed basis to these facilities without the added cost of performing pre-proposal walk-throughs, proposals, submittal preparation, and other non-productive tasks and allows the Program to bill directly for work performed. This helps to reduce overhead costs and create a more efficient operation.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Increase the percentage productivity rate of Construction Services(CSS) staff	55%	61%	66%	62%	62%

Performance Narrative

The Program's goal is to increase the employee productivity rate to 62 percent. The Program has six full-time staff and one extra help Carpenter performing reimbursable tasks and two staff that are primarily overhead. The Program will continue working to fill the remaining five vacant positions. By filling the vacancies and increasing the completion of reimbursable workload, the Program anticipates offsetting additional overhead and thereby improving the overall productivity rate.

The productivity rate is the percentage of employee-paid hours charged to work on reimbursable projects. All other time (e.g., vacation, sick, administrative, shop time) is charged as non-productive/overhead hours. As the productivity rate increases, fewer costs are allocated to the overhead rate, thus lowering the overall project cost to the customers of the Program.

The maintenance work at the homeless shelters continue to produce consistent workload for the Program. The time spent completing these maintenance tasks is reimbursable, which has assisted in improving the overall productivity rate of the Program.

The Program continues requesting reimbursement coding information in advance from departments requesting its services for any proposal that requires more than two hours to complete. This has reduced non-productive hours when project proposals are not accepted.

The Program will continue advertising and promoting its services to customers and partnering with departments to optimize opportunities to perform maintenance and complete small projects during remodels when space is vacant.

Disaggregated Data for FY 2024-25 Estimate

Category	Non-Productive Hours	Productive Hours or time spent on reimbursable projects	Total Hours
Employee Hours	2,277	4,421	6,698

Performance Narrative

The Program calculated the estimated percentage productivity rate for Construction Services Section (CSS) staff by running a report that indicates the percentage of time spent on reimbursable projects versus indirect/non-reimbursable projects. From July 2024 through December 2024, there were 6,698 total hours recorded, comprised of 4,421 productive hours or a 66 percent productivity rate.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	(6,534)	(6,920)	—	—	—	—	—
Charges for Services	62,434	282,210	85,028	85,028	—	85,028	—
Interfund Revenue	1,920,039	1,963,513	2,652,509	2,918,259	265,750	2,910,918	(7,341)
Miscellaneous Revenue	2,129	—	—	—	—	—	—
Other Financing Sources	18,128	—	—	—	—	—	—
Total Revenue	1,996,196	2,238,802	2,737,537	3,003,287	265,750	2,995,946	(7,341)
Fund Balance	40,622	39,938	40,214	66,766	26,552	118,079	51,313
Total Sources	2,036,818	2,278,740	2,777,751	3,070,053	292,302	3,114,025	43,972
Requirements							
Salaries and Benefits	1,422,731	1,422,211	1,923,345	2,085,147	161,802	2,139,716	54,569
Services and Supplies	341,538	239,582	335,404	333,112	(2,292)	334,768	1,656
Other Charges	221,551	562,931	438,493	520,915	82,422	506,492	(14,423)
Other Financing Uses	11,061	13,802	13,743	12,800	(943)	13,279	479
Gross Appropriations	1,996,880	2,238,526	2,710,985	2,951,974	240,989	2,994,255	42,281
Intrafund Transfers							
Net Appropriations	1,996,880	2,238,526	2,710,985	2,951,974	240,989	2,994,255	42,281
Contingencies/Dept Reserves	39,938	40,214	66,766	118,079	51,313	119,770	1,691
Total Requirements	2,036,818	2,278,740	2,777,751	3,070,053	292,302	3,114,025	43,972
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	—	10.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,036,818	2,278,740	2,777,751	3,070,053	292,302	3,114,025	43,972
Total Requirements	2,036,818	2,278,740	2,777,751	3,070,053	292,302	3,114,025	43,972
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	—	10.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; adjustments in internal service charges. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	225,536	(74,107)
Requirements		
Gross Appropriations	240,989	42,281
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(15,453)	(116,388)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	40,214	66,766
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	40,214	66,766
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated and set aside in Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	26,552	51,313
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	26,552	51,313
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	292,302	43,972
Requirements		
Gross Appropriations	240,989	42,281
Intrafund Transfers	—	—
Contingencies/Dept Reserves	51,313	1,691
Net County Cost	—	—
Positions	—	—

Vehicle and Equipment Services (4760B)

Program Locator

County > Community Services > Department of Public Works
> **Vehicle and Equipment Services**

Program Outcome Statement

Provide exceptional motorpool and vehicle procurement, maintenance, repair, and fueling services.

Program Results

Vehicle and Equipment Services provides motorpool services, vehicle and equipment procurement, maintenance, repair, registration, resale, and fueling services to County departments. By maintaining a safe, reliable, effective, and available fleet of vehicles and equipment, the Program supports County departments in providing critical services to its residents.

In FY 2023-24, the Program provided 5,467 services on more than 1,900 vehicles and pieces of equipment, including pump stations, generators, law enforcement and non-law enforcement vehicles, and light-duty CalFire vehicles. Of these services, 49 percent were for preventative maintenance. The Program emphasizes preventative maintenance to reduce unscheduled repairs, reduce

interruptions to critical operations, reduce operational costs, increase workplace safety, and maximize vehicle and equipment resale revenue.

The Program continues to pursue low emission and zero emission vehicle options for its motorpool fleet and County departments in efforts to meet the Board of Supervisor's adopted Government Operations Climate Action Plan. This plan aims to achieve carbon neutrality by 2035. The Program plans to test electric heavy equipment in FY 2025-26 and FY 2026-27. The continued replacement of older vehicles with hybrid, plug-in hybrid, and electric vehicles has allowed the Program to increase its overall fuel efficiency. Maintenance costs for electric vehicles are also anticipated to be lower than those of traditional gas-powered vehicles, resulting in additional reductions to operational costs as the Program continues to introduce electric vehicles into its fleet.

The Program is participating in an interdepartmental effort to create a Fleet Electrification and EV Charging Infrastructure Strategic Plan. The Strategic Plan is expected to be completed in FY 2025-26. Once completed, the Program will seek funding to construct charging infrastructure and electrify the County's fleet.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Preventative maintenance work orders completed as a percentage of the total preventative, scheduled, and unscheduled work orders completed	N/A	N/A	N/A	50%	50%

*Previous Years data is marked as N/A because the methodology to compute the performance measure is being updated or modified starting FY 2025-26

Performance Narrative
The target of the Program is to ensure that 50 percent of the total work orders completed would be for preventative maintenance.

The Program provides vehicle maintenance services for County vehicles and optimizes vehicle reliability through a preventative maintenance schedule based on mileage or months in use, whichever comes first. The Program has reworded the measure for clarity and updated the methodology for computing the measure. Notably, work orders for smog inspections are no longer included in measuring the data for this performance measure. Smog inspections, while important, do not further the goals of the Preventative Maintenance Program.

The Program has implemented a Fuel Management System that allows the validation of odometer readings when County vehicles are being refueled. Increasing the accuracy of odometer readings enhances the predictability and scheduling of preventative maintenance services. The Program expects to complete the rollout of odometer validation by the end of FY 2024-25.

Benefits of increasing preventative maintenance work orders include the following:

- Minimizing unscheduled repairs
- Minimizing interruptions to critical operations
- Reducing operational costs
- Maximizing workplace safety
- Maximizing vehicle and equipment resale price
- Maximizing fuel economy, saving County resources, and reducing greenhouse gas emissions

Challenges in achieving the target percentage of preventative maintenance work orders are as follows:

- Maintaining the preventative maintenance schedule with reduced staffing levels
- Scheduling conflicts with departments for servicing vehicles

By improving the predictability of preventative maintenance services, the Program maintains vehicles at their optimal driving conditions, reducing the potential for unscheduled repairs which could lead to unnecessary downtime.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	406,336	747,699	500,000	600,000	100,000	600,000	—
Charges for Services	54,403	64,177	76,317	171,151	94,834	182,216	11,065
Interfund Revenue	8,001,357	7,658,313	8,290,354	15,647,354	7,357,000	15,414,450	(232,904)
Miscellaneous Revenue	459,615	333,600	242,200	405,200	163,000	405,200	—
Other Financing Sources	96,256	—	—	—	—	—	—
Total Revenue	9,017,967	8,803,788	9,108,871	16,823,705	7,714,834	16,601,866	(221,839)
Fund Balance	18,717,373	21,340,372	22,551,953	18,174,115	(4,377,838)	19,970,006	1,795,891
Total Sources	27,735,340	30,144,160	31,660,824	34,997,820	3,336,996	36,571,872	1,574,052
Requirements							
Salaries and Benefits	1,856,654	1,883,066	2,390,024	2,818,743	428,719	2,965,976	147,233
Services and Supplies	2,180,560	2,642,338	3,249,271	3,950,968	701,697	4,032,976	82,008
Other Charges	764,887	868,060	933,859	977,804	43,945	984,783	6,979
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	1,580,844	2,187,111	9,400,000	7,270,000	(2,130,000)	7,270,000	—
Other Financing Uses	12,023	11,520	13,526	10,299	(3,227)	10,672	373
Gross Appropriations	6,394,968	7,592,095	15,986,680	15,027,814	(958,866)	15,264,407	236,593
Intrafund Transfers	—	112	—	—	—	—	—
Net Appropriations	6,394,968	7,592,207	15,986,680	15,027,814	(958,866)	15,264,407	236,593
Non-General Fund Reserves	21,340,373	22,551,953	15,674,144	19,970,006	4,295,862	21,307,465	1,337,459
Total Requirements	27,735,340	30,144,160	31,660,824	34,997,820	3,336,996	36,571,872	1,574,052
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	14.0	14.0	16.0	16.0	—	16.0	—
Funded FTE	14.0	14.0	16.0	16.0	—	16.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	27,735,340	30,144,160	31,660,824	34,997,820	3,336,996	36,571,872	1,574,052
Total Requirements	27,735,340	30,144,160	31,660,824	34,997,820	3,336,996	36,571,872	1,574,052
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	14.0	14.0	16.0	16.0	—	16.0	—
Funded FTE	14.0	14.0	16.0	16.0	—	16.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures, including vehicle purchases. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(14,837,119)	(18,395,954)
Requirements		
Gross Appropriations	(8,282,866)	(7,033,407)
Intrafund Transfers	—	—
Non-General Fund Reserves	(6,554,253)	(11,362,547)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	22,551,953	18,174,115
Requirements		
Gross Appropriations	54,000	—
Intrafund Transfers	—	—
Non-General Fund Reserves	22,497,953	18,174,115
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance adjustment is appropriated to Reserves and various shop equipment purchases.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(4,377,838)	1,795,891
Requirements		
Gross Appropriations	70,000	70,000
Intrafund Transfers	—	—
Non-General Fund Reserves	(4,447,838)	1,725,891
Net County Cost	—	—
Positions	—	—

4. Vehicle Replacement: This action appropriates Reserves to fund the one-time replacement of up to 135 vehicles each year for the Sheriff's Office, Department of Public Works, Parks, Human Services Agency, Health, and other County departments.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	7,200,000	7,200,000
Intrafund Transfers	—	—
Non-General Fund Reserves	(7,200,000)	(7,200,000)
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	3,336,996	1,574,052
Requirements		
Gross Appropriations	(958,866)	236,593
Intrafund Transfers	—	—
Non-General Fund Reserves	4,295,862	1,337,459
Net County Cost	—	—
Positions	—	—

Utilities (4840B)

Program Locator

County > Community Services > Department of Public Works
> **Utilities**

Program Outcome Statement

Ensure the operation of utility programs and districts throughout San Mateo County.

Program Results

The Program provides customers in the County's ten sewer districts with reliable sanitary sewer systems, responsible and timely emergency assistance, environmentally sensitive sewage treatment and disposal, and competent and courteous customer service. The Program replaced a total of 3,600 feet of sanitary sewer pipes in FY 2024-25. In FY 2025-26 and FY 2026-27, the Program will continue to implement the Capital Improvement projects identified based on results of recent condition assessment programs and Master Plan updates for each district.

The Program operates and maintains over 2,200 streetlights in ten street lighting districts and one County Service Area in suburban and rural settings. These districts include many different geographical areas with differing needs, property usages, level of lighting preferences, and economic levels. The Program targets to repair 95 percent or more of the reported street light outages within ten working days.

The Program also manages two County Service Areas (CSAs) providing potable water services. In addition, the Program manages six drainage maintenance districts. Historically, the Program has supported the San Mateo County Flood and Sea Level Rise Resiliency District in administration and maintenance of the four flood control zones within various areas of the County to provide communities with reliable flood control and storm drain systems. The Program has assessed its resources and based on several factors including future staffing, the number of years OneShoreline has been in existence, the anticipated future needs of OneShoreline, and the work and vision of OneShoreline, and determined that the Program will not be able to provide the same services to OneShoreline as it has provided in the past. Therefore, the Program's role in FY 2025-26 will be limited to working with OneShoreline to transition the project management and operations of the flood control sub-zones to OneShoreline by FY 2026-27.

Finally, the Program manages watershed protection activities which include: obtaining environmental permits; field inspections during construction; determining the impacts of environmental regulations; coordinating with other departments to comply with the County's National Pollution Discharge Elimination System permit; monitoring of three County-maintained closed landfills to ensure compliance with State regulations; and developing environmentally sensitive road maintenance standards.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Streetlights Repaired within Ten Working Days	99%	79%	95%	95%	95%

Performance Narrative

The Program's target is to complete streetlight repair requests within ten working days.

The Program maintains approximately 2,200 streetlights in the ten streetlight districts and one service area within the County. These districts include areas with differing needs, property usages, level of lighting preferences and needs, and economic levels. The districts include the following unincorporated areas of the County: Broadmoor, Colma, Harbor Industrial, San Mateo Highlands, Princeton-by-the-Sea, El Granada, Miramar, Moss Beach, Montara, Pescadero, La Honda, Emerald Lake Hills, Oak Knoll, Sequoia Tract, West Menlo Park, Menlo Oaks, and North Fair Oaks.

The districts are separate and distinct special districts that are funded by a portion of the 1 percent property taxes paid by property owners within each district. Revenues are impacted by assessed property values within each district. The Program relies on the public to report streetlight outages and utilizes Program staff and equipment to respond to and repair the outages. The Program strives to repair reported outages within ten working days and tracks the number of days taken to repair each outage reported. In most cases the repairs can be made by the Program, but there are instances where the issue requires Pacific Gas and Electric (PG&E) to perform specific work or the replacement of a damaged pole before the streetlight can be operational. Ensuring the district streetlights are working is important for drivers, pedestrians, bicyclists, and may be a deterrent for unlawful activities. The Program understands and recognizes the importance of ensuring that streetlights are repaired as quickly as possible as they impact the residents in the districts.

Since the Program relies on the public to report outages, there may be streetlights that need repair, but have not yet been reported. To address any inequities, the Program implemented nighttime surveys in low-income neighborhoods to locate outages and generate repair requests of the streetlights. The Program maintains unique data and identifiers for the streetlights. Each streetlight is included in the Program's computerized maintenance management system and geographical information system with information relative to streetlight locations and past outages and repairs. The Program is able to query streetlight information to evaluate the time it took to repair the streetlights and track repair history.

Disaggregated Data for FY 2024-25 Estimate					
Category	Bel-Aire LMD	Belmont HLD	Colma HLD	CSA No. 6	Granada HLD
Percent of Streetlights Repaired within Ten Working Days	100%	n/a	100%	100%	100%

Performance Narrative

Each district's maintenance records, including service requests for streetlight repairs and completion dates, are entered into the Program's Computerized Maintenance Management System (CMMS). To obtain the number of days required to repair the out of service streetlights, the data in the CMMS is queried to generate the total number of repair requests and percentages of repairs completed within the 10 working days in each district for the reporting period. The disaggregated data for the year end estimate for the individual districts is at 100 percent because there have been no delays in the repair requests during the first half of the fiscal year. However, the overall estimate is maintained at 95 percent to account for any delays that may happen during the rest of the fiscal year.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	4,061,975	4,373,659	2,473,837	2,700,483	226,646	2,751,183	50,700
Licenses, Permits and Franchises	692,065	599,078	580,000	580,000	—	580,000	—
Use of Money and Property	1,362,471	2,289,984	602,262	2,594,780	1,992,518	2,594,080	(700)
Intergovernmental Revenues	7,393	7,119	6,307	6,644	337	6,644	—
Charges for Services	19,918,512	20,789,335	21,442,706	21,935,330	492,624	22,674,729	739,399
Interfund Revenue	5,966,575	7,170,033	8,082,784	9,308,518	1,225,734	9,810,011	501,493
Miscellaneous Revenue	231,385	92,657	110,000	110,000	—	110,000	—
Other Financing Sources	81,968	—	114,808	56,740	(58,068)	—	(56,740)
Total Revenue	32,322,344	35,321,866	33,412,704	37,292,495	3,879,791	38,526,647	1,234,152
Fund Balance	62,041,230	63,330,398	70,636,193	69,267,969	(1,368,224)	54,743,211	(14,524,758)
Total Sources	94,363,574	98,652,263	104,048,897	106,560,464	2,511,567	93,269,858	(13,290,606)
Requirements							
Salaries and Benefits	3,968,234	3,937,659	4,806,761	5,415,618	608,857	5,887,399	471,781
Services and Supplies	18,247,410	18,349,789	28,218,429	30,254,718	2,036,289	30,130,592	(124,126)
Other Charges	5,560,386	4,278,894	9,425,647	6,069,682	(3,355,965)	4,491,287	(1,578,395)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	4,408,729	1,605,821	8,400,000	9,850,000	1,450,000	8,150,000	(1,700,000)
Other Financing Uses	199,420	226,576	410,544	107,235	(303,309)	46,325	(60,910)
Gross Appropriations	32,384,179	28,398,739	51,261,381	51,697,253	435,872	48,705,603	(2,991,650)
Intrafund Transfers	(293,238)	(502,667)	—	—	—	—	—
Net Appropriations	32,090,941	27,896,072	51,261,381	51,697,253	435,872	48,705,603	(2,991,650)
Contingencies/Dept Reserves	60,640,974	70,204,675	52,190,158	54,246,168	2,056,010	43,934,463	(10,311,705)
Non-General Fund Reserves	1,512,303	431,838	477,358	497,043	19,685	509,792	12,749
Total Requirements	94,244,218	98,532,585	103,928,897	106,440,464	2,511,567	93,149,858	(13,290,606)
Net County Cost	(119,356)	(119,678)	(120,000)	(120,000)	—	(120,000)	—
Salary Resolution	22.0	22.0	23.0	24.0	1.0	24.0	—
Funded FTE	22.0	22.0	23.0	24.0	1.0	24.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	94,363,574	98,652,263	104,048,897	106,560,464	2,511,567	93,269,858	(13,290,606)
Total Requirements	94,244,218	98,532,585	103,928,897	106,440,464	2,511,567	93,149,858	(13,290,606)
Net County Cost	(119,356)	(119,678)	(120,000)	(120,000)	—	(120,000)	—
Salary Resolution	22.0	22.0	23.0	24.0	1.0	24.0	—
Funded FTE	22.0	22.0	23.0	24.0	1.0	24.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures, including Special District infrastructure improvements. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(67,052,057)	(68,023,655)
Requirements		
Gross Appropriations	(16,462,686)	(16,009,158)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(50,339,532)	(51,745,073)
Non-General Fund Reserves	(249,839)	(269,424)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	70,636,193	69,267,969
Requirements		
Gross Appropriations	6,753,200	4,877,669
Intrafund Transfers	—	—
Contingencies/Dept Reserves	63,630,361	64,120,776
Non-General Fund Reserves	252,632	269,524
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(1,368,224)	(14,524,759)
Requirements		
Gross Appropriations	(297)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(1,384,819)	(14,537,408)
Non-General Fund Reserves	16,892	12,649
Net County Cost	—	—
Positions	—	—

4. Position Adjustment - Associate Engineers: This action adds two full-time Associate Engineers and removes one vacant Public Works Technician position to meet changing State regulations governing sewer collection systems, which are becoming increasingly technical and complex. The positions will provide assistance with special district operation and work on capital improvement and maintenance projects.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	238,915	(10,161)
Requirements		
Gross Appropriations	238,915	(10,161)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

5. Sewer District Equipment: This action appropriates funding for the purchase of pickup trucks to be used to service all Sewer Districts administered by the County. Costs will be allocated to all Sewer districts.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	56,740	—
Requirements		
Gross Appropriations	256,740	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(200,000)	—
Net County Cost	—	—
Positions	—	—

6. Capital Projects - Sewer Districts: This action appropriates Sewer Districts' Reserves for various one-time improvement projects. Existing sewer pipes have been identified for replacement due to insufficient capacity, structural deficiencies, or excessive maintenance. Improvements will help reduce sewer overflows and amount of staff time spent on unscheduled maintenance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	9,650,000	8,150,000
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(9,650,000)	(8,150,000)
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	2,511,567	(13,290,606)
Requirements		
Gross Appropriations	435,872	(2,991,650)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,056,010	(10,311,705)
Non-General Fund Reserves	19,685	12,749
Net County Cost	—	—
Positions	1	—

Airports (4850B)

Program Locator

County > Community Services > Department of Public Works
> Airports

Program Outcome Statement

Ensure the safe operation and maintenance of County-operated Airports.

Program Results

The County of San Mateo Airports strive to engage and outreach to the local community about the important benefits of the Airports. The Program operates and maintains the San Carlos and Half Moon Bay Airports in accordance with Federal Aviation Administration (FAA) regulations, state requirements, and the County's Voluntary Noise Abatement Procedures (VNAPs). Program staff manage and maintain over 500 acres of airport facilities; more than 400 hangar and tiedown permits and business leases; and perform design and environmental studies for safety, security, and infrastructure improvements at both Airports.

In FY 2024-25, the Program successfully completed several improvement projects funded by FAA grants and Airport Enterprise Funds. These projects included the runway pavement rehabilitation and LED airfield lighting and signage

upgrades at San Carlos Airport, and the runway pavement preservation project at Half Moon Bay Airport. The Program is constructing the Backup Generator and Electrical Vault Upgrade project at Half Moon Bay Airport, with completion anticipated in FY 2025-26.

The Program is committed to fostering strong community engagement in a variety of ways including its Friendly Approach outreach program, utilizing social media, community-focused newsletters, and active participation in local events. The Program strives to expand access to aviation by supporting youth STEM and education initiatives at both airports, including flight training scholarship programs, hands-on aircraft-building activities for teens, monthly free airplane rides for kids, Disaster Airlift Response Team (DART) efforts, and partnering with the Hiller Aviation Museum on aviation-related events throughout the year.

By collaborating closely with airport users and the community, the Program remains committed to proactive engagement, increasing awareness of VNAPs, and minimizing noise impacts to foster a positive and cooperative relationship with surrounding neighborhoods. The Program will continue to partner with airport users to achieve 92 percent or higher compliance with VNAPs.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of aircrafts operating in adherence with Voluntary Noise Abatement Procedures	99%	99%	99%	92%	92%

Performance Narrative
The Program's goal is to ensure at least 92 percent of operating aircraft are in adherence with the airport's voluntary noise abatement procedures.

The County is sensitive to the concerns of its residents surrounding the San Carlos and Half Moon Bay Airports and has worked with pilot associations, flight schools, the Federal Aviation Administration, and neighboring communities to develop voluntary noise abatement procedures (VNAPs), which are flight paths that minimize noise impacts to the surrounding communities whenever possible.

The Program utilizes flight management technology to monitor adherence with the VNAPs and track aircraft flight paths, allowing for early outreach on noise issues. Prior to implementing this new technology, the Program utilized staff to physically observe aircrafts for one hour each day to monitor adherence with noise abatement procedures. The Program's flight management technology provides precise flight track data with the click of a button, resulting in reduced staff time and increased data accuracy. The Program utilizes this technology to identify flight paths and respond to customer concerns in real time, improving its responsiveness, customer service, and proactive outreach to pilots. The Program partners with airport users to achieve a high level of adherence at both airports. Over the years, the program has launched its "Fly Friendly" program – including a noise management website, informational outreach campaigns, community focused e-newsletter, social media program, in-person outreach events, and innovative video series demonstrating the VNAPs – with the goal of positively partnering with the neighborhood and reducing noise impacts to the community. The Program is continuously working to improve and expand its pilot and community engagement efforts.

Disaggregated Data for FY 2024-25 Estimate		
Category	Aircraft Observed	Violations Observed
Noise Monitoring	14,143	54

Performance Narrative
The Program uses a system called Vector Airport Solutions to accurately track aircraft flying the VNAPs. Each day, staff randomly select a two-hour window to observe all arriving and departing aircraft for compliance with established procedures. If any flights appear to be noncompliant, staff review tower frequency recordings to confirm whether air traffic control directed the aircraft to deviate from the procedure for safety reasons.

Over the past three years, and with consistent outreach to airport users, businesses, and neighboring airports, the month-to-month compliance rate has remained consistent. From July 1, 2024, to March 25, 2025, a total of 14,143 aircraft were tracked, with only 54 found to be noncompliant. This represents a 99 percent compliance rate, exceeding the 92 percent compliance goal.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	239,928	239,925	240,369	253,367	12,998	253,367	—
Licenses, Permits and Franchises	15,500	92,332	15,500	15,500	—	15,500	—
Fines, Forfeitures and Penalties	11,742	183	15,000	15,000	—	15,000	—
Use of Money and Property	4,422,128	4,043,504	4,033,782	4,350,399	316,617	4,350,399	—
Intergovernmental Revenues	145,182	9,265,145	3,067,177	1,943,441	(1,123,736)	—	(1,943,441)
Charges for Services	14,386	7,854	26,000	26,000	—	26,000	—
Interfund Revenue	79,784	102,686	—	—	—	—	—
Miscellaneous Revenue	73,978	43,836	40,000	40,000	—	40,000	—
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	5,002,628	13,795,466	7,437,828	6,643,707	(794,121)	4,700,266	(1,943,441)
Fund Balance	6,960,718	7,407,558	5,717,059	5,655,120	(61,939)	1,691,222	(3,963,898)
Total Sources	11,963,346	21,203,024	13,154,887	12,298,827	(856,060)	6,391,488	(5,907,339)
Requirements							
Salaries and Benefits	1,582,673	1,765,330	2,499,958	2,756,965	257,007	2,915,730	158,765
Services and Supplies	2,523,471	2,460,348	3,519,191	3,468,206	(50,985)	1,818,073	(1,650,133)
Other Charges	1,094,598	988,522	324,581	451,275	126,694	457,289	6,014
Fixed Assets	51,448	10,271,141	4,482,121	3,931,159	(550,962)	—	(3,931,159)
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	5,252,190	15,485,341	10,825,851	10,607,605	(218,246)	5,191,092	(5,416,513)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	5,252,190	15,485,341	10,825,851	10,607,605	(218,246)	5,191,092	(5,416,513)
Non-General Fund Reserves	6,711,156	5,717,683	2,329,036	1,691,222	(637,814)	1,200,396	(490,826)
Total Requirements	11,963,346	21,203,024	13,154,887	12,298,827	(856,060)	6,391,488	(5,907,339)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	13.0	13.0	13.0	—	13.0	—
Funded FTE	10.0	13.0	13.0	13.0	—	13.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	11,963,346	21,203,024	13,154,887	12,298,827	(856,060)	6,391,488	(5,907,339)
Total Requirements	11,963,346	21,203,024	13,154,887	12,298,827	(856,060)	6,391,488	(5,907,339)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	13.0	13.0	13.0	—	13.0	—
Funded FTE	10.0	13.0	13.0	13.0	—	13.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures, for one-time improvements including the 795 Skyway redevelopment project. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Funding and position adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(8,454,621)	(7,598,561)
Requirements		
Gross Appropriations	(6,292,662)	(5,926,502)
Intrafund Transfers	—	—
Non-General Fund Reserves	(2,161,959)	(1,672,059)
Net County Cost	—	—
Positions	—	—

2. Position Adjustment - Deputy Director of Public Works: This action deletes a vacant Assistant Airports Manager position and adds a Deputy Director of Public Works position. This change better aligns staffing with the increased needs of managing the San Carlos and Half Moon Bay Airports to better serve the community.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	98,371	(7,044)
Intrafund Transfers	—	—
Non-General Fund Reserves	(98,371)	7,044
Net County Cost	—	—
Positions	—	—

3. Airport Projects: This action reappropriates estimated unspent appropriations from the prior year for Airport projects and adds funding for various projects including 795 Skyway redevelopment and San Carlos Airport taxiway reconfiguration. These projects are funded by a combination of Federal Aviation Administration grants and Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,943,441	—
Requirements		
Gross Appropriations	5,576,045	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(3,632,604)	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	5,717,059	5,655,120
Requirements		
Gross Appropriations	400,000	517,033
Intrafund Transfers	—	—
Non-General Fund Reserves	5,317,059	5,138,087
Net County Cost	—	—
Positions	—	—

5. Final Fund Balance Adjustment: Final Year-End Fund Balance adjustment is appropriated to Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(61,939)	(3,963,898)
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(61,939)	(3,963,898)
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(856,060)	(5,907,339)
Requirements		
Gross Appropriations	(218,246)	(5,416,513)
Intrafund Transfers	—	—
Non-General Fund Reserves	(637,814)	(490,826)
Net County Cost	—	—
Positions	—	—

Capital Projects (8500D)

Program Locator

County > Community Services > Department of Public Works
> **Capital Projects**

Program Outcome Statement

The Capital Program plans, designs, constructs, upgrades, maintains, and improves facilities and infrastructure to operate efficiently and safely.

Program Results

The Program oversees infrastructure renovations and remodels in existing facilities. Capital infrastructure refers to the built environment that makes the County of San Mateo public-serving facilities safe, healthy, engaging, and aesthetically pleasing. The Capital Improvement Program (CIP) focuses on two types of projects:

- New one-time projects with a useful life of more than five years, costing \$150,000 or more; and
- Major infrastructure equipment and system replacements and maintenance and operation project improvements for employees and the community

The Program establishes a comprehensive plan for spending priorities identified and approved by the Board of Supervisors in the CIP, which is updated annually.

Over the next two years, the Program will be implementing projects for the improvement and renovation of new property

acquisitions to allow County departments to relocate from leased space into County-owned space as, well as departmentally requested improvements to existing County space. In addition, the Program plans to focus its resources on deferred facility maintenance and improvement projects. The facility maintenance projects include mechanical equipment replacement, roof replacements, parking lot work, flooring, walls, and other “non-critical” building infrastructure that can potentially create a situation where a facility can become inoperable. Focusing on these projects can mitigate the risks of the following:

- Safety Hazards – Damaged or inoperable equipment can lead to unsafe working conditions
- Health Concerns – Inefficient mechanical equipment can lead to uncomfortable working conditions
- Increased Repair/Replacement Cost – Maintaining and replacing assets can reduce potential damage to other components
- Shorter Equipment Life Cycles - Assets experiencing undue wear and tear are more likely to fail prematurely
- Productivity Impacts – Unplanned equipment downtime can negatively affect productivity
- System Failure – Emergency replacement of critical assets is stressful and causes unexpected delays and financial impacts

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage Completion of approved facility capital improvement projects on an annual basis (not including on-going programs or multi-year projects)	N/A	87%	86%	85%	85%

*FY 2022-23 Actuals are marked as N/A because the performance measure was updated or modified at the beginning of FY 2023-24

Performance Narrative

The Program's goal is to complete 85 percent of its approved facility capital improvement projects on an annual basis, not including ongoing programs or multi-year projects. The Program also executes Other Department (OD) projects, where funds are budgeted outside the Capital Improvement Plan (CIP) but are managed by the Program. When considering the management of OD projects, the productivity of the Program increases.

The Program is designed to support communities and outlying regions through the beautification, rejuvenation, and enhancement of its assets. The assets, primarily comprised of county-owned buildings, roadways, parks, and utility infrastructure, require a variety of resources to maintain their availability to the public. Over the next five years, the need for substantial infrastructure investment is expected to focus on the buildings most needed and accessed by the public, as well as improvements and renovations to newly acquired County-owned facilities for the purpose of relocating County departments from leased to County-owned space.

The Program's capital spending plan ensures the availability, longevity, and accessibility of its assets through a careful and strategic planning process that will affect all communities within the County over time. The Program's projects, such as infrastructure maintenance, operations, airports, roadways, utilities, and sewers, are not specific to one neighborhood, economic class, or group of people. Efforts are put forth annually through the Program's capital spending plan with the focus of addressing adequate and accessible facilities to all residents through strategic construction planning. The Program continues to strive to improve the percentage of capital projects delivered annually to the community.

Disaggregated Data for FY 2024-25 Estimate		
Category	Total Projects	Projects expected to be completed
Number of Projects	63	54

Performance Narrative

Currently, there are 147 individual projects in the CIP, of which 48 are multi-year projects, 63 projects are scheduled for FY 2024-25, 11 projects are on hold, 25 are ongoing projects and/or programs, and 5 are duplicates due to multiple funding sources. There are 63 projects scheduled for FY 2024-25, of which 54 are expected for completion at fiscal year-end, resulting in an estimated 86 percent completion rate.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,522,169	1,380,470	6,127,232	6,214,855	87,623	—	(6,214,855)
Use of Money and Property	254,924	595,189	—	—	—	—	—
Charges for Services	(104,760)	16,773	—	19,579	19,579	20,282	703
Interfund Revenue	3,375	—	—	—	—	—	—
Other Financing Sources	27,682,900	25,361,578	103,200,407	95,561,873	(7,638,534)	59,287,479	(36,274,394)
Total Revenue	30,358,608	27,354,011	109,327,639	101,796,307	(7,531,332)	59,307,761	(42,488,546)
Fund Balance	10,385,696	15,243,873	18,086,930	21,145,589	3,058,659	14,818,837	(6,326,752)
Total Sources	40,744,304	42,597,884	127,414,569	122,941,896	(4,472,673)	74,126,598	(48,815,298)
Requirements							
Services and Supplies	13,250,015	860,791	11,464,660	9,587,357	(1,877,303)	2,000,000	(7,587,357)
Other Charges	1	14	365,557	365,557	—	1	(365,556)
Fixed Assets	12,250,416	23,650,149	106,471,699	98,170,145	(8,301,554)	54,671,660	(43,498,485)
Gross Appropriations	25,500,431	24,510,954	118,301,916	108,123,059	(10,178,857)	56,671,661	(51,451,398)
Intrafund Transfers							
Net Appropriations	25,500,431	24,510,954	118,301,916	108,123,059	(10,178,857)	56,671,661	(51,451,398)
Contingencies/Dept Reserves	15,243,873	18,086,930	9,112,653	14,818,837	5,706,184	17,454,937	2,636,100
Total Requirements	40,744,304	42,597,884	127,414,569	122,941,896	(4,472,673)	74,126,598	(48,815,298)
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	40,744,304	42,597,884	127,414,569	122,941,896	(4,472,673)	74,126,598	(48,815,298)
Total Requirements	40,744,304	42,597,884	127,414,569	122,941,896	(4,472,673)	74,126,598	(48,815,298)
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: adjustments to facility surcharge revenue; negotiated salary and benefit increases in Facilities where the Capital Project Managers' positions reside, including merit increases and adjustments to retiree health contributions; and elimination of one-time revenues and expenditures, including capital projects. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(122,937,868)	(118,305,795)
Requirements		
Gross Appropriations	(118,301,915)	(108,123,058)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(4,635,953)	(10,182,737)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	18,086,930	21,145,589
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	18,086,930	21,145,589
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance adjustment is appropriated to Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,058,659	(6,326,752)
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,058,659	(6,326,752)
Net County Cost	—	—
Positions	—	—

4. Measure K - CSA 7 and 11 Emergency Preparedness: This action allocates funding in FY 2025-26 for County Service Areas (CSA) 7 and 11 Emergency Preparedness as a result of the Measure K Notice of Funding Opportunity process. This project will develop a comprehensive Emergency Response Plan for CSA 7 and 11 water systems to address potential disruptions and disasters, design and install an emergency backup generator at the CSA 11 pump control building, and design and construct a new code-compliant raw water storage tank to replace the existing redwood raw water storage tank in CSA 7.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	466,667	—
Requirements		
Gross Appropriations	466,667	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Capital Improvement Projects: This action adjusts capital project appropriations based on estimated rollover of FY 2024-25 funding, updated cost estimates for existing projects, and new projects, including YSC Air Handler Replacement, Hall of Justice renovations, and County-Wide Access Control Replacement Project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	91,104,751	54,671,660
Requirements		
Gross Appropriations	101,908,203	56,671,660
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(10,803,452)	(2,000,000)
Net County Cost	—	—
Positions	—	—

6. Measure K - Capital Projects Rollover: This action rolls forward Measure K estimated year-end balance from FY 2024-25 for various projects, including CSA-7 Infrastructure Replacement.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	5,748,188	—
Requirements		
Gross Appropriations	5,748,188	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(4,472,673)	(48,815,298)
Requirements		
Gross Appropriations	(10,178,857)	(51,451,398)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	5,706,184	2,636,100
Net County Cost	—	—
Positions	—	—

County One-Time Expense Fund (8200B)

Program Locator

County > Community Services > **County One-Time Expense Fund**

Program Outcome Statement

Contains appropriations for County capital improvements, facilities maintenance projects, and debt service payments.

Program Results

The County's Accumulated Capital Outlay (ACO) Fund ordinance restricted the expenditure of funds to the acquisition, construction, installation, completion, or extension of County facilities, structures, or equipment, or the acquisition of related lands or rights-of-way. Section 2.80.070, however, allows the Board to provide for other uses of the fund to the extent that it amends the ordinance.

In December 2019, the Board amended the ordinance to expand the purposes for which the subject funds may be appropriated to include up to \$25,000,000 for advances, temporary transfers, or lease financing arrangements with other public agencies for capital projects and for the acquisition of lands or rights-of-way necessary or convenient for such purposes, with the remainder of the Fund available for the funding of Board-approved employee housing programs, and one-time payments by the County of its pension or OPEB liabilities. Given the broader allowable

purposes for the funds, the amended ordinance renames the ACO Fund as the "County One-Time Expense Fund."

Notably, one of the advantages of creating accumulative capital outlay funds was that counties could thereafter set aside monies, apart from their general fund, to be made available for one-time capital expenditures. Similarly, and like the County's 2010 Reserves Policy, the amended ordinance would restrict expenditures from the County One-Time Expense Fund to certain one-time or short-term expenses as opposed to funding ongoing operations. With respect to the \$25,000,000 available for potential advances, temporary transfers, or lease financing arrangements with public entities for their acquisition, construction, installation, completion, and/or extension of capital projects or the acquisition of lands or rights-of-way necessary or convenient for such purposes, such monies would need to be repaid to the fund before additional expenditures could be incurred. Other allowable uses of the fund include providing monies for one-time expenses such as additional payments of the County's pension or OPEB obligations.

Revenue in the County One-Time Expense Fund is generated from the sale of real property and from interest earnings on Fund Balance. The current fund balance is due to revenue from the County's sale of the Circle Star Plaza office complex in 2014 along with interest earned on the current fund balance and is available to fund projects as determined by the amended ordinance.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	1,978,668	3,383,123	3,149,036	2,767,755	(381,281)	2,767,755	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	1,978,668	3,383,123	3,149,036	2,767,755	(381,281)	2,767,755	—
Fund Balance	91,435,631	93,414,299	95,797,422	95,386,141	(411,281)	95,386,141	—
Total Sources	93,414,299	96,797,422	98,946,458	98,153,896	(792,562)	98,153,896	—
Requirements							
Services and Supplies	—	1,000,000	5,000,000	5,000,000	—	5,000,000	—
Other Charges	—	—	5,000,000	5,000,000	—	5,000,000	—
Other Financing Uses	—	—	36,160,237	35,367,675	(792,562)	35,367,675	—
Gross Appropriations	—	1,000,000	46,160,237	45,367,675	(792,562)	45,367,675	—
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	—	1,000,000	46,160,237	45,367,675	(792,562)	45,367,675	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	93,414,299	95,797,422	52,786,221	52,786,221	—	52,786,221	—
Total Requirements	93,414,299	96,797,422	98,946,458	98,153,896	(792,562)	98,153,896	—
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	93,414,299	96,797,422	98,946,458	98,153,896	(792,562)	98,153,896	—
Total Requirements	93,414,299	96,797,422	98,946,458	98,153,896	(792,562)	98,153,896	—
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including the elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (2,767,755). Net funding adjustments in FY 2026-27 total (2,767,755).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(96,178,703)	(95,386,141)
Requirements		
Gross Appropriations	(46,160,237)	(45,367,675)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(52,786,221)	(52,786,221)
Net County Cost	(2,767,755)	(2,767,755)
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	95,797,422	95,386,141
Requirements		
Gross Appropriations	45,778,956	45,367,675
Intrafund Transfers	—	—
Non-General Fund Reserves	52,786,221	52,786,221
Net County Cost	2,767,755	2,767,755
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(411,281)	—
Requirements		
Gross Appropriations	(411,281)	—
Intrafund Transfers	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(792,562)	—
Requirements		
Gross Appropriations	(792,562)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

Courthouse Construction Fund (8300B)

Program Locator

County > Community Services > **Courthouse Construction Fund**

Program Outcome Statement

Funds the construction, rehabilitation, leasing, and financing of courtrooms

Program Results

For every \$10.00 of all criminal and traffic fines, bail, and imposed penalties, a \$2.25 penalty assessment, which is added to the fine, is placed into the Courthouse Construction Fund for the purposes of construction, rehabilitation, lease, and financing of courtrooms. A penalty of \$1.50 is also added for every parking offense paid. The Probation Department

also deposits \$1.00 for every \$10.00 collected pursuant to Government Code 76004.

In addition, this Fund is used to provide debt service for the Court's relocation project and Court's prorated share of debt service for the Youth Services Center.

This Fund is currently only being used for debt service for Court facilities. Due to a reduction in fines and fees collected by the courts in recent years, revenues are insufficient to fund all debt service requirements for Court facilities. The County General Fund is legally obligated to fund any difference between the revenues and debt service. Once the debt service has been fully satisfied, the revenues will transfer to the State of California, which will take place in 2036, based on current debt service schedules.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	(6,610)	(4,011)	—	—	—	—	—
Charges for Services	630,888	574,248	600,000	600,000	—	600,000	—
Interfund Revenue	488,905	739,422	714,551	714,551	—	714,551	—
Total Revenue	1,113,182	1,309,659	1,314,551	1,314,551	—	1,314,551	—
Fund Balance	51,530	1,660	172,835	172,835	—	172,835	—
Total Sources	1,164,712	1,311,319	1,487,386	1,487,386	—	1,487,386	—
Requirements							
Other Charges	—	—	—	—	—	—	—
Other Financing Uses	1,163,053	1,138,483	1,314,551	1,314,551	—	1,314,551	—
Gross Appropriations	1,163,053	1,138,483	1,314,551	1,314,551	—	1,314,551	—
Intrafund Transfers							
Net Appropriations	1,163,053	1,138,483	1,314,551	1,314,551	—	1,314,551	—
Contingencies/Dept Reserves	1,659	172,835	121,304	121,304	—	121,304	—
Non-General Fund Reserves	—	—	51,531	51,531	—	51,531	—
Total Requirements	1,164,712	1,311,319	1,487,386	1,487,386	—	1,487,386	—
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	1,164,712	1,311,319	1,487,386	1,487,386	—	1,487,386	—
Total Requirements	1,164,712	1,311,319	1,487,386	1,487,386	—	1,487,386	—
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$294). Net funding adjustments in FY 2026-27 total \$24.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(172,835)	(172,835)
Requirements		
Gross Appropriations	(294)	24
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(121,304)	(121,304)
Non-General Fund Reserves	(51,531)	(51,531)
Net County Cost	(294)	24
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	172,835	172,835
Requirements		
Gross Appropriations	294	(24)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	121,304	121,304
Non-General Fund Reserves	51,531	51,531
Net County Cost	294	(24)
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

Criminal Justice Construction Fund (8400B)

Program Locator

County > Community Services > **Criminal Justice Construction Fund**

Program Outcome Statement

Funds the constructions, rehabilitation, leasing, and financing of criminal justice facilities

Program Results

For every \$10.00 of all criminal and traffic fines, bail, and imposed penalties, a \$2.25 penalty assessment, which is

added to the fine, is placed into the Criminal Justice Construction Fund for purposes of construction, reconstruction, expansion, improvement, operation, or maintenance of criminal justice facilities. A penalty of \$1.50 is also added for every parking offense paid. The Probation Department also deposits \$1.00 for every \$10.00 collected pursuant to Government Code 76004.

Court revenues generated in this fund will continue to be budgeted for a portion of the debt service payment for the lease revenue bonds issued in 1993 to build the Maguire Correctional Facility.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	68,461	138,583	60,000	60,000	—	60,000	—
Charges for Services	603,179	574,311	600,000	600,000	—	600,000	—
Total Revenue	671,640	712,894	660,000	660,000	—	660,000	—
Fund Balance	2,821,947	3,521,311	4,234,205	4,234,205	—	4,234,205	—
Total Sources	3,493,587	4,234,205	4,894,205	4,894,205	—	4,894,205	—
Requirements							
Services and Supplies	(27,724)	—	—	—	—	—	—
Other Charges	—	—	660,000	660,000	—	660,000	—
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	(27,724)	—	660,000	660,000	—	660,000	—
Intrafund Transfers							
Net Appropriations	(27,724)	—	660,000	660,000	—	660,000	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	3,521,310	4,234,205	4,234,205	4,234,205	—	4,234,205	—
Total Requirements	3,493,587	4,234,205	4,894,205	4,894,205	—	4,894,205	—
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	3,493,587	4,234,205	4,894,205	4,894,205	—	4,894,205	—
Total Requirements	3,493,587	4,234,205	4,894,205	4,894,205	—	4,894,205	—
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. There are no net funding adjustments in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(4,234,205)	(4,234,205)
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(4,234,205)	(4,234,205)
Net County Cost	—	—
Positions	—	—

2. Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	4,234,205	4,234,205
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	4,234,205	4,234,205
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

Other Capital Construction Fund (8450D)

Department Locator

County > Community Services > County Executive's Office >
Other Capital Construction Fund

Mission Statement

Project Development Unit delivers new buildings and infrastructure that are functional, aesthetically appropriate, cost-effective, sustainable, inspiring, and compatible with the County's missions and policies.

Overview

The Project Development Unit (PDU) provides oversight and project management of new ground up County construction projects. PDU manages all aspects of potential projects including needs evaluations, feasibility studies, programming, design, and construction. PDU projects incorporate modern, sustainable, safe, and green building features that promote wellness, meet environmental goals, and satisfy programming needs.

Innovations and Achievements

- PDU will complete the Cordilleras Replacement project
- Continue construction of the South San Francisco Wellness Center and the complete the final phase of the San Mateo Medical Center Campus Renovation project
- Complete the formal construction bidding for Pescadero Fire Station 17 in Pescadero, CA

Challenges and Trends

Supply Chain Volatility, Material Costs, and Economic Uncertainties

Potential new tariffs, geopolitical conflicts, and ongoing transportation challenges contribute to unpredictable material

availability and fluctuating costs for key items such as lumber, steel, and concrete. The overall costs for construction materials, labor, and equipment remain elevated. This persistent high-cost environment, exacerbated by shortages in the skilled labor force, frequently results in higher-than-anticipated bid pricing and change order costs, making accurate project budgeting and reliable scheduling exceptionally challenging.

Regulatory Complexities

A major challenge for County construction projects stems from operating within California's complex and dynamic regulatory framework. This includes keeping pace with evolving building codes, adhering to stricter safety regulations, complying with stringent state labor laws, and meeting growing environmental restrictions and mandates. Simultaneously, there is increasing focus and attention to implement comprehensive sustainability measures—such as utilizing green building materials, installing energy-efficient equipment, and achieving specific Environmental, Social, and Governance (ESG) targets. Furthermore, designing for resilience against prevalent California risks like wildfires, floods, and public health events adds another layer of complexity.

Technology Adoption Lag

While technology has evolved to make buildings significantly smarter, more sophisticated, efficient, and automated, County projects frequently encounter barriers that hinder the adoption of these advancements. Key obstacles include budget constraints, procurement hurdles for new technologies, and difficulty standardizing systems across different agencies. The issues of interoperability and compatibility with legacy infrastructure constrain innovation.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	22,170	9,933,233	31,629,246	19,982,040	(11,647,206)	19,982,040	—
Use of Money and Property	1,172,801	754,390	—	—	—	—	—
Intergovernmental Revenues	32,559,168	8,906,132	13,933,584	13,933,584	—	13,933,584	—
Miscellaneous Revenue	15,056	1,027,444	1,000,000	1,000,000	—	1,000,000	—
Other Financing Sources	68,566,390	40,179,995	200,251,182	63,864,337	(136,386,845)	63,864,337	—
Total Revenue	102,335,585	60,801,194	246,814,012	98,779,961	(148,034,051)	98,779,961	—
Fund Balance	15,966,700	42,801,663	22,227,703	22,227,703	—	—	(22,227,703)
Total Sources	118,302,285	103,602,857	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Requirements							
Services and Supplies	2,086,872	4,850,441	13,525,322	12,371,991	(1,153,331)	10,542,958	(1,829,033)
Fixed Assets	73,220,031	67,629,869	249,959,751	103,079,031	(146,880,720)	88,237,003	(14,842,028)
Other Financing Uses	193,719	8,894,844	5,556,642	5,556,642	—	—	(5,556,642)
Gross Appropriations	75,500,622	81,375,154	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Intrafund Transfers							
Net Appropriations	75,500,622	81,375,154	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Contingencies/Dept Reserves	94,864	101,216	—	—	—	—	—
Non-General Fund Reserves	42,706,799	22,126,487	—	—	—	—	—
Total Requirements	118,302,285	103,602,857	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Net County Cost	—	—	—	—	—	—	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$148,034,051, or 55 percent, from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$11,647,206 in this funding source due to a decrease in appropriations for Measure K – funded projects including \$357,916 for South San Francisco Wellness Center, \$6,500,000 for Pescadero Fire Station, and \$4,789,290 for Stone Pine Cove Farmworker Housing.

Intergovernmental Revenues

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is a net decrease of \$136,386,845 in this funding source due to a decrease in appropriations for General funded projects including \$55,000,000 for County Office Building 3, \$73,233,514 for South San Francisco Wellness Center, \$8,000,000 for Promenade and \$153,331 for Parking Services.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements decreased by \$148,034,051 or 55 percent, from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Services and Supplies

There is a net decrease of \$1,153,331 in this expenditure category due to the removal of appropriations for the Promenade for \$500,000, County Office Building 3 for \$500,000 and Parking Services for \$153,331.

Fixed Assets

There is a net decrease of \$146,880,720 primarily due to partial spending of the overall budget for projects including \$7,500,000 for Promenade, \$54,500,000 for County Office Building 3, \$73,591,430 for South San Francisco Wellness Center, \$6,500,000 for Pescadero Fire Station, and \$4,789,290 for Stone Pine Cove Farmworker Housing.

Other Financing Uses

There is no change in this expenditure category.

NET COUNTY COST

There is no change in this Fund's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$22,227,703, or 18 percent, from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is no change in this funding source.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is a net decrease of \$22,227,703 in this funding source due to the elimination of Fund Balance which is expected to be spent in FY 2025-26. Changes include the following: \$3,945,219 associated with completed projects Warm Shell and Skylonda Fire Station, \$9,289,871 for County Office Building 3, \$6,326,959 for Cordilleras, \$293,513 for San Mateo Medical EV Station, \$1,289,296 for Stone Pine Cove, \$601,024 for South San Francisco Wellness Center, \$414,496 for Parking Structure 2, and \$67,325 for Navigation Center.

TOTAL REQUIREMENTS

Total Requirements decreased by \$22,227,703 or 18 percent from the FY 2025-26 Recommended to the FY 2024-25 Preliminary Recommended Budget due to the following changes:

Services and Supplies

There is a net decrease of \$1,829,033 in this expenditure category due to the removal of expenditures associated with Fund Balance including \$20,000 associated with completed projects Warm Shell and Skylonda Fire Station, \$500,000 for County Office Building 3, \$293,513 for San Mateo Medical EV Station, \$601,024 for South San Francisco Wellness Center, and \$414,496 for Parking Structure 2.

Fixed Assets

There is a net decrease of \$14,842,028 in this expenditure category due to the removal of project expenditures associated with Fund Balance including \$7,158,448 for County Office Building 3, \$6,326,959 for Cordilleras, \$1,289,296 for Stone Pine Farmworker Housing, and \$67,325 for Navigation Center.

Other Financing Uses

There is a net decrease of \$5,556,642 in this expenditure category due to the removal of expenditures associated with Fund Balance including \$3,925,219 associated with completed projects Warm Shell and Skylonda Fire Station and \$1,631,423 for County Office Building 3.

NET COUNTY COST

There is no change in this Fund's General Fund allocation.

Major Capital Construction (8470B)

Program Locator

County > Community Services > County Executive's Office > Other Capital Construction Fund > **Major Capital Construction Fund**

Program Outcome Statement

Create functional, aesthetically appropriate, cost-effective, sustainable, and inspiring public safety facilities.

Program Results

The program provides funding for new ground-up construction projects for the County. The new buildings are scheduled to replace or fully renovate outdated facilities that provide County services. Revenue for the scheduled projects comes from Measure K, General Fund, and the proceeds from 2018 and 2021 Lease Revenue Bonds.

In FY 2023-25, the program oversaw the completion of the County's Navigation Center, County Office Building 3, and the Cordilleras Replacement project.

The program has completed design updates and has begun construction on the South San Francisco Wellness Center which will be the County's second Mass Timber and Cross Laminated timber construction, designed and built per the County Green Building Policy to be "all-electric" and LEED Certified. Extensive technology infrastructure will include features such as voice-over-internet-protocol (VoIP) telephone services.

Projects previously in the planning stages are in the design stages. The Pescadero Fire Station 17 project is set to commence the construction bidding process, award, and delivery between January 2026 and the end of 2027. Projects currently in the planning stages include Pescadero California Department of Forestry (CAL FIRE) Station 59.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	22,170	9,933,233	31,629,246	19,982,040	(11,647,206)	19,982,040	—
Use of Money and Property	40,283	47,242	—	—	—	—	—
Intergovernmental Revenues	32,559,168	8,906,132	13,933,584	13,933,584	—	13,933,584	—
Miscellaneous Revenue	15,056	1,027,444	1,000,000	1,000,000	—	1,000,000	—
Other Financing Sources	8,566,390	5,701,586	136,244,403	62,857,558	(73,386,845)	62,857,558	—
Total Revenue	41,203,067	25,615,637	182,807,233	97,773,182	(85,034,051)	97,773,182	—
Fund Balance	5,921,031	14,083,021	8,992,613	8,992,613	—	—	(8,992,613)
Total Sources	47,124,098	39,698,658	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Requirements							
Services and Supplies	2,026,854	4,826,091	12,005,322	11,851,991	(153,331)	10,542,958	(1,309,033)
Fixed Assets	36,823,464	16,985,111	179,794,524	94,913,804	(84,880,720)	87,230,224	(7,683,580)
Other Financing Uses	190,759	8,894,844	—	—	—	—	—
Gross Appropriations	39,041,077	30,706,046	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Intrafund Transfers							
Net Appropriations	39,041,077	30,706,046	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Non-General Fund Reserves	8,083,021	8,992,613	—	—	—	—	—
Total Requirements	47,124,098	39,698,658	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	47,124,098	39,698,658	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Total Requirements	47,124,098	39,698,658	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including elimination of one-time revenues and expenditures. These adjustments include the following projects: South San Francisco Wellness \$73,591,430, Pescadero Fire Station \$6,500,000, and Stone Pine Cove \$4,789,290. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(94,026,664)	(8,992,613)
Requirements		
Gross Appropriations	(94,026,664)	(8,992,613)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	8,992,613	—
Requirements		
Gross Appropriations	8,992,613	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(85,034,051)	(8,992,613)
Requirements		
Gross Appropriations	(85,034,051)	(8,992,613)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

Other Capital Construction Fund (8450B)

Program Locator

County > Community Services > County Executive's Office >
Other Capital Construction Fund

Program Results

The program provides budget financing for the Maple Street Correctional Center photovoltaic carport project, financial services support for specific Criminal Justice capital projects, and other capital projects. Funding for these projects comes from the General Fund against bonded projects.

Program Outcome Statement

New, functional, sustainable public safety facilities.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Use of Money and Property	1,132,518	707,148	—	—	—	—	—
Other Financing Sources	60,000,000	34,478,409	64,006,779	1,006,779	(63,000,000)	1,006,779	—
Total Revenue	61,132,518	35,185,557	64,006,779	1,006,779	(63,000,000)	1,006,779	—
Fund Balance	10,045,669	28,718,642	13,235,090	13,235,090	—	—	(13,235,090)
Total Sources	71,178,187	63,904,199	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Requirements							
Services and Supplies	60,018	24,350	1,520,000	520,000	(1,000,000)	—	(520,000)
Fixed Assets	36,396,567	50,644,759	70,165,227	8,165,227	(62,000,000)	1,006,779	(7,158,448)
Other Financing Uses	2,960	—	5,556,642	5,556,642	—	—	(5,556,642)
Gross Appropriations	36,459,545	50,669,109	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Intrafund Transfers							
Net Appropriations	36,459,545	50,669,109	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Contingencies/Dept Reserves	94,864	101,216	—	—	—	—	—
Non-General Fund Reserves	34,623,777	13,133,874	—	—	—	—	—
Total Requirements	71,178,187	63,904,199	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	71,178,187	63,904,199	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Total Requirements	71,178,187	63,904,199	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including elimination of one-time revenues and expenditures for County Office Building 3 for \$55,000,000. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(68,235,090)	(13,235,090)
Requirements		
Gross Appropriations	(68,235,090)	(13,235,090)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,945,219	—
Requirements		
Gross Appropriations	3,945,219	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

3. Reappropriation of Fund Balance and Associated Expenditures for County Office Building 3: This action reappropriates Fund Balance and associated expenditures from the prior year. Funds will be used to cover closeout fees of the County Office Building 3 Project which is near completion.

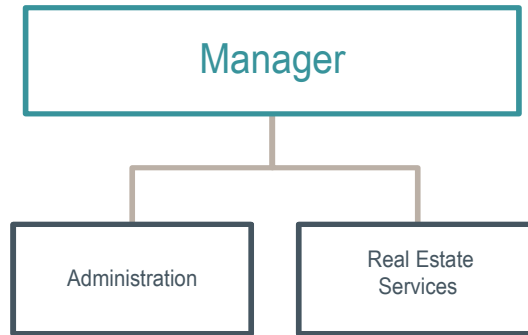
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	9,289,871	—
Requirements		
Gross Appropriations	9,289,871	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(63,000,000)	(13,235,090)
Requirements		
Gross Appropriations	(63,000,000)	(13,235,090)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

Real Property Services (1220B)

REAL PROPERTY SERVICES



Real Property Services

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Real Property Services**

Mission Statement

Real Property Services provides competitive real estate services to County departments.

Overview

Real Property Services effectively researches historical records, negotiates leases as either the landlord or tenant based on market conditions and forecasts, disposes of surplus real property, and purchases property on the County's behalf. The unit collaborates with County, regional, city, and State departments and agencies to find cost-effective, well-considered strategies for providing health care services, human services, transportation, outdoor activities, construction of tenant improvement projects, and infrastructure maintenance. Real Property works closely with other County departments to define leased facility needs, identify appropriate alternatives, negotiate leases on competitive terms, administer those agreements throughout the lease term, and protect the County's financial and legal interests. In addition, Real Property negotiates concession and permit agreements and facilitates right of way transactions.

Program Results

Real Property Services has successfully negotiated lease rates well below the countywide asking rates, due in part to the unit's market awareness and diligent negotiations. This results in cost savings for the County and high value for

departments that lease space for their services and operations.

Through Real Property's efforts, the County secured the property interests necessary for the development of various capital improvement projects, enabled departments to locate public services and offices in accordance with client needs in a cost-effective manner, and safeguarded the County's real estate holdings.

Significant challenges, initiatives, and trends anticipated for FY 2025-27 include:

Commercial office space in San Mateo County is anticipated to have higher vacancy rates in FY 2025-27; The Real Property department will be strongly positioned to negotiate long term leases at lower than market rates.

Real Property is re-establishing the electronic filing system in Spacebase and converting the department's filing and information retention system from paper to electronic.

Department Innovations and Achievements

Real Property has been committed to locating County offices in areas that are more accessible and easily reachable for all residents. This includes locations close to public transportation as well as areas that include safe pedestrian pathways. Real Property is also negotiating adding lactation rooms to County leased space to ensure privacy for nursing mothers. Additionally, Real Property is also negotiating the addition of EV charging stations in parking lots, when feasible, to newly leased space. By prioritizing these enhancements, Real Property demonstrates its commitment to employee's and County client's well-being as well as environmental responsibility.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Monthly Rents per Square Foot for Leased Office Space	\$3.21	\$3.34	\$3.71	\$4.25	\$4.50

Performance Narrative

Real Property is dedicated to achieving optimal lease rates and terms for our County leased spaces. With current market dynamics indicating a softening due to an increase in supply, we find ourselves in a strong negotiating position to secure favorable terms for both new leases and lease extensions.

According to a recent report by Kidder Matthews, the average rate for office space along the San Mateo County Peninsula stands at \$5.82 per square foot as of mid-year 2024. In contrast, Real Property has an average cost of \$3.34 per square foot during the same period.

It is important to note that the projection for average office space leasing rates indicates a significant increase during Fiscal Year 2025-26 and Fiscal Year 2026-27. This anticipated escalation is largely driven by the requirement for costly short-term lease extensions. These extensions are essential to sustain our current operations while we progress towards the completion of our transition to County-owned facilities.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	474,638	567,476	501,037	730,072	229,035	730,072	—
Charges for Services	60,254	7,588	—	—	—	—	—
Interfund Revenue	2,505,657	3,177,144	3,593,768	4,335,840	742,072	4,335,840	—

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Miscellaneous Revenue	(6,025)	43,965	—	—	—	—	—
Total Revenue	3,034,524	3,796,173	4,094,805	5,065,912	971,107	5,065,912	—
Fund Balance	1,179,077	676,870	545,082	980,651	435,569	980,651	—
Total Sources	4,213,601	4,473,043	4,639,887	6,046,563	1,406,676	6,046,563	—
Requirements							
Salaries and Benefits	596,806	736,757	1,256,532	1,415,348	158,816	1,493,931	78,583
Services and Supplies	258,758	268,271	327,276	393,979	66,703	393,979	—
Other Charges	23,010,257	23,610,631	23,812,038	25,522,302	1,710,264	25,529,482	7,180
Other Financing Uses	25,992	23,363	24,813	25,457	644	23,192	(2,265)
Gross Appropriations	23,891,814	24,639,022	25,420,659	27,357,086	1,936,427	27,440,584	83,498
Intrafund Transfers	(20,355,083)	(20,879,838)	(21,325,854)	(22,291,174)	(965,320)	(22,374,672)	(83,498)
Net Appropriations	3,536,731	3,759,184	4,094,805	5,065,912	971,107	5,065,912	—
Contingencies/Dept Reserves	676,870	713,859	545,082	980,651	435,569	980,651	—
Total Requirements	4,213,601	4,473,043	4,639,887	6,046,563	1,406,676	6,046,563	—
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	6.0	6.0	6.0	6.0	—	6.0	—
Funded FTE	6.0	6.0	6.0	6.0	—	6.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased \$1,406,676 from the FY 2024-25 Revised Budget to the FY 2025-26 Recommended Budget due to the following changes:

Use of Money and Property

There is a net increase of \$229,035 in this funding source due to increased rent reimbursement from a non-County agency.

Interfund Revenue

There is a net increase of \$742,072 in this funding source due to increased rent reimbursement as a result of higher rental charges.

Fund Balance

There is a net increase of \$435,569 in this funding source category due to savings from vacant positions.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,406,676 from the FY 2024-25 Revised Budget to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$158,816 in the expenditure category due to higher salary and retirement contribution costs.

Services and Supplies

There is a net increase of \$66,703 in this expenditure category due to the increased need for contract services.

Other Charges

There is a net increase of \$1,710,264 in this expenditure category due to increased rental costs.

Other Financing Uses

There is a net increase of \$644 due to higher debt service-operating transfers.

Intrafund Transfers

Intrafund Transfers are contra expenditures that reduce the overall amount of expenses that the department incurs. There was an increase of \$965,320 in this category due to increased rental costs and associated reimbursements from departments.

Contingencies/Departmental Reserves

There is a net increase of \$435,569 in this expenditure category due to savings from vacant positions. The balance in the General Fund Reserves represents 19.4 percent of Net Appropriations, which exceeds the County's 4 percent Reserves policy.

FY 2026-27 Budget Overview

TOTAL SOURCES

There are no changes in Total Sources from the FY 2025-26 Recommended Budget to the FY 2026-27 Preliminary Budget.

Use of Money and Property

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

There are no changes in Total Requirements from the FY 2025-26 Recommended to the FY 2024-25 Budget:

Salaries and Benefits

There is a net increase of \$75,583 in the expenditure category due to increased costs for salary and retirement contributions.

Services and Supplies

There is no change in this expenditure category.

Other Charges

There is a net increase of \$7,180 in this expenditure category due to increased charges for facility charges and Information Services charges.

Other Financing Uses

There is a net decrease of \$2,265 in this expenditure category due to decreased debt service-operating transfers.

Contingencies/Departmental Reserves

There is no change in this expenditure category.

Real Property Services (1220P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,213,601	4,473,043	4,639,887	6,046,563	1,406,676	6,046,563	—
Total Requirements	4,213,601	4,473,043	4,639,887	6,046,563	1,406,676	6,046,563	—
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	6.0	6.0	6.0	6.0	—	6.0	—
Funded FTE	6.0	6.0	6.0	6.0	—	6.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves are removed from the Current Level Budget. Funding adjustments net to zero.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	426,025	(980,651)
Requirements		
Gross Appropriations	1,936,427	83,498
Intrafund Transfers	(965,320)	(83,498)
Contingencies/Dept Reserves	(545,082)	(980,651)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	545,082	980,651
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	545,082	980,651
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated with the balance set aside in Reserves.

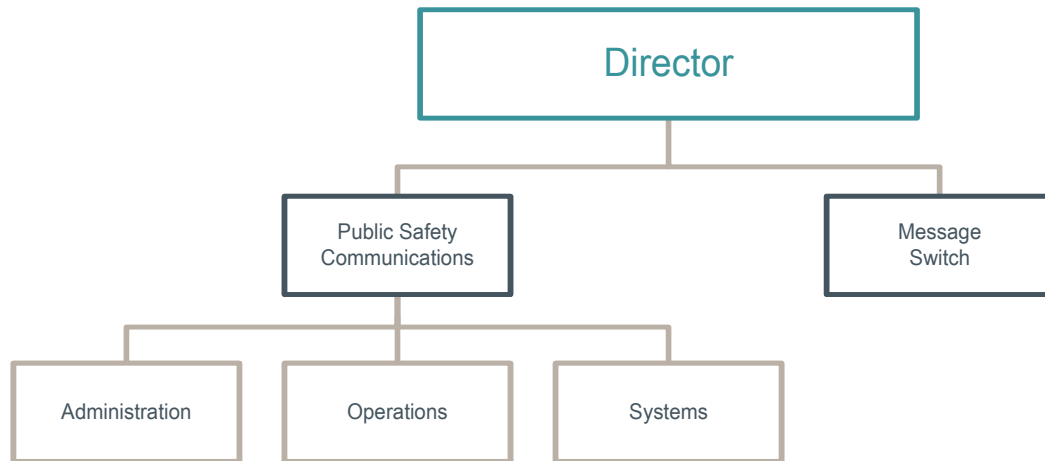
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	435,569	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	435,569	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,406,676	—
Requirements		
Gross Appropriations	1,936,427	83,498
Intrafund Transfers	(965,320)	(83,498)
Contingencies/Dept Reserves	435,569	—
Net County Cost	—	—
Positions	—	—

Public Safety Communications (1240D)

OFFICE OF PUBLIC SAFETY COMMUNICATIONS



Public Safety Communications

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Public Safety Communications**

Mission Statement

As a consolidated communications center, Public Safety Communications (PSC) provides the highest quality Law Enforcement, Fire, and Emergency Medical dispatch and communication services by responding quickly and decisively to ensure safety and quality of life for those we serve.

The mission of Public Safety Communications is to serve our community, guided by our core values of dependability, compassion, integrity, respect, and responsibility.

Overview

PSC provides the highest quality dispatch and emergency communications services for law enforcement, including the Sheriff's Office and its contract cities of Half Moon Bay, San Carlos and Millbrae, the towns of Portola Valley and Woodside and for SamTrans, as well as the cities of Daly City, East Palo Alto and the district of Broadmoor. We also provide support to the County's Probation Department, the District Attorney and the Courts. PSC dispatches for all of the fire agencies in the County - north to San Francisco and south to Santa Clara and Santa Cruz counties, as well as dispatch for emergency medical dispatch for ambulance service throughout the County and providing callers with protocol-based instructions to assist with medical emergencies. Other services provided include after-hours call taking and dispatch for animal control and public works agencies for sewers and water issues.

Significant challenges for FY 2025-27 include:

- Continuing the promotion of mental health and wellbeing through a scientific, brain-based approach
- Planning for, acquiring and outfitting a new backup dispatch center

- Planning to replace existing message switch equipment
- Strategic Plan and rebranding project

PSC's performance may be impacted by these challenges in FY 2025-27:

- 988 call handling solutions for mental health – potential increases to call volume and overtime
- In order to increase the number of trained dispatchers, existing staff will be required to train new hires, resulting in fewer staff available to answer and dispatch calls.
- Weather may continue to impact emergency services as global temperatures rise, resulting in greater numbers of traffic accidents, flooding incidents, trees falling, fires and more.

Department Innovations and Achievements:

- Began accelerated recruitment, hiring and training processes resulting in bringing in a large pool of potential hires
- Continued a department-wide Wellbeing initiative, focused on developing and implementing systems level, neuroscience-based interventions that improve the culture of wellbeing, destigmatize self-care, and improve work processes to support the integration of wellbeing efforts
- Developed a Critical Incident Stress Response Policy and stigma reduction and regulation practices
- Producing a monthly department newsletter to foster better communication
- Monitoring the CARES unit (Crisis Assistance Response and Evaluation Services) for 911 call diversions to mental health professionals. This program is working well in collaboration with El Centro de Libertad.
- Continuing to explore additional and alternative staffing pipelines for recruitment.

Anticipated Innovations and Achievements in FY 2025-27:

- Supporting CARES unit expansion to better serve additional County regions beyond Half Moon Bay.
- Monitoring the language translation line to ensure that the diverse populations we serve have access to services with minimal time delays.
- Increase outreach for public information about 911 and foster recruitment in underrepresented areas.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Calls Answered Within Ten Seconds or Less	93%	93%	93%	94%	94%

Performance Narrative

This measure is significant because it illustrates the effort and efficiency of 9-1-1 telecommunicators through the speed with which they can answer emergency calls as per industry standards. In 2023, 9-1-1 dispatchers fielded 506,497 calls.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	—	2,688,515	—
Charges for Services	7,408,719	7,783,265	9,098,719	9,098,719	—	9,098,719	—
Interfund Revenue	8,739	10,714	525	525	—	525	—
Miscellaneous Revenue	261,948	219,826	117,500	117,500	—	117,500	—
Total Revenue	10,367,920	10,702,320	11,905,259	11,905,259	—	11,905,259	—
Fund Balance	9,752,063	8,109,447	6,477,151	7,281,848	804,697	7,281,848	—
Total Sources	20,119,983	18,811,767	18,382,410	19,187,107	804,697	19,187,107	—
Requirements							
Salaries and Benefits	16,530,969	16,549,154	17,231,338	19,283,391	2,052,053	20,237,980	954,589
Services and Supplies	1,741,692	2,255,591	3,140,322	3,169,784	29,462	3,169,784	—
Other Charges	1,206,926	1,479,833	1,549,848	1,828,819	278,971	1,878,041	49,222
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	14,389	279,444	596,401	596,401	—	596,401	—
Other Financing Uses	57,730	66,364	71,026	84,548	13,522	87,626	3,078
Gross Appropriations	19,551,706	20,630,386	22,588,935	24,962,943	2,374,008	25,969,832	1,006,889
Intrafund Transfers	(1,394,575)	(1,732,594)	(1,723,408)	(1,950,292)	(226,884)	(1,958,730)	(8,438)
Net Appropriations	18,157,132	18,897,792	20,865,527	23,012,651	2,147,124	24,011,102	998,451
Contingencies/Dept Reserves	4,333,951	4,493,994	5,606,954	6,352,151	745,197	6,352,151	—
Total Requirements	22,491,082	23,391,786	26,472,481	29,364,802	2,892,321	30,363,253	998,451
Net County Cost	2,371,099	4,580,019	8,090,071	10,177,695	2,087,624	11,176,146	998,451
Salary Resolution	78.0	84.0	81.0	81.0	—	81.0	—
Funded FTE	78.0	84.0	81.0	81.0	—	81.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$804,697 or 4.4 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is a no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is a no change in this funding source.

Fund Balance

There is a net increase of 804,697 in this funding source due to savings from the prior year and rollover of unspent backup center project funds. Fund Balance used for one-time projects and purchases in FY 2024-25 has been eliminated.

TOTAL REQUIREMENTS

Total Requirements increased by \$2,892,321 or 10.9 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$2,052,053 in this expenditure category due to salary and benefit adjustments.

Services and Supplies

There is a net increase of \$29,462 in this expenditure category due increases to service charges the balance of the changes are adjustments to meet budget targets.

Other Charges

There is a net increase of \$278,971 in this expenditure category due to changes to internal service charges, the balance of the changes are adjustments to meet budget targets.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$13,522 in this expenditure category due to increases to the rent surcharge for County owned property.

Intrafund Transfers

Intrafund Transfers are contra expenditures that reduce the overall amount of expenses that the department incurs. There is a net increase of \$226,884 in this expenditure category due to changes in reimbursement for CAD maintenance costs.

Contingencies/Departmental Reserves

There is a net increase of \$745,197 in this expenditure category due to salary savings in the prior year. The balance in General Fund Reserves represents 27.6 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no major changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$2,087,624 or 25.8 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources remained the same from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget:

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$998,451 or 3.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$954,589 in this expenditure category due to salary and benefits adjustments.

Services and Supplies

There is a no change in this expenditure category.

Other Charges

There is a net increase of \$49,222 in this expenditure category due to internal service charge increases.

Fixed Assets

There is a no change in this expenditure category.

Other Financing Uses

There is a net increase of \$3,078 in this expenditure category due to increases to rent surcharge.

Intrafund Transfers

Intrafund Transfers are contra expenditures that reduce the overall amount of expenses that the department incurs. There is a net increase of \$8,438 in this expenditure category due to reimbursement of CAD maintenance cost.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 26.5 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no major changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$998,451 or 9.8 percent in this Department's General Fund allocation.

Public Safety Communications (1240B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	—	2,688,515	—
Charges for Services	6,958,514	7,341,008	8,607,717	8,607,717	—	8,607,717	—
Interfund Revenue	8,739	10,714	—	—	—	—	—
Miscellaneous Revenue	261,948	219,826	117,500	117,500	—	117,500	—
Total Revenue	9,917,715	10,260,063	11,413,732	11,413,732	—	11,413,732	—
Fund Balance	7,403,917	5,682,934	3,977,923	4,782,620	804,697	4,782,620	—
Total Sources	17,321,632	15,942,997	15,391,655	16,196,352	804,697	16,196,352	—
Requirements							
Salaries and Benefits	16,530,969	16,549,154	17,231,338	19,283,391	2,052,053	20,237,980	954,589
Services and Supplies	1,243,599	1,736,734	2,541,286	2,564,019	22,733	2,564,019	—
Other Charges	1,202,348	1,474,380	1,484,517	1,770,217	285,700	1,819,031	48,814
Fixed Assets	14,389	279,444	509,073	509,073	—	509,073	—
Other Financing Uses	57,730	66,364	71,026	84,548	13,522	87,626	3,078
Gross Appropriations	19,049,035	20,106,076	21,837,240	24,211,248	2,374,008	25,217,729	1,006,481
Intrafund Transfers	(1,263,742)	(1,490,498)	(1,528,740)	(1,690,124)	(161,384)	(1,698,154)	(8,030)
Net Appropriations	17,785,293	18,615,578	20,308,500	22,521,124	2,212,624	23,519,575	998,451
Contingencies/Dept Reserves	1,907,438	1,907,438	3,173,226	3,852,923	679,697	3,852,923	—
Total Requirements	19,692,731	20,523,016	23,481,726	26,374,047	2,892,321	27,372,498	998,451
Net County Cost	2,371,099	4,580,019	8,090,071	10,177,695	2,087,624	11,176,146	998,451
Salary Resolution	78.0	84.0	81.0	81.0	—	81.0	—
Funded FTE	78.0	84.0	81.0	81.0	—	81.0	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	17,321,632	15,942,997	15,391,655	16,196,352	804,697	16,196,352	—
Total Requirements	19,692,731	20,523,016	23,481,726	26,374,047	2,892,321	27,372,498	998,451
Net County Cost	2,371,099	4,580,019	8,090,071	10,177,695	2,087,624	11,176,146	998,451
Salary Resolution	78.0	84.0	81.0	81.0	—	81.0	—
Funded FTE	78.0	84.0	81.0	81.0	—	81.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$2,892,321. Net funding adjustments in FY 2026-27 total \$1,927,473.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,977,923)	(4,102,248)
Requirements		
Gross Appropriations	2,249,008	1,006,481
Intrafund Transfers	(161,384)	(8,030)
Contingencies/Dept Reserves	(3,173,226)	(3,173,226)
Net County Cost	2,892,321	1,927,473
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,977,923	4,102,248
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,173,226	3,173,226
Net County Cost	(804,697)	(929,022)
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated for one-time projects such as the Strategic Plan and Rebranding Project and modification of existing intercom system to align with Department of Justice requirements.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	804,697	—
Requirements		
Gross Appropriations	125,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	679,697	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	804,697	—
Requirements		
Gross Appropriations	2,374,008	1,006,481
Intrafund Transfers	(161,384)	(8,030)
Contingencies/Dept Reserves	679,697	—
Net County Cost	2,087,624	998,451
Positions	—	—

Message Switch (1940B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	450,205	442,257	491,002	491,002	—	491,002	—
Interfund Revenue	—	—	525	525	—	525	—
Total Revenue	450,205	442,257	491,527	491,527	—	491,527	—
Fund Balance	2,348,146	2,426,513	2,499,228	2,499,228	—	2,499,228	—
Total Sources	2,798,351	2,868,770	2,990,755	2,990,755	—	2,990,755	—
Requirements							
Services and Supplies	498,093	518,857	599,036	605,765	6,729	605,765	—
Other Charges	4,578	5,452	65,331	58,602	(6,729)	59,010	408
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	87,328	87,328	—	87,328	—
Gross Appropriations	502,671	524,310	751,695	751,695	—	752,103	408
Intrafund Transfers	(130,833)	(242,096)	(194,668)	(260,168)	(65,500)	(260,576)	(408)
Net Appropriations	371,838	282,214	557,027	491,527	(65,500)	491,527	—
Contingencies/Dept Reserves	2,426,513	2,586,556	2,433,728	2,499,228	65,500	2,499,228	—
Total Requirements	2,798,351	2,868,770	2,990,755	2,990,755	—	2,990,755	—
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,798,351	2,868,770	2,990,755	2,990,755	—	2,990,755	—
Total Requirements	2,798,351	2,868,770	2,990,755	2,990,755	—	2,990,755	—
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$0. Net funding adjustments in FY 2026-27 total \$408.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(2,499,228)	(2,499,228)
Requirements		
Gross Appropriations	—	408
Intrafund Transfers	(65,500)	—
Contingencies/Dept Reserves	(2,433,728)	(2,499,228)
Net County Cost	—	408
Positions	—	—

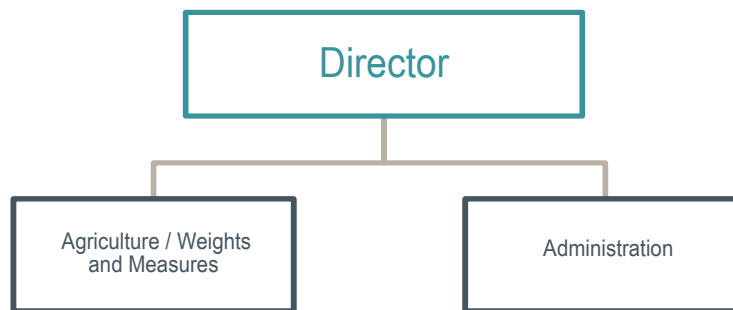
2. Reappropriation of Fund Balance, Reserves and Associated Expenditures: This action reappropriates Fund Balance and Reserves from the prior year.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,499,228	2,499,228
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	(408)
Contingencies/Dept Reserves	2,499,228	2,499,228
Net County Cost	—	(408)
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	408
Intrafund Transfers	(65,500)	(408)
Contingencies/Dept Reserves	65,500	—
Net County Cost	—	—
Positions	—	—

AGRICULTURE / WEIGHTS AND MEASURES



Agriculture/Weights & Measures

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Agriculture/Weights and Measures**

Mission Statement

Agriculture/Weights and Measures protects agricultural and environmental resources, ensures the safe use of pesticides, prevents the introduction of invasive pests, provides consumer protection, and ensures equity in the marketplace.

Overview

Agriculture/Weights and Measure provides the following core services:

- Monitor for invasive pests through pest detection trapping and conduct inspections of agricultural product entering or leaving the county to prevent the spread of invasive pests and safeguard agricultural commerce and the environment
- Enforce pesticide regulations to ensure pesticides are used in accordance with state and federal laws to protect human and environmental health
- Test commercial devices such as gas pumps, and point-of-sale scanners and scales to verify accuracy for consumers and ensure equity in the marketplace

Department Innovations and Achievements

- A GIS Pilot program for trapping Invasive Shothole Borer will be implemented to better understand invasive species spread and their impacts to the community and environment. The program utilizes established technologies to streamline data collection and reporting, and may be applied to other programs such as Pest Detection and Weed Management.
- The Department is combining three offices by moving into a single centralized location to allow for more efficiency and productivity by providing staff with updated workspaces, the ability to interact instantaneously between workgroups, improved facilities, and upgraded equipment. The Water Meter testing lab will be rebuild with a larger workbench to allow a greater number of meters being tested, resulting in accelerated turn-around times.
- The Department will be developing a brochure for the county businesses subject to inspection by the department to communicate requirements for compliance with weights and measures laws and regulations. This brochure for small business owners will be translated into the four other languages beyond English identified as primary for our county, Spanish, Mandarin, Cantonese, and Tagalog.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Commercial W&M Devices in Compliance	94%	95%	95%	90%	90%

Performance Narrative

The Department conducts inspections at businesses across the county to verify that commercial weighing and measuring devices used to sell to the public are accurate and correct. The two main objectives of Weights and Measures Program is to protect the consumer by ensuring equity in the marketplace and fair business competition.

Consumer protection programs managed by the Department affect every member of our society in many ways such as ensuring retail stores are charging correct prices for items and verifying scales, submeters, gas pumps, or other devices are accurate when products are sold by weight or measure. Unfair marketplace practices, such as overcharging for commodities that are sold by weight or volume due to weighing and measuring devices that are out of tolerance, have the potential to impact disadvantaged communities, particularly low income individuals and families. Weights and Measures compliance inspections help reduce impacts to the already disadvantaged, such as the estimated 7% of San Mateo County's population that lived below poverty level in 2021, per a U.S. Census Bureau survey.

The Department is determined and committed to reducing violations in disadvantaged communities through targeted initiatives that are based on compliance patterns by city, identifying repeat non-compliance businesses to increase outreach and education, and working with the community and businesses to eliminate barriers for compliance.

Source: U.S. Census Bureau, 2021 ACS Poverty Status in the Past 12 Months

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Fieldworker Inspections Completed	29	20	20	30	30
Number of Fieldworker Inspections Completed in Preferred Language	16	14	9	6	6
Percentage of Fieldworker Inspections Completed in Preferred Language	55%	70%	45%	20%	20%

Performance Narrative

Field Worker Safety (FWS) Inspections are performed to ensure that employers of agriculture workers in treated fields are protecting their workers by properly training workers, providing required notifications and information regarding pesticide exposure, assuring that workers have appropriate protective equipment, and providing adequate means of decontamination. Employers must also manage their workers and fields in a manner that prevents exposure to pesticide residues and drift. FWS inspections are conducted through field interviews with workers and managers to determine if adequate communication has been established and maintained.

Field worker safety is a top priority for the Department and offering inspections in languages most commonly spoken by field workers ensures that they have a clear understanding of the health and safety laws concerning their exposure to pesticides. The Department has an obligation, per the workplan submitted to the California Department of Pesticide Regulations, to complete 30 FSWs per year with a minimum of 6 inspections conducted in Spanish. According to a 2021 U.S. Census survey, an estimated 16% of San Mateo County residents speak Spanish at home, with approximately 39% of households reporting to speak English less than “very well.” Given the Department’s experience in supporting the agricultural industry in San Mateo County, the Department is certain that the number of individuals who list Spanish or a language other than English as their primary language is significantly higher among the field worker community.

The Department gathered data from surveys sent to agricultural producers in San Mateo County in early 2023 and found in 73% of respondents, operations have field workers whose primary language is Spanish. Although the survey questioned about any language other than English spoken at operations, only the Spanish language was identified. The Department has increased translation services with three certified Spanish-speaking Biologists providing field worker interviews, trainings, and documents in Spanish and will continue to expand translation services through FY 2025-27. In 2025 we offered our annual field worker training in Tagalog, Mandarin and Cantonese. As agricultural producers request other languages, we have provided safety materials in other languages upon request.

Source: U.S. Census Bureau,

2021 ACS Language Spoken at Home

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of SFO Shipments Inspected with Actionable Pests	1%	1%	1%	1%	1%

Performance Narrative

In accordance with State law, the Department performs pest prevention inspections at SFO where imported live plants, fresh produce and other agricultural products present a high risk of introducing invasive species. Invasive species have few natural enemies to prevent damaging population growth, and are often extremely harmful to crops, human health and the local environment.

San Mateo County is in a unique position to protect California’s agricultural industry through inspection of high-risk entry points like SFO. Thousands of agricultural shipments are inspected by the Department at SFO annually, and significant numbers of invasive species that could have a devastating impact on agricultural workers and the economy statewide are regularly found. In FY 2023-24, Department biologists inspected approximately 3,100 packages at SFO, intercepting 27 shipments infested with actionable pests. This is a less than 1% find rate, with a decrease of finds partly attributed to increased industry practices of pre-emptive treatments such as hot water dipping and irradiation of commodities to eliminate viable pests prior to shipping.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	153,633	153,633	—	153,633	—
Licenses, Permits and Franchises	617,606	620,907	771,989	789,989	18,000	789,989	—
Fines, Forfeitures and Penalties	8,925	15,600	—	—	—	—	—
Intergovernmental Revenues	3,860,104	3,934,926	3,446,896	3,927,164	480,268	3,927,164	—
Charges for Services	70,037	74,150	102,200	79,200	(23,000)	79,200	—
Interfund Revenue	1,174	1,272	1,272	—	(1,272)	—	—
Miscellaneous Revenue	85,010	588	—	—	—	—	—
Total Revenue	4,642,856	4,647,444	4,475,990	4,949,986	473,996	4,949,986	—
Fund Balance	1,113,868	1,356,629	1,115,553	1,310,921	195,368	910,921	(400,000)
Total Sources	5,756,724	6,004,073	5,591,543	6,260,907	669,364	5,860,907	(400,000)
Requirements							
Salaries and Benefits	5,695,507	5,563,900	6,415,564	7,066,150	650,586	7,397,561	331,411
Services and Supplies	570,098	576,626	956,496	1,362,017	405,521	856,126	(505,891)
Other Charges	647,596	701,288	763,631	878,724	115,093	1,005,785	127,061
Other Financing Uses	7,036	658,133	7,888	10,641	2,753	11,026	385
Gross Appropriations	6,920,237	7,499,947	8,143,579	9,317,532	1,173,953	9,270,498	(47,034)
Intrafund Transfers							
Net Appropriations	6,920,237	7,499,947	8,143,579	9,317,532	1,173,953	9,270,498	(47,034)
Contingencies/Dept Reserves	512,247	546,924	813,680	910,921	97,241	910,921	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	7,432,484	8,046,871	8,957,259	10,228,453	1,271,194	10,181,419	(47,034)
Net County Cost	1,675,760	2,042,799	3,365,716	3,967,546	601,830	4,320,512	352,966
Salary Resolution	30.0	30.0	30.0	30.0	—	30.0	—
Funded FTE	30.0	30.0	30.0	30.0	0.0	30.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased \$669,364 or 12 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is no change in this funding source.

Licenses, Permits and Franchises

There is a net increase of \$18,000 in this funding source due to an increase in state fees collected for registrations.

Fines, Fees and Forfeitures

There is no change in this funding source.

Intergovernmental Revenues

There is a net increase of \$480,268 in this funding source due to an increase in unclaimed gas tax distributions. The increase is partially offset by decreasing state funding of the High Risk Pest Exclusion program.

Charges for Services

There is a net decrease of \$23,000 in this funding source due to a decrease in agricultural producers and shipments requiring inspections and certifications.

Interfund Revenue

There is a net decrease of \$1,272 in this funding source due to accounting changes for incoming wellness funds as now routed through Interfund Transfers.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a net increase of \$195,368 in this funding source due to year-end Fund Balance projections for FY 2024-25.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,271,194 or 14 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$650,586 in this expenditure category due to COLA increases, wellness days added, results from the county management compensation study, and conversion of extra-help positions into part-time regular positions.

Services and Supplies

There is a net increase of \$405,478 in this expenditure category due to anticipated furniture and moving services needed to relocate and combine three department offices in a new building, contract Cost of Living Adjustments (COLAs), and reimbursement of fees collected on behalf of the state. This increase was partially offset by decreases from ISD accounting changes to software license and maintenance expenses, and employee training expense.

Other Charges

There is a net increase of \$115,136 in this expenditure category due to increases in telephone service charges, county facility service charges, motor vehicle mileage charges, auto and general liability insurances, ISD software and desktop support subscriptions services, as well as other general services. This increase was partially offset by an elimination of ISD automation services and decreases in county leased facility rental charges.

Other Financing Uses

There is a net increase of \$2,753 in this expenditure category due to a 10 percent facility surcharge.

Contingencies/Departmental Reserves

There is net increase of \$97,241 in this expenditure category due to year-end Fund Balance projections for FY 2024-25. The balance in General Fund Reserves represents 9.8 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$601,830 or 17.8 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$400,000 or 6 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is no change in this funding source.

Licenses, Permits and Franchises

There is no net change in this funding source.

Fines, Fees and Forfeitures

There is no net change in this funding source.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no net change in this funding source.

Fund Balance

There is a net decrease of \$400,000 in this funding source due to one-time capital projects including the purchase of office equipment from the prior year.

TOTAL REQUIREMENTS

Total Requirements decreased by \$47,034 or 0.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$331,411 in this expenditure category due to COLA increases, wellness days added, results from the county management compensation study, and conversion of extra-help positions into part-time regular positions.

Services and Supplies

There is a net decrease of \$505,891 in this expenditure category due to the removal of one-time expenditures related to the purchase of office equipment in the prior year.

Other Charges

There is a net increase of \$127,061 in this expenditure category due to increases in telephone service charges, County facility service charges, motor vehicle mileage charges, auto and general liability insurances, ISD software and desktop support subscriptions services, as well as other general services. This increase was partially offset by an elimination of ISD automation services and decreases in county leased facility rental charges.

Other Financing Uses

There is a net increase of \$385 in this expenditure category due to a 10 percent facility surcharge.

Contingencies/Departmental Reserves

There is no net change in this expenditure category for FY 2026-27. The balance in General Fund Reserves represents 9.8 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$352,966 or 9 percent in this Department's General Fund allocation.

Agriculture / Weights and Measures (1260P)

County > Community Services > **Agriculture/Weights and Measures**

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	5,756,724	6,004,073	5,591,543	6,260,907	669,364	5,860,907	(400,000)
Total Requirements	7,432,484	8,046,871	8,957,259	10,228,453	1,271,194	10,181,419	(47,034)
Net County Cost	1,675,760	2,042,799	3,365,716	3,967,546	601,830	4,320,512	352,966
Salary Resolution	30.0	30.0	30.0	30.0	—	30.0	—
Funded FTE	30.0	30.0	30.0	30.0	—	30.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves is removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$601,830. Net funding adjustments in FY 2026-27 total \$352,966.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(641,557)	(1,310,921)
Requirements		
Gross Appropriations	773,953	(47,034)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(813,680)	(910,921)
Non-General Fund Reserves	—	—
Net County Cost	601,830	352,966
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,213,680	910,921
Requirements		
Gross Appropriations	400,000	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	813,680	910,921
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: This action reappropriates Fund Balance from the prior year to Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	97,241	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	97,241	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	669,364	(400,000)
Requirements		
Gross Appropriations	1,173,953	(47,034)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	97,241	—
Non-General Fund Reserves	—	—
Net County Cost	601,830	352,966
Positions	—	—

Structural Fire (3550B)

Structural Fire

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Structural Fire**

Overview

The Structural Fire Protection Fund is the source of funding for the Fire Protection Services Program. The main source of revenue for this fund is property taxes on all unincorporated parcels in the County Fire Protection District, which includes all land outside city and other fire district boundaries.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of fire related deaths and injuries	0	0	0	0	0

Performance Narrative

This measure informs the Department on trends or fire risk based on communities throughout the unincorporated portions of the county serviced by San Mateo County Fire Department. These communities include Loma Mar, Pescadero, Kings Mountain, La Honda, Palomar Park, Emerald Lake Hills, Burlingame Hills, Other Unincorporated North of Highway 92, and Other Unincorporated South of Highway 92. This information helps inform the Department if additional fire prevention or suppression resources might be needed in a specific community and to spot trends. The data is collected as a part of the Computer Aided Dispatch system and reported through the National Incident Fire Reporting System (NFIRS).

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of state-mandated fire occupancy inspections completed annually	100%	100%	100%	90%	90%

Performance Narrative

The County Fire Marshals Office is responsible for conducting state-mandated fire inspections of a variety of occupancies across the unincorporated areas of the county served by the San Mateo County Fire Department. These communities include Loma Mar, Pescadero, Kings Mountain, La Honda, Palomar Park, Emerald Lake Hills, Burlingame Hills, Other Unincorporated North of Highway 92, and Other Unincorporated South of Highway 92. Inspections focus on compliance with fire and life safety regulations including Title 19 of the California Code of Regulations and the California Fire Code. Onsite inspections are conducted by Deputy Fire Marshals. The focus of these inspections is to determine that fire protection systems are properly maintained, tested, and certified, and that exit pathways are free from obstruction, properly marked, and illuminated. These inspections are required for occupancies that present a high hazard and must be completed annually.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of state-mandated fire occupancy inspections requiring re-inspection	56%	0%	0%	10%	10%

Performance Narrative					
The County Fire Marshals Office is responsible for conducting fire inspections, and re-inspections, for a variety of occupancy types. Inspections focus on compliance with fire and life safety regulations including Title 19 of the California Code of Regulations and the California Fire Code. Onsite inspections are conducted by Deputy Fire Marshals. The focus of these inspections is to determine that fire protection systems are properly maintained, tested, and certified, and that exit pathways are free from obstruction, properly marked, and illuminated. These inspections are required for occupancies that present a high hazard and must be completed annually. This measure helps to inform the Department on trends, based on community, related to occupancies that require additional follow-up fire re-inspection. These communities include Loma Mar, Pescadero, Kings Mountain, La Honda, Palomar Park, Emerald Lake Hills, Burlingame Hills, Other Unincorporated North of Highway 92, and Other Unincorporated South of Highway 92.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	6,803,556	7,389,161	11,652,824	11,146,679	(506,145)	11,736,701	590,022
Use of Money and Property	309,900	366,445	162,483	162,483	—	162,483	—
Intergovernmental Revenues	2,676,464	2,931,951	2,816,220	2,871,602	55,382	2,928,092	56,490
Charges for Services	117,390	86,350	305,500	206,399	(99,101)	920,007	713,608
Miscellaneous Revenue	11,634	12,199	454,613	454,613	—	454,613	—
Other Financing Sources	471,683	418,164	—	—	—	—	—
Total Revenue	10,390,626	11,204,270	15,391,640	14,841,776	(549,864)	16,201,896	1,360,120
Fund Balance	7,910,241	4,177,495	1,436,314	—	(1,436,314)	—	—
Total Sources	18,300,867	15,381,765	16,827,954	14,841,776	(1,986,178)	16,201,896	1,360,120
Requirements							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	24	26	49	38	(11)	41	3
Other Financing Uses	14,123,349	13,945,426	14,323,324	14,841,738	518,414	16,201,855	1,360,117
Gross Appropriations	14,123,372	13,945,452	14,323,373	14,841,776	518,403	16,201,896	1,360,120
Intrafund Transfers							
Net Appropriations	14,123,372	13,945,452	14,323,373	14,841,776	518,403	16,201,896	1,360,120
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	4,177,495	1,436,314	2,504,581	—	(2,504,581)	—	—
Total Requirements	18,300,867	15,381,765	16,827,954	14,841,776	(1,986,178)	16,201,896	1,360,120
Net County Cost	—	—	—	—	—	—	—

FY 2025-26 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$1,986,178 or 11.8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$506,145 in this funding source to better align with historical trends.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is a net increase of \$55,382 in this funding source due to an increase in Proposition 172 revenue.

Charges for Services

There is a net decrease of \$99,101 in this funding source due to a decrease in fee revenue from other public agencies for management services.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is a net decrease of \$1,436,314 due to year-end Fund Balance projections for FY 2024-25.

TOTAL REQUIREMENTS

Total Requirements decreased by \$1,986,178 or 11.8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Services and Supplies

There is no change in this expenditure category.

Other Charges

There is a net decrease of \$11 in this expenditure category due to a decrease in service charges from the Controller's Office for the County's accounting software system, OFAS.

Other Financing Uses

There is a net increase of \$518,414 in this expenditure category due to an increase in funding transfers to Fire Protection Services to cover increased operating expenditures.

Contingencies/Departmental Reserves

There is a net decrease of \$2,504,581 in this expenditure category due to a corresponding decrease in Fund Balance based on year-end projections for FY 2024-25.

NET COUNTY COST

There is no change in this Department's General Fund Allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources increased by \$1,360,120 or 9.2 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net increase of \$590,022 in this funding source due to a projected increase in property tax revenues.

Intergovernmental Revenues

There is a net increase of \$56,490 in this funding source due to an increase in Proposition 172 revenue.

Charges for Services

There is a net increase \$713,608 in this funding source due to an increase in fee revenue from other public agencies for management services.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,360,120 or 9.2 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Services and Supplies

There is no change in this expenditure category.

Other Charges

There is a net increase of \$3 in this expenditure category due to an increase in service charges from the Controller's Office for the County's accounting software system, OFAS.

Other Financing Uses

There is a net increase of \$1,360,117 in this expenditure category due to increased operating expenditures in Fire Protection Services, which is partially due to the removal of Measure K revenue for the Wildland Urban Interface program.

Contingencies/Departmental Reserves

There is no change in this expenditure category.

NET COUNTY COST

There is no change in this Department's General Fund Allocation.

Structural Fire (3550P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	18,300,867	15,381,765	16,827,954	14,841,776	(1,986,178)	16,201,896	1,360,120
Total Requirements	18,300,867	15,381,765	16,827,954	14,841,776	(1,986,178)	16,201,896	1,360,120
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: increases in internal service charges and other operational costs related to Fire Protection Services; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves are removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,986,178)	1,360,120
Requirements		
Gross Appropriations	518,403	1,360,120
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(2,504,581)	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,986,178)	1,360,120
Requirements		
Gross Appropriations	518,403	1,360,120
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Non-General Fund Reserves	(2,504,581)	—
Net County Cost	—	—
Positions	—	—

Fire Protection Services (3580B)

Fire Protection Services

COUNTY OF SAN MATEO



Department Locator

County > Community Services > **Fire Protection Services**

Mission Statement

The mission of the San Mateo County Fire Department is to safeguard life, property, and natural resources through effective prevention and response.

Overview

San Mateo County Fire Department (County Fire) contracts with the California Department of Forestry and Fire Protection (CAL FIRE) to staff four County-owned fire stations in the unincorporated areas and to oversee three volunteer companies. County Fire is responsible for providing fire suppression, rescue, and emergency medical services throughout all unincorporated portions of the County that are outside of a fire district. County Fire staffs fire engines (pumpers) and one staffed ladder (truck) 24 hours a day, seven days a week. Each fire apparatus is staffed with at least three professional firefighters, one of whom is a licensed paramedic.

In addition to fire protection and emergency response, County Fire staff provides fire marshal services through fire and life safety reviews of building plans, defensible space inspections, fire protection education, and fire investigation. Additionally, the EMS/Training Division ensures firefighters, paramedics, and volunteers are adequately trained to industry standards.

County Fire is a part of the countywide mutual aid program, which sends the closest engine to any event, regardless of the city in which the incident occurred. Annually, County Fire responds to over 2,000 calls for service from the four stations staffed by CAL FIRE.

County Fire continues to see the increased threat of wildland urban interface fires. Firefighters have been deployed throughout the State on mutual aid assignments. To meet this growing threat, County Fire has:

- Increased defensible space inspections throughout the community;
- Invested in new fire and rescue apparatus;
- Collaborated with other emergency service stakeholders on improved systems for evacuation;
- Upgraded radio communications systems to enable interoperability with other first responder agencies;
- Collaborated with the Project Development Unit in the County Executive's Office on new fire stations;
- Continued to recruit and train new volunteer firefighters from the local community;
- Partnered with the Department of Emergency Management on innovative fire detection and suppression systems;
- Purchased additional vegetation management tools and equipment for use on larger vegetation fuel reduction projects;
- Collaborated with CAL FIRE and other cooperating agencies on reducing wildfire risk through local Vegetation Treatment projects; and,
- Continued to develop our Unmanned Aerial System (UAS) Program by adding more equipment and qualified pilots to increase the availability of drone technology to assist with wildfire threat mitigation.

Department Innovations and Achievements

County Fire has successfully deployed an online platform called "Community Connect," which allows residents to input special information about their property into a secure centralized database. This information is available to first responders who have access to the information when they respond to each emergency.

County Fire also now translates all public information releases in both English and Spanish.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of fire safety documents translated into a second language	24	20	18	10	10

Performance Narrative

The goal of fire prevention safety material is to educate, build awareness, and ultimately reduce the number of damaging fires that occur. In responding to the needs of the community, this measure indicates the availability of Spanish language fire prevention resources to a broader and more inclusive swath of the population served by the San Mateo County Fire Department. This measure helps to ensure more equitable access to fire prevention material in the unincorporated parts of the county and therefore help to build greater fire prevention awareness across a more diversified population.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Average response time maintained for rural-based fire engine on priority one emergency calls	11 minutes, 28 seconds	7 minutes, 55 seconds	5 minutes, 54 seconds	12 minutes	12 minutes

Performance Narrative

This measure informs the Department on the time it takes for San Mateo County Fire Department firefighting crews in two rural parts of the county to arrive on scene of an emergency incident. The San Mateo County Fire Department aims to maintain an average response time of less than 12 minutes for rural-based fire engine on priority one emergency calls. This measure helps to inform the Department if there are significant differences across communities served when compared to each other. This measure also helps to inform the Department about the average amount of time it takes for a fire first response paramedic unit to arrive at the scene of a medical emergency. This data is collected as a part of the Computer Aided Dispatch (CAD) software.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Average response time maintained for urban-based fire engine on priority one emergency calls	6 minutes, 38 seconds	7 minutes, 2 seconds	7 minutes, 22 seconds	7 minutes	7 minutes

Performance Narrative

This measure informs the Department on the time it takes for San Mateo County Fire Department firefighting crews in the more urban portion of the county to arrive on scene of an emergency incident. These locations include Palomar Park. The San Mateo County Fire Department aims to maintain an average response time of less than 7 minutes for urban-based fire engine on priority one emergency calls. This measure helps to inform the Department if there are significant differences when compared to other urban fire companies in the county. This measure also helps to inform the Department about the average amount of time it takes for a fire first response paramedic unit to arrive at the scene of a medical emergency. This data is collected as a part of the Computer Aided Dispatch (CAD) software.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	106,472	897,894	4,305,520	4,839,778	534,258	4,209,778	(630,000)
Intergovernmental Revenues	12,385	298,131	—	—	—	—	—
Charges for Services	150,408	83,302	—	—	—	—	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	96,266	87,240	—	—	—	—	—
Other Financing Sources	14,123,349	13,945,426	14,323,324	14,841,738	518,414	16,201,855	1,360,117
Total Revenue	14,488,880	15,311,993	18,628,844	19,681,516	1,052,672	20,411,633	730,117
Fund Balance	252,856	252,856	—	—	—	—	—
Total Sources	14,741,736	15,564,849	18,628,844	19,681,516	1,052,672	20,411,633	730,117
Requirements							
Salaries and Benefits	415	—	339	374	35	374	—
Services and Supplies	13,123,018	12,865,658	16,982,426	17,390,673	408,247	18,185,221	794,548
Other Charges	309,127	530,011	460,443	592,830	132,387	527,533	(65,297)
Fixed Assets	262,468	1,214,815	3,705,520	4,209,778	504,258	4,209,778	—
Other Financing Uses	793,852	701,509	216,282	224,027	7,745	224,893	866
Gross Appropriations	14,488,880	15,311,993	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	14,488,880	15,311,993	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Non-General Fund Reserves	252,856	252,856	—	—	—	—	—
Total Requirements	14,741,736	15,564,849	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Net County Cost	—	—	2,736,166	2,736,166	—	2,736,166	—

FY 2025-26 Budget Overview**TOTAL SOURCES**

Total Sources increased by \$1,052,672 or 5.7 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$534,258 in this funding source primarily due to an increase in the FY 2024-25 Revised via an Appropriation Transfer Request that corrected a budget omission.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is a net increase of \$518,414 in this funding source due to an increased transfer from the Structural Fire Fund to cover additional operational expenditures.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,052,672 or 4.9 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$35 in this expenditure category due to increased service charges for workers compensation from the Department of Human Resources.

Services and Supplies

There is a net increase of \$408,247 in this expenditure category due to contract increases with CAL FIRE and increased maintenance and equipment expenditures.

Other Charges

There is a net increase of \$132,387 in this expenditure category due to increased service charges from various County departments.

Fixed Assets

There is a net increase of \$504,258 in this expenditure category primarily due to an increase in the FY 2024-25 Revised via an Appropriation Transfer Request that corrected a budget omission.

Other Financing Uses

There is a net increase of \$7,745 in this expenditure category due to an increase in facility surcharges from the Department of Public Works.

Non-General Fund Reserves

There is no change in this expenditure category.

NET COUNTY COST

There is no change in this Department's General Fund Allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources increased by \$730,117 or 3.7 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$630,000 in this funding source due to the removal of Measure K revenue for the Wildland Urban Interface program.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is a net increase of \$1,360,117 in this funding source due to necessary funding transfers from the Structural Fire Fund to cover additional operational expenditures and the removal of Measure K revenue for the Wildland Urban Interface program.

FUND BALANCE

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$730,117 or 3.3 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Services and Supplies

There is a net increase of \$794,548 in this expenditure category due to contract increases with CAL FIRE and increased maintenance and equipment expenditures.

Other Charges

There is a net decrease of \$65,297 in this expenditure category primarily due to a decrease in property insurance charges from the Department of Human Resources.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$866 in this expenditure category due to an increase in facility surcharges from the Department of Public Works.

Non-General Fund Reserves

There is no change in this expenditure category.

NET COUNTY COST

There is no change in this Department's General Fund Allocation.

Fire Protection Services (3580P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	14,741,736	15,564,849	18,628,844	19,681,516	1,052,672	20,411,633	730,117
Total Requirements	14,741,736	15,564,849	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Net County Cost	—	—	2,736,166	2,736,166	—	2,736,166	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: increases in internal service charges and other operational costs; and elimination of one-time revenues and expenditures. The Current Level Budget changes are primarily due to the backing out of the Measure K Fire Engine Replacement Fund budget to be re-appropriated in FY 2025-26, anticipated increases in CAL FIRE contract costs for both fiscal years, and the backing out of Measure K funding for the Wildland Urban Interface program in FY 2026-27. Funding adjustments net to zero in FY 2025-26 and FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,157,106)	730,117
Requirements		
Gross Appropriations	(3,157,106)	730,117
Intrafund Transfers	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	4,209,778	—
Requirements		
Gross Appropriations	4,209,778	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,052,672	730,117
Requirements		
Gross Appropriations	1,052,672	730,117
Intrafund Transfers	—	—
Non-General Fund Reserves	—	—
Net County Cost	—	—
Positions	—	—

County Service Area 1 (3560B)

County Service Area 1

COUNTY OF SAN MATEO 



Department Locator

County > Community Services > **County Service Area #1**

Overview

Fire suppression services in unincorporated County Services Area No. 1 (CSA 1), known as the Highlands, are provided under contract with the California Department of Forestry and Fire Protection (known as CAL FIRE). CSA 1 also contracts with the Sheriff's Office for dedicated police patrol. The Sheriff's Office provides 18 hours of patrol service seven days per week. CAL FIRE staffs one fire engine (pumper) and one ladder (truck) 24/7 at the Fire Station 17 on Paul Scannell Drive. There are at least two firefighter-paramedics on duty daily in CSA 1. CAL FIRE also provides fire prevention and safety services as well as defensible space inspections from this location. Firefighters at Fire Station 17 respond to approximately 500 incidents per year. CSA 1 fire protection services recently resulted in a 'Class 1' rating by the Insurance Services Office (ISO), the highest rating possible, and one of only 300 such departments in the country. These services are fully funded by property tax and a supplemental parcel tax that must be approved by the CSA 1 voters every four years.

Together with the San Mateo County Sheriff's Office, County Fire provides enhanced services to the Highlands neighborhood as well as several surrounding communities in unincorporated San Mateo County.

County Fire continues to see the increased threat of wildland urban interface fires. Firefighters have been deployed

throughout the State on mutual aid assignments. To meet this growing threat, CSA 1 has:

- Increased defensible space inspections throughout the community;
- Invested in new fire apparatus (new fire engine has been ordered and should be placed in service in early 2026);
- Collaborated with other emergency service stakeholders on improved systems for evacuation;
- Collaborated with CAL FIRE and other cooperating agencies on reducing wildfire risk through local Vegetation Treatment projects;
- Continued to Develop our Unmanned Aerial System (UAS) Program by adding more equipment and qualified pilots to increase the availability of drone technology to assist with wildfire threat mitigation; and,
- Increased equipment and training for Highland Community Emergency Response Team (CERT).

Department Innovations and Achievements

The San Mateo County Fire Department (County Fire) and CSA 1 have successfully deployed an online platform called "Community Connect," which allows residents to input special information about their property into a secure centralized database. This information is available to first responders who have access to the information when they respond to each emergency.

County Fire and CSA 1 also now translate all public information releases in both English and Spanish.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Deaths and Injuries (number)	0	0	0	0	0

Performance Narrative

This measure informs the Department on trends or fire hazards in San Mateo County Fire Department service area of CSA #1 Highlands. This information helps inform the Department if additional fire prevention or suppression resources might be needed in a specific community and to spot trends. The data is collected as a part of the Computer Aided Dispatch system and reported through the National Incident Fire Reporting System (NFIRS).

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of defensible space inspections completed on properties bordering open space	89%	100%	100%	90%	90%

Performance Narrative

This measure helps to inform the Department on the number of properties in the Wildland Urban Interface (WUI) that have successfully adhered to Public Resource Code 4291 Defensible Space requirements. Defensible space slows, or in some cases stops, the spread of wildfire and helps protect homes from damage or destruction should a wildfire occur. Defensible space is also important to help protect firefighters while they are defending a home. These inspections provide an opportunity for firefighters to speak directly with property owners and tenants about what measures they can take to be fire safe. Failure to adhere to these inspections can result in follow-up inspections and potential fines. These inspections are required for occupancies that present a high hazard and completed annually. This measure help inform the Department on our effectiveness in raising awareness and building wildfire resiliency within the CSA #1 community.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Average response time maintained for all priority one emergency calls	7 minutes, 11 seconds	6 minutes, 1 second	5 minutes, 47 seconds	7 minutes	7 minutes

Performance Narrative

This measure informs the Department on the time it takes for San Mateo County Fire Department firefighting crews in the more urban portion of the county to arrive on scene of an emergency incident, known as a Priority 1 call. This measure helps to inform the Department if there are significant differences when compared to other urban fire companies in the county. This measure also helps to inform the Department about the average amount of time it takes for a fire first response paramedic unit to arrive at the scene of a medical emergency. This data is collected as a part of the Computer Aided Dispatch (CAD) software.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	4,371,232	4,528,578	5,048,238	5,203,136	154,898	5,388,838	185,702
Use of Money and Property	205,998	382,678	104,872	104,872	—	104,872	—
Intergovernmental Revenues	12,139	11,584	12,283	12,283	—	12,283	—
Charges for Services	92,064	92,763	90,000	90,000	—	90,000	—
Miscellaneous Revenue	—	39	49,175	49,175	—	49,175	—
Total Revenue	4,681,433	5,015,641	5,304,568	5,459,466	154,898	5,645,168	185,702
Fund Balance	8,755,996	10,250,069	11,473,003	10,426,565	(1,046,438)	10,426,565	—
Total Sources	13,437,429	15,265,710	16,777,571	15,886,031	(891,540)	16,071,733	185,702
Requirements							
Services and Supplies	3,099,861	3,780,152	5,204,432	5,359,354	154,922	5,543,458	184,104
Other Charges	108	86	136	112	(24)	1,710	1,598
Fixed Assets	87,392	13,468	1,225,000	1,225,000	—	1,225,000	—
Gross Appropriations	3,187,360	3,793,707	6,429,568	6,584,466	154,898	6,770,168	185,702
Intrafund Transfers							
Net Appropriations	3,187,360	3,793,707	6,429,568	6,584,466	154,898	6,770,168	185,702
Non-General Fund Reserves	10,250,069	11,472,003	10,348,003	9,301,565	(1,046,438)	9,301,565	—
Total Requirements	13,437,429	15,265,710	16,777,571	15,886,031	(891,540)	16,071,733	185,702
Net County Cost	—	—	—	—	—	—	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$891,540 or 9.1 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$154,898 in this funding source primarily due to a projected increase in property tax revenues.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a net decrease of \$1,046,438 in this funding source to align with year-end Fund Balance projections.

TOTAL REQUIREMENTS

Total Requirements decreased by \$891,540 or 5.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Services and Supplies

There is a net increase of \$154,922 in this expenditure category due to contract increases with CAL FIRE and increased maintenance and equipment expenditures.

Other Charges

There is a net decrease of \$24 in this expenditure category due to a decrease in service charges from the Controller's Office for the County's accounting software system, OFAS.

Fixed Assets

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is a net decrease of \$1,046,438 in this expenditure category to correspond with a decrease in Fund Balance according to year-end projections. The balance in Non-General Fund Reserves represents 141.3 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no changes to General Fund Reserves.

NET COUNTY COST

There is no change in this Department's General Fund Allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources increased by \$185,702 or 1.2 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net increase of \$185,702 in this funding source due to a projected increase in property tax revenues.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$185,702 or 1.2 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Services and Supplies

There is a net increase of \$184,104 in this expenditure category due to contract increases with CAL FIRE and increased maintenance and equipment expenditures.

Other Charges

There is a net increase of \$1,598 in this expenditure category due to an increase in service charges from the Controller's Office for the County's accounting software system (OFAS) and the Accounts Payable improvement project (APIA).

Fixed Assets

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in Non-General Fund Reserves represents 137.4 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is no change in this Department's General Fund Allocation.

County Service Area 1 (3560P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	13,437,429	15,265,710	16,777,571	15,886,031	(891,540)	16,071,733	185,702
Total Requirements	13,437,429	15,265,710	16,777,571	15,886,031	(891,540)	16,071,733	185,702
Net County Cost	—	—	—	—	—	—	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: decreases in internal service charges; increases in other operational costs; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. Funding adjustments net to zero in FY 2025-26 and 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(11,318,105)	(10,240,863)
Requirements		
Gross Appropriations	(970,102)	(939,298)
Intrafund Transfers	—	—
Non-General Fund Reserves	(10,348,003)	(9,301,565)
Net County Cost	—	—
Positions	—	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as expenditures for one-time fixed asset purchases from the prior year. Appropriations to Reserves have historically been divided as 60 percent to Capital Reserves and 40 percent to General Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	11,473,003	10,426,565
Requirements		
Gross Appropriations	1,125,000	1,125,000
Intrafund Transfers	—	—
Non-General Fund Reserves	10,348,003	9,301,565
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance is reduced with corresponding reductions from Reserves. Reductions from Reserves have historically been divided as 60 percent from Capital Reserves and 40 percent from General Reserves.

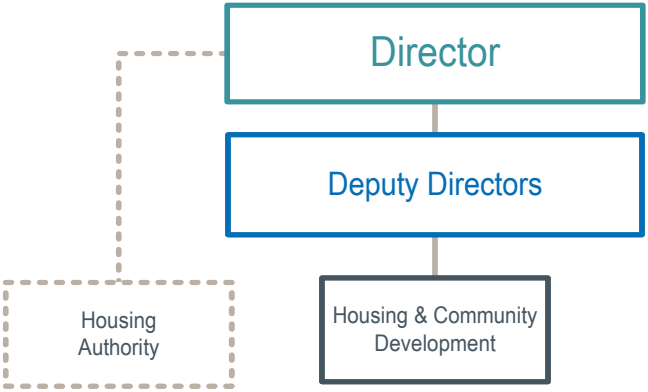
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(1,046,438)	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(1,046,438)	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(891,540)	185,702
Requirements		
Gross Appropriations	154,898	185,702
Intrafund Transfers	—	—
Non-General Fund Reserves	(1,046,438)	—
Net County Cost	—	—
Positions	—	—

Department of Housing (7900B)

DEPARTMENT OF HOUSING



Legend:
----- = Information only non-General Fund Department

Department of Housing

COUNTY OF SAN MATEO 



Department Locator

County > Community Services > **Department of Housing**

Mission Statement

The Department of Housing collaborates with partners as a catalyst to increase the supply of affordable housing and create opportunities for people at all income levels and abilities to prosper by supporting livable and thriving communities.

Overview

The Department of Housing (DOH) consists of the County's Housing and Community Development division (HCD), and the Housing Authority of the County of San Mateo (HACSM). HACSM serves over 5,700 low-income households through various federal rental assistance programs that direct housing assistance payments to approximately 2,000 property landlords, while HCD administers community development funding programs utilizing local, state, and federal grant monies to finance housing and community development projects with government, nonprofit, and private organizations.

DOH, with support from the County Executive Office, continues investing in the acquisition of existing buildings such as hotels, and undeveloped land, in an effort to build high-quality communities balancing investment in existing communities of opportunity with investment in and creating assets for neighborhoods with a history of disinvestment.

Highlights from FY 2023-25 include:

- Completed 908 affordable homes financed by the County versus 200-300 typical for two-year cycles prior to expansion of the AHF.
- Achieved Section 8 active voucher utilization of 97 percent through lease up of five affordable housing developments with 377 project-based Section 8 vouchers, landlord incentive programs, and other initiatives.

- Secured \$20,640,000 in funding for the acquisition and construction of 45 permanent supportive housing apartments at Ramada Inn in South San Francisco.
- Prioritized four County-owned properties for affordable housing development analysis and hired an additional Deputy Director to lead development opportunities.

Successes experienced in previous fiscal years bring challenges and opportunities to the Department of Housing in expanded asset management capacities, the need to act more directly as owner/operator for hotels acquired for affordable housing, and coordinating various expenditure deadlines for the numerous sources of housing and community development financing awarded to DOH.

Challenges and opportunities for FY 2025-27 include:

- Develop affordable housing on multiple County-owned properties to serve a range of high-priority populations including families, seniors, the homeless, and County employees.
- Collaborate with our internal and external partners via 21 Elements, the Housing Endowment and Regional Trust, California Association of Housing Authorities, Home for All, and other platforms to promote issues of housing and homelessness and provide technical assistance to city, regional, and private partners.
- Maximize leverage of County resources by requiring all developers to pursue state, federal, and private funding opportunities.
- Closely monitor voucher utilization to prevent over-expenditure of Housing Assistance Payment funds and ensure project-based voucher commitments can be met at the time of pipeline project completions.
- Create more affordable housing opportunities for our most vulnerable residents by aligning County and other resources with tenants' service needs.
- Develop more robust IT systems and applications to support efficient grant and asset management

functionality within DOH to match our growing portfolio of affordable housing developments.

- Seek additional opportunities to acquire hotels, underutilized buildings, and vacant land to expedite creation of affordable homes supporting County priorities.
- Partner with MidPen Housing and Episcopal Community Services of San Francisco to seek sources of operating assistance to ensure long term financial feasibility of the hotels converted to Permanent Supportive Housing, purchased with HomeKey and ARPA funds, where rents alone will not cover operating costs and services.

Department Innovations and Achievements

- Hire and build-out a team to lead development of County-owned property for housing needs.
- Develop a robust asset management system to more effectively monitor the DOH loan portfolio.
- Conduct an IT and systems needs assessment to determine appropriate, cost-effective improvements.
- Complete website refresh to provide a user-friendly environment for applicants and partners, and appropriately showcase the County's housing initiatives and accomplishments.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of affordable housing developed in high-opportunity, jobs-rich (HOJR) areas through the provision of local and federal loan funds	42%	35.24%	35.00%	35.00%	35%

Disaggregated Data for FY 2024-25 Estimate

Income Level	Extremely Low-Income	Very Low-Income	County Clients
Percentage of Participants	42.50%	20.00%	35.94%

Performance Narrative

Not all households in San Mateo County enjoy the opportunities that its high-performing economy has to offer. DOH's goal is to increase the rate at which the County's low-income residents are able to access the opportunities the county has to offer by encouraging affordable housing development in High and Highest Resource areas. High and Highest Resource areas are mapped here: CTCAC/HCD Opportunity Area Map: <https://www.treasurer.ca.gov/ctcac/opportunity.asp>. This map identifies areas in every region of the state whose characteristics have been shown by research to be associated with positive economic, educational, and health outcomes for low-income families—particularly long-term outcomes for children. DOH will use its development pipeline dashboard to map the location of DOH-investments in affordable housing projects within these higher resource areas. The AHF Notice of Funding Opportunity will continue to prioritize developments located in higher resource areas. The definition for high and highest opportunity areas may change in the future but will be informed by State guidance and methodology.

This performance measure shows the percentage of affordable housing development projects completed in the high and highest resource areas in a fiscal year. Project completion was selected as a benchmark as this is the time when low-income families gain access to affordable housing.

DOH disaggregates the data showing the percentage of units, from the completed projects in a fiscal year, by income level and a special population served known as County Clients.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Affordable housing units completed and funded with AHF and/or HOME	511	908	83	484	681
# of units completed set aside for residents at risk of or experiencing homelessness	135	156	2	106	125
# of units receiving a subsidy payment through the County Housing Voucher Program or Encampment Resolution Fund	50	95	140	150	150

Disaggregated Data for FY 2024-25 Estimate

Income Level	at or below 30% AMI	at or below 50% AMI	at or below 80% AMI
Number of Participants	21	28	32

Performance Narrative

County of San Mateo strives to end homelessness in our community, reaching and maintaining Functional Zero, where every unsheltered homeless person who chooses assistance will be provided interim or permanent housing. County of San Mateo is making great progress through various strategies including increasing interim housing capacity and expanding affordable housing opportunities. The Department of Housing (DOH) supports the development of permanent supportive housing (PSH) units through funding the development of affordable housing with PSH unit requirements and by providing housing subsidy payments for tenants at a PSH development. PSH offers a long-term solution to homelessness by providing a unit of deeply affordable housing and supportive services to those who are at risk of homelessness.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Maintain greater than 95% voucher utilization	88%	95%	96%	95%	95%

Disaggregated Data for FY 2024-25 Estimate

Category	White	Black/African American	American Indian/ Native Alaskan	Asian	Native Hawaiian/ other Pacific Islander
Race/Ethnicity	60.15%	17.11%	2.85%	12.87%	8.11%

Performance Narrative

The Housing Authority of the County of San Mateo (HACSM) has been the leading provider of affordable housing in San Mateo County, providing rental assistance to over 5,500 households. Our success is a result of our approach to strategic planning and delivery of services. It is our commitment to ensure valuable housing vouchers will be used as a tool to create housing opportunities for low-income households, regardless of race, ethnicity, and disability status. In addition to providing affordable housing, we strive to design our programs as a stepping stone for work-able families to achieve economic independence. The stated performance measure will guide HACSM to achieve its mission and vision.

The “maintain greater than 95% voucher utilization” measures the percentage of vouchers in use. The utilization rate is important because (1) HACSM is tasked with assisting, to the maximum extent possible, low-income households that need rental assistance to maintain stable housing and, (2) it meets one of the HUD’s performance measures.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	8,844,149	35,391,262	97,601,246	29,621,940	(67,979,306)	29,056,940	(565,000)
Use of Money and Property	4,170,306	3,721,115	2,918,550	2,167,822	(750,728)	2,232,856	65,034
Intergovernmental Revenues	145,309,835	174,315,214	198,277,601	151,349,107	(46,928,494)	153,560,702	2,211,595
Charges for Services	1,305,332	536,241	167,893	232,500	64,607	257,500	25,000
Interfund Revenue	2,268,895	2,350,255	1,801,732	1,427,540	(374,192)	1,921,540	494,000
Miscellaneous Revenue	2,979,068	4,148,066	1,237,400	2,753,356	1,515,956	2,809,607	56,251
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	164,877,585	220,462,154	302,004,422	187,552,265	(114,452,157)	189,839,145	2,286,880
Fund Balance	—	—	—	285,407	285,407	285,407	—
Total Sources	164,877,585	220,462,154	302,004,422	187,837,672	(114,166,750)	190,124,552	2,286,880
Requirements							
Salaries and Benefits	11,270,918	12,304,765	15,783,191	14,976,622	(806,569)	15,679,611	702,989
Services and Supplies	3,962,200	4,397,354	5,394,700	5,537,903	143,203	4,448,469	(1,089,434)
Other Charges	158,193,035	219,850,830	307,055,084	169,744,559	(137,310,525)	171,420,855	1,676,296
Fixed Assets	—	94,433	—	—	—	—	—
Other Financing Uses	968,050	—	—	—	—	—	—
Gross Appropriations	174,394,202	236,647,381	328,232,975	190,259,084	(137,973,891)	191,548,935	1,289,851
Intrafund Transfers	(9,516,617)	(16,183,491)	(25,044,688)	(1,384,087)	23,660,601	(314,991)	1,069,096
Net Appropriations	164,877,585	220,463,891	303,188,287	188,874,997	(114,313,290)	191,233,944	2,358,947
Contingencies/Dept Reserves	—	—	—	285,407	285,407	285,407	—
Total Requirements	164,877,585	220,463,891	303,188,287	189,160,404	(114,027,883)	191,519,351	2,358,947
Net County Cost	—	1,737	1,183,865	1,322,732	138,867	1,394,799	72,067
Salary Resolution	73.0	78.0	84.0	84.0	—	84.0	—
Funded FTE	73.0	78.0	84.0	84.0	—	84.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$114,166,750 or 37.8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$67,979,306 in this funding source due to funding which was awarded to affordable housing development projects in prior fiscal years not reflected in the current recommended budget. Of the approximately \$67,000,000, \$13,000,000 is encumbered but unexpended by six projects, \$54,000,000 is unobligated, of which \$36,000,000 has been awarded to eight projects with the remaining \$18,000,000 being re-issued in the next Affordable Housing Fund Notice of Funding Availability as it was replaced with American Rescue Plan Act (ARPA) funding during the FY 2024-25.

Use of Money and Property

There is a net decrease of \$750,728 in this funding source due to a decrease in rental income.

Intergovernmental Revenues

There is a net decrease of \$46,928,494 in this funding source due to receipt of one-time revenue of State Housing for a Health California (\$750,000), Permanent Local Housing Allocation (\$1,500,000), Local Housing Trust Fund (\$8,000,000), and Community Development Block Grant (CDBG) - CoronaVirus (CV) (\$4,500,000), plus Federal Home Investment Partnership Program (HOME) (\$6,500,000), HOME-American Rescue Plan (\$4,000,000), CDBG (\$4,000,000), and CDBG-CV (\$1,500,000).

Charges for Services

There is a net increase of \$64,607 in this funding source due to receipt of one-time revenue.

Interfund Revenue

There is a net decrease of \$374,192 in this funding source due to an increase in expected loan payments and activity delivery costs.

Miscellaneous Revenue

There is a net increase of \$1,515,956 in this funding source due to a change in the manner in which the Employee Down Payment Assistance Program is budgeted.

Fund Balance

There is a net increase of \$285,407 in this funding source due to cost savings related to staff position vacancies.

TOTAL REQUIREMENTS

Total Requirements decreased by \$114,027,883 or 37.6 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net decrease of \$806,569 in this expenditure category due to negotiated salary and health benefit costs.

Services and Supplies

There is a net increase of \$143,203 in this expenditure category due to additional consultant costs.

Other Charges

There is a net decrease of \$137,310,525 in this expenditure category due to funding which was awarded to affordable housing development projects in prior fiscal years not reflected in the current recommended budget. This decrease is related to the decreases in revenues from Taxes and Intergovernmental Revenues as well as the increase to Intrafund Transfers.

Intrafund Transfers

There is a net decrease of \$23,660,601 in this expenditure category due to one-time funding of Federal ARPA and State Homekey funding.

Contingencies/Departmental Reserves

There is net increase of \$285,407 in this expenditure category due to cost savings related to staff position vacancies. The balance in General Fund Reserves represents 0.2 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$138,867 or 11.7 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources increased by \$2,286,880 or 1.2 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$565,000 in this funding source due to an adjustment in Measure K funding.

Use of Money and Property

There is a net increase of \$65,034 in this funding source due to an increase in rental income.

Intergovernmental Revenues

There is a net increase of \$2,211,595 in this funding source due to receipt of one-time revenue from State PLHA.

Charges for Services

There is a net increase of \$25,000 in this funding source due to additional receipts.

Interfund Revenue

There is a net increase of \$494,000 in this funding source due to a decrease in expected loan payments and activity delivery costs.

Miscellaneous Revenue

There is a net increase of \$56,251 in this funding source due to negotiated rates for rent payments.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$2,358,947 or 1.3 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$702,989 in this expenditure category due to negotiated salary and health benefit costs.

Services and Supplies

There is a net decrease of \$1,089,434 in this expenditure category due to the completion of the office expansion in FY 2025-26.

Other Charges

There is a net increase of \$1,676,296 in this expenditure category due to one-time funding.

Intrafund Transfers

There is a net decrease of \$1,069,096 in this expenditure category due to the completion of multiple feasibility studies in FY 2025-26.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 0.2 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$72,067 or 5.5 percent in this Department's General Fund allocation.

Housing and Community Development (7920P)

County > Community Services > Department of Housing >
Housing and Community Development

Program Outcome Statement

Provides financial assistance to create and preserve housing for low-income residents, public facilities, and related services.

Program Results

HCD has made great strides in building a pipeline of affordable housing development projects. Since 2013, HCD has provided funding to 68 projects totaling 4,939 housing units. 2,875 of the HCD-funded units are occupied, 688 are under construction, and 1,376 are in predevelopment. A much deeper pipeline of potential affordable housing developments, including numerous County-owned parcels, has not yet received County funding commitments through HCD.

In the FY 2023-2024, the most recently completed federal funding round for CDBG, HOME, and ESG, the Consolidated

Annual Performance and Evaluation Report to HUD reported a total of 11,227 persons assisted with those funding sources. These figures reflect pre-pandemic assistance levels as post-pandemic funding levels return to normal.

In the post pandemic environment, HCD continues to administer funding and programs aimed at keeping people in their homes. These activities include rapid rehousing, rental assistance, landlord assistance, and conversion of hotels into emergency housing opportunities. Some of these programs will continue into the future as the pandemic wanes, helping residents of San Mateo County more quickly recover from the economic hardships encountered during the pandemic.

HCD staff is embarking on a process to identify available technologies that can improve client outcomes and increase internal efficiency and effectiveness. For instance, HCD will be seeking a software product to assist with tracking loans and grants issued for housing development activities. This system will prompt project owners to submit annual audits and remind them of residual receipt payment deadlines and will allow HCD to more effectively manage the County's large and growing housing loan and real estate portfolios.

Performance Measures

Performance Measure					
Number of households that have remained sheltered, stably housed and/or received support for their basic needs through federal and state assisted programs (e.g. CDBG/ESG/PLHA)	17,696	13,631	15,000	15,000	15,000
Disaggregated Data for FY 2024-25 Estimate					
Race/Ethnicity	White	African American	Asian	American Indian or American Native	Native Hawaiian or Other Pacific Islander
Number of Participants	8,550	2,100	2,100	900	300
Percentage of Participants	62.72%	15.41%	15.41%	6.60%	2.20%
Income Level	at or below 30% AMI	at or below 50% AMI	at or below 80% AMI		
Number of Participants	7,200	7,650	150		
Percentage of Participants	40.69%	43.23%	0.85%		
Performance Narrative					

The Department of Housing (DOH) collects data on the number of households that have remained sheltered or stable and/or have received support with their basic needs through federal and state funded programs. HUD categorizes these programs as: Housing Development and Minor Home Repair Public Facilities, Micro-Enterprise and Economic Development, General Public Services, Fair Housing, Core Service Agencies and Shelters. The State categorizes these programs generally as serving persons experiencing or at risk of experiencing homelessness. Subgrantees that administer these programs use the online service platform, City Data Services, to report quarterly updates including the number and general demographic of clients served by each program. At the end of the year, the data is aggregated into an annual report that is submitted to HUD in the form of a Consolidated Annual Performance and Evaluation Report (CAPER) through their online portal, IDIS, and through other reporting tools for the State. These annual reports allow DOH to gain a full scope of clients served, identify specific program outcomes and highlights other work engaged in during a specific program year. Additionally, the data in this report is then disaggregated to show the demographics (race/ethnicity) of those utilizing the program, which can be compared to the overall County demographics. The granularity of the data makes the racial, spatial, income, and gender disparities that too often negatively impact households' housing status apparent. Since these data show services provision at the individual level, publication of these measures will inform the community of the scale, cost, and trade-offs of addressing housing related challenges in the Bay area.

In addition to the distribution of need, these data show how DOH and its subgrantees have directed a variety of resources to support multiple individuals across San Mateo County in 2024. In recent years, DOH has seen a continued decrease in federal funding that is made available to local jurisdictions and governments. To stabilize this decline, DOH has leveraged state Permanent Local Housing Allocation (PLHA) funds to meet community needs and is being reported in this data. The data reflects that approximately 40% of the individuals that were served in 2024 will be at or below 30% of the Area Median Income (AMI). Further highlighting the need for services among low and extremely low-income individuals in the County. Additionally, the Hispanic population in County accounts for 25% of the total population, but the 2024 data shows that over 50% of individuals served identified as Hispanic. This data is representative of individuals who identify with one Race, as well as also identifying as Hispanic. Providing specific counts will enable San Mateo County community members to better understand the decision-making process of DOH, stimulating accountability, and engagement.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	28,052,150	68,559,660	152,028,947	41,205,118	(110,823,829)	39,093,022	(2,112,096)
Total Requirements	28,052,150	68,561,397	153,212,812	42,527,850	(110,684,962)	40,487,821	(2,040,029)
Net County Cost	—	1,737	1,183,865	1,322,732	138,867	1,394,799	72,067
Salary Resolution	25.0	30.0	36.0	36.0	—	36.0	—
Funded FTE	25.0	30.0	36.0	36.0	—	36.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures for capital projects, including: HOME-American Rescue Plan, Community Development Block Grant, and Local Housing Trust Fund. As a one-time funding source, Fund Balance and associated Appropriations in Reserves have been removed from the Current Level Budget in FY 2026-27. Net funding adjustments in FY 2025-26 total \$138,867. Net funding adjustments in FY 2026-27 total \$72,067.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(111,109,236)	(2,397,503)
Requirements		
Gross Appropriations	(135,680,970)	(2,059,125)
Intrafund Transfers	24,710,601	19,096
Contingencies/Dept Reserves	—	(285,407)
Net County Cost	138,867	72,067
Positions	—	—

2. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated and set aside in Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	285,407	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	285,407	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	285,407
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	285,407
Net County Cost	—	—
Positions	—	—

4. County Owned Property Feasibility Studies: This action provides funding for feasibility studies, related to four County-owned properties, to determine whether the sites will be viable for affordable housing development.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	250,000	(250,000)
Intrafund Transfers	(250,000)	250,000
Net County Cost	—	—
Positions	—	—

5. Department of Housing Office Expansion Project: This action provides funding to the Department of Housing to assist with the costs related to expanding its office space due to the increase in the number of Department staff.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	800,000	(800,000)
Intrafund Transfers	(800,000)	800,000
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(110,823,829)	(2,112,096)
Requirements		
Gross Appropriations	(134,630,970)	(3,109,125)
Intrafund Transfers	23,660,601	1,069,096
Contingencies/Dept Reserves	285,407	—
Net County Cost	138,867	72,067
Positions	—	—

Housing Authority (7930P)

County > Community Services > Department of Housing > **Housing Authority**

Program Outcome Statement

Provides financial assistance to subsidize and create affordable housing for low-income residents.

Program Results

The Housing Authority of the County of San Mateo (HACSM) provides housing subsidy to over 5,500 low-income households through various rental programs that direct housing assistance payments to approximately 1,700 property landlords. The rental programs serve households that represent the diversity of San Mateo County.

HACSM has been a participant in the U.S. Department of Housing and Urban Development (HUD) Moving To Work (MTW) demonstration program since 2000. HACSM is granted extraordinary flexibility to modify federal rental subsidy program rules in accordance with the MTW agreement between HUD and HACSM. The flexibilities of the MTW program have allowed HACSM to collaborate with community partners and stakeholders to further support the residents of San Mateo County through program re-design and innovation. This innovation and re-design support one or more of the three primary goals of the MTW program: 1) to increase program cost effectiveness, 2) to promote self-sufficiency, and 3) to expand housing choice for program participants.

In July 2010, HACSM received HUD approval for “Local Non-Traditional Use of Funds” authority to create a new rental subsidy program, known as the Provider-Based Assistance Program (PBAP). The primary purpose of the program is to enable HACSM to enter into formal partnerships with local

housing and service providers to provide rental assistance, in connection with supportive services, to individuals in populations that are not served, or underserved, by existing rental assistance programs. HACSM has utilized the PBAP to collaborate with different County departments and organizations to address homelessness and support San Mateo County’s goal of reaching “functional zero” for homelessness in San Mateo County, and to broaden its commitment to increasing affordable housing choices for underserved populations.

HACSM has expanded PBAP. In March 2023, HACSM issued a Request for Proposals (RFP) for PBAP and received six (6) proposals from current partners and other service providers. Proposed services include housing and supportive services for the following: persons who are chronically homeless with multiple barriers to housing stability; survivors of domestic violence; persons exiting the foster care system; mariners or boaters who are currently at-risk of homelessness; and persons with significant drug/ alcohol addictions, high utilizers of the criminal justice system or exiting criminal justice facilities or exiting residential treatment facilities and have multiple barriers to housing stability. New contract agreements have commenced on July 1, 2023.

With new and ongoing collaborations through PBAP and the other rental assistance programs administered, HACSM continues to utilize its MTW flexibilities and innovation to look for opportunities to increase its voucher program portfolio. Its current voucher program portfolio utilization rate as of February 2025 is approximately 97%. Due to the addition of several Project-Based properties to its portfolio and the successful application to and receipt of alternate voucher funding streams, such as Mainstream and VASH (Veterans Affairs Supportive Housing) programs, HACSM continues to fulfill its program allocations.

Performance Measures

Performance Measure					
Number of Family Self-Sufficiency Program participants exiting the voucher program with increased economic self-sufficiency.	44	38	19	25	25
Disaggregated Data for FY 2024-25 Estimate					
Race/Ethnicity	White	Black/ African American	American Indian/ Alaska Native	Asian	Native Hawaiian/ Other Pacific Islander
Percentage of Participants	52.64%	15.79%	7.89%	18.42%	7.89%
Performance Narrative					

As one of the Moving To Work agencies in the United States, the Housing Authority of the County of San Mateo (HACSM) receives certain waivers from HUD that allow the implementation of a local Family Self-Sufficiency Program (FSS). The HACSM FSS program was created in 2015 and provides time-limited rental assistance (up to 7 years) and case management services for participating families with the goal of helping the families increase financial self-sufficiency.

On an ongoing basis 3 times a year, the FSS coordinators meet with families to assess their needs and record their progress. With the data collected from the assessment, HACSM has expanded partnerships with a variety of educational and financial institutions, work force development and other service providers, ensuring these resources are available to the FSS families. A majority of our FSS participants meet their goal to graduate and exit the voucher program in five years but some may need the additional assistance (up to 24 months) to reach educational or vocational goals established in their FSS program. The turnover vouchers allow HACSM to serve new low-income families in the community.

The HACSM FSS program includes monetary rewards at graduation. Families that have increased their earned income and savings and completed educational or other goals specified in their FSS Contract of Participation will be rewarded up to \$5,000 at the time of successful graduation. Successful graduation is defined as follows:

- The household has reached the end of the voucher's time limit and is not receiving TANF prior to program exit, and
- Either head of household, spouse, co-head or any adult member of the household is gainfully employed, or
- The household has reached an income level such that HACSM is no longer providing subsidy or they have decided to relinquish their housing voucher before expiration date and have exited the voucher program.

The program is designed with five years of rental assistance and case management and can be extended up to seven years on a case-by-case basis. This is important to note because the data shows an increase in FY 2021-22 which is when many of the initial participants were reaching the five to seven year term. Our projected numbers going forward align closer to what was seen in the early years of the FSS program. Also note that in August, 2024 we implemented a new Hardship criteria for extensions of the voucher program for additional assistance (up to 24 months) if the household family's annual gross income is below 80% of AMI and Housing Authority County of San Mateo's utilization rate is below 95%. This explains the estimated number of FSS program participants exiting the voucher program for FY 2024-25 total of 19 (10 actual exits from 7/1/2024 - 12/31/2024 and 9 estimated exits from 1/1/2025 - 6/30/2025) since a high percentage of our families qualify under this criteria.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976
Total Requirements	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	48.0	48.0	48.0	48.0	—	48.0	—
Funded FTE	48.0	48.0	48.0	48.0	—	48.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: anticipated federal funding cuts for FY 2025-26, and a projected increase in FY 2026-27 in anticipation of federal funds returning at a lower level. Net funding adjustments net to zero for FY 2025-26. Net funding adjustments net to zero for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,342,921)	4,398,976
Requirements		
Gross Appropriations	(3,342,921)	4,398,976
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(3,342,921)	4,398,976
Requirements		
Gross Appropriations	(3,342,921)	4,398,976
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

ADMINISTRATION AND FISCAL SERVICES

County
Summaries

Criminal
Justice

Health
Ser vices

Social
Services

Community
Services

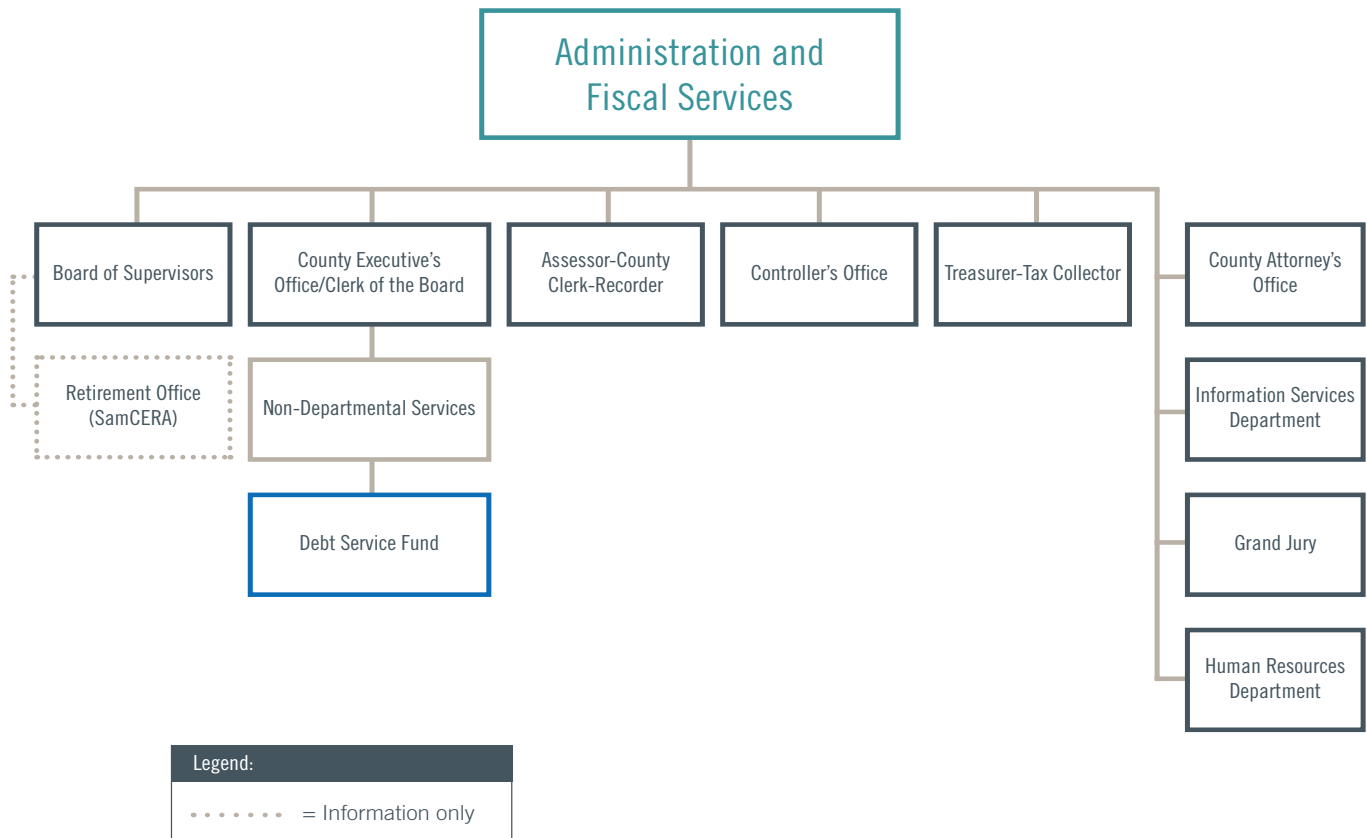
Admin and
Fiscal
Services

Budget Unit
& Program
Summaries

Glossary of
Budget
Terms

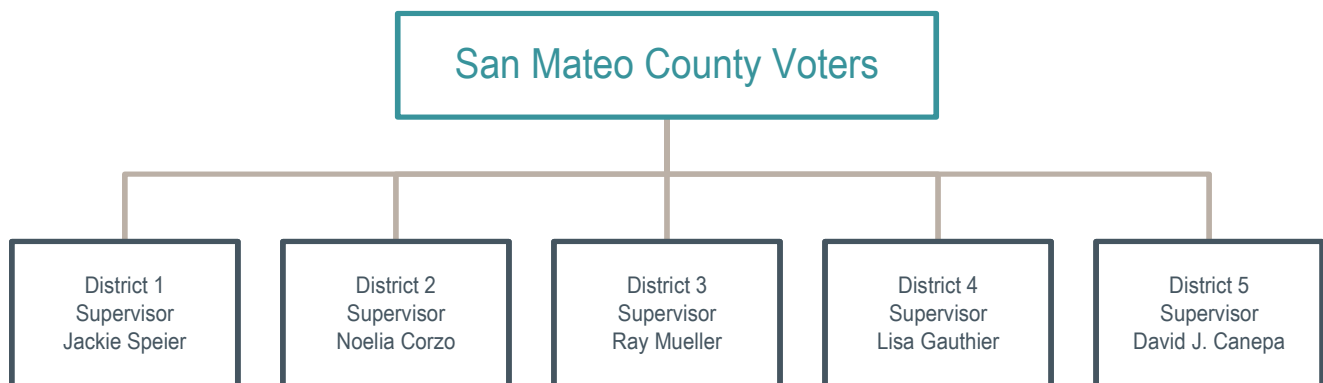
Administration and Fiscal Services





Administration and Fiscal Services
FY 2025-26 and FY 2026-27
All Funds Summary

Total Requirements	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
General Fund Budgets							
Board of Supervisors	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
County Executive's Office/Clerk of the Board	32,942,679	24,235,848	35,031,313	36,329,878	1,298,565	37,135,041	805,163
Workforce and Economic Development	—	—	—	—	—	—	—
Assessor-County Clerk-Recorder	38,879,639	33,445,355	42,438,262	39,162,217	(3,276,045)	44,584,056	5,421,839
Controller's Office	15,606,562	17,427,588	19,833,013	21,034,183	1,201,170	21,768,315	734,132
Treasurer - Tax Collector	8,000,096	8,530,411	16,162,015	15,595,464	(566,551)	16,074,872	479,408
County Attorney's Office	20,740,918	19,858,180	19,721,954	22,680,994	2,959,040	23,901,338	1,220,344
Human Resources Department	19,774,922	20,462,264	23,817,617	26,268,003	2,450,386	25,124,902	(1,143,101)
Information Services Department	26,841,996	38,767,484	52,873,027	49,001,599	(3,871,428)	33,412,016	(15,589,583)
Grand Jury	107,606	127,981	124,476	134,546	10,070	134,561	15
Non-Departmental Services	1,262,808,346	1,519,462,481	1,492,203,964	1,340,761,257	(151,442,707)	1,112,233,853	(228,527,404)
Total General Fund	1,431,012,059	1,687,519,788	1,708,206,924	1,557,447,350	(150,759,574)	1,321,089,648	(236,357,702)
Total Requirements	1,431,012,059	1,687,519,788	1,708,206,924	1,557,447,350	(150,759,574)	1,321,089,648	(236,357,702)
Total Sources	1,899,130,332	2,151,474,176	2,299,249,727	2,183,058,117	(116,191,610)	1,975,030,965	(208,027,152)
Net County Cost	(468,118,273)	(463,954,388)	(591,042,803)	(625,610,767)	(34,567,964)	(653,941,317)	(28,330,550)
Non-General Fund Budgets							
Debt Service Fund	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Total Non-General Funds	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Authorized Positions							
Salary Resolution	591.0	627.0	624.0	634.0	10.0	634.0	—
Funded FTE	589.9	625.9	622.0	632.5	10.5	632.5	—
Information Only							
Retirement Office (Information Only)	8,433,082	8,730,982	10,127,536	10,953,963	826,427	11,293,195	339,232

Board of Supervisors (1100B)**BOARD OF SUPERVISORS**

Board of Supervisors

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **Board of Supervisors**

Mission Statement

Protect and enhance community health, safety, welfare, and natural resources.

Program Results

The Board of Supervisors establishes legislative policy for the efficient administration of County government and ensures the delivery of services required for the general health, welfare, and public safety of the residents and taxpayers of San Mateo County. The five Board members are elected to four-year terms and are supported by a staff of 17. The Board exercises quasi-judicial authority and works with County departments, other local government agencies, and citizens to achieve the outcomes identified through a shared visioning process.

In 2013, the Board adopted nine Shared Vision community impact goals and indicators based on public and employee input to guide collaborative decision-making, align departmental efforts, allocate resources, and assess outcomes. As the County transitions from Shared Vision 2025 to its ongoing Shared Vision, these goals have evolved into core values embedded across all County services. In FY 2025-27, the Board will continue advancing these efforts while focusing on four priority areas: housing and homelessness; children, families, and seniors; emergency preparedness (with mental health integrated throughout); and capital projects. To enhance program effectiveness, the

Board will also emphasize three Focus Areas that support achieving the five foundational Shared Vision Outcomes: Healthy, Livable, Environmentally Conscious, Collaborative, and Prosperous communities which continue to serve the principles guiding the County's work.

In FY 2025-26, the Board will continue its commitment to residents and long-term resilience through six priority areas: housing, support for vulnerable populations, economic development, services for children and families, infrastructure planning, and County fiscal and health initiatives. Key efforts from FY 2023-25 that remain central to the Board's priorities include \$3.5 million to support operations at the Navigation Center, \$10 million for housing-related needs, \$3.9 million to expand home-delivered meals for older adults, \$6.5 million for emergency food assistance, \$5 million to strengthen small business and job seeker centers, and \$3 million for a summer enrichment grant program for children. Additional initiatives to address critical challenges include addressing the high cost of living, affordable housing, public health and safety, a pilot residential burglary reward program, enhanced beach safety measures, expanded public transportation, and broader efforts to improve community well-being programs. The Board is dedicated to enhancing quality of life and investing in programs that serve and uplift all residents.

Additionally, the Board continues to support major initiatives that were funded by the Measure K half-cent sales tax revenues focused on the four priority areas listed above. Progress on Measure K initiatives is tracked at <https://smcmeasurek.org/>.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Total Revenue	—	—	—	—	—	—	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—
Requirements							
Salaries and Benefits	4,617,810	4,549,776	4,934,791	5,221,243	286,452	5,440,071	218,828
Services and Supplies	275,314	270,823	718,054	672,585	(45,469)	670,900	(1,685)
Other Charges	401,162	409,274	570,613	801,585	230,972	824,876	23,291
Other Financing Uses	15,008	14,600	27,825	33,796	5,971	34,847	1,051
Gross Appropriations	5,309,294	5,244,473	6,251,283	6,729,209	477,926	6,970,694	241,485
Intrafund Transfers	—	(42,276)	(250,000)	(250,000)	—	(250,000)	—
Net Appropriations	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Total Requirements	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Net County Cost	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Salary Resolution	22.0	25.0	22.0	22.0	—	22.0	—
Funded FTE	21.3	24.3	21.5	21.5	—	21.5	—

FY 2025-26 Budget Overview

TOTAL SOURCES

There is no change in funding sources.

TOTAL REQUIREMENTS

Total Requirements increased by \$477,926 or 8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is an increase of \$286,452 in this expenditure category due to negotiated Cost-of-Living Adjustment (COLA) increases.

Services and Supplies

There is decrease of \$46,469 in this expenditure category due to a decrease in communications expenses, software licenses expenses, and other special department expenses due to the reallocation of Information Services Department (ISD) charges from Services and Supplies to Other Charges.

Other Charges

There is a net increase of \$230,972 in this expenditure category primarily due to an increase in County facility service charges, County leased facility rental charges, general liability insurance, ISD software license and maintenance charges, and desktop support charges. These increases are partially offset by decreases in automation charges and all other service charges.

Other Financing Uses

There is an increase of \$5,971 in this expenditure category due to an increase in rent and facilities charges, thereby increasing the 10 percent facility surcharge.

NET COUNTY COST

There is an increase of \$477,926 or 8 percent in this department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

There is no change in funding sources.

TOTAL REQUIREMENTS

Total Requirements increased by \$241,485 or 3.7 percent from the FY 2025-26 Recommended Budget to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is an increase of \$218,828 in this expenditure category due to negotiated salary and benefits changes.

Services and Supplies

There is a decrease of \$1,685 in this expenditure category due to reductions in general office expenses, meeting and conference expenses, and other special department expenses.

Other Charges

There is an increase of \$23,291 in this expenditure category due to increases in telephone services charges, automation charges, County facility service charges, leased facility rental charges, desktop support charges, and other service charges.

Other Financing Uses

There is an increase of \$1,051 in this expenditure category due to an increase in rent and facilities charges, thereby increasing the 10 percent facility surcharge.

NET COUNTY COST

There is an increase of \$241,485 or 3.7 percent in this department's General Fund allocation.

Board of Supervisors (1100P)

Resource Allocation Summary

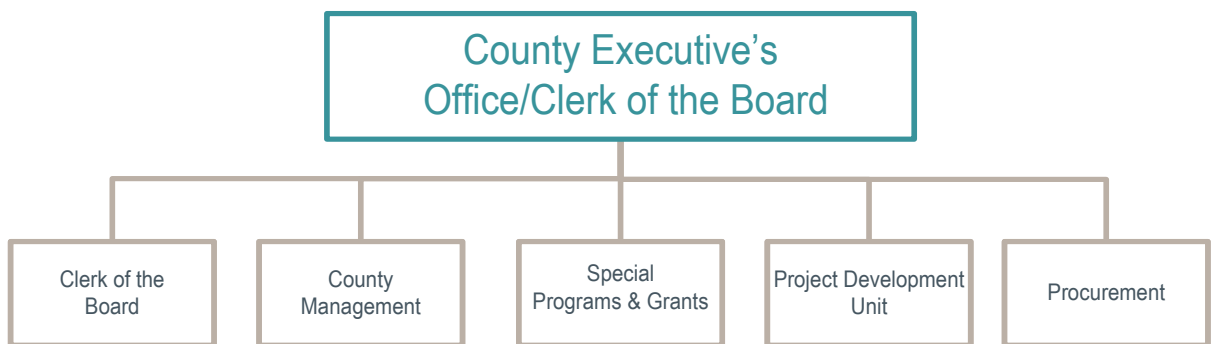
	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	—	—	—	—	—	—	—
Total Requirements	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Net County Cost	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Salary Resolution	22.0	25.0	22.0	22.0	—	22.0	—
Funded FTE	21.3	24.3	21.5	21.5	—	21.5	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27 including: negotiated salary and benefit increases, including merit increases; increases in internal service charges; and elimination of one-time expenditures. Net funding adjustments in FY 2025-26 total \$477,926. Net funding adjustments in FY 2026-27 total \$241,485.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	477,926	241,485
Intrafund Transfers	—	—
Net County Cost	477,926	241,485
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	477,926	241,485
Intrafund Transfers	—	—
Net County Cost	477,926	241,485
Positions	—	—

County Executive's Office / Clerk of the Board (1200B)**COUNTY EXECUTIVE'S OFFICE/ CLERK OF THE BOARD**

County Executive's Office/Clerk of the Board

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **County Executive's Office/Clerk of the Board**

Mission Statement

The County Executive/Clerk of the Board leads San Mateo County's efforts to fulfill the Board of Supervisors' vision of a healthy, safe, livable, prosperous, environmentally conscious, and collaborative community.

Overview

The County Executive's Office/Clerk of the Board includes the following functions. The County Management division supports the Board to achieve its priorities; sets strategic direction; prepares and recommends a balanced budget; monitors and improves performance; builds community capacity; ensures unincorporated area communities' access to services; supports sustainability initiatives; assists in the implementation of the Facilities Master Plan; promotes shared services with cities and within the county; advocates federal and state legislation; educates and engages the community; improves access to and simplicity of digital government; and manages grant funding opportunities. The Clerk of the Board division prepares and publishes the Board agenda; ensures Board's legal requirements are met; and supports Board appointments to advisory boards and commissions. The Project Development Unit division plans and manages all new major "ground up" construction for the County and explores and adopts the most effective delivery method for each project to facilitate delivery on time and within budget. The Procurement division provides procurement and contract management services to all County departments and acts as a regulatory mechanism to help County departments obtain maximum value for each dollar spent while maintaining compliance with all relevant County, State, and Federal laws, ordinances, and policies.

Department Innovations and Achievements:

- Maintained the highest credit ratings from Moody's (Aaa) and Standard and Poor's (AAA);
- Worked with departments and community partners to achieve the County's 2025 goals to: end homelessness, ensure all foster children graduate from high school or its equivalent and complete two years of college or vocational training, and improve school reading scores so that 80 percent of third graders are reading at grade level;
- Reallocated \$35 million in Measure K funds through a community driven process;
- Developed a Budget Executive Summary Trifold document to improve accessibility and understanding of budget priorities and allocations;
- Continued to support the Home for All initiative;
- Secured a \$73.5 million one-time repayment of FY 2022-23 Vehicle Licensing Fee (VLF) revenue that was owed by the State to the County and its twenty cities;
- Successfully enacted Assembly Bill 2967 (Ting), a County-sponsored bill, which authorizes employees of non-profit early childhood, pre-kindergarten, or school-aged childcare providers to be eligible for teacher housing;
- Collaborated with over 125 local performing and visual artists to promote arts and culture throughout the County;
- Researched and implemented living wage adjustments for county employees making less than \$30 per hour;
- Collaborated with the San Mateo County Event Center to successfully secure \$7.25 million Community Resilience grant through the California Department of Food and Agriculture for shelter and kitchen expansion and facility improvements for County residents during emergencies;
- Achieved statewide and national recognition for the Cordilleras Mental Health Facility as the first of its kind to achieve net-zero energy;
- Completed and occupied County Office Building 3, which is notable as the nation's first mass timber civic building

- with a net-zero energy design facility, reflecting the County's strong sustainability goals; and,
- Delivered an innovative 240-bed shelter, showcasing San Mateo County's innovative and practical leadership in providing a critical solution for the County's immediate homelessness crisis.
- Continuing to support the Home for All initiative;
- Seeking repayment of \$114.3 million in missing FY 2023-24 VLF funding for the County and its twenty cities;
- Developing an updated handbook for County Board and Commission members; and,
- Hosting art-making workshops and exhibitions in collaboration with community-based organizations in under-resourced areas of the county.

Priorities for FY 2025-27 include:

- Selecting and implementing new systems for the Budget Office and Assessment Appeals Board to enhance efficiency and improve user experience;

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Social Media Impressions	520,543	579,759	600,000	600,000	600,000
Performance Narrative					
The County Executive's Office of Community Affairs developed a targeted outreach approach working with community based organizations to meet the needs of residents by providing in-language, grassroots engagement. The outreach plan focuses on two key strategies: (1) improve communication to build trust, engagement, and participation in protection efforts, and (2) enhance targeted strategies for at-risk communities.					

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Canvassing Events	151	142	210	125	125
Performance Narrative					
The County Executive's Office of Community Affairs developed a targeted outreach approach working with community based organizations to meet the needs of residents by providing in-language, grassroots engagement. The outreach plan focuses on two key strategies: (1) improve communication to build trust, engagement, and participation in protection efforts, and (2) enhance targeted strategies for at-risk communities.					

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	11,327,692	2,450,058	3,534,650	1,692,855	(1,841,795)	1,493,895	(198,960)
Use of Money and Property	—	—	1,400	1,400	—	1,400	—
Intergovernmental Revenues	1,403,066	216,600	1,083,740	1,035,990	(47,750)	1,035,990	—
Charges for Services	184,153	209,520	55,250	55,250	—	55,250	—
Interfund Revenue	1,540	787,567	933,400	533,400	(400,000)	533,400	—
Miscellaneous Revenue	428,158	95,713	89,000	37,000	(52,000)	37,000	—
Other Financing Sources	190,759	—	—	—	—	—	—
Total Revenue	13,535,368	3,759,458	5,697,440	3,355,895	(2,341,545)	3,156,935	(198,960)
Fund Balance	3,665,472	5,088,062	6,313,061	6,979,239	666,178	6,979,239	—
Total Sources	17,200,840	8,847,520	12,010,501	10,335,134	(1,675,367)	10,136,174	(198,960)
Requirements							
Salaries and Benefits	13,753,717	14,182,963	19,126,522	21,437,887	2,311,365	22,458,430	1,020,543
Services and Supplies	14,743,796	4,792,288	10,051,368	7,968,691	(2,082,677)	7,692,045	(276,646)
Other Charges	1,394,989	1,693,041	1,916,504	2,314,401	397,897	2,379,624	65,223
Reclassification of Expenses	—	—	23,000	23,000	—	23,000	—
Fixed Assets	—	544,257	534,865	—	(534,865)	—	—
Other Financing Uses	214,318	201,220	134,379	133,207	(1,172)	129,250	(3,957)
Gross Appropriations	30,106,821	21,413,769	31,786,638	31,877,186	90,548	32,682,349	805,163
Intrafund Transfers	(1,629,046)	(1,439,031)	(2,526,547)	(2,526,547)	—	(2,526,547)	—
Net Appropriations	28,477,775	19,974,738	29,260,091	29,350,639	90,548	30,155,802	805,163
Contingencies/Dept Reserves	3,665,472	4,260,029	5,771,222	6,979,239	1,208,017	6,979,239	—
Total Requirements	32,143,247	24,234,767	35,031,313	36,329,878	1,298,565	37,135,041	805,163
Net County Cost	14,942,407	15,387,247	23,020,812	25,994,744	2,973,932	26,998,867	1,004,123
Salary Resolution	56.0	68.0	78.0	83.0	5.0	83.0	—
Funded FTE	56.0	68.0	78.0	83.0	5.0	83.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$1,675,367 or 14 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$1,841,795 in this funding source due to adjustments to Measure K allocations, including: guaranteed income pilot program for domestic violence survivors, administrative support and contract work within the County Executives Office, and the removal of one-time projects.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is a net decrease of \$47,750 in this funding source due to the removal of state grants in FY 2025-26 for the Office of Arts and Culture.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is a net decrease of \$400,000 in this funding source to reflect changes in staff hours spent on projects that are nearing completion.

Miscellaneous Revenue

There is a net decrease of \$52,000 in this funding source due to the removal of gifts and donations in FY 2025-26 for the Office of Arts and Culture.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There net increase of \$666,178 this funding source to reflect an estimated Year-End Fund Balance variance of \$1,208,017 partially offset by a reduction of \$534,865 in Fixed Asset costs for furniture, fixtures, and equipment in County Office Building 3.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,305,993 or 3.7 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$2,067,886 in this expenditure category due to negotiated salary and benefit increases, including merit increases. The addition of positions (one Assistant Chief Financial Officer, one Assistant Director of Procurement, one Associate Management Analyst, one Administrative Assistant I, and one Administrative Secretary II positions) are all offset by either corresponding position deletions and reductions in Extra Help and Regular Pay Adjustments to create a zero Net County Cost change.

Services and Supplies

There is a net decrease of \$2,082,677 in this expenditure category primarily due to changes in how the Project Development Unit accounts for their time on projects, the removal of one-time Measure K projects that were completed in FY 2024-25, and reductions in project expenses due to loss of grants and gifts/donations.

Other Charges

There is a net increase of \$397,897 in this expenditure category primarily due to an increase in countywide service charges such as insurance, card key, facility service charges, and automation services.

Reclassification of Expenses

There is no change in this expenditure category.

Fixed Assets

There is a net decrease of \$534,865 in this expenditure category due to a reduction in Fixed Asset costs for furniture, fixtures, and equipment in County Office Building 3.

Other Financing Uses

There is a net decrease of \$1,172 in this expenditure category primarily due to a decrease in debt service.

Intrafund Transfers

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is a net increase of \$1,208,017 in this expenditure category. The balance in General Fund Reserves represents 23.8 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is a net increase of \$2,973,932 or 13 percent in this department's General Fund allocation primarily due to increases in negotiated salary and benefit increases, including merit increases.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$198,960 or 1.9 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$198,960 in this funding source due to the removal of one-time Measure K funded projects.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Other Financing Sources

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,524,088 or 5.9 percent from the FY 2025-26 Recommended Budget to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$975,724 in this expenditure category due to the annualization of positions added in FY 2025-26 and negotiated salary and benefit increases, including merit increases.

Services and Supplies

There is a net decrease of \$276,646 in this expenditure category primarily due to the removal of one-time Measure K projects, as well as the removal software license and maintenance expense service charges that are now accounted for within the Other Charges expenditure category.

Other Charges

There is a net increase of \$65,223 expenditure category primarily due to software license and maintenance expense service charges.

Reclassification of Expenses

There is no change in this expenditure category.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net decrease of \$3,957 in this expenditure category primarily due to a decrease in the 10 Percent Facility Surcharge.

Intrafund Transfers

There is no change in this expenditure category.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 23.1 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$1,004,123 or 3.9 percent in this department's General Fund allocation primarily due increases in negotiated salary and benefit increases, including merit increases.

County Management (1210P)

County > Administration and Fiscal Services > County Executive's Office/Clerk of the Board > **County Management**

Program Outcome Statement

Increase customer satisfaction and achieve performance goals for County services.

Program Results

County Management provides leadership and direction to achieve the Board of Supervisors' and community's priorities. Major responsibilities include the preparation and administration of the County budget; legislative and grant program; communications and civic engagement efforts; performance management; leadership of multi-departmental and countywide initiatives; and coordination of the activities of County departments. This Program oversees County Executive/Clerk of the Board functions and supports operating departments.

In late 2023, Supervisors agreed to set aside about a third of annual Measure K sales tax revenues to target specific needs outlined through a year-long public outreach process. This involved listening sessions held from Daly City to East Palo Alto, surveys, community engagement, and outreach in

multiple languages. The result was a Notice of Funding Opportunity (NOFO) for Measure K in the amount of \$35 million for the upcoming FY 25-27 Recommended Budget. This NOFO received 315 proposals for a total requested amount of \$251 million. A multidisciplinary team evaluated and awarded those proposals that sought to expand services for the most vulnerable residents with a focus on children, families, and seniors; tackle the causes of homelessness; and to strengthen emergency preparedness. Transparency is a critical part of keeping the Measure K process community-driven; thus, a new website was launched to better show how these important tax dollars are being spent, <https://smcmeasurek.org>.

The County continues to maintain the highest credit ratings through its proactive fiscal management practices. Legislative priorities continue to be protecting local revenues, advocating for full reimbursement of state-mandated services, and advocating against adverse federal policy changes and programmatic funding reductions. In addition, the County contributes support towards integration of services, data sharing, funding flexibility, and elimination of requirements to better coordinate services and care for vulnerable low-income county residents.

Preparation of a two-year budget will continue so that there is time to review goals and accomplishments and prioritize resources towards performance improvement.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Issuer Credit Rating from Moody's and Standard and Poor's	Aaa / AAA	Aaa / AAA	Aaa / AAA	Aaa / AAA	Aaa / AAA

Performance Narrative
Retaining the County's AAA credit rating ensures that the County is able to attain favorable financing. The County is one of only two in the State with a AAA rating. The strong rating means the County can borrow money at low interest rates to finance major capital projects such as Cordilleras Mental Health Center and the Navigation Center, saving taxpayer dollars. By measuring the County's credit rating, the County assures its commitment to fiscal responsibility and innovation in service delivery. The County was able to maintain the high credit ratings through its proactive fiscal management practices.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	8,366,077	6,237,732	7,821,011	8,902,368	1,081,357	8,703,408	(198,960)
Total Requirements	19,734,885	18,775,707	22,686,791	26,457,749	3,770,958	26,998,802	541,053
Net County Cost	11,368,808	12,537,975	14,865,780	17,555,381	2,689,601	18,295,394	740,013
Salary Resolution	45.0	55.0	54.0	59.0	5.0	59.0	—
Funded FTE	45.0	55.0	54.0	59.0	5.0	59.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$2,489,601 and 4 positions. Net funding adjustments in FY 2026-27 total \$740,013.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(6,506,780)	(7,189,097)
Requirements		
Gross Appropriations	1,723,417	499,529
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(5,740,596)	(6,948,613)
Net County Cost	2,489,601	740,013
Positions	4	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	6,275,461	6,948,613
Requirements		
Gross Appropriations	534,865	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	5,740,596	6,948,613
Net County Cost	—	—
Positions	—	—

3. Measure K Rollover - Guaranteed Income Pilot Program for Domestic Violence Survivors: This action rolls over Measure K funding for the Guaranteed Income Pilot Program for Domestic Violence Survivors. The goal of this program is to help provide a pathway to financial stability/independence to individuals who are leaving abusive relationships in connection with a range of other supportive services from Committee and Community Overcoming Relationship Abuse (CORA).

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	348,000	—
Requirements		
Gross Appropriations	348,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K Rollover - Administrative and Contract Support: This action rolls over Measure K funding that was reappropriated by an Appropriation Transfer Request during FY 2024-25 to support administrative and contract work within the County Executive's Office.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	41,524	41,524
Requirements		
Gross Appropriations	41,524	41,524
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Position Adjustment - Assistant Chief Financial Officer: This action deletes one vacant Principal Management Analyst and adds one Assistant Chief Financial Officer in FY 2025-26 to align with operational needs. There is no Net County Cost at the budget unit level.

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

6. Position Adjustment - Associate Management Analyst: This action adds one Associate Management Analyst position to better align with staffing needs in the Office of Community Affairs. There is no Net County Cost associated with this change.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

7. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated and reduced to account for a reduction in Fixed Assets with the balance set aside in Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	673,152	—
Requirements		
Gross Appropriations	(534,865)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	1,208,017	—
Net County Cost	—	—
Positions	—	—

8. Measure K - Build Up San Mateo County Childcare: This funding will continue the Build Up SMC Child Care Facility Fund program providing funding for minor repairs, renovations, and modifications for existing childcare facilities.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	250,000	—
Requirements		
Gross Appropriations	250,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. Day Laborer Street Outreach Program: This action allocates funding for the purpose of operating the Day Laborer Street Outreach Program in order to increase employment and vocational training opportunities and other needs and concerns of day laborers, employers, communities, and neighborhood residents.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	200,000	—
Intrafund Transfers	—	—
Net County Cost	200,000	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,081,357	(198,960)
Requirements		
Gross Appropriations	2,562,941	541,053
Intrafund Transfers	—	—
Contingencies/Dept Reserves	1,208,017	—
Net County Cost	2,689,601	740,013
Positions	5	—

Clerk of the Board (1215P)

County > Administration and Fiscal Services > County Executive's Office/Clerk of the Board > **Clerk of the Board**

Program Outcome Statement

Provide timely service and access to public records to both the Board of Supervisors and to the public.

Program Results

The Clerk of the Board (Clerk) provides support to the Board of Supervisors (Board) by maintaining the official current and historical records of the Board of Supervisors and administering the process for appointments to the County Boards and Commissions. Additionally, the Clerk is responsible for responding to requests from the public by processing requested information and aiding the assessment appeals process.

Since 2017, the Clerk has used Granicus as the agenda management system for the Board and several County boards and commissions. Clerk staff have worked with agenda system users on items in the system, approved workflow sequences, and facilitated the enactment process after Board approval. The agenda management system also syncs to its public platform that is utilized by the Board of Supervisors and the public for meetings. Viewers can livestream Board meetings remotely, and Board Supervisors are able to view the agenda and its contents in Chambers via VoteCast, part of the Granicus suite. In addition, as part of the transition to Granicus, the Clerk migrated its records

management data to the new system, which is accessible to the public on the Board of Supervisors' agenda management website; the public now has digital access to Board resolutions, agreements, and ordinances dating back to the year 1901.

To facilitate transparency and inclusion, the Clerk continued utilizing Zoom and other electronic processes for public participation alongside in-person participation to provide residents and staff with additional resources and options to be heard and informed. The Clerk utilized Zoom to hear live public comments, and written comments were received via email and provided to the Board and the public before, during, and after meetings. Furthermore, the Clerk continued implementation of a live Spanish interpretation channel in Zoom with a Spanish interpreter available to interpret comments to the Board during public comment.

The Clerk also supports the Assessment Appeals Board (AAB), which is a quasi-judicial body authorized by the Board to hear property tax assessment appeals. In recent years, the AAB has offered the option of in-person or virtual hearings; however, due to the ongoing challenges in conducting hearings online, and after careful consideration of its process and efficiency, the AAB has determined that beginning May 1, 2025, it will return to its fully in-person hearing format pursuant to its authority under Rev. & Tax. Code § 1616.

On March 21, 2025, the County posted a Request for Information (RFI) to undertake research in order to determine available types of public board meeting solutions in the market.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Public Comments at the Board of Supervisors' Meetings	940	1,156	1,200	1,200	1,200

Performance Narrative

This performance measure assesses online public engagement during Board of Supervisors (Board) meetings. Specifically, this measures the number of public comments submitted either in written or verbal form, as well as the number of instances remote language translation was provided. Online broadcasting of Board meetings aims to allow greater civic engagement across the County's diverse population, regardless of location and chosen language. This measure would help the County better understand the efficacy of its efforts to make Board proceedings more accessible to the public.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	380,866	448,795	430,000	80,250	(349,750)	80,250	—
Total Requirements	1,439,441	1,424,166	2,124,884	1,906,411	(218,473)	1,963,264	56,853
Net County Cost	1,058,575	975,371	1,694,884	1,826,161	131,277	1,883,014	56,853
Salary Resolution	4.0	6.0	6.0	7.0	1.0	7.0	—
Funded FTE	4.0	6.0	6.0	7.0	1.0	7.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total \$131,277. Net funding adjustments in FY 2026-27 total \$56,853.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(349,750)	—
Requirements		
Gross Appropriations	(218,473)	56,853
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	131,277	56,853
Positions	—	—

2. Position Adjustment - Administrative Assistant I: This action adds one Administrative Assistant I in FY 2025-26 to align with operational needs. There is no Net County Cost associated this change.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(349,750)	—
Requirements		
Gross Appropriations	(218,473)	56,853
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	131,277	56,853
Positions	1	—

Special Projects and Grants (1217P)

County > Administration and Fiscal Services > County Executive’s Office/Clerk of the Board > **Special Projects and Grants**

Program Outcome Statement

Support the Students With Amazing Goals (SWAG) grant, manage other funds for special projects, and administer County memberships and contributions.

Program Results

This division encompasses a wide range of activities aimed at improving responsiveness to citizen requests. One key project is the Students With Amazing Goals (SWAG) program, which received Edward Byrne Memorial Justice Assistance (JAG) grant funding from March 2015 to June 2023 and is managed by Live in Peace. In June 2024, SWAG transitioned to funding through Measure K. SWAG aims to

empower at-risk middle and high school students from East Palo Alto and Belle Haven to graduate by offering comprehensive case management, educational support, mentoring, life skills training, and both physical and mental health services, among other supportive resources.

The program serves students who are credit deficient, fifth-year seniors, and those on probation. Its goals include reducing absenteeism by 50 percent among non-probation youth, achieving a 90 percent graduation rate for fifth-year seniors, and attaining a 90 percent completion rate for all program participants.

In FY 2022-23, the County partnered with Live in Peace to launch the Bob Hoover Fellows program. This eight-week summer internship program places up to 15 SWAG graduates and/or College Initiative students in various County departments. Summer 2025 will mark the fourth year of this initiative, and several former interns have successfully secured full-time positions within the County.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Participants Graduating from High School, Including 5th Year Seniors	97%	96%	96%	90%	90%
Disaggregated Data for FY 2024-25 Estimate					
Category	Latinx	African American / Black	Asian / Pacific Islander		
Program Participant Racial / Ethnic Demographics	70%	20%	10%		
Performance Narrative					
Students With Amazing Goals (SWAG) is an Edward Byrne Memorial Justice Assistance Grant (JAG) program that provides comprehensive case management, educational support, mentoring, life skills, physical and mental health, leadership, and other services to high school-aged youth at risk of not graduating and living in East Palo Alto and the Belle Haven neighborhood of Menlo Park. The goal is to ensure that youth who are credit deficient, at-risk of not graduating, and/or on probation receive academically rigorous and culturally relevant pro-social support to stay in school and graduate.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	8,050,666	1,414,069	2,770,990	770,990	(2,000,000)	770,990	—
Total Requirements	8,775,480	2,076,945	3,919,112	1,898,675	(2,020,437)	1,898,675	—
Net County Cost	724,814	662,877	1,148,122	1,127,685	(20,437)	1,127,685	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Of note, \$2,000,000 in one-time Measure K revenue and associated expenditures for unincorporated housing support have been eliminated from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$20,437). Funding adjustments net to zero in FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(2,000,000)	—
Requirements		
Gross Appropriations	(2,020,437)	—
Intrafund Transfers	—	—
Net County Cost	(20,437)	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(2,000,000)	—
Requirements		
Gross Appropriations	(2,020,437)	—
Intrafund Transfers	—	—
Net County Cost	(20,437)	—
Positions	—	—

FY 2025-27 MEMBERSHIPS AND CONTRIBUTIONS	ACTUALS 2024-25	RECOMMENDED 2025-26	RECOMMENDED 2026-27
Memberships and Cost Shares			
Association of Bay Area Governments (ABAG)	131,202	140,714	140,714
County Administrative Officers Association of CA (CAOA)	4,495	4,495	4,495
California State Association of Counties (CSAC)	125,715	129,486	129,486
California State Association of Counties (CSAC) Litigation Fees	14,949	14,949	14,949
City / County Association of Governments (C/CAG)	25,382	26,499	26,499
Joint Venture Silicon Valley Network	50,000	50,000	50,000
National Association of Counties (NACO)	14,369	14,369	14,369
San Mateo County Economic Development Association	16,000	16,000	16,000
Urban Counties Caucus (UCC)	37,000	37,000	37,000
Memberships and Cost Shares Total	419,112	433,512	433,512
Contributions			
Half Moon Bay / Coastside Chamber of Commerce	10,000	10,000	10,000
Peninsula Conflict Resolution Center (PCRC)	9,362	9,362	9,362
Sustainable San Mateo County	10,000	10,000	10,000
Leadership Council San Mateo County	125,000	125,000	125,000
San Mateo County Library Joint Powers Authority	198,977	282,291	282,291
Contributions Total	353,339	436,653	436,653
Sponsorships			
Agricultural Workshop	5,000	5,000	5,000
Earth Day	5,000	5,000	5,000
Sponsorships Total	10,000	10,000	10,000
Grand Total	782,451	880,165	880,165

Project Development Unit (1230P)

County > Administration and Fiscal Services > County Executive's Office/Clerk of the Board > **Project Development Unit**

Program Outcome Statement

Pursue excellence by delivering buildings and other County infrastructure that are functional, aesthetically appropriate, cost-effective, sustainable, inspiring, and compatible with the County of San Mateo's mission and policies.

Program Results

In FY 2023-2025, the Project Development Unit (PDU) facilitated multiple building projects:

- The County completed and fully occupied County Office Building 3 (COB 3). COB 3 is the first mass timber civic building; the nearly 208,000 square foot building is constructed of Mass Timber featuring wood columns, beams, and Cross Laminated Timber (CLT) floor decks.
- The County completed construction of the Cordilleras Health Campus. Situated in a valley surrounded by open space and trails, the new 100,000 gross square foot Cordilleras Health Campus consists of: a 121-Bed Cordilleras Health Campus; four single-story mental health recovery centers, each accommodating 16 individuals; a separate housing unit for 57 individuals with a history of mental illness; a campus core with a multipurpose room, arts and crafts center, chapel, conference rooms, and other support spaces; and a variety of outdoor areas, including secure courtyards, for communal gathering, sheltered seating, gardens, sports courts, and improved views from the center.
- The County completed the design of the 77,000 square foot North County Wellness Center, which is a new

health center and office building that will expand the San Mateo County Health System's ability to deliver primary patient care for residents of North San Mateo County, a traditionally underserved population. The Wellness Center will house the Medical Clinic, the Human Services Agency, satellite offices of the District Attorney's Office, and the Treasure-Tax Collector. Construction of this Wellness Center is underway.

- The County made significant progress in completing construction and permitting of the Navigation Center. The Navigation Center will provide 240 safe temporary living spaces for individuals and couples along with intensive support services. These services will be designed to help clients find and maintain stable housing.

During FY 2023-2025, PDU has continued the County's commitment towards constructing and renovating sustainable building and design strategies into all projects, including targeting its second civic building to be built using mass timber and cross laminated timber construction at the North County Wellness Center. Additional sustainability features used in PDU's new builds include sustainable building materials such as green infrastructure, EV charge stations and chargers, and bicycle parking stalls. Solar photovoltaic array systems are being included in all the new construction. These solar systems allow for the building to produce 100 percent of the energy to keep the buildings functioning and operational.

PDU priorities for FY 2025-27 continue to focus on design advancement and timely execution of construction projects with a focus on sustainable and community-oriented design criteria, as well as the creation of modern, flexible facilities that will stand the test of time while maintaining fiscal accountability.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Adoption of Sustainable Building and Design Strategies (Goal = 4)	8	8	7	4	4
Performance Narrative					
Sustainable building and design strategies, such as electric vehicle (EV) chargers, daylighting, green infrastructure, and sustainable building materials; provide energy and resource efficiency, waste reduction, improved air and water quality, increased productivity, and better quality of life for all.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	403,232	746,925	900,000	500,000	(400,000)	500,000	—
Total Requirements	2,193,441	1,957,496	3,297,028	2,788,605	(508,423)	2,867,221	78,616
Net County Cost	1,790,210	1,210,572	2,397,028	2,288,605	(108,423)	2,367,221	78,616
Salary Resolution	7.0	7.0	7.0	7.0	—	7.0	—
Funded FTE	7.0	7.0	7.0	7.0	—	7.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Of note, \$400,000 in Interfund Revenue is removed from the Current Level Budget to reflect a transition from staff hours being funded by a transfer from Non-Department Services to being funded directly by Net County Cost. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total (\$108,423) and (1) position. Net funding adjustments in FY 2026-27 total \$78,616.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(400,000)	—
Requirements		
Gross Appropriations	(508,423)	78,616
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	(108,423)	78,616
Positions	(1)	—

2. Position Adjustment - Administrative Secretary II: This action adds one Administrative Secretary II in FY 2025-26 to align with operational needs. There is no Net County Cost associated with this change.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(400,000)	—
Requirements		
Gross Appropriations	(508,423)	78,616
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	(108,423)	78,616
Positions	—	—

Shared Services (1250P)

County > Administration and Fiscal Services > County Manager/Clerk of the Board > **Shared Services**

Program Outcome Statement

To provide efficient, transparent, and ethical procurement services that ensure the responsible stewardship of public funds, promote fair competition, and support the strategic goals of the County in service of residents.

Program Results

The Procurement Division provides procurement and contract management services to all County departments and acts as a regulatory mechanism to help County departments obtain maximum value for each dollar spent while maintaining compliance with all relevant County, State, and Federal laws, ordinances, and policies.

Recent accomplishments include:

- Awarded the County’s third Achievement of Excellence in Procurement (AEP), given by the National Procurement Institute, which recognizes organizations that demonstrate commitment to innovation, professionalism, productivity,

e-procurement, and leadership attributes;

- Implemented and launched a new countywide eProcurement platform called OpenGov;
- Produced and delivered approximately 50 hours of procurement training to countywide staff; and,
- Revised the County’s Administrative Memorandum B-1 with an anticipated go-live date of July 1, 2025, to improve procurement functionality.

Key priorities in FY 2025-27 include:

- Continuing participation in the interdepartmental Anchor Institution (Inclusive Procurement) Committee to collaborate on initiatives that support local small businesses to share in economic opportunities in the County;
- Developing and hosting the County’s first vendor fair;
- Producing a three-day procurement academy for staff, which will cover the County procurement process; and,
- Collect data on purchase orders for goods over \$100,000, waiver of competitive solicitations for goods over \$10,000, and services between \$10,000-\$200,000, which will be provided to the Board of Supervisors in a quarterly report.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Average number of days from the receipt of a purchase requisition through purchase order	9.5	11.9	12.0	12.0	12.0

Performance Narrative

The Procurement Department serves the County and thus the communities our programs touch. While we do not service the communities directly, the services and supplies that Procurement assists with processing do. We provide services equally to all County departments that need our assistance. The challenge is providing continued high quality service with a relatively small team and increasing procurement requests. In FY 2024-25, it has taken an estimated average of 12 days from receipt of purchase requisition to completion of a purchase order.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	—	—	88,500	81,526	(6,974)	81,526	—
Total Requirements	—	452	3,003,498	3,278,438	274,940	3,407,079	128,641
Net County Cost	—	452	2,914,998	3,196,912	281,914	3,325,553	128,641
Salary Resolution	—	—	11.0	10.0	(1.0)	10.0	—
Funded FTE	—	—	11.0	10.0	(1.0)	10.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$281,914 and (1) position. Net funding adjustments in FY 2026-27 total \$128,641.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(37,600)	(30,626)
Requirements		
Gross Appropriations	274,940	128,641
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(30,626)	(30,626)
Net County Cost	281,914	128,641
Positions	(1)	—

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

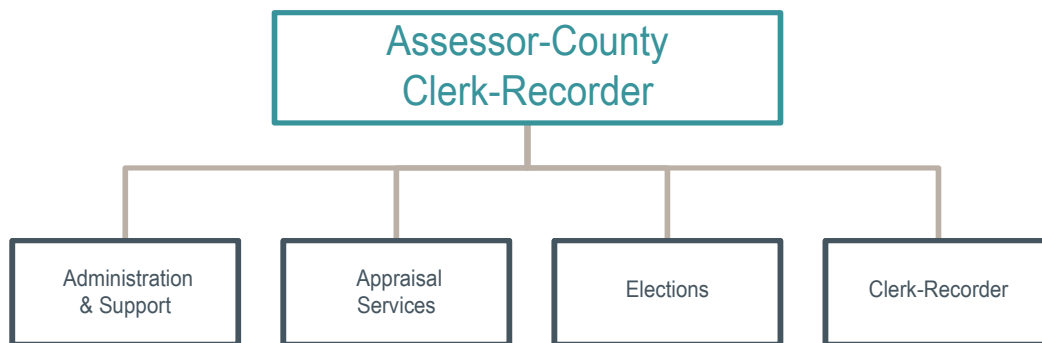
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	30,626	30,626
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	30,626	30,626
Net County Cost	—	—
Positions	—	—

3. Position Adjustment - Assistant Director of Procurement: This action deletes one vacant Procurement Manager and adds one Assistant Director of Procurement in FY 2025-26 to align with operational needs. There is no Net County Cost associated with this change.

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

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(6,974)	—
Requirements		
Gross Appropriations	274,940	128,641
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	281,914	128,641
Positions	(1)	—

Assessor-County Clerk-Recorder (1300B)**ASSESSOR-COUNTY CLERK-RECORDER**

Assessor - County Clerk - Recorder

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **Assessor-County Clerk-Recorder**

Mission Statement

Ensure equitable service and treatment of County property owners by accurate and fair valuation of land, improvements, and businesses; register County citizens to vote and efficiently conduct transparent elections; preserve and protect historical and cultural records; and create an accurate public record of recorded transactions relating to people and property within San Mateo County.

Overview

The Appraisal Services Program produces equitable, timely, and accurate tax roll assessments of real and personal property that generate property tax revenue. In turn, this revenue funds the delivery of essential community services for local governments, schools, community colleges, and special districts. Staff within this division defend the County's valuations before the Assessment Appeals Board and the courts. The Assessor Roll Tracker provides real-time data on secured roll changes for land and improvements, benefiting local governments managing revenue changes and the impacts of appeals.

The Registration and Elections Program provides resources for voting and registration information. It also encourages civic engagement in the electoral process by registering eligible voters and conducting safe, secure, transparent, and accurate elections for local, state, and federal governments, as well as the San Mateo County Employees' Retirement Association (SamCERA).

The Clerk-Recorder Program is responsible for creating, maintaining, preserving, and providing access to public records, such as birth, death, and marriage certificates. It processes marriage licenses and fictitious business names, records documents related to private property ownership, collects transfer taxes when properties change ownership,

and provides customer service to the public, government agencies, and the private sector.

The Administration and Support Program provides the Assessor, County Clerk-Recorder, and Elections divisions with administrative, fiscal, and technological support, as well as communication and legislative leadership.

The following are challenges, initiatives, and trends for each department program:

Appraisal Services

The Appraisal Services Division faces rising workloads in FY 2025–27, with increasing assessment appeals putting billions in value at risk. Staff have defended approximately 93 percent of appealed value but appeals continue to grow due to economic factors. Low housing inventory and high commercial vacancy rates drive demand for the Decline in Value Program and slowing processing in ownership and exemption activities. Roll corrections remain a challenge. Commercial development growth (67 million sq. ft.) adds complexity to business property assessments. To meet demand, the division continues its ongoing initiative of adopting technologies such as APAS and AI/ML tools to improve efficiency and customer service.

Elections

Elections are becoming more complex and costly due to new mandates, advanced technology needs, heightened security threats, shifting demographics, and redistricting. Executive Order 2025 from President Trump has introduced strict federal voting requirements, including proof of citizenship, new vote-by-mail restrictions, and increased administrative burdens. The County is also facing cybersecurity threats but remains committed to election integrity by partnering with federal, state, and County ISD teams. Outreach continues through partnerships with community organizations and programs targeting underserved communities, including the new Youth Voting Advisory Committee.

Clerk-Recorder

The Clerk-Recorder Division upgraded its application systems to improve the experience for both staff and the public. It also launched a long-term historical preservation project for maps and documents dating back to the 1850s, ensuring secure and fair access to records while meeting modern service standards.

Department Innovations and Achievements

Assessor Property Assessment System (APAS): APAS integrates AI and machine learning to streamline property

assessments with tools such as automated valuation models, dashboards, and enhanced data collection. This allows staff to focus on complex assessments while offering the public greater transparency and access to information.

Dominion Voting Systems: The Elections Division will implement Democracy Suite version 5.19, replacing major hardware components including servers, voting machines, and scanners. This upgrade ensures secure, accurate, and transparent election administration.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Total number of DocuSign Forms Downloaded	4,532	4,216	4,500	5,000	5,000
Disaggregated Data for FY 2024-25 Estimate					
Type of Form	Change of Mailing Address	BOE-266: Claim for Homeowners, Property Tax Exemption	BOE-502: A Preliminary Change of Ownership Report	BOE-19-B: Claim for Transfer of Base Year value to Replacement Primary Residence	571-L: 2021 Business Property Statement
Number of downloads in order to prioritize training and translation opportunities in the future	2000	0	175	75	125

Performance Narrative

The California Property Tax system can be confusing and daunting for many taxpayers, especially for low income and language minority residents. The Board of Equalization (BOE) prescribes approximately 80 forms for property taxation purposes, covering exemption claims, exclusions, and changes in ownership. In addition, the Assessor's office uses around 30 internal forms to collect information from taxpayers. Timely filing of these forms can provide tax relief or avoid tax penalties in numerous cases.

Disaggregated Data: To better assist low-income and language minority residents, the Assessor Division must identify the most used and downloaded forms to prioritize future training and translation opportunities.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	83,895	40,000	40,000	—	40,000	—
Charges for Services	16,278,885	9,565,994	17,985,089	13,602,846	(4,382,243)	17,473,400	3,870,554
Interfund Revenue	1,576,938	688,991	2,017,256	700,000	(1,317,256)	1,050,000	350,000
Miscellaneous Revenue	160,064	52,004	34,000	39,000	5,000	39,000	—
Total Revenue	18,015,887	10,390,884	20,076,345	14,381,846	(5,694,499)	18,602,400	4,220,554
Fund Balance	3,862,026	4,021,730	1,623,836	1,542,470	(81,366)	1,542,470	—
Total Sources	21,877,913	14,412,614	21,700,181	15,924,316	(5,775,865)	20,144,870	4,220,554
Requirements							
Salaries and Benefits	29,281,569	27,955,358	32,494,395	33,498,492	1,004,097	35,803,273	2,304,781
Services and Supplies	11,169,708	9,250,882	9,633,416	8,833,246	(800,170)	9,890,445	1,057,199
Other Charges	2,880,861	3,046,042	3,296,152	3,554,015	257,863	3,680,069	126,054
Fixed Assets	2,796,712	2,782,744	—	3,250,000	3,250,000	950,000	(2,300,000)
Other Financing Uses	620,811	543,328	1,187,776	1,204,108	16,332	1,159,213	(44,895)
Gross Appropriations	46,749,662	43,578,354	46,611,739	50,339,861	3,728,122	51,483,000	1,143,139
Intrafund Transfers	(9,301,028)	(11,564,004)	(4,822,761)	(11,826,928)	(7,004,167)	(7,548,228)	4,278,700
Net Appropriations	37,448,633	32,014,349	41,788,978	38,512,933	(3,276,045)	43,934,772	5,421,839
Contingencies/Dept Reserves	1,431,006	1,431,006	649,284	649,284	—	649,284	—
Total Requirements	38,879,639	33,445,355	42,438,262	39,162,217	(3,276,045)	44,584,056	5,421,839
Net County Cost	17,001,727	19,032,741	20,738,081	23,237,901	2,499,820	24,439,186	1,201,285
Salary Resolution	161.0	167.0	167.0	167.0	—	167.0	—
Funded FTE	161.0	167.0	167.0	167.0	—	167.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$5,775,865 or 26.6 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is a net decrease of \$4,382,243 in this funding source due to the removal of one-time Election reimbursements from local jurisdictions for the Presidential General Election in November 2024. This decrease was partially offset by an increase in the Clerk-Recorder Document Recording Fees.

Interfund Revenue

There is a net decrease of \$1,317,256 in this funding source due to the trust fund funding for the Clerk-Recorder's Preservation of Historical Documents Project and the trust fund funding for the Election voting equipment lease.

Miscellaneous Revenue

There is a net increase of \$5,000 in this funding source due to increased SDI payments.

Fund Balance

There is a net decrease of \$81,366 in this funding source due to appropriations spent in the prior year.

TOTAL REQUIREMENTS

Total Requirements decreased by \$3,276,045 or 7.7 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,004,097 in this expenditure category due to cost of living adjustments.

Services and Supplies

There is a net decrease of \$800,170 in this expenditure category due to the removal of one-time expenditures related to the November 2024 Presidential General Election. The balance of the changes are adjustments to meet budget targets and the cost reduction to the Assessor Property Assessment System (APAS) Project.

Other Charges

There is a net increase of \$257,863 in this expenditure category due to increases in Information Systems Department charges.

Fixed Assets

There is a net increase of \$3,250,000 in this expenditure category due to the addition of one-time purchases for the C3 AI Residential and Commercial Property Appraisal Valuation Software and the Assessor Property Assessment System (APAS) Project.

Other Financing Uses

There is a net increase of \$16,332 in this expenditure category due to higher Capital Project costs.

Intrafund Transfers

There is a net increase of \$7,004,167 in this expenditure category primarily due to a higher County share of costs for the June 2026 Primary Election and maintenance costs associated with the Assessor Property Assessment System (APAS) project.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 1.7 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$2,499,820 or 12.1 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources increased by \$4,220,554 or 26.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is a net increase of \$3,870,554 in this funding source due to the primary Elections.

Interfund Revenue

There is a net increase of \$350,000 in this funding source due to the one-time trust fund for electronic storage upgrade.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$5,421,839 or 13.8 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$2,304,781 in this expenditure category due to cost of living adjustments and higher extra help costs for elections.

Services and Supplies

There is a net increase of \$1,057,199 in this expenditure category due to higher Election costs for the General Election in November 2027.

Other Charges

There is a net increase of \$126,054 in this expenditure category due to increases in Information Systems Department charges.

Fixed Assets

There is a net decrease of \$2,300,000 in this expenditure category due to the Assessor Property Assessor System (APAS) Project. This decrease is partially offset by an increase of the one-time purchase for the C3 AI Residential and Commercial Property Appraisal Valuation Software.

Other Financing Uses

There is a net decrease of \$44,895 in this expenditure category due to lower Debt Service.

Intrafund Transfers

There is a net decrease of \$4,278,700 in this expenditure category primarily due to a lower County share of election costs compared to the prior year.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 1.5 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$1,201,285 or 5.2 percent in this Department's General Fund allocation.

Appraisal Services (1310P)

County > Administration and Fiscal Services > Assessor-County Clerk-Recorder> **Appraisal Services**

Program Outcome Statement

Produce equitable, timely, and accurate property tax assessment rolls.

Program Results

The Appraisal Services Program produced a \$325.5 billion local property 2024-25 assessment roll, an increase of \$17.7 billion or 5.75 percent, over the previous year. The assessment roll resulted in approximately \$3.25 billion in property tax revenue, of which approximately \$812 million is the County's cumulative share.

Annually, the Appraisal Services Program values and enrolls all tangible property, including residential, commercial, agricultural, and business personal property. The property tax revenue generated by these activities is an essential funding source for local government services. The Program also plays a key role in preserving the County's taxable value by defending the Assessor's valuations before the Assessment Appeals Board and the courts.

In FY 2024-25, staff processed 62,700 events related to property transfers, sales, new construction, and remodels, which occur when properties change ownership, were newly constructed, or altered by a remodel. Additionally, staff reviewed 11,000 properties for potential declines in value. Staff also audited 209 major businesses for compliance and reviewed 12,691 annual business property declarations to ensure accurate enrollment of business property asset

acquisitions and disposals. Tax relief was provided to 128 property owners whose properties were damaged or destroyed by disasters. Furthermore, the Program granted 1,654 exemptions to welfare and religious organizations and issued 122,843 homeowners' exemptions.

In FY 2024-25, staff resolved 1,446 property assessment appeals, approximately 60 percent of the outstanding appeals for the year. These appeal resolutions helped preserve a substantial portion of the County's tax base.

The Assessor's Office faced ongoing challenges in FY 2024-25 due to the volume and complexity of tax assessment appeals filed by major corporations. These appeals were filed by companies such as Genentech, Inc., Safeway, Inc., Starbucks, airlines, and REITs, addressing a variety of valuation issues. There are currently 2,248 tax appeals that remain unresolved, with a combined assessed value of \$125.5 billion.

Following the passage of Proposition 19 by California voters, which made significant changes to parent-child property transfers and expanded benefits for homeowners over age 55 transferring their primary residence, the Appraisal Services Program has adapted to new processing requirements. Historically, Appraisal Services processes between 1,300 to 1,800 Parent to Child transfers annually. Under the new law, assessments are more complex than under previous Proposition 58 rules. The Assessor Property Assessment System (APAS) now utilizes Work Item Management features to facilitate workflows across Assessor's Division units, eliminating the need for paper-based handoffs. To date, 1,462 Proposition 19 claims have been successfully processed in APAS.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Constitutionally Mandated Real Property Activities Processed by Close of Roll	100%	100%	100%	100%	100%

Performance Narrative

Successfully closing 100 percent of the Annual Roll is a major accomplishment, as schools, counties, cities, and special districts depend on the property tax revenue it generates. Meeting the roll deadline requires exceptional teamwork, effort, and expertise. Last year, 16 percent of California counties (9 out of 58) were unable to close their rolls on time and had to request extensions. In San Mateo County, the complexity of the property landscape includes high-tech, biotech, and aviation properties, and significant roll growth, adding to the challenge. Over the past six years, the Roll has grown by 46 percent, from \$223 billion in 2018 to \$325 billion in 2024. Despite these obstacles, ACRE successfully closed 100 percent of the record-high \$325.5 billion Roll, reflecting a 5.75 percent increase.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	13,860,620	10,281,670	12,090,273	12,026,778	(63,495)	12,426,778	400,000
Total Requirements	23,038,956	23,354,819	25,070,920	25,752,727	681,807	27,090,010	1,337,283
Net County Cost	9,178,336	13,073,148	12,980,647	13,725,949	745,302	14,663,232	937,283
Salary Resolution	112.0	114.0	114.0	113.0	(1.0)	113.0	—
Funded FTE	112.0	114.0	114.0	113.0	(1.0)	113.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Adjustments are also made to correct the use of Intrafund Transfers based on accounting changes. As a one-time funding source, Fund Balance and associated appropriations in Reserves and one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$385,276 and (1) position. Net funding adjustments in FY 2026-27 total \$937,283.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,235,273)	(771,778)
Requirements		
Gross Appropriations	831,427	(2,402,665)
Intrafund Transfers	(1,032,140)	3,217,454
Contingencies/Dept Reserves	(649,284)	(649,284)
Net County Cost	385,276	937,283
Positions	(1)	—

2. Appraisal Services Expert Witness and Consultants: This action appropriates funding for FY 2025-26 expenditures associated with expert consulting and valuation services for litigation before the Assessment Appeals Board in San Mateo County.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	200,000	—
Intrafund Transfers	—	—
Net County Cost	200,000	—
Positions	—	—

3. Additional Subscription Fee Cost: This action appropriates funding for FY 2025-26 expenditures associated with subscription fee cost increases for essential programs in the Appraisal Services Division.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	64,776	—
Intrafund Transfers	—	—
Net County Cost	64,776	—
Positions	—	—

4. Additional Software License Cost: This action appropriates funding for FY 2025-26 expenditures associated with software license cost increases for essential programs in the Appraisal Services Division.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	84,000	—
Intrafund Transfers	—	—
Net County Cost	84,000	—
Positions	—	—

5. Data Center Production Server and Storage Upgrade: This action appropriates funding for FY 2025-26 expenditures associated with the Assessor-County Clerk-Recorder-Elections VxRail data center infrastructure upgrade project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	11,250	—
Intrafund Transfers	—	—
Net County Cost	11,250	—
Positions	—	—

6. C3 AI Residential and Commercial Property Appraisal Valuation Software: This action appropriates funding for FY 2025-26 and FY 2026-27 to provide Appraisal Valuation Software using Artificial Intelligence (AI), Machine Learning (ML) Tools, and Analytics for Residential and Commercial property valuation in the Appraisal Services Division. The associated project costs will be fully funded by a transfer from Non-Departmental Services.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	750,000	950,000
Intrafund Transfers	(750,000)	(950,000)
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,162,898	1,162,898
Requirements		
Gross Appropriations	513,614	513,614
Intrafund Transfers	—	—
Contingencies/Dept Reserves	649,284	649,284
Net County Cost	—	—
Positions	—	—

8. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated for contract services.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	8,880	8,880
Requirements		
Gross Appropriations	8,880	8,880
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. Assessor Property Assessment System: This action allocates funding for FY 2025-26 expenditures related to the Assessor Property Assessment System (APAS) for the completion of system development and implementation of Phase 5A. The APAS project has replaced the legacy system EZ Access, modernizing the County's property assessment tools, enhancing office workflows, and optimizing both internal and external interfaces with the Assessor-County Clerk-Recorder-Elections (ACRE) systems. Funding is essential to support and maintain the APAS system, with associated costs being fully covered by a transfer from Non-Departmental Services.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	2,500,000	—
Intrafund Transfers	(2,500,000)	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(63,495)	400,000
Requirements		
Gross Appropriations	4,963,947	(930,171)
Intrafund Transfers	(4,282,140)	2,267,454
Contingencies/Dept Reserves	—	—
Net County Cost	745,302	937,283
Positions	(1)	—

Administration and Support (1320P)

County > Administration and Fiscal Services > Assessor-County Clerk-Recorder > **Administration and Support**

Program Outcome Statement

Maintain the Department's high-quality technical and fiscal operations.

Program Results

The Administration and Support Program provides administrative, fiscal, and technological support as well as communications and legislative leadership to the Assessor, County Clerk-Recorder and Elections (ACRE) Divisions. The Program serves as the County's filing officer for Loyalty Oaths and approximately 2,800 Conflict of Interest Form 700s. In FY 2022-23 and FY 2023-24, the Program processed \$6.3 million and \$11.2 million Documentary Transfer Tax distributions for 20 cities and the County, respectively.

In December 2023, ACRE staff successfully deployed the Assessor Property Assessment System (APAS) and retired the 28-year-old AS/400 legacy system. APAS integrates the assessment processes for real property (secured) and business personal property (unsecured), providing a comprehensive, 360-degree view of property assessments. This integration supports the Division's goal of delivering fair, equitable, and timely assessments. The system also incorporates Work Item Management to track tasks across teams, facilitating the digital transfer of files. Additionally, the system's enhanced property data collection supports the County's evolving, complex property landscape and lays the groundwork for future integration with Artificial Intelligence (AI) and Machine Learning (ML).

In January 2024, ACRE entered into an agreement with C3 AI to implement Appraisal Valuation Software using AI, ML tools, and analytics for both residential and commercial property valuation. ACRE staff are currently working with C3 AI to implement the residential valuation system, which is expected to be deployed by June 2025. The C3 AI system

will enable ACRE to quickly process large datasets, running numerous comparisons to objectively assess a property's value based on factors such as location, quality, condition, features, and size. This will enhance the capabilities of appraisers by streamlining the appraisal process and automating tasks like data collection, analysis, and report generation, allowing appraisers to focus more on value-added activities.

During FY 2023-2025, ACRE continued to expand its cybersecurity capabilities and hold regular Cybersecurity Defense Team (CSDT) meetings with the Information Services Department (ISD) and its external cybersecurity vendor. ACRE worked with ISD to implement Endpoint Detection & Response (ERD) software across all San Mateo County PCs, strengthening defenses against ransomware and data exfiltration. CSDT team members also continued to participate in the Cybersecurity and Infrastructure Security Agency (CISA) monthly meetings. ACRE updated its phishing and ransomware training program with interactive social engineering simulations for ACRE staff. In FY 2025-27, ACRE will continue to enhance and expand the department's cybersecurity capabilities and update our Continuity of Operations Plan (COOP).

In 2025, the ACRE GIS Mapping unit implemented the Esri Field Maps project, supporting staff's ability to utilize new mobile applications during field operations. In FY 2025-27, the Esri Field Maps application will be expanded to optimize route planning for field visits. Additionally, the ACRE GIS Assessor Parcel Portal will be upgraded to Esri's Experience Builder software, enabling staff to take advantage of new features that improve operational efficiency and productivity.

In April 2024, the U.S. Department of Justice issued updated requirements for web content accessibility for state and local government under the Americans with Disabilities Act (ADA). While the ACRE website is currently accessible, a comprehensive review and update will be undertaken to ensure full compliance by April 2026. This initiative will require significant staff time and resources to revise and update content for more than 660 published pages and over 2,200 PDF documents.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Sequoia Union High School WorkAbility Work Training Program	0	0	0	0	0

Performance Narrative

The Clerk Recorder's Office partners with the Sequoia Union High School District's "Workability Work Training Program," which provides students with disabilities valuable entry-level employment skills and experience. For the past several years, the department has hosted four to five students, along with school staff, who assist with preparing recorded documents for mailing. This program helps students develop work habits and vocational skills, supporting their transition from school to work. At the end of the school year, participating students receive a certificate of appreciation from the department head, Mr. Mark Church, in recognition of their contributions.

The department's partnership with the school district benefits the department by providing customer services to residents and job training/internship opportunities for students.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,008	9,128	—	—	—	—	—
Total Requirements	2,586,410	2,345,099	2,526,512	2,647,746	121,234	2,807,506	159,760
Net County Cost	2,584,402	2,335,971	2,526,512	2,647,746	121,234	2,807,506	159,760
Salary Resolution	10.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	—	10.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total \$121,234. Net funding adjustments in FY 2026-27 total \$159,760.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	121,234	159,760
Intrafund Transfers	—	—
Net County Cost	121,234	159,760
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	121,234	159,760
Intrafund Transfers	—	—
Net County Cost	121,234	159,760
Positions	—	—

Elections (1330P)

County > Administration and Fiscal Services > Assessor-County Clerk-Recorder > **Elections**

Program Outcome Statement

Register voters and conduct fair and accurate elections.

Program Results

The Registration & Elections Program registered 86.28 percent (443,350) of eligible voters in San Mateo County in FY 2024-25. The November 5, 2024 Presidential General Election had a voter turnout rate of 76.1 percent. A total of 62 jurisdictions participated, with 153 local candidates running for 88 seats. The ballot included 28 local measures, 10 state propositions, and 176 ballot styles in each language.

The March 5, 2024 Presidential Primary Election had a turnout rate of 40 percent. During this election, 19 jurisdictions participated, with 117 candidates running for 39 seats. The ballot included 5 local measures, 1 state proposition, and 220 ballot styles in each language.

During the November election, voters had access to 49 accessible Vote Center locations, including three "Pop-Up" vote centers and a Mobile Vote Center serving lower-density

rural areas. Many vote centers also offered curbside ballot drop-off. The number of sites and the duration of their operation exceeded legal requirements to maximize voter accessibility. In addition, each voter received a ballot in the mail with a postage-paid return envelope.

Over the next two-year budget cycle, the Program will conduct the Statewide Direct Primary Election in June 2026 and the Statewide General Election in November 2026. Compared to this point in the 2022 Statewide Gubernatorial cycle, voter registration has slightly increased. However, in light of President Trump's Executive Order on elections, requiring documentary proof of U.S. citizenship for voting in Federal elections, restrictions on Vote by Mail, and potential recertification of election voting systems, voter turnout may be adversely affected in comparison to previous mid-term statewide elections in 2026.

The Registration & Elections Program has also implemented state-of-the-art technologies and protocols to enhance election security and efficiency. These innovations include real-time GPS-tracked ballot drop boxes, Tenex Precinct Central Touchpad units, a voter wait-time widget, voter database backup systems, and upgraded Vote Center routers.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Voter Education and Outreach Voter Registration (EDDM) Postcards Sent	93,992	98,619	105,810	100,000	100,000
Disaggregated Data for FY 2024-25 Estimate					
Category	Spanish	Chinese	Filipino	Other	
Number of postcards sent out in languages other than English – Nov 2024 election	8,584	6,129	700	0	

Performance Narrative

Voter education and outreach is a central focus of the Registration & Elections Division. For each election, the Division works closely with its Citizen Advisory Committees including the Voter Education and Outreach Advisory Committee (VEOAC), Voting Accessibility Advisory Committee (VAAC), and Language Accessibility Advisory Committee (LAAC) to engage and inform voters, encouraging broad participation in the democratic process.

In preparation for the 2024 Presidential General Election, the Division distributed 100,000 Every Door Direct Mail (EDDM) postcards to residents aged 18 and older living in zip codes with average household incomes under \$100,000. These postcards, provided in English, Spanish, Chinese, and Filipino, urged recipients to register to vote and take part in the election.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	3,961,714	948,326	5,668,917	1,161,541	(4,507,376)	4,532,078	3,370,537
Total Requirements	7,179,980	4,052,266	10,165,946	6,083,358	(4,082,588)	9,433,173	3,349,815
Net County Cost	3,218,267	3,103,940	4,497,029	4,921,817	424,788	4,901,095	(20,722)
Salary Resolution	19.0	20.0	20.0	22.0	2.0	22.0	—
Funded FTE	19.0	20.0	20.0	22.0	2.0	22.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Specifically, one-time revenues and expenditures related to certain elections from the prior year are removed in the Current Level Budget. Adjustments are also made to correct the use of Intrafund Transfers and Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance and associated appropriations in one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$250,538 and 2 positions. Net funding adjustments in FY 2026-27 total (\$20,722).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(4,760,917)	(228,541)
Requirements		
Gross Appropriations	(9,333,140)	(7,794,051)
Intrafund Transfers	4,822,761	7,544,788
Contingencies/Dept Reserves	—	—
Net County Cost	250,538	(20,722)
Positions	2	—

2. Elections Cybersecurity, Facility, and Employee Security: This action appropriates funding for FY 2025-26 expenditures to strengthen and expand elections cybersecurity capabilities, facility and employee security improvements.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	163,000	—
Intrafund Transfers	—	—
Net County Cost	163,000	—
Positions	—	—

3. Data Center Production Server and Storage Upgrade: This action appropriates funding for FY 2025-26 expenditures associated with the Assessor-County Clerk-Recorder-Elections VxRail data center infrastructure upgrade project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	11,250	—
Intrafund Transfers	—	—
Net County Cost	11,250	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	253,541	253,541
Requirements		
Gross Appropriations	253,541	253,541
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Election Costs for the Gubernatorial Primary and General Election: This action appropriates funding for FY 2025-26 and FY 2026-27 expenditures associated with the June 2, 2026 Gubernatorial Primary Election and November 3, 2026 Gubernatorial General Election. Election costs are partially funded by the cities and districts. The remaining costs are offset by Intrafund Transfers from Non-Departmental Services. Election costs include salaries, benefits, overtime, extra help, services, and supplies.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	3,345,537
Requirements		
Gross Appropriations	7,544,788	8,879,079
Intrafund Transfers	(7,544,788)	(5,533,542)
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(4,507,376)	3,370,537
Requirements		
Gross Appropriations	(1,360,561)	1,338,569
Intrafund Transfers	(2,722,027)	2,011,246
Contingencies/Dept Reserves	—	—
Net County Cost	424,788	(20,722)
Positions	2	—

County Clerk-Recorder (1340P)

County > Administration and Fiscal Services > Assessor-County Clerk-Recorder > **County Clerk-Recorder**

Program Outcome Statement

Record property transactions, issue official certificates/licenses, and preserve records.

Program Results

The County Clerk-Recorder Program is responsible for providing direct services to the public, including recording and maintaining real property transactions, issuing vital records (e.g., birth, death, and marriage certificates), issuing marriage licenses, scheduling and performing wedding ceremonies, and filing fictitious business name statements as well as other para-professional registrations.

The County Clerk-Recorder is the official custodian of certain historical records for the County. These historical records include maps, land transaction books containing all grantor and grantee names, vital records, and microfilm/microfiche of all recorded documents. The County Clerk-Recorder's Office continued efforts in cross-training staff ensure proper staff coverage at each counter.

In accordance with Assembly Bill (AB) 1466, the County Clerk-Recorder's Office has developed a plan to identify documents in its Official Record containing unlawful covenants in accordance with California Government Code Section 12956.3. The implementation plan establishes the timeline and methodology in which the Clerk-Recorder's Office will execute the legislative requirements of AB 1466. The department is exploring Artificial Intelligence (AI) and

Machine Learning (ML) applications that will improve the efficiency and capability of researching over 30 million documents for potential redaction of restrictive covenants.

The County Clerk-Recorder's Division continues to work on the County's historical preservation and digitization project with Kofile Technologies, Inc. This year, the project preserved and digitized approximately 150,000 pages of historical records. This comprehensive preservation program is projected to span several decades.

In January 2024, the County Clerk-Recorder's Division successfully implemented a significant upgrade to its Granicus suite of applications, which includes LandDocs, VitalDocs, ClerkDocs, Summit Examiner, Cornerstone, and user-facing kiosk services. This upgrade introduced multiple enhancements and expanded functionality to meet evolving regulatory requirements. Key improvements included the addition of EIR Rejection Letter functionality, enhanced cashiering drawer balancing measures, and the implementation of signature verification for vital records. The upgrade also ensured compliance with Assembly Bill (AB) 218, which mandates the sealing and re-issuance of Confidential Marriage Licenses, as well as the sealing of Birth and Public Marriage Certificates upon request. In addition, through the Granicus support agreement, the Division implemented further statutory requirements, including the addition of a "Deceased" watermark on birth certificates in accordance with California Health & Safety Code Section 103540, the requirements of AB 1785 related to the public posting of elected officials' home addresses, the establishment of the Survey Monument Preservation Fee for the Department of Public Works, and an increase in the Real Estate Fraud Fee for the District Attorney's Office.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Number of Recorded Documents and Clerk-Recorder Clients Served via Appointment, Walk In, and Live Chat	86,154	109,661	107,470	110,000	115,300
Disaggregated Data for FY 2024-25 Estimate					
Category	In-Person	Online			
By in-person and online client interactions	45284	62186			

Performance Narrative

The San Mateo County Clerk-Recorder's Office continues to enhance public access and service delivery through multiple convenient channels. Our live chat service offers real-time assistance, helping clients navigate services and get answers quickly. E-recordings provide a fast, secure, and efficient way to submit documents electronically, reducing the need for in-person visits. For those requiring in-person assistance, we offer walk-in appointments to ensure timely and personalized support. These options reflect our ongoing commitment to accessibility, efficiency, and customer satisfaction.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,053,570	3,173,490	3,940,991	2,735,997	(1,204,994)	3,186,014	450,017
Total Requirements	6,074,292	3,693,171	4,674,884	4,678,386	3,502	5,253,367	574,981
Net County Cost	2,020,722	519,681	733,893	1,942,389	1,208,496	2,067,353	124,964
Salary Resolution	20.0	23.0	23.0	22.0	(1.0)	22.0	—
Funded FTE	20.0	23.0	23.0	22.0	(1.0)	22.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. Specifically, one-time Interfund Revenue and associated expenditures related to the AB 1466 Restrictive Covenant Modification Program and the Recorder Preservation of Historical Documents Project are removed from the Current Level Budget as the vendor agreement expires at the end of FY 2024-25. Adjustments are also made to correct the use of Interfund Revenue based on accounting changes. As a one-time funding source, Fund Balance and associated appropriations in one-time expenditures are removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$1,155,996 and (1) position. Net funding adjustments in FY 2026-27 total \$124,964.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,322,145)	332,866
Requirements		
Gross Appropriations	(166,149)	457,830
Intrafund Transfers	—	—
Net County Cost	1,155,996	124,964
Positions	(1)	—

2. Data Center Production Server and Storage Upgrade: This action appropriates funding for FY 2025-26 expenditures associated with the Assessor-County Clerk-Recorder-Elections VxRail data center infrastructure upgrade project.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	52,500	—
Intrafund Transfers	—	—
Net County Cost	52,500	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	117,151	117,151
Requirements		
Gross Appropriations	117,151	117,151
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,204,994)	450,017
Requirements		
Gross Appropriations	3,502	574,981
Intrafund Transfers	—	—
Net County Cost	1,208,496	124,964
Positions	(1)	—

Controller's Office (1400B)**CONTROLLER'S OFFICE****Controller**Property
TaxController Information
SystemsInternal
AuditGeneral Accounting &
Accounts Payable

Payroll

Finance &
Administration

Controller's Office

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **Controller's Office**

Mission Statement

To promote the County's operational effectiveness and help safeguard its financial transparency and integrity by providing quality accounting, auditing, and financial reporting services.

Overview

The Controller's Office provides accounting, payroll, auditing, property tax and information systems services. To fulfill these services, the Department utilizes and is responsible for maintaining and improving countywide systems such as the OneSolution Finance and Administration System (OFAS) for accounting, Workday for payroll, Automated Timekeeping System (ATKS) for time-keeping, and property tax system.

In addition to processing payroll, distributing property taxes, maintaining accounting, payroll, and property tax systems, conducting audits, reviewing financial transactions, the Department submits the County's annual SB 90 cost reimbursement claims and the 2 CFR Part 200 (formerly A-87) cost allocation plan to the State Controller's Office; and Single Audit Reports to the Federal Clearing House and various State agencies.

In the next two years, the Controller's Office will work on the below initiatives:

Countywide Accounts Payable Invoice Automation Solution

- We will be going-live with the new countywide Accounts Payable Invoice Automation solution in September 2025. This project includes providing change management services, streamlining procedures and business processes, and providing training to all accounts payable fiscal staff and managers, as needed, throughout the County.
- Use of this new system will streamline AP/invoice business processes for all county Departments and

vendors to improve operational effectiveness and efficiency.

Property Tax System Maintenance

- We will continue to maintain and develop the property tax system used to calculate property tax bill amounts, used by the Tax Collector, and to distribute taxes collected to local government agencies. New technical/systems staff are being trained regarding the system's architecture, software and system maintenance activities, and business functions performed by users. We are also developing a long-term plan to help ensure the system continues to meet Department's business needs, including updating/replacing functions that use older technologies.
- The development and implementation of a long-term plan to ensure the property tax system continues to meet Department's business needs will enable the Department to continue to perform property tax apportionments and distributions, tax roll corrections, and processing of tax refunds in a timely and effective manner.

Department Innovations and Achievements

Financial and Cost Accounting

- Provide training to countywide staff by delivering in-person training sessions related to fiscal year-end closing processes, changes to Cost Allocation Plan and Federal grant reporting requirements, and other as-needed trainings related to the use of countywide systems and related business processes.

Capital and Fixes Assets Accounting Application

- We will be procuring and implementing a new countywide Capital Assets application/system to facilitate and automate the tracking and reporting of capital and fixed assets for financial accounting and other reporting purposes. This new application will streamline business processes and help ensure

compliance with new Government Accounting Standards
Board requirements.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Annual Government Finance Officers Association's (GFOA) Financial Reporting Awards for the Annual Comprehensive Financial Report (ACFR) and the Popular Annual Financial Report (PAFR)	100%	100%	100%	100%	100%

Performance Narrative

The County has received GFOA's Awards for Excellence in Financial Reporting for both the ACFR and PAFR for 24 and 22 consecutive years, respectively. Beginning in 2022, the GFOA recognizes governments that have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award as a Triple Crown Winner. The County has been recognized as a Triple Crown Winner for two consecutive years.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Use of Money and Property	207	147	—	—	—	—	—
Intergovernmental Revenues	101,076	79,089	504,080	504,080	—	504,080	—
Charges for Services	2,879,392	2,633,028	2,544,538	2,544,538	—	2,544,538	—
Interfund Revenue	98,379	68,432	109,001	109,001	—	109,001	—
Miscellaneous Revenue	59,721	72,721	44,000	44,000	—	44,000	—
Total Revenue	3,138,776	2,853,416	3,201,619	3,201,619	—	3,201,619	—
Fund Balance	2,907,204	3,477,538	3,829,656	3,848,009	18,353	3,829,656	(18,353)
Total Sources	6,045,980	6,330,954	7,031,275	7,049,628	18,353	7,031,275	(18,353)
Requirements							
Salaries and Benefits	9,434,186	10,251,978	11,594,490	13,173,019	1,578,529	13,948,538	775,519
Services and Supplies	2,955,948	3,320,969	4,285,428	4,173,602	(111,826)	4,250,449	76,847
Other Charges	1,490,465	1,115,206	1,831,417	1,862,965	31,548	1,905,718	42,753
Reclassification of Expenses	—	—	90,448	41,101	(49,347)	46,719	5,618
Fixed Assets	16,476	—	100,000	100,000	—	20,000	(80,000)
Other Financing Uses	202,968	182,442	193,767	198,791	5,024	181,105	(17,686)
Gross Appropriations	14,100,043	14,870,596	18,095,550	19,549,478	1,453,928	20,352,529	803,051
Intrafund Transfers	(647,385)	(641,185)	(2,092,193)	(2,363,304)	(271,111)	(2,413,870)	(50,566)
Net Appropriations	13,452,658	14,229,410	16,003,357	17,186,174	1,182,817	17,938,659	752,485
Contingencies/Dept Reserves	2,153,904	3,198,178	3,829,656	3,848,009	18,353	3,829,656	(18,353)
Total Requirements	15,606,562	17,427,588	19,833,013	21,034,183	1,201,170	21,768,315	734,132
Net County Cost	9,560,582	11,096,634	12,801,738	13,984,555	1,182,817	14,737,040	752,485
Salary Resolution	53.0	59.0	57.0	59.0	2.0	59.0	—
Funded FTE	53.0	59.0	57.0	59.0	2.0	59.0	—

FY 2025-26 Budget Overview**TOTAL SOURCES**

Total Sources increased by \$18,353 or 0.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a net increase of \$18,353 in this funding source due to the year-end variance 50/50 split.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,201,170 or 6.1 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,578,529 in this expenditure category due to the net addition of one more employee and a county-wide Cost of Living Adjustment (COLA) to Salary & Benefits costs. Including, the addition of an IS Application System Analyst III, two additions of Accountant II, a deletion of an Office Specialist, and a deletion of a Fiscal Office Specialist.

Services and Supplies

There is a net decrease of \$111,826 in this expenditure category due to reductions in professional contracting.

Other Charges

There is a net increase of \$31,548 in this expenditure category due to increased service charge costs from other departments, particularly involving computing and insurance costs.

Reclassification of Expenses

There is a net decrease of \$49,347 in this expenditure category due to a reduction in reallocation cost transfers.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$5,024 in this expenditure category due an increase in Debt Service and Facility Surcharge.

Intrafund Transfers

There is a net increase of \$271,111 in this expenditure category due to increases in transfers from Non-Departmental Services for an IS Application System Analyst III, software, and contracting expenses.

Contingencies/Departmental Reserves

There is net increase of \$18,353 in this expenditure category due to a continued increase in department reserves for future projects. The balance in General Fund Reserves represents 22.4 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$1,182,817 or 9.2 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources decreased \$18,353 or 0.3 percent from the FY 2025-26 Recommended to the FY 2026-27 Recommended Budget due to the following:

Intergovernmental Revenues

There is no change in this funding source.

Charges for Services

There is no change in this funding source.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a net decrease of \$18,353 in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$734,132 or 3.5 percent from the FY 2025-26 Recommended to the FY 2026-27 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$775,519 in this expenditure category due to an increase in regular pay adjustments and an increase in costs associated with employee benefits.

Services and Supplies

There is a net increase of \$76,847 in this expenditure category due an increase in professional contracting services costs.

Other Charges

There is a net increase of \$42,753 in this expenditure category due to the increase in service charges.

Reclassification of Expenses

There is a net increase of \$5,618 in this expenditure category due to an increase in Reallocation Cost Transfers.

Fixed Assets

There is a net decrease of \$80,000 in this expenditure category due to primary spending on Capital Assets Software in year 1, and reduced spending in year 2.

Other Financing Uses

There is a net decrease of \$17,686 in this expenditure category due to decreases in Debt Service.

Intrafund Transfers

There is a net increase of \$50,566 in this expenditure category due to continued increases in transfers from Non-Departmental Services for position, software, and contracting expenses.

Contingencies/Departmental Reserves

There is a net decrease of \$18,353 in this funding source category. The balance in General Fund Reserves represents 21.4 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$752,485 or 5.4 percent in this Department's General Fund allocation.

Administration (1411P)

County > Administration and Fiscal Services > Controller's Office > **Administration**

Program Outcome Statement

To manage and improve department performance through strategy, guidance, and support activities.

Program Results

The Administration Division strategically plans and directs the work of all Controller's Office programs, and manages the department's personnel, budget, performance measures, contracts, purchases, payables, receivables, email box, main phone line, reception, website, and other department-wide activities.

The Program also works closely with County departments and consultants to prepare the annual 2 CFR Part 200 Cost Allocation Plan and manages the countywide SB 90 Reimbursement Claims for State mandated activities that helps maximize the County's recoverable claim amounts.

The Program provides support to all Controller's Office staff, which consists of 59 authorized employees, and to all County

departments especially their fiscal managers and staff. The support provided to office staff allows them to focus on providing essential countywide services and thus, indirectly benefits County departments and the public. Support provided to County departments, among other activities, also includes managing the preparation of the annual countywide Schedule of Expenses of Federal Awards and the Single Audit Report submitted to the Federal Clearing House and State departments for Federal grants' compliance.

To help support staff's development and training efforts, and office's continuous improvement activities, the Program works to ensure: (1) that all staff complete at least their minimum twenty hours of required annual training for professional, career enhancement, and personal learning and development. A well-trained staff can fulfill their jobs much more efficiently and effectively and, at the same time, increases employee morale. (2) that staff have various options/venues to choose from for their technical and non-technical training offered via the County's Learning Management System, Government Finance Officers Association, Association of Government Accountants, and LinkedIn.com. Employees are encouraged to attend non-technical trainings in various areas including health, wellness, and team building.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
1411P - Finance and Administration					
Percent of Employees Completing Annual 20 Hour Training Requirement	100%	100%	100%	100%	100%

Performance Narrative

Controller's Office employees take a minimum of 20 hours of training every year for their professional/personnel development. Training helps employees fulfill their current job requirements and obtain new technical skills and knowledge, both of which have positive impacts on employee motivation and morale. Ultimately, the outcome of employee training is better quality services to customers which include County departments, taxpayers, vendors, contractors, and members of the public.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,676,394	2,666,460	3,065,625	3,083,978	18,353	3,065,625	(18,353)
Total Requirements	4,105,515	4,413,991	5,583,514	5,763,996	180,482	5,889,748	125,752
Net County Cost	1,429,121	1,747,531	2,517,889	2,680,018	162,129	2,824,123	144,105
Salary Resolution	8.0	7.0	7.0	7.0	—	7.0	—
Funded FTE	8.0	7.0	7.0	7.0	—	7.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$281,935. Net funding adjustments in FY 2026-27 total \$150,152.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,064,331)	(3,082,684)
Requirements		
Gross Appropriations	281,935	150,152
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(3,064,331)	(3,082,684)
Net County Cost	281,935	150,152
Positions	1	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,064,331	3,064,331
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	3,064,331	3,064,331
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	18,353	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	18,353	—
Net County Cost	—	—
Positions	—	—

4. Position Adjustment - Office Specialist: This action deletes an Office Specialist position. This deletion is related to the addition of an Accountant I position in the General Accounting division.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(119,806)	(6,047)
Intrafund Transfers	—	—
Net County Cost	(119,806)	(6,047)
Positions	(1)	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	18,353	(18,353)
Requirements		
Gross Appropriations	162,129	144,105
Intrafund Transfers	—	—
Contingencies/Dept Reserves	18,353	(18,353)
Net County Cost	162,129	144,105
Positions	—	—

Internal Audit (1421P)

County > Administration and Fiscal Services > Controller's Office > **Internal Audit**

Program Outcome Statement

To provide independent and objective audits including reviews of financial procedures, operational and financial internal controls, compliance with laws and policies, and system and IT security. The program also provides financial and business process analyses services to improve departments' operations.

Program Results

In FY 2024-25, some of the significant reviews included: pre-implementation review of epic electronic health records system; housing and homelessness contracts; building

permitting processes, and; Measure K performance review of initiatives.

This program supports all County departments. We assist departments by evaluating business operations and internal controls and making recommendations to improve the effectiveness of the County's operations and internal controls.

Priorities for the next two years include reviewing departments' internal controls, promoting the efficiency and effectiveness of operations, safeguarding County assets and resources, and ensuring the integrity and transparency of financial information while complying with applicable laws, regulations and policies.

We continue to expand our operations to include more system and IT security evaluations and assessments of the internal controls used to reduce and control IT-specific risks.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
1421P - Internal Audit					
Number of Countywide Audits Performed	3	3	3	3	3

Performance Narrative

The Internal Audit Division provides objective and high quality audit services. The Division's annual workplan includes at least three countywide audit projects per fiscal year to evaluate and make recommendations to improve the effectiveness of the County's business operations and its internal controls.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	1,330	181,871	181,871	181,871	—	181,871	—
Total Requirements	1,252,801	1,765,214	2,108,495	2,316,778	208,283	2,442,970	126,192
Net County Cost	1,251,472	1,583,343	1,926,624	2,134,907	208,283	2,261,099	126,192
Salary Resolution	7.0	9.0	9.0	9.0	—	9.0	—
Funded FTE	7.0	9.0	9.0	9.0	—	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$208,283. Net funding adjustments in FY 2026-27 total \$126,192.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(181,871)	(181,871)
Requirements		
Gross Appropriations	208,283	126,192
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(181,871)	(181,871)
Net County Cost	208,283	126,192
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	181,871	181,871
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	181,871	181,871
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	208,283	126,192
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	208,283	126,192
Positions	—	—

Payroll Services (1431P)

County > Administration and Fiscal Services > Controller's Office > **Payroll Services**

Program Outcome Statement

To process payroll accurately and timely to all employees.

Program Results

Payroll Services is responsible for processing bi-weekly payroll for approximately 6,700 employees who work for the County of San Mateo. This Program is responsible for processing employee payroll payments; payroll tax reports to state and federal governments; annual W-2 forms; integrating State Disability Insurance and workers' compensation payments and reporting; and administering payroll deductions (e.g., garnishments, levies, union dues, and retirement contributions).

Payroll Services supports and maintains software and hardware needs of Workday and ATKS systems; improves the usability of these systems; and designs, develops, and

implements new processes to ensure the systems operate efficiently and effectively. The Program also manages required system and process updates to remain current with changes to labor agreements and federal and state payroll statutes and regulations.

Priorities for the next two years include: continuing to ensure the security of payroll information, executing the roll-out of additional self-service functions for employees, and ensuring that the rules and regulations governed by the various MOU's, Board Resolutions and Federal and State mandates are followed correctly.

To achieve this, we look to implement automated internal controls to the extent possible, such as building electronic system-based business rules and controls into the timekeeping system (ATKS) and HR/Payroll system (Workday). We continue to look for ways to improve payroll reviews, reports and processes by automating them as much as possible. We also ensure that updates/changes to the systems are analyzed and tested thoroughly before they are applied to production systems.

Performance Measures

Performance Measure					
1431P - Payroll	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Issue bi-weekly payroll checks with at least 99.9% without subsequent adjustments	99.9%	99.9%	99.9%	99.9%	99.9%

Performance Narrative	
The Division processes biweekly payroll checks to all County employees in accordance with federal and state laws, union memorandums, and employee timesheets with accuracy and in a timely manner.	

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	154,912	19,365	32,766	32,766	—	32,766	—
Total Requirements	4,087,320	4,338,994	4,306,014	4,302,555	(3,459)	4,451,681	149,126
Net County Cost	3,932,408	4,319,630	4,273,248	4,269,789	(3,459)	4,418,915	149,126
Salary Resolution	8.0	10.0	9.0	9.0	—	9.0	—
Funded FTE	8.0	10.0	9.0	9.0	—	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$3,459). Net funding adjustments in FY 2026-27 total \$149,126.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(3,459)	149,126
Intrafund Transfers	—	—
Net County Cost	(3,459)	149,126
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(3,459)	149,126
Intrafund Transfers	—	—
Net County Cost	(3,459)	149,126
Positions	—	—

Controller Information Systems (1432P)

County > Administration and Fiscal Services > Controller's Office > **Controller Information Systems**

Program Outcome Statement

To maintain, support, and improve the County's financial accounting, time keeping, expense reimbursement, and related information systems.

Program Results

The Controller Information System division (Program) supports, maintains, and continuously improves several systems used countywide, including the finance and accounting system (OFAS), attendance and time keeping system (ATKS), and employee expense reimbursement system (Workday Expense), to ensure availability of all systems to users.

These enterprise-wide systems help to ensure that business processes, internal controls, and best practices are followed. The program also looks to streamline business processes and use automated and manual controls (e.g. checks and balances, reviews and approvals, etc.) to ensure that quality data is used to record the County's financial transactions.

The Program provides training and help-desk support to all system users, as well as maintenance and support activities related to electronic data integrations between Controller's Office managed systems and other departments' systems. All new users of the OFAS system are required to take basic training before they can start to use the system, while focused training courses are also provided for each of the functional modules within OFAS. The program also uses a help-desk ticketing system to track any issues, and most

importantly, to make sure that each user receives the support they need, whether it's big or small.

Priorities for the next two years include implementing the Accounts Payable Invoice Automation (APIA) solution, enhancing the system to process individual invoices instead of batched invoices, and modernizing our Property Tax System. The first two projects will streamline accounts payable processing and effectively support remote access and processing, while the last one will improve the efficiency of the system, ease of access, and controls maintenance activities.

Initiatives to improve performance include:

System Upgrades: Staying up to date with system upgrades to provide improved enhancements, stability, and security.

Proactive Measurements: System performance monitoring scripts were implemented to constantly check performance in an automated manner - which sends automated alerts if there are potential issues that we can act proactively instead of reactively.

Training Classes: The program offers training classes to make sure users have updated information. We also make computer-based training (CBT) classes available so users can take them as needed at their convenience. Improvements are also being made to the OFAS Resource Website so users can readily access quick reference user guides and other information to help them take full advantage of the system's functionality.

Customer Surveys: Both help-desk support ticketing systems (HelpSpot and ServiceNow) help to ensure that all users receive timely support, and just as important, both systems send out customer surveys to obtain feedback about the quality of the support provided so that services can be improved.

Performance Measures

Performance Measure					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
1432P - Controller Information System					
Provide training and resources for Users of County Finance and Accounting System (OFAS) and Workday	309	344	120	120	120

Performance Narrative
Continuing the development of more Computer Based Training (CBT) courses for various OFAS modules and updating the resource page of the Workday Expense application. Trainings are available through the County's Learning Management System (LMS) or Workday Resource website, and County employees can take the training at their own pace.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	170,255	517,026	560,906	560,906	—	560,906	—
Total Requirements	1,464,086	2,037,509	2,001,472	2,458,602	457,130	2,577,462	118,860
Net County Cost	1,293,832	1,520,483	1,440,566	1,897,696	457,130	2,016,556	118,860
Salary Resolution	6.0	8.0	7.0	9.0	2.0	9.0	—
Funded FTE	6.0	8.0	7.0	9.0	2.0	9.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$457,130. Net funding adjustments in FY 2026-27 total \$118,860.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(442,015)	(442,015)
Requirements		
Gross Appropriations	383,268	118,860
Intrafund Transfers	73,862	—
Contingencies/Dept Reserves	(442,015)	(442,015)
Net County Cost	457,130	118,860
Positions	1	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	442,015	442,015
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	442,015	442,015
Net County Cost	—	—
Positions	—	—

3. IS Application Support Analyst III: This action adds an IS Application Support Analyst III position to better meet the needs of the Controller Information Systems division.

To cover the costs of this position, monies will be transferred from the APIA project funds within non-departmental services.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	224,973	10,566
Intrafund Transfers	(224,973)	(10,566)
Net County Cost	—	—
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	608,241	129,426
Intrafund Transfers	(151,111)	(10,566)
Contingencies/Dept Reserves	—	—
Net County Cost	457,130	118,860
Positions	2	—

General Accounting (1441P)

County > Administration and Fiscal Services > Controller's Office > **General Accounting**

Program Outcome Statement

To maintain accountability and fiscal transparency of County's financial information.

Program Results

The core function of the General Accounting and Disbursements (Accounts Payable) program is to review, process, record, and maintain the County's financial information in an accountable and transparent manner.

The program is responsible for the following functions:

- Providing departments and affiliated entities with technical guidance to address complex accounting issues;
- Maintaining sound internal control procedures to safeguard County's assets;
- Compiling and analyzing financial information to meet various business needs;
- Preparing financial reports to comply with accounting and reporting standards; and

- Working with internal and external auditors to complete annual financial audits.

The program prepares the County's award-winning audited Annual Comprehensive Financial Report (ACFR), for the 24th consecutive year, and the Popular Annual Financial Report (PAFR) for the 22nd consecutive year. These awards of achievement for excellence in financial reporting demonstrate the program's commitment to the highest standards of transparent and accurate accounting and financial reporting.

The compilation of the ACFR is a robust process that requires all departments' participation. Transactions are reviewed and recorded with integrity and due diligence, and in compliance with GASB standards. The report must also comply with both generally accepted accounting principles and applicable legal requirements. The financial information in the ACFR must be easily read and efficiently organized to provide concise data to the residents, taxpayers, policy leaders, and County management for reliance upon and decision making. The ACFR also helps the County obtain its credit rating by providing an accurate representation of the County's annual financial results and position. The program will continue to explore and implement innovative ways to conduct its operations efficiently and effectively.

Performance Measures

Performance Measure					
1441P - Fiscal Services	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
On-time month-end closing financial transactions	12	12	12	12	12
Performance Narrative					
Timely month-end closing activities provide a snapshot of the County's financial transactions, which is a vital tool for budget monitoring and financial analysis throughout the year.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	124,347	151,320	123,280	123,280	—	123,280	—
Total Requirements	1,720,902	1,543,326	1,962,955	2,062,089	99,134	2,089,992	27,903
Net County Cost	1,596,555	1,392,006	1,839,675	1,938,809	99,134	1,966,712	27,903
Salary Resolution	10.0	10.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	10.0	11.0	11.0	—	11.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total (\$45,087). Net funding adjustments in FY 2026-27 total \$20,805.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	(45,087)	20,805
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	(45,087)	20,805
Positions	(1)	—

2. Accountant I: This action adds an Accountant I position to better meet the needs of the General Accounting Division. There is a corresponding deletion of an Office Specialist position in Administration.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	132,600	6,599
Intrafund Transfers	—	—
Net County Cost	132,600	6,599
Positions	1	—

3. Accountant I: This action deletes a Fiscal Office Specialist position and adds an Accountant I position. The latter classification better meets the needs of the General Accounting diivision.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	11,621	499
Intrafund Transfers	—	—
Net County Cost	11,621	499
Positions	—	—

4. Capital Asset Software: This action appropriates monies for the Software for County Capital Assets management. There is an Intrafund Transfer from Non-Departmental Services and a related expenditure for both FY2025-26 and 2026-27.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	100,000	20,000
Intrafund Transfers	(100,000)	(20,000)
Net County Cost	—	—
Positions	—	—

5. GASB Implementation: This appropriates funding to implement new Governmental Accounting Standards Board (GASB) pronouncements that impact the County's Annual Comprehensive Financial Reporting (ACFR). The action utilizes an Intrafund Transfer from Non-Departmental Services and a related expenditure in both FY 2025-26 and 2026-27.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	20,000	20,000
Intrafund Transfers	(20,000)	(20,000)
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	219,134	67,903
Intrafund Transfers	(120,000)	(40,000)
Contingencies/Dept Reserves	—	—
Net County Cost	99,134	27,903
Positions	—	—

Property Tax / Special Accounting (1461P)

County > Administration and Fiscal Services > Controller's Office > **Property Tax/Special Accounting**

Program Outcome Statement

To calculate tax rates and distribute property taxes to local agencies in accordance with applicable California laws.

Program Results

The main function of the program is to calculate the property tax rates and levy amounts for each parcel within the County and distribute taxes collected to the County, cities, school districts, special districts, and former redevelopment agencies pursuant to California law. In FY 2023-24 we distributed \$3,216,136,139 of the 1 percent general tax to 132 local taxing entities. In addition, a total of \$389 million for debt service funds were distributed to 31 entities. The taxes and debt service dollars distributed pay for the services provided to their constituents and to repay bond debt.

Local Agencies	2023-24 Distributed 1% Tax
County of San Mateo	\$813,376,649
Cities	\$511,923,350
Schools	\$1,645,138,440
Independent Special Districts	\$218,777,813
Former RDAs	\$26,919,887
Grand Total	\$3,216,136,139

The program is also responsible for maintaining the tax rolls throughout the year, correcting bills due to property value reassessments or exemptions and issuing taxpayer refunds. In addition, the program reports property tax data and statistics to state and local agencies while monitoring and adapting to emerging legislation or guidance.

For the next two years, the Property Tax Division will be working to upgrade its property tax system. We are also working with the Assessor and Tax Collector to continue to improve data integrations across our respective systems. These upgrades will make operational business processes more efficient and effective.

Performance Measures

Performance Measure	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
1461P – Property Tax Division					
Distribute All Property Taxes Accurately and On-Time	100%	100%	100%	100%	100%

Performance Narrative

Property tax revenue is typically the largest source of discretionary revenue for local governments. The Division distributes property taxes to the County, Cities, Special Districts, and School Districts throughout the year in accordance with Revenue and Taxation Codes, Health and Safety Codes, and Education Codes in timely manner.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,918,743	2,794,912	3,066,827	3,066,827	—	3,066,827	—
Total Requirements	2,975,938	3,328,555	3,870,563	4,130,163	259,600	4,316,462	186,299
Net County Cost	57,195	533,643	803,736	1,063,336	259,600	1,249,635	186,299
Salary Resolution	14.0	15.0	14.0	14.0	—	14.0	—
Funded FTE	14.0	15.0	14.0	14.0	(0.1)	14.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$259,600. Net funding adjustments in FY 2026-27 total \$186,299.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(141,439)	(141,439)
Requirements		
Gross Appropriations	259,600	186,299
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(141,439)	(141,439)
Net County Cost	259,600	186,299
Positions	—	—

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

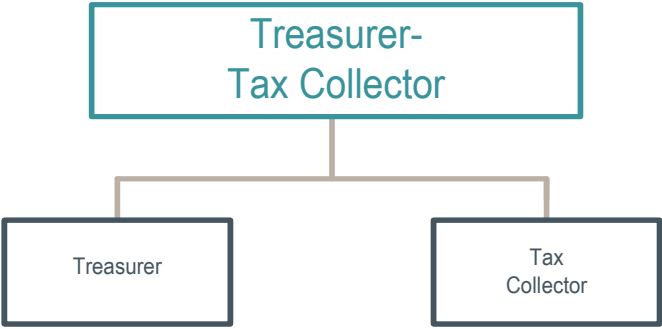
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	141,439	141,439
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	141,439	141,439
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	259,600	186,299
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	259,600	186,299
Positions	—	—

Treasurer - Tax Collector (1500B)

TREASURER-TAX COLLECTOR



Treasurer - Tax Collector

COUNTY OF SAN MATEO 



Department Locator

County > Administration and Fiscal Services > **Treasurer – Tax Collector**

Mission Statement

The San Mateo County Treasurer-Tax Collector is dedicated to providing the highest level of customer service in a courteous, consistent, and professional manner while providing accurate information, collecting revenue effectively, investing responsibly, and safeguarding County taxpayer dollars.

Overview

The Tax Collector Program is responsible for administering, collecting, and reporting tax revenues levied annually for secured, unsecured, and supplemental taxes. The division also manages the collection of the Transient Occupancy Tax (TOT), which is levied on rent charged by operators for the privilege of occupying a room, living space, or similar accommodations in hotels, inns, tourist homes, motels, or other comparable structures for a period of 30 days or less.

Additionally, the office collects the Vehicle Rental Business License Tax (VRBLT), authorized under San Mateo County Ordinance Code Chapter 5.150. This ordinance requires the County of San Mateo to collect VRBLT from businesses operating in the unincorporated areas of the county. Operators must obtain a “Vehicle Rental Business Registration” within 30 days of commencing business.

The office is also responsible for issuing business licenses for businesses in unincorporated San Mateo County. Staff members provide information and assistance to individual taxpayers, record payments, and reconcile accounts with the Controller for all tax rolls. Furthermore, the office oversees tax defaults and delinquent tax payments, files liens, and enforces bank seizures on unsecured accounts. After five years, with the approval of the Board of Supervisors, delinquent real properties may be sold at auction.

The San Mateo County Treasurer’s Office is responsible for the receipt, custody, and investment of all funds deposited into the County treasury. This includes managing the financial assets of County departments, school districts, cities, and special districts, ensuring the safekeeping and proper allocation of public funds.

The Treasurer Program oversees banking operations, ensuring secure and efficient transactions. It also manages the County Investment Pool to maximize returns while maintaining financial stability.

The primary objectives of the Treasurer Program are to safeguard public funds, maintain sufficient liquidity to meet the County’s financial obligations, and achieve a reasonable rate of return through prudent investment strategies. By prioritizing security, liquidity, and yield, the Treasurer’s Office ensures responsible fiscal management and the long-term financial health of the County and its affiliated entities.

For FY 2024-25, the estimated dollar earnings and estimated earnings rate are \$320 million and 3.85 percent, respectively. The Treasurer Program is currently handling paying agent responsibilities for 184 General Obligation (GO) bonds. As the provider of banking and cash management services to all County departments, this division is currently managing 68 bank accounts and anticipates processing 50,000 customer transactions. The Treasurer’s Investment team executes over 1,300 investment transactions and 400 wire requests annually. A true-up budget process is utilized for pool participants’ administrative fees. This process has been closely monitored and operational efficiencies have been realized within the Treasurer Program as a result. The current administrative fee (after true-up) for the County Investment Pool is 5 basis points.

In FY 2025-27, the Tax Collector will continue to enhance collection efforts to improve overall tax revenue collections. By leveraging technology, data analytics, and enhanced outreach programs, the office aims to increase efficiency, minimize delinquencies, and ensure timely payments. These efforts will strengthen the County’s ability to fund essential

public services while maintaining compliance with state and local tax laws.

The Treasurer manages the County Investment Pool by reinvesting in secure, high-quality securities. Using available funds, the Treasurer will ensure investments align with the County's safety, liquidity, and return priorities, providing stable earnings for participating agencies, including County departments, schools, cities, and special districts.

Through these proactive financial strategies, the San Mateo County Treasurer-Tax Collector's Office remains committed to responsible fiscal management, enhanced tax collection efforts, and prudent investment practices, ensuring the County's financial stability.

Department Innovations and Achievements

The Treasurer-Tax Collector provides in-person services, mail-in, drop-off, and online payment options for taxpayers. The goal is to bridge the gap between e-government and the

digital divide by ensuring taxpayers can make payments through the most convenient method for them.

In FY 2023-25, the Tax Collector implemented multiple language options for e-bills, allowing customers to select their preferred language.

They also introduced a 24/7 Chat Line with an enhanced chatbot to assist with after-hours inquiries, improving customer satisfaction, reducing wait times, and allowing staff to focus on other priorities.

Taxpayers can now set up a monthly payment plan using Easy Smart Pay. Additionally, the Treasurer is exploring the possibility of kiosk deposits and payments to better serve customers and support staff. This initiative aims to enhance the overall efficiency of the Treasurer-Tax Collector's mission by ensuring continued service delivery, even during unexpected disruptions.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Dollars of Property Tax Collected	\$3.32B	\$3.85B	\$3.9B	\$4B	\$4B
Disaggregated Data					
Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate		
In Person	11,943	21,050	17,233		
Mail In	168,365	150,637	123,072		
E-Services	15,199	152,141	132,929		

Performance Narrative
In San Mateo County, the property tax collection process is managed collaboratively by three elected offices: the Assessor, Controller, and Treasurer-Tax Collector. The Assessor determines property values, the Controller calculates the tax due, and the Tax Collector bills and collects payments. Property tax revenue stays within the county and is distributed by the Controller to over 4,000 local agencies in accordance with state law, with the majority allocated to K-14 school districts and counties. However, how revenue is distributed within each jurisdiction varies by locality.

Recognizing that not all residents have the same access to digital services, the office ensures tax payments can be made through multiple channels: in person, by mail, and online. This multi-modal approach supports access for all taxpayers, especially those affected by the digital divide.

While e-government services continue to grow, in-person and mail-in options remain critical. Ensuring access across all service platforms acknowledges the persistent digital divide and affirms the County's commitment to serving all residents fairly, regardless of technological access or capability.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Dollars Earned from Investment Pool	\$165M	\$296M	\$300M	\$305M	\$305M
Disaggregated Data					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate		
ESG Risk Score Low	34%	54%	47%		
ESG Risk Score Medium	55%	38%	49%		
ESG Risk Score High	11%	8%	4%		
Performance Narrative					

The Division of the Treasurer's Office manages the Treasury Investment Pool, which includes the County's general revenue, trust funds, and funds from school districts, community colleges, special districts, and voluntary participants such as cities. The Office is responsible for investing these funds with a focus on safety, liquidity, and yield.

Environmental, Social, and Governance (ESG) principles have been part of the Office's investment philosophy. As the ESG landscape continues to evolve, the Division remains committed to strengthening its integration of ESG factors—particularly in the evaluation of corporate bond investments.

The Division continues to favor corporate issuers with strong ESG profiles, generally targeting entities with ESG risk scores below 30. These criteria help guide investment decisions toward companies that align with long-term sustainability goals and responsible business practices.

Investments are encouraged in institutions that:

- Support environmentally sound operations and fair labor practices;
- Promote equal rights;
- Provide accessible banking services to residents;
- Contribute to inclusive and resilient community economic development.

Conversely, investments are discouraged in industries that:

- Manufacture tobacco products, firearms, or nuclear weapons;
- Participate in or finance high-cost financial services such as payday lending or check-cashing businesses.

The Treasurer's Office remains committed to aligning public investments with the County's broader goals, ensuring that investments are deployed in ways that reflect both fiscal responsibility and positive social impact.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	1,600	500	1,550	1,550	—	1,550	—
Charges for Services	7,910,810	5,519,328	8,868,942	8,512,375	(356,567)	8,628,065	115,690
Interfund Revenue	70,603	89,124	70,000	70,000	—	70,000	—
Miscellaneous Revenue	86,282	102,624	60,000	60,000	—	60,000	—
Total Revenue	8,069,294	5,711,577	9,000,492	8,643,925	(356,567)	8,759,615	115,690
Fund Balance	3,884,239	5,173,309	4,565,317	3,685,536	(879,781)	3,685,536	—
Total Sources	11,953,533	10,884,886	13,565,809	12,329,461	(1,236,348)	12,445,151	115,690
Requirements							
Salaries and Benefits	3,685,384	4,005,319	5,847,860	6,391,997	544,137	6,598,665	206,668
Services and Supplies	3,336,545	3,329,514	8,130,529	6,099,045	(2,031,484)	6,831,223	732,178
Other Charges	1,421,221	816,289	1,811,964	2,690,542	878,578	2,237,645	(452,897)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	38,323	50,000	50,000	—	50,000	—
Other Financing Uses	172,125	154,332	164,378	167,316	2,938	151,975	(15,341)
Gross Appropriations	8,615,274	8,343,776	16,004,731	15,398,900	(605,831)	15,869,508	470,608
Intrafund Transfers	(882,463)	(80,650)	(110,000)	(110,000)	—	(110,000)	—
Net Appropriations	7,732,812	8,263,127	15,894,731	15,288,900	(605,831)	15,759,508	470,608
Contingencies/Dept Reserves	267,284	267,284	267,284	306,564	39,280	315,364	8,800
Total Requirements	8,000,096	8,530,411	16,162,015	15,595,464	(566,551)	16,074,872	479,408
Net County Cost	(3,953,438)	(2,354,475)	2,596,206	3,266,003	669,797	3,629,721	363,718
Salary Resolution	34.0	34.0	34.0	34.0	—	34.0	—
Funded FTE	34.0	34.0	34.0	34.0	—	34.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$1,236,348 or 9.1 percent from FY 2024-25 Revised to FY 2025-26 Recommended Budget due to the following changes:

Licenses, Permits and Franchises

There is no change in this funding source.

Charges for Services

The funding source has decreased by \$356,567 due to a reduction in the property tax administrative fee received and a lower investment administrative fee charged to pool participants.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is a decrease of \$879,781 in this funding source due to spending of one-time appropriations from the prior year.

TOTAL REQUIREMENTS

Total Requirements decreased by \$566,551 or 3.5 percent from FY 2024-25 Revised to FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$544,137 in this expenditure category due to increases in negotiated salary and benefit costs.

Services and Supplies

There is a net decrease of \$2,031,484 in this expenditure category due to the removal of one-time costs for various expenditures such as tax system enhancements, and unspent portions of budgeted funds. This decrease is partially offset by increased contract costs for auditing services for Transient Occupancy Tax and Vehicle Rental Business License Tax and other professional contract services related to investment portfolio management.

Other Charges

This expenditure category has increased by \$878,578, primarily due to higher facility rental charges, information technology support services, and virtual server subscriptions, partially offset by a decrease in information technology automation charges. Additionally, the office is allocating funds for relocation expenses for the new satellite office in South San Francisco.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net increase of \$2,938 in this expenditure category due to an increase in County facility rental charges.

Contingencies/Departmental Reserves

There is a net increase of \$39,280 in this expenditure category to reflect Year-End Fund Balance projections. The balance in General Fund Reserves represents 2 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$669,797 or 25.8 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources increased by \$115,690 or 0.9 percent from FY 2025-26 Recommended to FY 2026-27 Preliminary Recommended Budget due to the following changes:

Licenses, Permits and Franchises

There is no change in this funding source.

Charges for Services

There is a net increase of \$115,690 in this funding source due to an adjustment in the administrative fee.

Interfund Revenue

There is no change in this funding source.

Miscellaneous Revenue

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$479,408 or 3.1 percent from FY 2025-26 Recommended to FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$206,668 in this expenditure category due to higher negotiated salaries and benefits, partially offset by the removal of unspent budgeted benefits.

Services and Supplies

There is a net increase of \$732,178 in this expenditure category due to increase in professional contract expenses for the tax system, other technology upgrades, and investment-related costs.

Other Charges

This expenditure category has decreased by \$452,897 due to higher service charges, partially offset by a reduction in unspent miscellaneous other charges.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net decrease of \$15,341 in this expenditure category due to a decrease in County facility rental charges.

Contingencies/Departmental Reserves

There is a net increase of \$8,800 in this expenditure category due to additional contribution to Departmental Reserves. The balance in General Fund Reserves represents 2 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy.

NET COUNTY COST

There is an increase of \$363,718 or 11.1 percent in this Department's General Fund allocation.

Tax Collector (1510P)

County > Administration and Fiscal Services > Treasurer-Tax Collector > **Tax Collector**

Program Outcome Statement

Provide property tax billing and collection services.

Program Results

The Tax Collector oversees property tax billing, collection services, and public auctions for tax-defaulted properties, processing an average of 236,000 tax bills annually. To streamline operations, the department utilizes a lockbox system, allowing US Bank to directly receive, process, and deposit secured property tax payments.

To improve accessibility, the Tax Collector offers two additional payment locations during peak tax periods: Coastside residents can pay at the Sheriff’s substation in Half Moon Bay, while North County residents can make payments at the Department’s satellite office in South San Francisco.

In FY 2023-24, total collections increased due to the program’s ongoing collection efforts and the rising value of the secured tax roll. San Mateo County Tax Collector maintains one of the highest secured collection rates in California at 99 percent.

Looking ahead to FY 2025-27, priorities include collaborating with the Assessor and Controller on systems integration and enhancing business processes to improve tax collection efficiency.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Tax Collector Customer Service Live Chats	4,651	4,388	4,839	5,000	5,000

Performance Narrative
The Tax Collector’s live chat service offers taxpayers real-time assistance at the moment they encounter questions or issues, eliminating the wait associated with email responses. This immediate access improves the customer experience by providing timely, accurate support.

With live chat, staff can review taxpayer inquiries while simultaneously accessing relevant information in the tax system, enabling more efficient and informed responses. In addition to enhancing service quality, the platform boosts employee productivity and captures valuable data that can inform future improvements.

As part of the broader customer support strategy, live chat contributes to the Tax Collector’s ongoing commitment to responsive, accessible, and effective taxpayer service.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,783,809	3,618,386	3,844,134	2,643,362	(1,200,772)	2,643,362	—
Total Requirements	3,556,983	4,440,496	6,072,244	5,909,365	(162,879)	6,273,083	363,718
Net County Cost	(1,226,827)	822,110	2,228,110	3,266,003	1,037,893	3,629,721	363,718
Salary Resolution	15.0	15.0	15.0	15.0	—	15.0	—
Funded FTE	15.0	15.0	15.0	15.0	—	15.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. The budget also accounts for the cost of the annual subscription to the tax system. Additionally, there is a decrease in

property tax administrative fee revenue due to a larger portion of this shared revenue going to departments with active system implementations. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments total \$1,037,893 for FY 2025-26 and \$363,718 for FY 2026-27.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,366,151)	(165,379)
Requirements		
Gross Appropriations	(165,441)	361,156
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(162,817)	(162,817)
Net County Cost	1,037,893	363,718
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	162,817	165,379
Requirements		
Gross Appropriations	—	2,562
Intrafund Transfers	—	—
Contingencies/Dept Reserves	162,817	162,817
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated for one-time miscellaneous expenses.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,562	—
Requirements		
Gross Appropriations	2,562	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(1,200,772)	—
Requirements		
Gross Appropriations	(162,879)	363,718
Intrafund Transfers	—	—
Contingencies/Dept Reserves	—	—
Net County Cost	1,037,893	363,718
Positions	—	—

Treasurer (1520P)

County > Administration and Fiscal Services > Treasurer-Tax Collector > **Treasurer**

Program Outcome Statement

Manages and protects the financial assets of the County.

Program Results

The Treasurer's Office manages financial services for County departments, schools, cities, and taxpayers. This includes investment management, banking, school bond payments, and cash handling. The office oversees a \$9 billion investment pool, with 17.6 percent voluntary and 82.4 percent involuntary participation, ensuring responsible financial management.

In FY 2023-25, all compliance and audit reports were completed with no exceptions, highlighting a strong commitment to financial accountability. The Investment Team ensures all transactions follow policy guidelines and state regulations. For FY 2024-25, the County Pool is expected to earn \$320 million with a 3.85 percent yield. The Treasurer also oversees payments for 184 General Obligation Bonds, ensuring careful management banking expenses.

To manage risks and respond to market changes, the Treasurer's Office is diversifying investments while maintaining a 10 percent annual growth in the investment pool. Key priorities include hiring skilled staff, ensuring liquidity for expenses, and processing 98 percent of deposits within one day. The office remains committed to secure, efficient, and transparent financial management by adapting to economic trends to maintain stability, even in emergencies.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Treasurer Total Number of Transactions	47,083	46,427	44,558	50,000	50,000

Performance Narrative

As the County's bank, the Treasurer's Office supports County departments and school districts, and provides year-round in-person service to ensure access, particularly for individuals with limited internet or computer access.

Our mission is to facilitate taxpayer payments and departmental deposits while expanding digital access, enhancing remote service options, adopting new communication tools, and reallocating staff resources to meet evolving needs.

This data not only serves as a key performance benchmark, but also helps us identify service gaps, improve accessibility, and strengthen resource planning. By understanding transaction trends, we can:

- Maximize operational efficiency
- Identify opportunities for service expansion
- Refine our cash management strategy
- Deliver high-quality customer service
- Assess team performance
- Optimize staffing based on slow and peak periods

This approach ensures that all residents—regardless of their access to technology—receive timely, responsive service from the Treasurer's Office.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	7,169,724	7,266,500	9,721,675	9,686,099	(35,576)	9,801,789	115,690
Total Requirements	4,443,113	4,089,915	10,089,771	9,686,099	(403,672)	9,801,789	115,690
Net County Cost	(2,726,611)	(3,176,585)	368,096	—	(368,096)	—	—
Salary Resolution	19.0	19.0	19.0	19.0	—	19.0	—
Funded FTE	19.0	19.0	19.0	19.0	—	19.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. In addition to these adjustments, several cost-saving measures have been implemented to optimize resource allocation and reduce expenses. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments total (\$368,096) for FY 2025-26. Funding adjustments net to zero for FY 2026-27.

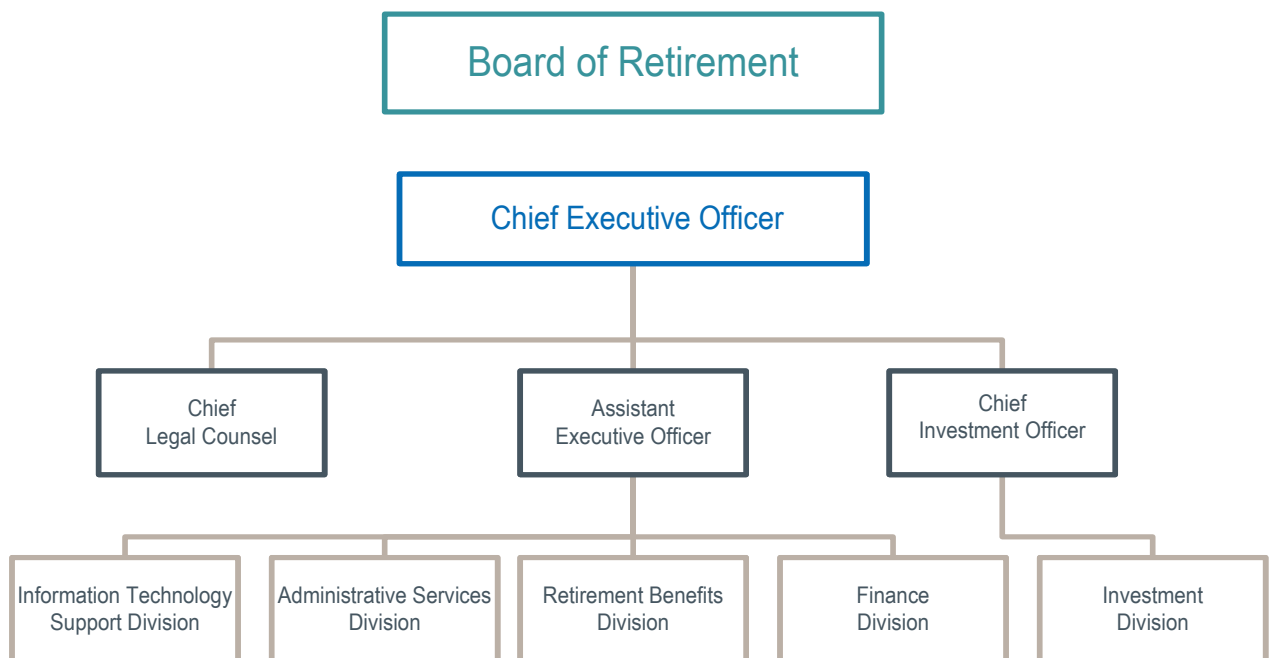
	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,555,733)	(3,404,467)
Requirements		
Gross Appropriations	(3,819,362)	(3,300,000)
Intrafund Transfers	—	—
Contingencies/Dept Reserves	(104,467)	(104,467)
Net County Cost	(368,096)	—
Positions	—	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time technology, investment and banking, and facility expenses.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,520,157	3,520,157
Requirements		
Gross Appropriations	3,376,410	3,406,890
Intrafund Transfers	—	—
Contingencies/Dept Reserves	143,747	113,267
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(35,576)	115,690
Requirements		
Gross Appropriations	(442,952)	106,890
Intrafund Transfers	—	—
Contingencies/Dept Reserves	39,280	8,800
Net County Cost	(368,096)	—
Positions	—	—

RETIREMENT OFFICE (SamCERA)

Retirement Office (SamCERA)

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **Retirement Office (SamCERA) - Information Only**

Mission Statement

SamCERA exists to serve as a loyal fiduciary for its members and as a prudent administrator of the retirement system.

Overview

San Mateo County Employees' Retirement Association (SamCERA) was created by the Board of Supervisors in 1944, pursuant to the provisions of California's County Employees Retirement Law of 1937, and is an independent government entity separate from the County of San Mateo. SamCERA provides retirement, disability, and death benefits for its eligible members and beneficiaries in accordance with the provisions of the Constitution of the State of California. The Board of Retirement serves as fiduciary for all SamCERA's members and employers. The Board is responsible for administering the provisions of the 1937 Act that the Board of Supervisors has made applicable to San Mateo County. SamCERA's staff of 23 full-time employees is responsible for assuring that the needs of the members, employers, and the Board are met in accordance with the

highest standards set forth in its mission and goals statement. SamCERA's goals are to provide caring, fair, accurate, timely, and knowledgeable professional services to SamCERA's members and other stakeholders. SamCERA prudently manages the assets to appropriately fund the actuarial liabilities of the retirement system and ensure the ability to pay all earned benefits while minimizing the costs to its employers. SamCERA serves as a loyal fiduciary to its 14,665 members and eligible beneficiaries and entities to constantly improve the effectiveness of its services and the efficiency of its operations.

Department Innovations and Achievements

SamCERA has been developing a new MySamCERA web member portal, which will offer an improved user interface and make it easier for all members to access their retirement account information. In addition, SamCERA will begin working on a new refreshed website, which will create a seamless interface for membership.

SamCERA is looking at cloud data management systems that can help collect and sort through data (i.e. investment) using artificial intelligence. This would allow staff more time to focus on data analysis.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Miscellaneous Revenue	8,433,082	8,731,082	10,127,436	10,953,963	826,527	11,293,195	339,232
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	8,433,082	8,731,082	10,127,436	10,953,963	826,527	11,293,195	339,232
Fund Balance	—	—	100	—	(100)	—	—
Total Sources	8,433,082	8,731,082	10,127,536	10,953,963	826,427	11,293,195	339,232
Requirements							
Salaries and Benefits	5,736,284	5,679,184	6,423,726	6,760,706	336,980	7,090,231	329,525
Services and Supplies	2,331,976	2,565,543	3,102,934	3,333,916	230,982	3,333,916	—
Other Charges	364,823	480,861	600,776	559,341	(41,435)	569,048	9,707
Fixed Assets	—	5,394	—	300,000	300,000	300,000	—
Gross Appropriations	8,433,082	8,730,982	10,127,436	10,953,963	826,527	11,293,195	339,232
Intrafund Transfers							
Net Appropriations	8,433,082	8,730,982	10,127,436	10,953,963	826,527	11,293,195	339,232
Non-General Fund Reserves	—	—	100	—	(100)	—	—
Total Requirements	8,433,082	8,730,982	10,127,536	10,953,963	826,427	11,293,195	339,232
Net County Cost	—	(100)	—	—	—	—	—
Salary Resolution	23.0	23.0	23.0	23.0	—	23.0	—
Funded FTE	23.0	23.0	22.9	22.9	—	22.9	—

Retirement Office (2000P)

Resource Allocation Summary

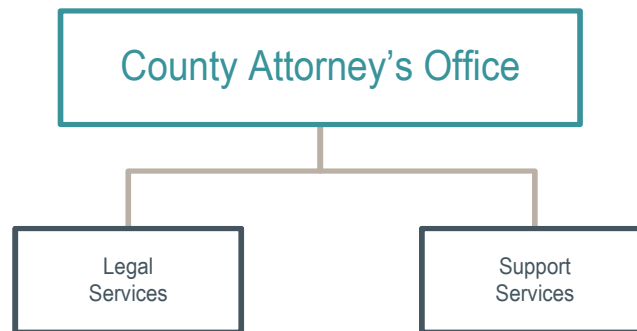
	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	8,433,082	8,731,082	10,127,536	10,953,963	826,427	11,293,195	339,232
Total Requirements	8,433,082	8,730,982	10,127,536	10,953,963	826,427	11,293,195	339,232
Net County Cost	—	(100)	—	—	—	—	—
Salary Resolution	23.0	23.0	23.0	23.0	—	23.0	—
Funded FTE	23.0	23.0	22.9	22.9	—	22.9	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$0. Net funding adjustments in FY 2026-27 total \$0.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	826,427	339,232
Requirements		
Gross Appropriations	826,527	339,232
Intrafund Transfers	—	—
Non-General Fund Reserves	(100)	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	826,427	339,232
Requirements		
Gross Appropriations	826,527	339,232
Intrafund Transfers	—	—
Non-General Fund Reserves	(100)	—
Net County Cost	—	—
Positions	—	—

County Attorney's Office (1600B)**COUNTY ATTORNEY'S OFFICE**

County Attorney's Office

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **County Attorney's Office**

Mission Statement

The Office of the County Attorney provides quality and timely legal services to the Board of Supervisors, the County Executive's Office, elected County officials, all County departments, and boards and commissions. We also provide legal services to school districts, special districts, and other public agencies operating within the County, allowing them to carry out their responsibilities in a manner fully consistent with the law.

Overview

The County Attorney's Office (CAO) is comprised of attorneys and support staff who provide the County with a full range of general legal service, including advising, and training clients regarding compliance with laws; drafting regulations, ordinances, policies, and directives; and negotiating and drafting contracts. The CAO also defends and/or prosecutes civil actions on behalf of its clients. The Office's recent accomplishments include the following:

- Advising and supporting the Board of Supervisors with respect to the recent amendment of the County Charter
- Legal trainings for County departments and external clients
- Legal support for establishing and launching of the Office of Labor Standards Enforcement
- Assist Board of Supervisors in developing strategy for responding to changing federal government landscape
- Legal support for Functional Zero Homelessness and affordable housing development initiatives
- Continued support of Countywide policy initiatives in hiring, procurement, and many other areas

We seek to recruit and retain top-tier legal talent in an environment where private sector legal salaries continue to exceed those paid by public agencies, while also striving to keep pace with the increasing volume and complexity of legal work in a hybrid, 24/7 work environment.

Priorities areas in FY 2025-27 include the following:

- Significant legal support for Board of Supervisors initiatives (affordable housing, Sheriff oversight, homelessness, poverty alleviation, procurement)
- Responding to evolving state and federal regulatory environments
- Significant legal support regarding federal grant funding
- Legal support needs for immigration matters
- Continued increases in litigation and Public Records Act caseloads
- VLF and Returned ERAF
- Climate Change and Sea Level Rise
- Workforce Protections and Labor Standards Enforcement

Department Innovations and Achievements

Legal innovations include impact litigation and legal support for the Office of Labor Standards Enforcement. Other innovations and achievements include:

- Annual cultural potluck
- Annual Pride potluck
- Restructured internship program to ensure equitable access to opportunity
- Internal training and education highlighting topics related to equity, including implicit bias

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
During the CAO Biennial Client Survey: Percentage of clients selecting "Agree" or "Strongly Agree" that the provided legal services meet or exceed standards.	95%	NA	95%	NA	95%
Performance Narrative					
On a biennial schedule, the County Attorney's Office sends a comprehensive survey to each client organization, contacting both the executive team and other managers who are regularly advised by a CAO attorney. The same survey is distributed to both County departments and external clients (e.g. school districts and special districts). The purpose of the survey is to inform internal policies and procedures regarding all aspects of client work, encouraging continuous improvement. The survey also facilitates conversations with clients including business needs for additional areas of legal support.					
Disaggregated Data for FY 2024-25 Estimate					
Category	Internal Clients	External Clients			
Percent	95%	95%			

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Post-Litigation Survey Respondents Rating Services as Very Satisfied or Mostly Satisfied	100%	100%	100%	100%	100%
Performance Narrative					
The County Attorney's Office supports internal and external clients in the area of litigation defense. When a complaint is first filed, the assigned attorney composes a written case analysis and also meets with the client to discuss possible outcomes and expectations. When the litigation matter concludes (e.g. via court order), the Office sends a survey to the client organization. The questions explore the quality of the legal advice, the frequency of communication, the attorneys' responsiveness and ability to listen to client concerns, the outcome of the case, and the overall level of service. The survey is distributed to both internal and external clients with equal weight granted to both. The responses received help to inform internal processes and procedures around litigation support.					
Disaggregated Data for FY 2024-25 Estimate					
Category	Internal Clients	External Clients			
Percent	100%	NA			

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of CAO employees completing annual legal training	100%	100%	100%	100%	100%
Performance Narrative					
The County Attorney's Office is recognized by the California State Bar Association as a provider of Minimum Continuing Legal Education (MCLE). And, a majority of office attorneys make MCLE presentations each year, both internally as well as to clients and professional associations. The presentations satisfy licensing requirements and provide an opportunity for learning about emerging areas of the law. In addition, the management attorneys have provided training seminars to legal support staff in Fiscal Years 2023-24 and 2024-25 on topics including Appeals, Courts, and the Lanterman-Petris-Short Act.					
Disaggregated Data for FY 2024-25 Estimate					
Category	Attorneys		Support Staff		
Percent	100%		100%		

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	14,583	33,499	365,699	449,471	83,772	449,471	—
Charges for Services	4,485,886	4,476,984	4,717,918	5,439,016	721,098	5,915,805	476,789
Interfund Revenue	2,200	33,307	—	—	—	—	—
Miscellaneous Revenue	885,430	726,482	799,407	1,002,182	202,775	1,002,182	—

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Revenue	5,388,098	5,270,272	5,883,024	6,890,669	1,007,645	7,367,458	476,789
Fund Balance	6,684,535	6,384,130	5,064,866	4,863,629	(201,237)	4,863,629	—
Total Sources	12,072,633	11,654,402	10,947,890	11,754,298	806,408	12,231,087	476,789
Requirements							
Salaries and Benefits	14,548,180	14,837,013	15,855,466	17,399,440	1,543,974	18,365,472	966,032
Services and Supplies	1,790,914	1,699,475	1,215,715	8,170,019	6,954,304	8,228,125	58,106
Other Charges	724,524	624,246	855,784	1,048,172	192,388	1,080,894	32,722
Fixed Assets	—	464,021	643,867	—	(643,867)	—	—
Other Financing Uses	24,741	23,935	22,025	27,940	5,915	28,771	831
Gross Appropriations	17,088,359	17,648,691	18,592,857	26,645,571	8,052,714	27,703,262	1,057,691
Intrafund Transfers	(2,890,107)	(2,748,914)	(3,291,902)	(8,828,206)	(5,536,304)	(8,665,553)	162,653
Net Appropriations	14,198,252	14,899,777	15,300,955	17,817,365	2,516,410	19,037,709	1,220,344
Contingencies/Dept Reserves	6,542,666	4,958,403	4,420,999	4,863,629	442,630	4,863,629	—
Total Requirements	20,740,918	19,858,180	19,721,954	22,680,994	2,959,040	23,901,338	1,220,344
Net County Cost	8,668,284	8,203,777	8,774,064	10,926,696	2,152,632	11,670,251	743,555
Salary Resolution	49.0	53.0	52.0	52.0	—	52.0	—
Funded FTE	49.0	53.0	51.7	51.7	—	51.7	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$806,408 or 7.4 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is net increase of \$83,772 in this funding source.

Charges for Services

There is a net increase of \$721,098 in this funding source due to increases in legal services fees.

Miscellaneous Revenue

There is a net increase of \$202,775 in this funding source due to anticipated increases in expense reimbursement.

Fund Balance

There is a net decrease of \$201,237 in this funding source. Fund Balance used for one-time projects and purchases in FY 2024-25 has been eliminated.

TOTAL REQUIREMENTS

Total Requirements increased by \$2,959,040 or 15 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,543,974 in this expenditure category.

Services and Supplies

There is a net increase of \$6,954,304 in this expenditure category due to increases in contract legal services.

Other Charges

There is a net increase of \$192,388 in this expenditure category.

Fixed Assets

There is a net decrease of \$643,867 in this expenditure category due to the department's move into the new County Center building.

Other Financing Uses

There is a net increase of \$5,915 in this expenditure category.

Intrafund Transfers

Intrafund Transfers are contra expenditures that reduce the overall amount of expenses that the department incurs. There is a net increase of \$5,536,304 in this category due to anticipated increases in expense reimbursement.

Contingencies/Departmental Reserves

There is net increase of \$442,630 in this expenditure category due to an increase in fund balance. The balance in General Fund Reserves represents 27.3 percent of Net Appropriations, which exceeds the County 4 Percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is a net increase of \$2,152,632 or 24.5 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview

TOTAL SOURCES

Total Sources increased by \$476,789 or 4.1 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is no change to this funding source.

Charges for Services

There is a net increase of \$476,789 in this funding source due to anticipated increases in legal service charges.

Miscellaneous Revenue

There is no change in this funding source.

Fund Balance

There is no change in this funding source.

TOTAL REQUIREMENTS

Total Requirements increased by \$1,220,344 or 5.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$966,032 in this expenditure category due to increases in regular salaries.

Services and Supplies

There is a net increase of \$58,106 in this expenditure category.

Other Charges

There is a net increase of \$32,722 in this expenditure category due to increases in ISD automation charges and facilities rental.

Other Financing Uses

There is a net increase of \$831 in this expenditure category due to an increase in the facility surcharge.

Intrafund Transfers

Intrafund Transfers are contra expenditures that reduce the overall amount of expenses that the department incurs. There is a net decrease of \$162,653 in this category due to anticipated increases in expense reimbursement.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 25.6 percent of Net Appropriations, which exceeds the County 4 Percent Reserves policy.

NET COUNTY COST

There is an increase of \$743,555 or 6.8 percent in this Department's General Fund allocation.

County Attorney's Office (1600P)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	12,072,633	11,654,402	10,947,890	11,754,298	806,408	12,231,087	476,789
Total Requirements	20,740,918	19,858,180	19,721,954	22,680,994	2,959,040	23,901,338	1,220,344
Net County Cost	8,668,284	8,203,777	8,774,064	10,926,696	2,152,632	11,670,251	743,555
Salary Resolution	49.0	53.0	52.0	52.0	—	52.0	—
Funded FTE	49.0	53.0	51.7	51.7	—	51.7	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, including merit increases and adjustments to retiree health contributions; increases in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$2,152,632. Net funding adjustments in FY 2026-27 total \$743,555.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(4,057,221)	(3,742,973)
Requirements		
Gross Appropriations	8,052,714	1,057,691
Intrafund Transfers	(5,536,304)	162,653
Contingencies/Dept Reserves	(4,420,999)	(4,219,762)
Net County Cost	2,152,632	743,555
Positions	—	—

2. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	5,064,866	4,219,762
Requirements		
Gross Appropriations	643,867	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	4,420,999	4,219,762
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance is appropriated in Reserves.

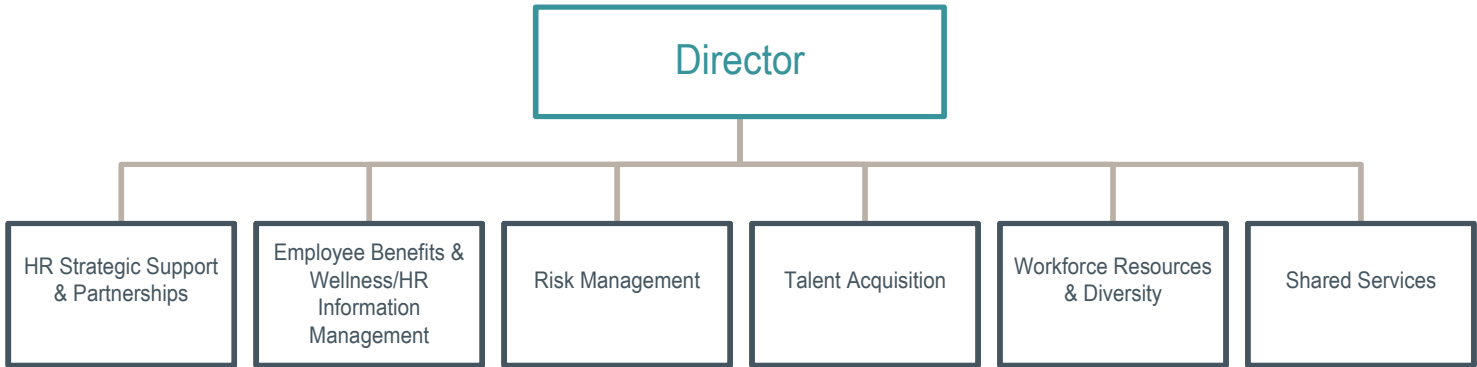
	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(201,237)	—
Requirements		
Gross Appropriations	(643,867)	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	442,630	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	806,408	476,789
Requirements		
Gross Appropriations	8,052,714	1,057,691
Intrafund Transfers	(5,536,304)	162,653
Contingencies/Dept Reserves	442,630	—
Net County Cost	2,152,632	743,555
Positions	—	—

Human Resources Department (1700B)

HUMAN RESOURCES DEPARTMENT



Human Resources

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **Human Resources Department**

Mission Statement

In collaboration with County departments, the Human Resources Department focuses on people in our approach to hiring, developing, and retaining the County's workforce by delivering equitable and innovative services that promote a positive employee experience and organizational culture where staff can grow and succeed while providing exceptional services to the community.

Overview

The Human Resources (HR) Department is focused on:

- **Awareness and Attraction:** Recruitment strategies that enhance awareness of employment at the County and attract a qualified workforce.
- **Employee Growth and Success:** Development opportunities to enhance skills and career mobility, foster continuous learning, and contribute to organizational success.
- **People Experience and Culture:** Engagement and retention initiatives that are people-focused and foster a supportive, inclusive culture where staff feel valued.
- **Strategy and Innovation:** Modern HR operations using strategic and innovative workforce practices.

During the next two years, some challenges impacting recruitment and retention are anticipated for hard-to-fill positions due to the labor market; high cost of living, housing market, and commute; and evolving work environment.

As a result of this changing environment, key initiatives for the HR Department for FY 2025-27 are to:

- Market the County's brand through events, social media, and community outreach programs, particularly to underserved groups and for hard-to-fill positions.

- Build talent pipelines and workforce partnerships with military, educational, and community organizations, as well as offer hiring incentives and expanded benefits.
- Promote continuous learning and development, such as executive education, supervisory skills development, and succession planning within departments.
- Equip employees with resources to manage their careers and encourage their success, including coaching, reskilling/upskilling opportunities, and career mobility/pathway tools.
- Enhance the experiences of the people HR serves, including through engagement and recognition programs, flexible work environments, and robust benefits offerings.
- Foster an inclusive organizational culture, including a focus on whole-person well-being and resources for managers to aid in employee retention.
- Promote a work environment that fosters community, including implementing countywide and HR action plans; publishing pay data and resources; and deploying strategies.
- Modernize operations by leveraging technology and creative solutions to improve HR services, such as exploring new systems and artificial intelligence (AI) to support employees.

Department Innovations and Achievements

HR values creativity and innovation by welcoming new possibilities and novel ideas that inform risk-taking to foster continuous improvement. This includes leveraging innovative technologies and creative solutions to enhance/transform processes, boost efficiency, and create a dynamic, responsive workplace.

Key department innovations anticipated in FY 2025-27 include the following:

- Enhance technology in HR, such as: exploring AI chatbots and one-way video interviews, expanding the

HR information system's (HRIS) functionality, engagement survey, learning experience platform, access to people analytics, and Career Path tool usage.

- Evaluate program structure and services through strategic planning, operational reviews, and customer service feedback to enhance efficiencies, educate County departments on HR services, and better meet organizational needs, including updating HR policies and procedures to align personnel administration with current work environment.

Recent achievements in FY 2024-25 include the following:

- Completed a Management Compensation Study and implemented equitable compensation recommendations.
- Updated the Pay Equity Dashboard to supplement the County's pay transparency strategies, as well as assessed potential pay gaps.
- Conducted reviews of various department resources, including those related to HRIS data/analytics, hiring, onboarding, wellness, succession planning, and risk management.
- Led and sponsored events for the public and staff to encourage community, culture, and empowerment.

Anticipated work in FY 2025-27 will be to:

- Implement countywide and HR action plans, including developing tools for creating a culture of belonging.
- Increase transparency of County's pay practice by continuing to publish updated pay data, as well as expanding strategies, online guidelines, resources, and educational materials related to pay.
- Engage with the workforce and community through countywide committees, commissions, and events to learn more about them and their needs.
- Revise classification specifications using a competency-based model, including removing gendered or biased language, in alignment with skills-based hiring strategies.
- Improve accessibility of job announcements.
- Complete new accessibility construction projects as recommended by the County's Americans with Disabilities Act (ADA) Transition Plan, in collaboration with the Department of Public Works and other County departments.
- Create Title I and Title II ADA policy, as well as refine the Disability Unit within Risk Management.
- Practice our principles and show that HR leads by example through internal initiatives to enhance the culture within the department.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of County Employee Engagement Survey Respondents who would Recommend the County as a Great Place to Work	74%	--	78%	--	80%

Performance Narrative

Over the past decade, the County has prioritized employee engagement, with HR leading various initiatives that are people-focused and enhance the employee experience. The Employee Engagement Survey is conducted periodically to gather feedback, track progress, and strengthen engagement across departments. The latest survey, completed in early 2025, had a 68 percent response rate from over 4,300 employees—an increase from 66 percent in 2023. Results showed stability or improvement, including 78 percent of responses that agreed with the statement, "I would recommend the County of San Mateo to a friend or family member as a great place to work."

To boost engagement, executives and departments will review their 2025 results, develop action plans, and participate in workshops that HR organizes for managers and leadership teams. Engagement champions will continue quarterly meetings, promote the engagement newsletter for managers and supervisors, as well as monitor departmental efforts. Additionally, a best practices guide will support post-survey initiatives, including employee events to foster connection and recognition. Key areas for improvement include flexible job conditions, career growth opportunities, and resources such as updated technology, process improvements, staffing, and training.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of Management Positions Filled with Internal Candidates	68%	67%	65%	65%	65%
Percentage of Non-Management Positions Filled with Internal Candidates	55%	50%	50%	50%	50%

Performance Narrative

The County remains dedicated to succession planning by prioritizing professional development; preserving institutional knowledge; providing educational and learning opportunities; offering training programs for new supervisors and managers; and encouraging managers to collaborate with individual employees on their development. As a measure of employee growth and success, over 65 percent of management positions and 50 percent of non-management positions continue to be filled with internal candidates.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	185,921	186,406	454,574	488,276	33,702	49,016	(439,260)
Use of Money and Property	1,336	1,371	—	—	—	—	—
Charges for Services	398,062	457,214	429,830	513,819	83,989	506,007	(7,812)
Interfund Revenue	7,709,134	8,043,061	10,572,869	11,739,143	1,166,274	12,147,100	407,957
Miscellaneous Revenue	224,528	239,259	198,263	207,596	9,333	192,596	(15,000)
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	8,518,980	8,927,310	11,655,536	12,948,834	1,293,298	12,894,719	(54,115)
Fund Balance	1,901,389	2,052,839	2,352,835	2,437,407	84,572	669,668	(1,767,739)
Total Sources	10,420,369	10,980,149	14,008,371	15,386,241	1,377,870	13,564,387	(1,821,854)
Requirements							
Salaries and Benefits	16,664,854	17,263,483	18,164,650	19,691,930	1,527,280	20,784,963	1,093,033
Services and Supplies	2,156,170	2,666,662	3,551,467	4,150,890	599,423	3,681,105	(469,785)
Other Charges	1,735,343	1,760,587	1,457,215	1,851,549	394,334	1,821,056	(30,493)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	830,487	449,579	—	(449,579)	—	—
Other Financing Uses	80,421	85,169	1,788,530	2,025,112	236,582	276,503	(1,748,609)
Gross Appropriations	20,636,788	22,606,388	25,411,441	27,719,481	2,308,040	26,563,627	(1,155,854)
Intrafund Transfers	(1,373,608)	(2,677,260)	(2,139,378)	(2,021,146)	118,232	(2,108,393)	(87,247)
Net Appropriations	19,263,179	19,929,129	23,272,063	25,698,335	2,426,272	24,455,234	(1,243,101)
Contingencies/Dept Reserves	511,743	533,135	545,554	569,668	24,114	669,668	100,000
Total Requirements	19,774,922	20,462,264	23,817,617	26,268,003	2,450,386	25,124,902	(1,143,101)
Net County Cost	9,354,553	9,482,114	9,809,246	10,881,762	1,072,516	11,560,515	678,753
Salary Resolution	79.0	84.0	76.0	78.0	2.0	78.0	—
Funded FTE	79.0	84.0	76.0	78.0	2.0	78.0	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources increased by \$1,377,870 or 9.8 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net increase of \$33,702 in this funding source due to additional Measure K Funds approved as a Cost-of-Living-Adjustment for the Supported Training and Employment Program for emancipated foster youth.

Charges for Services

There is a net increase of \$83,989 in this funding source due to an increase in the reimbursement of human resources charges from the Court.

Interfund Revenue

There is a net increase of \$1,166,274 in this funding source due to reimbursement from trust funds to cover Risk Management, Benefits, and other program operational expenses.

Miscellaneous Revenue

There is a net increase of \$9,333 in this funding source due to changes in miscellaneous reimbursements from external partners.

Fund Balance

There is a net increase of \$84,572 in this funding source due to an increase in appropriation in Title II/ADA Capital Projects not completed. Fund Balance used for one-time projects and purchases has been eliminated.

TOTAL REQUIREMENTS

Total Requirements increased by \$2,450,386 or 10.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,527,280 in this expenditure category due to negotiated salary and benefit increases, adjustments made to extra help/term positions, project staffing to support the implementation of an updated Learning Management System, and the mid-year conversions of two limited term positions to regular, including an Engagement and Recognition Management Analyst and a Jobs For Youth Community Program Specialist to work on department strategies to better serve County employees and the community, as well as support talent pipeline initiatives.

Services and Supplies

There is a net increase of \$599,423 in this expenditure category due to expanded recruitment strategies, well-being initiatives, and training budget to support career development and education for County employees, as well as increased technology and contracts expenses, including updated Learning Management System. This increase is partially offset by reductions in other services and supplies based on completion of one-time projects.

Other Charges

There is a net increase of \$394,334 in this expenditure category due to increases in service charges from other County departments including increased Mail Services motor vehicle replacement charges and a reallocation of Information Services subscriptions charges.

Fixed Assets

There is a net decrease of \$449,579 in this expenditure category due to a decrease in fixed assets purchases after moving to the new County Office Building.

Other Financing Uses

There is a net increase of \$236,582 in this expenditure category due to an increase in the appropriation for Title II/ADA Capital Projects and increases to the 10 percent facility surcharge.

Intrafund Transfers

There is a net decrease of \$118,232 in this expenditure category primarily due to the removal of reimbursements from Non-Departmental for County Office Building fixed assets. This decrease is partially offset by an increase in reimbursements from other General Fund department for HR services.

Contingencies/Departmental Reserves

There is a net increase of \$24,114 in this expenditure category due to adjustments made to increase Departmental Reserves. The balance in General Fund Reserves represents 2.2 percent of Net Appropriations, which does not meet the County 4 Percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$1,072,516 or 10.9 percent in this Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$1,821,854 or 11.8 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$439,260 in this funding source due to reductions in Measure K funds for the Supported Training and Employment Program.

Charges for Services

There is a net decrease of \$7,812 in this funding source due to changes to the reimbursement of services from the Court.

Interfund Revenue

There is a net increase of \$407,957 in this funding source due to reimbursement from trust funds to cover Risk Management, Benefits, and other program operational expenses.

Miscellaneous Revenue

There is a net decrease of \$15,000 in this funding source due to a reduction of reimbursement for completed projects.

Fund Balance

There is a net decrease of \$1,767,739 in this funding source due to the projected completion of projects including Title II/ADA Capital Projects. Fund Balance used for one-time projects and purchases has been eliminated.

TOTAL REQUIREMENTS

Total Requirements decreased by \$1,143,101 or 4.4 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$1,093,033 in this expenditure category primarily due to negotiated salary and benefit increases.

Services and Supplies

There is a net decrease of \$469,785 in this expenditure category due to reductions in services and supplies based on completion of one-time projects. This decrease is partially offset by increased department expenses, including planned expenditures such as laptops and equipment.

Other Charges

There is a net decrease of \$30,493 in this expenditure category due to changes in service charges from County departments.

Fixed Assets

There is no change in this expenditure category.

Other Financing Uses

There is a net decrease of \$1,748,609 in this expenditure category due to the projected completion of Title II/ADA Capital Projects. This decrease was partially offset by a minor increase in the 10 percent facility surcharge.

Intrafund Transfers

There is a net increase of \$87,247 in this expenditure category due to changes in reimbursements from other General Fund departments for HR services.

Contingencies/Departmental Reserves

There is a net increase of \$100,000 in this expenditure category due to additional contribution to Departmental Reserves. The balance in General Fund Reserves represents 2.7 percent of Net Appropriations, which does not meet the County 4 percent Reserves policy. There are no changes to Non-General Fund Reserves.

NET COUNTY COST

There is an increase of \$678,753 or 6.2 percent in this Department's General Fund allocation.

HR Strategic Support and Partnerships (1710P)

County > Administration and Fiscal Services > Human Resources Department > **HR Strategic Support and Partnerships**

Program Outcome Statement

Increase organizational capacity through technology, innovation, partnerships, and financial performance.

Program Results

Human Resources (HR) Strategic Support and Partnerships collaborates with all County departments, employees, external partners (including commissions), and internal HR divisions to provide leadership, consultative, and support services. Program results reflect that over 95 percent of customer survey respondents continue to rate overall satisfaction with services as Good or Better, which exceeds the Countywide target of 90 percent.

Recent accomplishments include:

- Facilitated annual STARS Awards to recognize County programs that demonstrate outstanding work in various categories—with an evaluation team selecting HR's Jobs For Youth Program for the 2024 Green Award recognizing its sustainability efforts.
- Hosted Employee Innovation Challenge in October 2024 with 61 participants in 17 teams, who presented solutions to improve County services.
- Published annual Workforce Planning Report with information on the County workforce to assist

departments in succession management initiatives, including improved data/visuals.

Key priorities in FY 2025-27 are to:

- Enhance the overall experiences of the people HR serves, starting with the applicant/candidate experience, throughout the employee lifecycle, and into retirement to encourage employee retention.
- Build relationships with external agencies, non-profits, and local educational institutions (high schools, colleges, and universities) through community outreach.
- Expand and explore new apprenticeship/internship/fellowship programs and career access opportunities, including connecting additional County departments with military/veterans' programs, such as SkillBridge and Army PaYS.
- Earn diversity-friendly employer designations for the County to demonstrate that the organization meets or exceeds industry benchmarks.
- Work with departments on engagement strategies to meet the unique needs of their employees, including ways to recognize staff and encourage a flexible work environment.
- Facilitate various coaching programs, including Performance and Development, Internal Coaching, and career counseling/mentoring programs.
- Provide resources for managers, including sharing toolkits on Succession Planning, onboarding, Career Development, and Managing Hybrid Teams.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Participants Served by Jobs for Youth (JFY) Program	2,455	1,643	1,700	1,700	1,700
Participants Served by Supported Training & Employment Program (STEP)	6	8	8	12	12
Participants Served by Live In Peace Hoover Fellow (LIPHF) Program	12	13	15	15	18
Performance Narrative					

To support youth in the community, HR enhances access to programs by reducing barriers and expanding outreach efforts.

Jobs For Youth (JFY):

JFY promotes access to higher education and dream careers for San Mateo County youth aged 14–21. This program assists youth facing employment challenges by helping them gain job skills through career workshops, summer internships, a youth-focused job board, and scholarships. JFY partners with alternative high schools, special education programs, court schools, and community organizations—reaching youth who historically had less access to career services. JFY Members aged 16–21 may apply for a JFY Al Tegli Scholarship to go towards earning a degree or vocational training certificate. Each year, JFY Scholars who have overcome hardships are selected for this honor.

Supported Training and Employment Program (STEP):

STEP is an internship program for foster youth aged 18-27 in San Mateo County, who participate in extended foster care or have aged out of foster care. Partnering with the Human Services Agency and Independent Living Program, STEP pairs interns with County employee mentors to build skills and job experience while working in County departments. STEP interns advance their careers by enrolling in college, earning promotions, or securing new positions. Outreach includes year-round job postings, engaging community partners and social workers, as well as at venues for foster youth. STEP Prep Workshops are offered to applicants that outline the program requirements and deadlines, and former interns' testimonials are shared to inspire others.

Live in Peace Hoover Fellowships (LIPHF):

In partnership with the County Executive's Office (CEO) and Live in Peace, an East Palo Alto educational non-profit, LIPHF supports at-risk youth through job readiness training and internships. Participants join an eight-week summer program in County departments with weekly learning activities. The program expanded with support from the CEO for additional internships. Goals include offering skill development forums, as well as having more County departments involved in "lunch-and-learn" events and hosting interns.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,469,303	2,686,993	3,414,792	3,656,617	241,825	3,163,129	(493,488)
Total Requirements	5,215,338	5,125,605	6,689,806	7,204,331	514,525	7,153,998	(50,333)
Net County Cost	2,746,035	2,438,613	3,275,014	3,547,714	272,700	3,990,869	443,155
Salary Resolution	15.0	15.0	16.0	17.0	1.0	17.0	—
Funded FTE	15.0	15.0	16.0	17.0	1.0	17.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments in internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$272,700. Net funding adjustments in FY 2026-27 total \$443,155.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(374,297)	(1,119,110)
Requirements		
Gross Appropriations	33,417	(144,233)
Intrafund Transfers	366,494	(6,100)
Contingencies/Dept Reserves	(501,508)	(525,622)
Net County Cost	272,700	443,155
Positions	(1)	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	592,008	625,622
Requirements		
Gross Appropriations	90,500	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	501,508	625,622
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	24,114	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	24,114	—
Net County Cost	—	—
Positions	—	—

4. Position Adjustment - Engagement and Recognition Management Analyst: This action appropriates the mid-year conversion of one limited term Management Analyst to a regular position to support ongoing engagement and retention initiatives. This position will continue to lead the Employee Engagement and the Performance and Development Programs, as well as various engagement and recognition strategies across County departments.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

5. Position Adjustment - Jobs for Youth Community Program Specialist: This action appropriates the mid-year conversion of one limited term Community Program Specialist to a regular position to support ongoing outreach and pipeline initiatives. This position will continue delivering expanded Jobs For Youth (JFY) services, workshops, and department strategies to better serve County employees and the community, as well as support new talent pipeline initiatives.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	241,825	(493,488)
Requirements		
Gross Appropriations	123,917	(144,233)
Intrafund Transfers	366,494	(6,100)
Contingencies/Dept Reserves	24,114	100,000
Net County Cost	272,700	443,155
Positions	1	—

Employee Benefits & Wellness and HRIM (1720P)

County > Administration and Fiscal Services > Human Resources Department > **Employee Benefits & Wellness and HRIM**

Program Outcome Statement

Optimize employee and organizational health and productivity through effective benefits, wellness, compensation and workforce information management services.

Program Results

This program ensures health and productivity through three service areas: Benefits, Wellness, and HR Information Management (HRIM). Employee Benefits and Wellness provide work-life/wellness programs and comprehensive and accessible benefits, services, and programs to employees, retirees, and their dependents to enhance quality of life and support organizational recruitment and retention efforts. HRIM provides innovative solutions to technology services, workforce information administration, and equitable classification/compensation of positions.

Recent accomplishments include:

- Recognized as a Gold Winner Workplace Well-Being Program by Aetna.
- Scored above average in all areas of the Health Enhancement Research Organization scorecard, which assesses organizations on best practices for promoting workplace health and well-being.
- Held a financial wellness campaign to promote new financial voluntary benefits.

- Implemented negotiated changes to retiree health benefits for multiple bargaining units.
- Researched and implemented living wage adjustments.
- Upgraded HR technologies, including local servers, countywide ergonomic software, and Voice over Internet Protocol (VoIP).

Key priorities in FY 2025-27 are to:

- Promote a whole-person well-being approach in employee wellness initiatives by advancing physical, emotional, financial, social, and mental well-being programs and tools.
- Explore expanded benefits to support employees with childcare, long-term care, student loans, and other voluntary benefits—particularly benefit plans, subsidies, or community partnerships to find viable housing solutions for employees.
- Conduct Requests for Proposals for various benefits to explore cost containment strategies and maintain plan options that are a key benefit for attracting and retaining staff.
- Explore technology enhancements to career mobility and career ladder resources, including automated tools that can suggest career options based on skills and training.
- Use HR Information System analytics, dashboards, and reports to determine countywide and departmental workforce trends that can inform recruitment strategies.
- Explore Artificial Intelligence training and technology to assist employees with their work.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of County Employee Participation in Wellness Activities	68%	74%	65%	70%	70%
Disaggregated Data for FY 2024-25 Estimate					
Category	Female	Male	Not Declared		
Percentage of County Employee Participation in Wellness Activities within Gender	69%	56%	60%		

Performance Narrative

The County is dedicated to fostering a Culture of Health, and the Employee Wellness Program promotes whole-person well-being and a healthy, productive workforce in alignment with the County Wellness Policy. The program delivers diverse year-round wellness activities to support positive health outcomes that are tailored to departmental and employees' needs. Staff collaborate with the County Wellness Committee and departments to provide wellness strategies and mental health resources that encourage employee engagement and well-being. Participation metrics, including gender-specific data, guide efforts to address gaps, with approximately 65 percent of employees overall engaging in wellness activities, though male participation tends to be lower, reflecting industry trends related to preventive healthcare by gender.

The Wellness Program provides customized well-being strategies and classes, wellness-related prize drawings, and support for under-engaged worksites. In 2024, 67 percent of eligible employees completed the Wellness Dividend Program's health assessments and well-being activities for long-term health improvements and cost savings. Key events include wellness screenings, health professional consultations, Employee Assistance Program mental health sessions, recreation events, and health campaigns. Recent achievements include expanding the Wellness Leadership Recognition Program, extending the Dividend Program to more employees, and inviting retirees to wellness events. Priorities for the program involve expanding whole-person well-being offerings, hosting onsite events, creating departmental initiatives, and enhancing participation in activities through the online wellness portal.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,759,730	2,790,211	3,558,108	3,962,371	404,263	4,129,020	166,649
Total Requirements	4,233,880	4,299,810	4,580,914	5,364,716	783,802	5,593,804	229,088
Net County Cost	1,474,150	1,509,598	1,022,806	1,402,345	379,539	1,464,784	62,439
Salary Resolution	18.0	21.0	20.0	21.0	1.0	21.0	—
Funded FTE	18.0	21.0	20.0	21.0	1.0	21.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$379,539. Net funding adjustments in FY 2026-27 total \$62,439.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	404,263	166,649
Requirements		
Gross Appropriations	813,603	271,648
Intrafund Transfers	(29,801)	(42,560)
Net County Cost	379,539	62,439
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	404,263	166,649
Requirements		
Gross Appropriations	813,603	271,648
Intrafund Transfers	(29,801)	(42,560)
Net County Cost	379,539	62,439
Positions	1	—

Risk Management (1730P)

County > Administration and Fiscal Services > Human Resources Department > Risk Management

Program Outcome Statement

Identify, assess, monitor, and manage safety and insurance programs.

Program Results

Risk Management ensures financial stability through appropriate identification, assessment, and management of potential exposures to County assets and promotes employee and public safety through education, training, and compliance for both employees and the public. Program staff work with safety committees to develop occupational health and safety programs and activities, conduct accident and complaint investigations, and provide specialized occupational health and safety training and safety equipment. The program also manages 14 insurance and self-insurance programs that are used to control exposure in the areas of general and automobile liability, medical malpractice, and property damage as well as contractual liability. Program results have historically reflected that over 90 percent of customer survey respondents rate overall satisfaction with services as Good or Better.

Recent accomplishments include:

- Completed Request for Proposals for Risk Management Information System.
- Designed and implemented a Workplace Violence Prevention Program and Training.
- Updated Americans with Disabilities Act (ADA) Title I forms and procedures.
- Reviewed and evaluated workers' compensation claims for opportunities to reduce ongoing liabilities.

Key priorities in FY 2025-27 are to:

- Design, facilitate, and evaluate countywide and department-specific training sessions and education to help employees, supervisors, and managers build their knowledge and skills related to ADA, Risk Management, and Workers' Compensation.
- Complete new accessibility construction projects as recommended by the County's ADA Transition Plan, in collaboration with the Department of Public Works and other County departments.
- Create Title I and Title II ADA policy, as well as refine the Disability Unit within Risk Management.
- Connect with departments to incorporate employee safety into existing programs to encourage employee well-being.
- Continue to monitor claims utilization and insurance renewals to manage costs and maintain a sustainable cost recovery structure.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of Workers' Compensation Claims Closed	121%	116%	127%	90%	90%
Disaggregated Data for FY 2024-25 Estimate					
Category	Strain or Injury by	Miscellaneous Causes	Fall, Slip, or Trip	Struck or Injured By	Burn or Scald
Percentage of Workers' Compensation Claims by Cause	29%	20%	13%	10%	9%
Performance Narrative					
Risk Management administers the Workers' Compensation Insurance Program. Under California law, employees who experience work-related injuries or illnesses are guaranteed specific benefits. In addition, the County voluntarily offers extra benefits to its employees to supplement the workers' compensation benefits required by the State. HR actively fosters occupational health and safety by promoting awareness, providing education and training, conducting monitoring, and performing evaluations across the County. Risk Management collaborates with County leadership and staff to create and sustain a safe working environment for employees. Furthermore, claims are reviewed for opportunities to reduce future liabilities. Over the past several years, the County has maintained a consistent annual closure rate of over 90 percent for workers' compensation claims, with recent years surpassing 100 percent due to the closure of existing claims, including those from prior years, exceeding the number of newly opened claims.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	3,214,032	3,559,212	4,274,180	4,737,356	463,176	3,142,702	(1,594,654)
Total Requirements	1,914,492	2,034,679	4,274,180	4,737,356	463,176	3,142,702	(1,594,654)
Net County Cost	(1,299,540)	(1,524,533)	—	—	—	—	—
Salary Resolution	9.0	9.0	9.0	9.0	—	9.0	—
Funded FTE	9.0	9.0	9.0	9.0	—	9.0	—

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

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,286,364)	(1,594,654)
Requirements		
Gross Appropriations	(1,286,205)	(1,594,654)
Intrafund Transfers	(159)	—
Net County Cost	—	—
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,749,540	—
Requirements		
Gross Appropriations	1,749,540	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	463,176	(1,594,654)
Requirements		
Gross Appropriations	463,335	(1,594,654)
Intrafund Transfers	(159)	—
Net County Cost	—	—
Positions	—	—

Talent Acquisition (1740P)

County > Administration and Fiscal Services > Human Resources Department > **Talent Acquisition**

Program Outcome Statement

Ensure hiring of a highly qualified workforce.

Program Results

Talent Acquisition provides innovative recruitment, sourcing, and selection services. Program results reflect that over 600 recruitments are conducted with over 20,000 applications received each year. Over 90 percent of hiring managers who respond to the New Hire Survey are satisfied with their new hires three months after hire. The time to fill a position (from requisition to eligible list) has historically been six weeks on average for external recruitments and higher in some years due to continuous and hard-to-fill recruitments. Promotion rates reflect that over 65 percent of management positions and 50 percent of non-management positions are filled with internal candidates.

Recent accomplishments include:

- Conducted multiple career events and informational sessions, including Public Service Career Fairs that were open to the community and one geared toward veterans, military personnel, and their families.
- Established partnership with Department of Defense's SkillBridge Program for service members to gain

valuable civilian work experience through internships at the County, with current internships being offered in HR and the Veterans Services Office at the Human Services Agency.

- Activated candidate texting through the applicant tracking system to enhance communication between recruiters and job applicants.

Key priorities in FY 2025-27 are to:

- Market County's employer brand in speaker series, workforce spotlights, career fairs, one-day hiring events, and social media to connect with job seekers and showcase County jobs as work with purpose.
- Customize recruitment advertising strategies based on position and department needs, particularly for hard-to-fill positions such as social workers.
- Create new talent pipelines for employment into the County with a focus on hard-to-fill positions and job certifications.
- Measure effectiveness of marketing and pipeline initiatives, such as tracking candidates' success in obtaining permanent employment.
- Collaborate with departments on talent acquisition strategies customized to the needs of their workforce, including promoting hiring guides and resources to enhance recruitment efforts.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of Applicants who Find County Job Postings through External Platforms	41%	30%	31%	35%	35%

Performance Narrative

HR focuses on expanding awareness of the County's brand; enhancing candidate experience and engagement; and attracting a variety of talented applicants. Efforts to position the County as a top employer include updating marketing strategies and implementing recommendations from a recruitment and retention study. Key goals involve building a broad and qualified applicant pool across all job categories; using outreach methods like job fairs, advertising, social media, and sourcing to connect with more candidates; and ensure job postings reach a wide audience.

Job openings are advertised on the County's website and external platforms, with hiring managers recommending specific platforms based on departmental needs and Talent Acquisition staff providing additional suggestions. Priorities include developing and evaluating marketing initiatives to engage a broader range of candidates. The impact is tracked by analyzing the methods used to share opportunities. Currently, 57 percent of applicants find job openings via the County's career page and GovernmentJobs.com, while 31 percent indicate they learned about opportunities through external platforms selected to reach more job seekers. The Talent Acquisition Division continues to expand community outreach and hosts Public Service Career Fairs for employees and the public.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	740,066	722,154	754,998	824,435	69,437	870,105	45,670
Total Requirements	2,843,744	2,865,894	3,160,686	3,173,543	12,857	3,417,227	243,684
Net County Cost	2,103,678	2,143,740	2,405,688	2,349,108	(56,580)	2,547,122	198,014
Salary Resolution	12.0	13.0	12.0	12.0	—	12.0	—
Funded FTE	12.0	13.0	12.0	12.0	—	12.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total (\$56,580). Net funding adjustments in FY 2026-27 total \$198,014.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	69,437	45,670
Requirements		
Gross Appropriations	50,191	244,454
Intrafund Transfers	(37,334)	(770)
Net County Cost	(56,580)	198,014
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	69,437	45,670
Requirements		
Gross Appropriations	50,191	244,454
Intrafund Transfers	(37,334)	(770)
Net County Cost	(56,580)	198,014
Positions	—	—

Workforce Resources and Diversity (1750P)

County > Administration and Fiscal Services > Human Resources Department > **Workforce Resources and Diversity**

Program Outcome Statement

Increase individual potential and foster an inclusive and productive work environment.

Program Results

Workforce Resources and Diversity includes three divisions: Employee and Labor Relations (ELR), Equal Employment Opportunity (EEO), and Learning and Development (L&D). EEO also works with various commissions. Program results reflect that about 90 percent of ELR and EEO cases on average are resolved prior to the formal process. Staff offer a comprehensive, strategic training program that includes both instructor-led and online sessions to meet organizational and individual goals. Over 90 percent of training participants indicate they would utilize the skills they learned during training sessions.

Recent accomplishments include:

- Conducted labor negotiations and coordinated agreements reached in Memoranda of Understanding to ensure competitive salaries and benefits.
- Offered ongoing and mandatory trainings for all staff on Preventing Harassment, Discrimination and Bullying.

- Launched Executive Education, Essential Supervisor Skills 2, and Talent Accelerator Programs.

Key priorities in FY 2025-27 are to:

- Design, facilitate, and evaluate countywide and department-specific training sessions and education to help employees, supervisors, and managers build their knowledge and skills.
- Revamp Employee Relations Handbook and mobile application, as well as issue regular bulletins to provide guidance to supervisors and managers.
- Continue to partner with departments, commissions, and community organizations to facilitate vital EEO trainings/projects.
- Complete Request for Proposals for new learning experience platform and implement an upgrade or replacement of the County's learning management system.
- Promote learning programs geared towards each level of the organization (e.g., academies for executives, managers, supervisors, leads or line staff).
- Develop executive leadership through successful executive education programs.
- Support supervisory skills development, including preparing line staff who want to transition to a supervisor role.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of Participants who would Utilize Skills from Trainings	96%	96%	97%	90%	90%

Performance Narrative

Staff continue to develop and offer a comprehensive, strategic training program with courses offered in virtual and in-person settings that include instructor-led or self-paced sessions to meet organizational and individual goals. Approximately 97 percent of survey responses by training participants indicate that they would utilize the skills they learned from their training sessions. Furthermore, over 95 percent of survey responses by training participants indicate they would recommend the trainings they completed to colleagues, suggesting they view in-house development opportunities as valuable.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	1,133,478	1,093,851	1,921,384	2,105,706	184,322	2,181,451	75,745
Total Requirements	3,505,091	3,489,842	4,313,643	4,972,875	659,232	4,992,507	19,632
Net County Cost	2,371,613	2,395,991	2,392,259	2,867,169	474,910	2,811,056	(56,113)
Salary Resolution	13.0	14.0	14.0	14.0	—	14.0	—
Funded FTE	13.0	14.0	14.0	14.0	—	14.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance is removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$474,910. Net funding adjustments in FY 2026-27 total (\$56,113).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	156,623	75,745
Requirements		
Gross Appropriations	801,609	124,673
Intrafund Transfers	(170,076)	(105,041)
Net County Cost	474,910	(56,113)
Positions	—	—

2. Reappropriation of Fund Balance and Associated Expenditures: This action reappropriates Fund Balance as well as associated expenditures for the completion of a one-time labor study project from the prior year.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	27,699	—
Requirements		
Gross Appropriations	27,699	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	184,322	75,745
Requirements		
Gross Appropriations	829,308	124,673
Intrafund Transfers	(170,076)	(105,041)
Net County Cost	474,910	(56,113)
Positions	—	—

Shared Services (1780P)

County > Administration and Fiscal Services > Human Resources Department > **Shared Services**

Program Outcome Statement

Provide quality inter-department deliveries, general shipping, and mail services.

Program Results

In the Shared Services Program, Mail Services ensures the efficient distribution of internal and postal mail for all County departments. By providing accurate, timely, and cost-effective services, the division enhances communication and operational efficiency across the County. Mail Services is committed to reliably supporting the critical functions of County departments to improve overall service delivery to the community. Program results reflect that over seven hundred thousand pieces of mail and parcels are processed annually. The Procurement Division was previously part of Shared Services before becoming a separate program in FY 2024-25.

Recent accomplishments include:

- Upgraded mail machines, which improved equipment and processes.
- Received high customer satisfaction scores with over 90 percent of survey respondents rating overall satisfaction as Good or Better.
- Completed various special projects and deliveries for departments.

Key priorities in FY 2025-27 are to:

- Establish clear delivery timelines and performance standards to ensure all mail and packages are delivered on schedule, with an emphasis on accuracy, speed, and minimal delays.
- Implement cost-saving measures by optimizing mail routing, reducing manual processes, and exploring bulk mailing options for large volume projects.
- Replace Mail Services motor vehicles in alignment with replacement schedule.
- Track new and ongoing performance measures to maintain high service quality and customer satisfaction.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percentage of Customer Survey Respondents Rating Overall Satisfaction with Services as Good or Better	96%	95%	95%	90%	90%

Performance Narrative	
Mail Services continues to maintain high customer satisfaction with over 90 percent of customer survey respondents rating overall satisfaction with Mail Services as Good or Better.	

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	103,760	127,728	84,909	99,756	14,847	77,980	(21,776)
Total Requirements	2,062,377	2,646,434	798,388	815,182	16,794	824,664	9,482
Net County Cost	1,958,618	2,518,705	713,479	715,426	1,947	746,684	31,258
Salary Resolution	12.0	12.0	5.0	5.0	—	5.0	—
Funded FTE	12.0	12.0	5.0	5.0	—	5.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$1,947. Net funding adjustments in FY 2026-27 total \$31,258.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(29,199)	(65,822)
Requirements		
Gross Appropriations	27,686	(57,742)
Intrafund Transfers	(10,892)	67,224
Contingencies/Dept Reserves	(44,046)	(44,046)
Net County Cost	1,947	31,258
Positions	—	—

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

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	44,046	44,046
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	44,046	44,046
Net County Cost	—	—
Positions	—	—

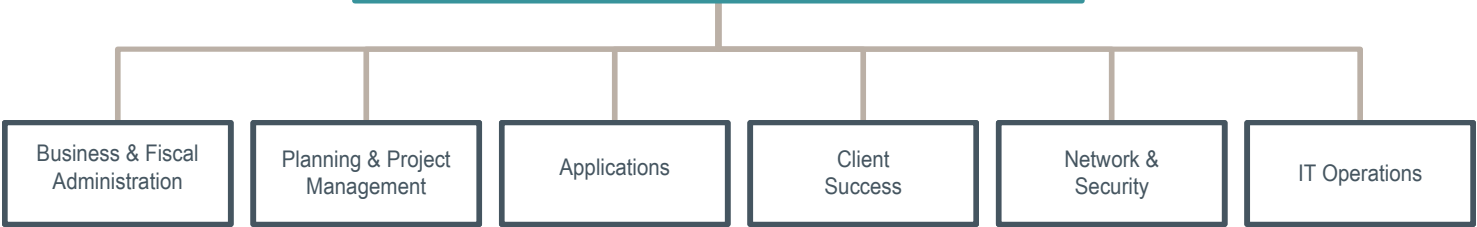
FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	14,847	(21,776)
Requirements		
Gross Appropriations	27,686	(57,742)
Intrafund Transfers	(10,892)	67,224
Contingencies/Dept Reserves	—	—
Net County Cost	1,947	31,258
Positions	—	—

Information Services Department (1800B)

INFORMATION SERVICES DEPARTMENT

Information Services Office of CIO



Information Services Department

COUNTY OF SAN MATEO



Department Locator

County > Administration and Fiscal Services > **Information Services Department**

Mission Statement

The mission of the Information Services Department (ISD) is to connect employees within the County government and to connect residents to their government. The department strives to promote the effectiveness and efficiency of government and build stronger connections through reliable and secure infrastructure and applications, responsive service delivery, and greater transparency of information

Overview

ISD is responsible for providing information technology (IT) services to support the business operations of County departments and regional agencies. The services are classified into three major categories, Core-IT support, Subscription support, and Hourly labor support.

Core-IT services:

- Enterprise network and security
- Data centers and server environment
- Telephony environment
- Website and Microsoft 365 applications
- County's IT service management platform
- Geographic information systems
- IT service desk

Hourly services:

- Projects

Subscription services:

- Desktop/laptop
- Virtual desktop and desktop as a service
- Servers

- Data back-up/storage/recovery
- Database
- Desk phone
- Public safety radio
- Virtual private network access
- Productivity software licenses
- Department specific applications support

In addition to providing technology support services to customers and various operational projects, ISD will focus on the following initiatives in FY 2025-27:

- Expand the Robotics Process Automation Platform to automate contract management processes and streamline manual repetitive tasks, benefiting County departments by increasing efficiency.
- Deploy the Project and Portfolio Management Platform to automate and standardize project lifecycle management, achieving higher execution success rates for County projects and benefiting project managers and stakeholders with consistent, efficient workflow.
- Deploy the Controller's Office provided Accounts Payable Invoice Automation (APIA) platform, streamlining financial operations, and enhancing accuracy by reducing errors and speeding up processing times.
- Consolidate ISD's timekeeping activities to a single platform to improve user efficiency and data accuracy, benefiting all County staff by simplifying time management and reporting processes.
- Deploy an IT Financial Management Platform to automate service charges, chargebacks, budgeting, financial forecasting, and reporting, benefiting the County's fiscal officers, technology planners and department heads with clearer insights into their technology service charges.

- Update the Mobile Device Management (MDM) platform to improve provisioning and support custom profiles, benefiting departments requiring tailored mobile solutions and enhancing overall device management efficiency.
- Focus on upgrading aging technology infrastructure, including voice over internet protocol (VoIP), radio, and server systems, to enhance County operations resilience and scalability, benefiting all departments with improved communication and data management capabilities.
- Enhance voice communication functionality with VoIP upgrades to improve remote work experiences, benefiting remote workers and teams with more reliable and integrated communication tools.
- Implement smart street technologies through collaboration on infrastructure projects, improving service delivery and public safety, benefiting residents with advanced County technology and operations.
- Enhance project lifecycle management and public safety infrastructure with modern features like templating, benefiting project teams and first responders by improving efficiency and service capabilities.
- Validate security compliance and enhance network protocols with a Governance, Risk, and Compliance platform, benefiting IT security teams and all users by ensuring secure access and maintaining comprehensive compliance standards.
- Explore advanced productivity tools to streamline tasks and complete the Campus Mapping Application for accessibility, benefiting the public and County staff by improving navigation and service access while ensuring compliance with WCAG 2.1 standards.
- Assess modern integration technologies to automate IT management systems, benefiting IT departments and users by optimizing asset tracking, utilization, and lifecycle management for better operational efficiency and service delivery.
- Plan implementation of Assembly Bill 1637 which requires local government jurisdictions to migrate their internet websites and e-mail address domains to a .gov naming convention to standardize access to government resources for residents.

Department Innovations and Achievements

- Continue to expand the County Innovation Program with Department Innovation Champions to identify business problems which can be solved through existing or new emerging technologies.
- Publish an Artificial Intelligence Pilot an Artificial Intelligence (AI) platform to explore feasibility and applicability of this technology within County operations.
- Complete the Middlefield Road Innovation project which is already home to smart trash & recycling bins, solar-powered benches that can charge mobile devices, connected streetlights, and real-time e-ink bus stop displays—and in FY 2025-27, we're building on that foundation with public Wi-Fi, digital kiosks, smart parking, and advanced traffic and pedestrian analytics to create the County's most connected corridor. These innovations will support a safer, more connected, and more accessible corridor for residents, visitors, and businesses. Powered by real-time data and community-focused design, these enhancements lay the foundation for future-ready County services.
- ISD will complete the indoor mapping project for greater accessibility, benefiting the public and County staff by improving navigation and service access.
- ISD will reevaluate prioritizing response times for technology support provided to County employees providing services to residents and community.
- ISD will complete implementation of smart technologies based on public interests through the Middlefield road improvement project and SMC Public Wi-Fi program.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,263,165	8,149,503	7,190,105	4,944,511	(2,245,594)	—	(4,944,511)
Use of Money and Property	199,220	198,772	153,290	199,220	45,930	199,220	—
Intergovernmental Revenues	3,870,669	5,116,203	15,282,375	14,461,799	(820,576)	3,500,000	(10,961,799)
Charges for Services	1,017,800	1,028,904	2,611,973	1,102,428	(1,509,545)	1,142,392	39,964
Interfund Revenue	11,432,082	13,659,885	15,527,675	17,945,533	2,417,858	18,726,947	781,414
Miscellaneous Revenue	34,305	123,290	—	—	—	—	—
Total Revenue	17,817,240	28,276,557	40,765,418	38,653,491	(2,111,927)	23,568,559	(15,084,932)
Fund Balance	9,024,756	10,490,927	12,107,609	9,590,240	(2,517,369)	5,672,622	(3,917,618)
Total Sources	26,841,996	38,767,484	52,873,027	48,243,731	(4,629,296)	29,241,181	(19,002,550)
Requirements							
Salaries and Benefits	28,316,722	28,956,300	33,971,883	38,479,377	4,507,494	40,479,761	2,000,384
Services and Supplies	13,574,106	19,026,687	51,366,312	50,532,710	(833,602)	28,655,190	(21,877,520)
Other Charges	2,751,240	2,707,022	2,533,451	3,312,954	779,503	3,353,858	40,904
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	1,706,270	6,242,066	3,948,079	—	(3,948,079)	—	—
Other Financing Uses	300,754	305,610	340,953	355,081	14,128	356,747	1,666
Gross Appropriations	46,649,092	57,237,685	92,160,678	92,680,122	519,444	72,845,556	(19,834,566)
Intrafund Transfers	(31,209,613)	(30,568,309)	(45,054,555)	(50,109,013)	(5,054,458)	(49,276,997)	832,016
Net Appropriations	15,439,479	26,669,376	47,106,123	42,571,109	(4,535,014)	23,568,559	(19,002,550)
Contingencies/Dept Reserves	11,402,517	12,098,108	5,766,904	5,672,622	(94,282)	5,672,622	—
Total Requirements	26,841,996	38,767,484	52,873,027	48,243,731	(4,629,296)	29,241,181	(19,002,550)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	137.0	137.0	138.0	139.0	1.0	139.0	—
Funded FTE	136.6	136.6	137.4	138.4	1.0	138.4	—

FY 2025-26 Budget Overview

TOTAL SOURCES

Total Sources decreased by \$3,871,428 or 7.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$2,245,594 in this funding source due to reduction in rollover Measure K project cost reimbursements for multi-year projects. This decrease was entirely offset by a decrease in rollover Measure K project expenditures.

Use of Money and Property

There is a net increase of \$45,930 in this funding source for lease payments received from external agencies occupying spaces on County radio towers and sites. This increase was entirely offset by an increase in lease expenditures incurred by the County.

Intergovernmental Revenues

There is a net decrease of \$732,523 in this funding source for Proposition 172 (half-cent sales tax for public safety) reimbursements for multi-year public safety Radio communication projects and operations. This decrease was entirely offset by a decrease in Proposition 172 project expenditures.

Charges for Services

There is a net decrease of \$1,504,004 in this funding source primarily due to \$1,657,648 decrease in radio service charges from changes in service levels provided to external agencies by ISD. This decrease is offset by \$153,644 increase in other service charges.

Interfund Revenue

There is a net increase of \$3,082,132 in this funding source due to an increase in ISD service charges billed to the San Mateo County General Hospital in the amount of \$1,857,712, other non-general fund departments in the amount of \$745,956, and the Airports Fund and other agencies in the amount of \$30,457. There is additional net increase of \$448,007 from the Technology Lifecycle Replacement Internal Service Fund for the reimbursement of costs associated with replacing enterprise technology assets.

Fund Balance

There is a net decrease of \$2,517,369 in this funding source due to transfer of \$1,451,091 to the Radio Infrastructure Replacement Fund and \$648,868 to the Server and Data Computing Infrastructure Replacement Fund for enterprise technology lifecycle management, along with allocations of \$219,850 for the Nutanix Hardware Platform Subscription, \$161,885 for a UPS Security Upgrade, \$20,000 for VoIP implementation and \$15,675 for miscellaneous one-time department expenditures.

TOTAL REQUIREMENTS

Total Requirements decreased by \$3,871,428 or 7.3 percent from the FY 2024-25 Revised to the FY 2025-26 Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$4,507,494 in this expenditure category due to increases in negotiated salaries and benefits.

Services and Supplies

There is a net decrease of \$833,602 in this expenditure category primarily due to reductions in several areas: \$2,325,085 from the transfer of funds to the technology replacement fund for lifecycle management, \$999,923 in professional services contracts, \$982,362 in computer/electronic equipment maintenance, \$679,413 in radio/telecommunication equipment maintenance, and \$303,690 for computer equipment under \$5,000. These decreases were partially counterbalanced by increases in other areas: \$2,556,036 for software licenses and service support, \$1,057,712 in direct communication services, \$600,000 in technology project budget allocation sourced from Measure K, Proposition 172, and Non-Departmental services, along with \$99,845 for monthly utility payments, \$84,092 for direct facility rental expenses, and \$59,186 for other services and supplies.

Other Charges

There is a net increase of \$779,503 in this expenditure category attributed to several factors: a rise in other County facility rental and service charges, Dollar Universe subscription charges, motor vehicle replacement charges, leased facility rental charges, motor vehicle mileage charges, and other County service charges.

Fixed Assets

The net decrease of \$3,190,211 in this expenditure category is primarily resulting from the removal of \$3,948,079 in general fund appropriations due to the creation of the Technology Replacement Fund supporting the County's technology infrastructure upkeep requirements. This decrease was partially offset by a \$757,868 increase for the planned replacement of fixed assets within the Tech Replacement Internal Service Fund.

Other Financing Uses

There is a net increase of \$14,128 in this expenditure category due to an increase in County facility rental surcharges.

Intrafund Transfers

There is a net increase of \$5,054,458 in this expenditure category due to an increase in the amount for ISD's service revenues collected from General Fund departments; this increase was offset by a decrease of reimbursements from completed projects.

Contingencies/Departmental Reserves

There is net decrease of \$94,282 in this expenditure category due to completion of one-time operations projects for Network and Radio services. The balance in General Fund Reserves represents 13.1 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is no change in the Department's General Fund allocation.

FY 2026-27 Budget Overview**TOTAL SOURCES**

Total Sources decreased by \$15,589,583 or 31.8 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Taxes

There is a net decrease of \$4,944,511 in this funding source due to elimination of one-time Measure K funding for multi-year technology projects and purchases in FY 2025-26. This decrease was entirely offset by a decrease in rollover Measure K project expenditures.

Use of Money and Property

There is no change in this funding source.

Intergovernmental Revenues

There is a net decrease of \$10,864,117 in this funding source due to elimination of \$14,461,799 in one-time Proposition 172 funding for multi-year public safety radio communications technology projects expenditure in FY 2025-26. This decrease was offset by an increase of \$3,500,000 in new Proposition 172 funding and \$97,682 from radio infrastructure replacement charges for the Technology Replacement Fund.

Charges for Services

There is a net increase of \$67,026 in this funding source due to changes in service levels provided to external agencies.

Interfund Revenue

There is a net increase of \$4,069,637 in this funding source due to \$3,288,223 from the Technology Lifecycle Replacement Internal Service Fund for the reimbursement of costs associated with replacing enterprise technology assets and an increase in ISD service charges billed to the San Mateo County General Hospital in the amount of \$698,691 and the Airports Fund and other agencies in the amount of \$82,723.

Fund Balance

There is a net decrease of \$3,917,618 in this funding source due to removal of one-time Fund Balance from FY 2025-26.

TOTAL REQUIREMENTS

Total Requirements increased by \$15,589,583 or 31.8 percent from the FY 2025-26 Recommended to the FY 2026-27 Preliminary Recommended Budget due to the following changes:

Salaries and Benefits

There is a net increase of \$2,000,384 in this expenditure category due to increases in negotiated salaries and benefits.

Services and Supplies

There is a net decrease of \$21,877,520 in this expenditure category primarily due to reductions in several areas: \$19,014,993 in technology project budget allocation from Measure K, Proposition 172, and Non-Departmental services, \$3,861,202 from removal of Fund Balance appropriations as a one-time funding source in FY 2026-27, and \$1,160 for other services and supplies expenditures. These decreases were partially counterbalanced by increases in other areas: \$480,528 for software licenses and service support, \$248,176 for direct communication expense, \$246,187 for computer/electronic equipment maintenance and \$24,944 for monthly utility payments. This overall adjustment resulted in the noted net decrease.

Other Charges

There is a net increase of \$40,904 in this expenditure category attributed to several factors: a \$55,992 rise in County facility service charges, \$10,981 in motor vehicle mileage charges, and \$4,597 in other County service charges. These increases were partially counterbalanced by \$30,666 decrease in motor vehicle replacement charges.

Fixed Assets

The net increase of \$3,412,967 in this expenditure category is due to planned replacement of fixed assets within the Tech Replacement Internal Service Fund.

Other Financing Uses

There is a net increase of \$1,666 in this expenditure category due to an increase in County facility rental surcharges.

Intrafund Transfers

There is a net decrease of \$832,016 in this expenditure category due to an increase in the amount of \$1,291,875 for ISD's service revenues collected from General Fund departments; this increase was offset by a decrease of \$2,123,891 from reimbursements from completed projects.

Contingencies/Departmental Reserves

There is no change in this expenditure category. The balance in General Fund Reserves represents 20.5 percent of Net Appropriations, which exceeds the County 4 percent Reserves policy.

NET COUNTY COST

There is no change in the Department's General Fund allocation.

Business & Fiscal Administration (1810P)

County > Administration and Fiscal Services > Information Services Department > **Business and Fiscal Administration**

Program Outcome Statement

Support the Information Services Department's mission and priorities by providing timely, reliable, and innovative services in the areas of Department administration, procurement, business systems support, finance, and accounting.

Program Results

The Office of the Chief Information Officer (OCIO) within the Business and Finance Administration (BFA) Program provides both strategic and operational leadership to the Information Services Department (ISD). It offers administrative, procurement, and fiscal support by developing the department budget, setting service rates and charges, handling accounting, managing IT goods and services procurement, and providing clerical assistance. Additionally, the Program oversees the County's Project Management Office, ensuring resources for the effective coordination and management of technology projects.

In FY 2023-25, the Program provided fiscal, procurement, and administrative support for multi-year foundational technology initiatives in the following areas:

Contracts and Procurement: The Contracts and Procurement team successfully issued 25 formal solicitations for technology projects and services, ensuring competitive bidding processes aligned with County standards, enhancing market competition, and reducing costs. Additionally, they executed 179 subscription support agreements to maintain the continuity of various technology services, thereby ensuring updated technology stacks and minimizing operational risks. Furthermore, a pilot project was launched to automate two key procurement processes for mobile devices, which significantly reduced staff involvement and processing times, thus streamlining operations.

Business Systems Support: The Business Systems Support team effectively deployed a Robotic Process Automation (RPA) platform, automating several procurements and administrative processes to significantly reduce task times and enhance efficiency. They also supported the Request for Proposal (RFP) process for the IT financial management solution by facilitating requirement gathering and implementation, which ensured improved budgeting and billing efficiencies. Additionally, they assisted in the Project and Portfolio Management (PPM) implementation, helping establish structured project management processes.

Project Management Office: The Project Management Office created a procedural playbook to standardize technology project lifecycles. This team also conducted a competitive solicitation to review available enterprise project and portfolio management platforms to enable effective execution of technology projects. Furthermore, this team built a Countywide IT projects application to share technology project information with elected officials, Department Directors, and members of various information technology advisory committees.

Finance and Accounting: The Finance and Accounting team successfully established the Technology Replacement Funds for technological upgrades ensuring critical Information Technology (IT) infrastructure remains current. This initiative supports proactive planning and stable funding model, accommodating regular technology refresh cycles, mitigating unplanned financial impacts, and fostering sustained operational efficiency. Additionally, the introduction of the IT Financial Management (ITFM) tool represents a significant advancement in financial oversight capabilities, allowing for more granular tracking of IT expenses and resources. The tool enables ISD to create budget development, scenario analysis, accurate service charge development and accounting, and optimizes chargeback processes, which improves financial forecasting and reporting activities. This team is working closely with the Contracts and Procurement team and the Controller's Office to implement and operationalize the County's new Accounts Payable Invoice Automation platform.

In FY 2025-27, the Program will pursue continuous improvements in providing administrative, procurement, project management and fiscal support for ISD functions. Some of these improvements include:

- Expansion of the Robotics Process Automation Platform to automate contract management processes and other manual repetitive tasks.
- Deployment of the newly configured project and portfolio management platform to automate and standardize project lifecycle management achieving greater degree of execution success.
- Deployment of the Controller's Office provided Accounts Payable Invoice Automation (APIA) platform.
- Consolidation of ISD's timekeeping activities to a single platform improving user efficiency and accuracy in data reported.
- Deployment of an IT financial management platform automating the creation of service charges and rates, processing of IT chargebacks, budgeting for IT services, financial forecasting, and reporting

The Program will continue to innovate by using technologies such as artificial intelligence and machine learning to for effective delivery of business and finance services.

Performance Measures

Performance Measure					
Fiscal Year	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Target	FY 2026-27 Target
Percent of Employees Meeting the 20 Hour Annual Training Requirement	99%	75%	100%	100%	100%
Performance Narrative					
The Information Services Department (ISD) employees are required to take a minimum of 20 hours of training every year for their professional development. Training helps employees fulfill their current job requirements and obtain new technical skills and knowledge required to support our customers and various Countywide technologies. These trainings positively impacts employee motivation and morale while enhancing ISD services and operations. An outcome of this training is to provide better services to customers.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,480,014	3,045,260	3,204,431	3,152,732	(51,699)	935,260	(2,217,472)
Total Requirements	172,767	341,823	3,435,896	3,792,882	356,986	1,626,149	(2,166,733)
Net County Cost	(2,307,246)	(2,703,436)	231,465	640,150	408,685	690,889	50,739
Salary Resolution	19.0	18.0	18.0	19.0	1.0	19.0	—
Funded FTE	19.0	18.0	18.0	19.0	1.0	19.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$408,685 and 1 position. Net funding adjustments in FY 2026-27 total \$50,739.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(3,077,092)	(3,017,472)
Requirements		
Gross Appropriations	(1,834,007)	(2,150,645)
Intrafund Transfers	(34,400)	(16,088)
Contingencies/Dept Reserves	(800,000)	(800,000)
Net County Cost	408,685	50,739
Positions	1	—

2. Fund Balance and Reserves: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,025,393	800,000
Requirements		
Gross Appropriations	2,225,393	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	800,000	800,000
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(51,699)	(2,217,472)
Requirements		
Gross Appropriations	391,386	(2,150,645)
Intrafund Transfers	(34,400)	(16,088)
Contingencies/Dept Reserves	—	—
Net County Cost	408,685	50,739
Positions	1	—

Client Success (1820P)

County > Administration and Fiscal Services > Information Services Department > **Client Success**

Program Outcome Statement

Provide proactive, responsive, and reliable support while continuously improving customer experience and enabling customer success.

Program Results

The Client Success Program (Program) creates strong relationships with customers strategically and operationally via day-to-day interactions with County employees and partner agencies. The Program delivers services to improve customer experience, support, and satisfaction.

The Program serves as ISD’s liaison and escalation point for problem management, collaboration opportunities, and overall communication. The Program is comprised of three technology support functions:

- ISD Service Desk serves as a central point of contact for County employees to report technology problems and make requests of ISD.
- Desktop Support provides specialized support in desktop/laptop issues, maintenance, and deployment.
- County Telephone Operators operates 24 hours a day, seven days a week to provide switchboard support and call assistance connecting the public and employees to County departments and services.

The Program supports our county workforce by connecting business operations to technology support. Our Service Desk is available 24 hours a day, Monday through Friday, and during the day shifts on weekends. Our Desktop Support is

available to county departments providing critical health, social services, law enforcement, and emergency response to the public by ensuring their computing devices are operational.

The Program strives to collaborate with external departments on impactful endeavors. During FY 2023-2025, the Program worked with County Health to successfully implement their new electronic health records platform by supporting new technology, including creating new processes for hardware support; and introducing new mobile devices for patient support at the Medical Center. The Program also installed new security software on all customer computing devices to protect the County infrastructure and is continuing to work closely with our Security team to further improve our security posture. The Program successfully assisted the relocation of County departments to the new County Office Building 3 at the Redwood City Government campus, ensuring all the computing devices are functioning and set up properly. The Program collaborated with the Apps Division to implement a new client portal for our ticket service management platform to improve the overall customer experience.

The Program’s goal is to maintain a high level of customer satisfaction. To achieve this goal, the Program uses a proactive customer relationship management strategy focusing on customer needs, open and frequent communication, and improved escalation processes. For FY 2025-27, the Program is focused on updating our Mobile Device Management (MDM), which will make the provisioning process for mobile devices much better for our customers and allow ISD to meet the needs of departments who require custom MDM profiles for their work. The Program is planning to implement best practices in support of a hybrid IT environment by leveraging all available tools to support desktop and laptop computing devices.

Performance Measures

Performance Measure					
Percent of Customer Survey Respondents rating Services as Good or Better	97%	97%	97%	90%	90%
Performance Narrative					
The Information Services Department (ISD) highly prioritizes customer satisfaction for the services delivered. The Client Success Program (Program) creates strong relationships with customers via day to-day interactions with County Departments and their employees. The Program leverages strategic and operational information obtained from customers to improve customer experience and support provided by ISD. ISD uses a ticket service management system and upon completion of each ticket, a customer survey is sent to each customer. A target of 90 percent customer satisfaction is set for this measure.					

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	4,470,296	4,525,784	5,056,360	6,185,327	1,128,967	6,294,496	109,169
Total Requirements	4,401,870	4,426,741	5,064,893	5,585,392	520,499	5,513,498	(71,894)
Net County Cost	(68,426)	(99,043)	8,533	(599,935)	(608,468)	(780,998)	(181,063)
Salary Resolution	44.0	44.0	44.0	44.0	—	44.0	—
Funded FTE	43.6	43.6	43.4	43.4	—	43.4	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$608,468). Net funding adjustments in FY 2026-27 total (\$181,063).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	1,029,323	109,169
Requirements		
Gross Appropriations	2,578,480	581,274
Intrafund Transfers	(2,157,625)	(653,168)
Contingencies/Dept Reserves	—	—
Net County Cost	(608,468)	(181,063)
Positions	—	—

2. Fund Balance and Reserves: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	99,644	—
Requirements		
Gross Appropriations	99,644	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	1,128,967	109,169
Requirements		
Gross Appropriations	2,678,124	581,274
Intrafund Transfers	(2,157,625)	(653,168)
Contingencies/Dept Reserves	—	—
Net County Cost	(608,468)	(181,063)
Positions	—	—

IT Operations (1830P)

County > Administration and Fiscal Services > Information Services Department > **IT Operations**

Program Outcome Statement

Provide secure, reliable, and highly available infrastructure to support County systems and ISD customers.

Program Results

The IT Operations Program (Program) in the Information Services Department (ISD) supports the County's critical infrastructure, such as data centers, computer servers, cloud computing, data backup/storage/recovery platforms, enterprise telephony, and public safety radio communications. These technologies are used daily by County Departments to provide essential business and public safety services to the public.

In FY 2023-25, the Program focused on providing services to the County's distributed workforce who were working in a hybrid on-site/remote environment due to COVID-19. This was accomplished by planning the migration of the County's enterprise telephony solution to a voice over internet protocol (VoIP) platform. This new telecommunications platform will offer increased reliability, scalability, and advanced features to meet the rapidly evolving business needs of County Departments and service recipients. The Program also released a major public safety radio communications system upgrade and deployed advanced radio system monitoring technology. The new system release will enable the County to maintain compliance with the Department of Homeland Security's Project 25 (P25) standards and prepare the County for advanced user and security capabilities. The advanced monitoring provides improved insight into the

health of the radio system. The Program's Radio team also moved into a new facility on Chestnut Street to better serve our customers. The Program also began its work with County partners to implement innovative technologies for the Middlefield Road Project. The leading-edge technology used on Middlefield Road will provide the North Fair Oaks community with better connectivity, improved safety, and a better quality of life while maintaining the character of the neighborhood.

In FY 2025-27, the Program will continue to focus on projects that will upgrade aging telephone, radio, and microwave infrastructure, server infrastructure, and other technologies that are critical for County departmental operations. The VoIP upgrade will enhance the County staff experience while working remotely or at alternate locations. The Program will also investigate a data center consolidation strategy and explore enhancing cloud capabilities, as a combination of onsite and cloud-based data centers could improve resiliency and allow the County to scale its computing services as required. The Radio team will continue to execute the Radio Infrastructure Improvement plan. The Program will also coordinate with stakeholders to define a strategy for effectively adopting managed services and cloud solutions where appropriate. The Program will continue its collaboration with the County Executive's Office and the Department of Public Works to complete the implementation of smart street technologies for the Middlefield Road Improvement project. Lastly, the Program oversees ISD's innovation function, which helps County Departments solve practical, real-world workplace challenges with technology recommendations. These recommendations generally enable County employees to use their knowledge, competencies, and creativity to the fullest while providing County services.

Performance Measures

Performance Measure					
Availability of Key IT Infrastructure	99.99%	99.72%	99.99%	99.99%	99.99%

Performance Narrative

The IT Operations Program (Program) supports the County's data center, server, telephone, and radio communications infrastructure to deliver reliable connectivity and telecommunications to County departments and external agencies. These fundamental technologies allow County departments to provide needed and expected services to its partners, visitors, and residents. Every County department relies on the services of the Program to remain connected and productive. ISD continues to monitor systems for increased availability and resiliency across all critical platforms.

The Program's monitoring systems help safeguard the enterprise network, telephony, servers, and backup services against outages. Virtual storage and computing environments support the County's requirements for high performing, cost effective, and highly-available data processing systems.

A key element in sustaining high levels of availability is conducting routine system maintenance. This maintenance can take the form of system patching to uninterrupted power supply servicing. The end result is increased customer satisfaction and reduced business interruptions. A target of 99.99% availability is set for maintaining Infrastructure availability.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	7,712,067	9,572,360	12,670,421	9,040,076	(3,630,345)	7,932,156	(1,107,920)
Total Requirements	14,560,134	14,740,840	12,570,559	9,790,513	(2,780,046)	8,754,947	(1,035,566)
Net County Cost	6,848,067	5,168,481	(99,862)	750,437	850,299	822,791	72,354
Salary Resolution	30.0	31.0	32.0	31.0	(1.0)	31.0	—
Funded FTE	30.0	31.0	32.0	31.0	(1.0)	31.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. To align with the current level budget, this update also reflects position changes that occurred after the adoption of the prior year's budget but before the start of the current budget cycle. Net funding adjustments in FY 2025-26 total \$850,299 and (1) position. Net funding adjustments in FY 2026-27 total \$72,354.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(7,535,248)	(3,705,428)
Requirements		
Gross Appropriations	(3,218,014)	(437,050)
Intrafund Transfers	(850,137)	(598,516)
Contingencies/Dept Reserves	(2,616,798)	(2,597,508)
Net County Cost	850,299	72,354
Positions	(1)	—

2. Fund Balance and Reserves: This action appropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	3,904,903	2,597,508
Requirements		
Gross Appropriations	1,307,395	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,597,508	2,597,508
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(3,630,345)	(1,107,920)
Requirements		
Gross Appropriations	(1,910,619)	(437,050)
Intrafund Transfers	(850,137)	(598,516)
Contingencies/Dept Reserves	(19,290)	—
Net County Cost	850,299	72,354
Positions	(1)	—

Planning & Project Management (1844P)

County > Administration and Fiscal Services > Information Services Department > **Planning and Project Management**

Program Outcome Statement

Guide technology projects through a structured project management lifecycle for successful planning, execution, and delivery.

Program Results

The Planning and Project Management Program (Program) in the Information Services Department (ISD) provides technology project management services to County Departments. The Program utilizes a structured project management playbook with a standard set of tools and processes to achieve successful execution and delivery of projects for a positive customer experience.

In FY 2023-25, the Program established a standard process for a Countywide call for capital technology projects, allowing County Departments to submit project requests that may require support from ISD. Additionally, the Program implemented a project and portfolio management platform to transform and standardize project lifecycle management, leading to a greater degree of execution success. The Program continues to enhance project lifecycle management processes using the latest automation technologies to increase project management playbook adoption, automate repetitive administrative and business processes, and improve the customer experience by providing value-added services.

In addition, the Program has managed technology deployments for new facilities constructed by the County's Project Development Unit. Key initiatives have included the successful deployment of the Assessor's Property Assessment System, the Health's Electronic Health Record

platform, enhancement of Planning and Building's Permitting, Licensing and Code Enforcement platform, and County Data Center consolidation. The Program also successfully completed a critical cybersecurity project, further strengthening the County's technological resilience and security posture.

Within the scope of various technology initiatives, the Program collaborates with County departments and divisions within ISD to successfully deliver high-priority projects for the County. These include strategic planning initiatives, infrastructure enhancements, and support for departments implementing advanced automation platforms.

In FY 2025-2027, the Program will focus on driving continuous improvement and maturity across project lifecycle delivery and management. Key initiatives include enhancing the project lifecycle management software with advanced features such as templating and self-service capabilities. Additionally, the organization will also support ongoing strategic planning efforts, infrastructure improvements, and public safety projects, including the completion of several initiatives in the Radio and Public Safety domains, enabling Voice over Internet Protocol (VoIP) Phone systems and Virtual Local Area Network (VLAN) technology to scale and modernize our infrastructure. Further, the Program will coordinate the migration of the County's .org domain to .gov, in compliance with AB 1637 requirements. The Program will also focus on increasing the resiliency of the County's Radio infrastructure by modernizing foundational equipment, which will enhance the County's ability to provide critical public safety services to residents. Efforts will also be made to improve process efficiencies and governance through smarter system workflows. The Program will continue to modernize the County's infrastructure, focusing on high-performance, secure, and resilient solutions for department relocations and deployments.

Performance Measures

Performance Measure					
Percent of Projects Completed with a Customer Satisfaction Rating of Good or Better	100%	100%	100%	90%	90%

Performance Narrative
 The Planning and Project Management Program (Program) provides technology project management services to County Departments. The Program utilizes a structured project management playbook with a standard set of tools and processes to achieve successful execution and delivery of projects.

This measure is a necessary indicator to understand the customer satisfaction with project management service provided and successful project delivery.

A target of 100 percent customer satisfaction is set for this measure, because the project management office strives to execute and deliver all projects to satisfy all project success criterias.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	6,819,096	15,432,757	23,964,589	21,513,210	(2,451,379)	5,606,900	(15,906,310)
Total Requirements	2,494,182	13,228,136	23,964,589	21,365,149	(2,599,440)	5,469,127	(15,896,022)
Net County Cost	(4,324,914)	(2,204,620)	—	(148,061)	(148,061)	(137,773)	10,288
Salary Resolution	1.0	2.0	2.0	2.0	—	2.0	—
Funded FTE	1.0	2.0	2.0	2.0	—	2.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$148,061). Net funding adjustments in FY 2026-27 total \$10,288.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(23,964,589)	(21,513,210)
Requirements		
Gross Appropriations	(23,069,785)	(22,568,390)
Intrafund Transfers	1,064,035	3,172,368
Contingencies/Dept Reserves	(2,106,900)	(2,106,900)
Net County Cost	(148,061)	10,288
Positions	—	—

2. Fund Balance and Reserves: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,106,900	2,106,900
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	2,106,900	2,106,900
Net County Cost	—	—
Positions	—	—

3. Measure K: Measure K balance is rolled forward to cover the cost of technology projects.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	4,944,511	—
Requirements		
Gross Appropriations	4,944,511	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Proposition 172: This action appropriates one-time Proposition 172 funding to execute multi-year capital projects in alignment with radio roadmap and to partially support radio services operational costs.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	14,461,799	3,500,000
Requirements		
Gross Appropriations	14,461,799	3,500,000
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Non-Departmental: This action rolls over one-time Non-Departmental allocations to cover the cost of continuing multi-year technology projects.

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

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(2,451,379)	(15,906,310)
Requirements		
Gross Appropriations	(3,513,475)	(19,068,390)
Intrafund Transfers	914,035	3,172,368
Contingencies/Dept Reserves	—	—
Net County Cost	(148,061)	10,288
Positions	—	—

IT Security (1850P)

County > Administration and Fiscal Services > Information Services Department > **Network and Security**

Program Outcome Statement

The program endeavors to continually increase computing resiliency and flexibility in a secure manner.

Program Results

The Network and Security Program (Program) provides Countywide support in the areas of network connectivity and cybersecurity. The primary function of the Program is to protect and support uninterrupted secure access to County information resources and computing assets. The Program is responsible for providing a safe, secure, and ubiquitous computing environment countywide. This is achieved by remaining flexible to the operational demands of County departments while doing so in a safe and secure manner.

In FY 2023 – 25, the Program successfully implemented additional security event detection platforms designed to dynamically identify computing threats and spontaneously respond and resolve these threats with minimal disruption to the critical operational services of our customer departments. This achievement drastically increases responsiveness through automation. In addition, the Program completed a

cloud integration project designed to allow Departments to seamlessly migrate, or implement, existing applications into Cloud hosting environments. This innovative project facilitates the future of computing in a secure and resilient environment as well as supports workforce in the field.

Furthermore, the Program successfully migrated all computing devices countywide to a modern and robust anti-malware application capable of identifying zero-day threats and cyber-attacks. In addition, the Program successfully implemented a countywide vulnerability platform and completed the integration of a 24/7/365 Security Operations Monitoring service to continuously monitor all security alerts and take proactive and immediate action as required based on severity and threat levels.

In FY 2025 – 27, the Program intends to focus primarily on foundational security and network priorities. These would include efforts to validate policy and best practice compliance through direct and indirect audits and tracking all compliance efforts in a Governance, Risk and Compliance platform. In addition, the Program intends to validate all elevated rights accounts countywide to ensure that all administrative access to computing assets is only granted on a need to have basis. The Program also intends to automate a large portion of all user management tasks countywide and facilitate a more responsive and agile workforce management environment.

Performance Measures

Performance Measure					
Highest Number of Sessions Connecting to SMC Public Wifi in Any Given Month	1,818,604	2,063,034	1,818,604	1,820,000	1,820,000

Performance Narrative
The Network and Security Program (Program) currently maintains SMC Public Wifi network at more than 500 public locations, including parks, community centers, local school districts, libraries, and other public spaces throughout the county. The purpose of this SMC Public Wifi network is to connect underserved communities to County services, support educational opportunities for students, and spur local economic development.

The team substantially expanded the SMC Public Wifi program using Federal CARES Act allocations to bring internet connectivity to rural and underserved areas of the county. This expansion greatly benefited distance learning for students, teachers, remote workers, and County residents by allowing them to remain connected to digital resources. The SMC Public Wifi program is currently assessing the use of the network to establish future plans for program support and sustenance.

This measure demonstrates the usage of free public Wifi sites and access points by the public at various locations throughout the county. A "user session" is captured when a user connects to the San Mateo County (SMC) Public Wifi system and performs a given activity such as searching for information, using a mobile application, checking email, or etc. An increase in the number of Wifi sessions indicates growth in usage as well as adoption of these technologies, proving the Program's impact.

A target of exceeding 1,820,000 sessions in any given month is set to measure the utilization of this Program.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	3,193,889	3,660,172	5,291,546	4,853,610	(437,936)	5,112,391	258,781
Total Requirements	3,233,329	3,618,227	5,491,888	4,717,216	(774,672)	4,970,964	253,748
Net County Cost	39,440	(41,944)	200,342	(136,394)	(336,736)	(141,427)	(5,033)
Salary Resolution	17.0	17.0	17.0	18.0	1.0	18.0	—
Funded FTE	17.0	17.0	17.0	18.0	1.0	18.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$336,736). Net funding adjustments in FY 2026-27 total (\$5,033).

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(606,150)	90,567
Requirements		
Gross Appropriations	29,764	798,398
Intrafund Transfers	(729,444)	(544,650)
Contingencies/Dept Reserves	(243,206)	(168,214)
Net County Cost	(336,736)	(5,033)
Positions	—	—

2. Fund Balance and Reserves: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	168,214	168,214
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Contingencies/Dept Reserves	168,214	168,214
Net County Cost	—	—
Positions	—	—

3. Position Adjustment - IS Systems Specialist II : This action converts a Limited Term IS Systems Specialist II position by adding a Regular IS Systems Specialist II position to support cybersecurity related policy compliance, enterprise monitoring, incidence response, complex technical analysis, and daily operations of the cybersecurity team.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	99,149	122,022
Intrafund Transfers	(99,149)	(122,022)
Net County Cost	—	—
Positions	1	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(437,936)	258,781
Requirements		
Gross Appropriations	128,913	920,420
Intrafund Transfers	(828,593)	(666,672)
Contingencies/Dept Reserves	(74,992)	—
Net County Cost	(336,736)	(5,033)
Positions	1	—

Applications (1860P)

County > Administration and Fiscal Services > Information Services Department > **Applications**

Program Outcome Statement

Maintain and support County's Enterprise Applications used by County staff in business operations to deliver exceptional service to County residents.

Program Results

The Information Services Department's Applications Program (Program) supports the County's business operations by implementing and supporting enterprise-wide and certain departmental applications. The Program provides centralized maintenance and supports a wide variety of services that various partnering Departments offer to the public; including but not limited to:

- Hosting the County's internet and intranet websites
- IT Service Management Platform
- E-mail and Team Collaboration Applications
- Database Software Platforms
- Business and Technical Analytics
- Productivity Applications
- Geographic Information Systems
- Business Process Scheduling and Automation Platform
- Application Project Management Support
- Data Warehouse Services
- Integration and Customization Services

The Program's goal is to automate business processes, enhance workforce productivity, and meet end-user needs by leveraging existing and emerging technologies.

The Program is modernizing the County's applications and enterprise business systems. The Program also supports the Criminal Justice Integration system, which enables data sharing between the County's criminal justice departments and the Superior Court; and the Geographic Information System (GIS), the primary system used to manage and maintain GIS datasets for all County departments.

In FY 2023-25, the Program implemented key technology upgrades to enhance County services and infrastructure. The County website platform was modernized with improved security and timely updates, while the Department of Emergency Management and CalFire websites were redesigned and migrated to a new platform, ensuring better performance and accessibility for public safety information. A chatbot pilot was introduced on the Human Services

Agency's Resource Centers webpage to provide quick responses to frequently asked questions. Additionally, the Program streamlined internal processes to ensure County websites comply with Web Content Accessibility Guidelines (WCAG 2.1) AA, improving access for individuals with disabilities.

The Program advanced GIS modernization and data-driven decision-making by relaunching the Enterprise GIS database, aligning datasets with updated parcel data, and upgrading the Planning and Building Department's permitting software for real-time GIS integration. A mobile application was developed in collaboration with the Farm Worker Housing Task Force to improve housing inspections and resource allocation, while interactive dashboards with the Department of Housing were created to enhance transparency in Affordable Housing projects. A proof of concept was demonstrated for a campus mapping and navigation application at the Redwood City campus, providing an interactive map with accessible routes and multilingual support, improving wayfinding for the public and laying the groundwork for future expansion across County campuses.

Further enhancing County operations, the Program upgraded the IT Ticket Management Portal, introducing a more user-friendly interface, and workflow processes were implemented to enable County Health users to submit tickets related to their new electronic health records platform, improving issue resolution efficiency. The ISD Audio Visual and ISD Training SharePoint sites were refreshed to improve functionality and collaboration, while license management for productivity tools was automated for greater efficiency. Additional improvements included transitioning over 8,000 County staff to new productivity software licenses, upgrading collaboration platforms, integrating the CalSAWS Enhanced Data Reporting system for improved analytics for the Human Services Agency, and automating file transfers between San Mateo Medical Center's materials management and County financial systems.

In FY 2025-27, the Program will explore the use of advanced productivity tools to streamline tasks, enhance efficiency, and support digital transformation. The Program will complete the Campus Mapping Application, enabling the public to navigate and access County services at the Redwood City campus. All public-facing mapping applications and digital assets will be brought into compliance with Web Content Accessibility Guidelines (WCAG 2.1) to improve accessibility.

The Program will continue assessing modern integration technologies to enhance automation within the County's IT ticket management system, streamlining processes and improving operational efficiency. The Program will expand the asset management project by integrating automation

tools to optimize tracking, utilization, and lifecycle management of County IT assets. These initiatives reinforce

the Program's commitment to innovation, security, and enhanced service delivery across County operations.

Performance Measures

Performance Measure					
Availability of Key Applications	100.0%	100.0%	100.0%	99.5%	99.5%

Performance Narrative

The Applications Program (Program) is responsible for supporting Enterprise applications and tools which are used by County staff to remain productive and deliver services to the community. The Program works closely with vendors to minimize unplanned downtime which prevents disruption to the County's ability to deliver services to the community.

A target of 99.5 percent availability is set to ensure departments are able to provide services with little downtimes from an application standpoint. The ISD Applications Program regularly upgrades, patches, and supports key applications for greater availability for all County users.

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	2,166,635	2,531,152	2,685,680	3,498,776	813,096	3,359,978	(138,798)
Total Requirements	1,979,714	2,411,715	2,345,202	2,992,579	647,377	2,906,496	(86,083)
Net County Cost	(186,921)	(119,436)	(340,478)	(506,197)	(165,719)	(453,482)	52,715
Salary Resolution	26.0	25.0	25.0	25.0	—	25.0	—
Funded FTE	26.0	25.0	25.0	25.0	—	25.0	—

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: negotiated salary and benefit increases, merit increases, and adjustments to retiree health contributions; adjustments to internal service charges; and elimination of one-time revenues and expenditures. As a one-time funding source, Fund Balance and associated Appropriations in Reserves and other one-time expenditures have been removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total (\$165,719). Net funding adjustments in FY 2026-27 total \$52,715.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	527,910	(138,798)
Requirements		
Gross Appropriations	2,459,929	319,825
Intrafund Transfers	(2,097,738)	(405,908)
Contingencies/Dept Reserves	—	—
Net County Cost	(165,719)	52,715
Positions	—	—

2. Fund Balance and Reserves: This action reappropriates Fund Balance from the prior year and includes adjustments to Year-End Fund Balance.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	285,186	—
Requirements		
Gross Appropriations	285,186	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	813,096	(138,798)
Requirements		
Gross Appropriations	2,745,115	319,825
Intrafund Transfers	(2,097,738)	(405,908)
Contingencies/Dept Reserves	—	—
Net County Cost	(165,719)	52,715
Positions	—	—

Grand Jury (1920B)

Program Locator

County > Administration and Fiscal Services > **Grand Jury**

Program Outcome Statement

The Grand Jury conducts civil investigations of local government operations including operations of the County, cities, special districts, and school districts.

Program Results

The Civil Grand Jury is a judicial body composed of nineteen citizen volunteers who serve as the “watchdog” for citizens of the County. The panel of grand jurors conducts civil investigations on subjects related to the operations of local government. The jurors are empaneled for a one-year term and are obligated to produce at least one investigative report during their term. Citizens can request an inquiry by the Civil Grand Jury on any subject of interest. The independent panel

has discretion over which subjects will be investigated. The Independent Contractor that audits the County’s financial statements is also budgeted in this program.

The FY 2024-25 Grand Jury conducted four investigations and published four official reports with recommendations directed to County officials: “The State of Compost Compliance in San Mateo County”, “Hospitality with Hope: Transforming Hotels into Homes”, and “Restaurant Exteriors: The Neglected Space”.

At the end of each official report, the Grand Jury makes recommendations that require a response within 90 days for the Board of Supervisors and 60 days for elected officials. Each recommendation requires one of the following responses: the recommendation has been implemented, the recommendation has not yet been implemented, the recommendation requires further analysis, or the recommendation will not be implemented.

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources							
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	107,369	127,775	124,291	134,289	9,998	133,002	(1,287)
Other Charges	237	206	185	257	72	1,559	1,302
Gross Appropriations	107,606	127,981	124,476	134,546	10,070	134,561	15
Intrafund Transfers							
Net Appropriations	107,606	127,981	124,476	134,546	10,070	134,561	15
Total Requirements	107,606	127,981	124,476	134,546	10,070	134,561	15
Net County Cost	107,606	127,981	124,476	134,546	10,070	134,561	15

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources							
Total Requirements	107,606	127,981	124,476	134,546	10,070	134,561	15
Net County Cost	107,606	127,981	124,476	134,546	10,070	134,561	15

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 and FY 2026-27, including: adjustments to internal service charges; and elimination of one-time revenues and expenditures. Net funding adjustments in FY 2025-26 total \$10,070. Net funding adjustments in FY 2026-27 total \$15.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	10,070	15
Intrafund Transfers	—	—
Net County Cost	10,070	15
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	10,070	15
Intrafund Transfers	—	—
Net County Cost	10,070	15
Positions	—	—

Non-Departmental Services (8000B)

Program Locator

County > Administration and Fiscal Services > **Non-Departmental Services**

Program Outcome Statement

The Non-Departmental Services budget unit contains general purpose revenues, including property tax, sales and use tax, Transient Occupancy Tax (TOT), interest earnings, and overhead recovered from Non-General Fund departments through the 2 CFR Part 200 cost plan. These revenues, along with Non-Departmental Fund Balance, are used to offset any Net County Cost in General Fund departments. This budget unit also includes appropriations that benefit many or all departments such as countywide IT projects, facility repairs, capital improvement projects, debt service payments, countywide elections, and retiree health contributions.

The County has four categories of General Fund Reserves: Non-Departmental Reserves, Education Revenue Augmentation Fund (ERAF) Reserves, Contingencies, and Departmental Reserves. On September 24, 2024, the Board of Supervisors amended the Reserves policy increasing the General Fund requirement from five to a six percent General Reserve, from three percent to a five percent Contingency, and from a two to a four percent for Departmental Reserves. The six percent General Reserve and the five percent Contingency are budgeted in Non-Departmental. The Board policy on using 50 percent of Excess ERAF on an ongoing basis has not changed. ERAF Reserves continue to be used for one-time uses, such as capital and IT projects, pay down

of unfunded liabilities, debt retirement, and productivity enhancement and cost avoidance projects.

Program Results

Over the past two fiscal years, Non-Departmental Services has been used to fund several major initiatives to strengthen the County's operations, capital assets, and long-term fiscal health. During FY 2023-25, Non-Departmental Services funded numerous significant ground-up construction or renovation projects as part of the County's Five-Year Capital Improvement Plan. Completed projects during FY 2023-25 include County Office Building 3. Substantial progress has been made on the San Mateo Medical Center and the Cordilleras Mental Health Facility, both of which are anticipated to be completed in December 2025. The County continues to progress with the construction of the South San Francisco Wellness Center and will begin a number of projects in FY 2025-26 including the remodel of the first and third floors at the Hall of Justice and 455 County Center.

Pursuant to the 2013 MOU with SamCERA, the County continued its aggressive pay-down of unfunded pension liabilities, with a payment of \$10 million in FY 2023-24. In December 2024, the County entered into a new MOU with SamCERA and, pursuant to that MOU, made a payment of \$50 million in FY 2024-25.

During, FYs 2023-25, Non-Departmental Services is funding significant portions of the property tax system replacements for the Controller's Office and the Assessor's Office and will continue to support both departments until the new systems are in place. In addition to the new property tax systems, there is an investment in artificial intelligence (AI) programs to assist in residential and commercial property valuations.

All Funds FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	935,682,300	943,570,466	850,460,999	897,252,131	46,791,132	903,549,907	6,297,776
Licenses, Permits and Franchises	848,814	890,341	890,341	890,341	—	890,341	—
Fines, Forfeitures and Penalties	417,041	6,974	—	—	—	—	—
Use of Money and Property	46,528,340	83,956,366	34,134,942	63,540,178	29,405,236	43,404,454	(20,135,724)
Intergovernmental Revenues	75,264,962	35,273,980	31,855,157	33,526,176	1,671,019	33,526,176	—
Charges for Services	464,180	4,112,559	2,170,291	2,170,291	—	2,170,291	—
Interfund Revenue	6,431,575	10,493,343	8,218,963	10,045,456	1,826,493	10,045,456	—
Miscellaneous Revenue	6,049,398	476,114	281,843	281,843	—	281,843	—
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	1,071,686,610	1,078,780,143	928,012,536	1,007,706,416	79,693,880	993,868,468	(13,837,948)
Fund Balance	720,269,708	970,867,616	1,239,100,137	1,053,571,024	(185,529,113)	872,197,537	(181,373,487)
Total Sources	1,791,956,318	2,049,647,759	2,167,112,673	2,061,277,440	(105,835,233)	1,866,066,005	(195,211,435)
Requirements							
Salaries and Benefits	10,150,410	10,185,906	29,079,357	69,079,357	40,000,000	19,079,357	(50,000,000)
Services and Supplies	56,342,004	68,920,674	184,155,042	255,395,464	71,240,422	232,189,327	(23,206,137)
Other Charges	35,908,181	29,800,889	123,117,945	148,700,132	25,582,187	148,502,879	(197,253)
Fixed Assets	1,945,899	55,178,623	112,469,391	133,867,173	21,397,782	86,713,216	(47,153,957)
Other Financing Uses	94,983,301	54,073,572	703,844,211	443,206,177	(260,638,034)	335,236,120	(107,970,057)
Gross Appropriations	199,329,795	218,159,664	1,152,665,946	1,050,248,303	(102,417,643)	821,720,899	(228,527,404)
Intrafund Transfers	(83,142)	(32,115,649)	484,045	(484,045)	(968,090)	(484,045)	—
Net Appropriations	199,246,653	186,044,016	1,153,149,991	1,049,764,258	(103,385,733)	821,236,854	(228,527,404)
Contingencies/Dept Reserves	1,063,561,693	1,333,418,465	339,053,973	290,996,999	(48,056,974)	290,996,999	—
Total Requirements	1,262,808,346	1,519,462,481	1,492,203,964	1,340,761,257	(151,442,707)	1,112,233,853	(228,527,404)
Net County Cost	(529,147,972)	(530,185,278)	(674,908,709)	(720,516,183)	(45,607,474)	(753,832,152)	(33,315,969)

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	1,791,956,318	2,049,647,759	2,167,112,673	2,061,277,440	(105,835,233)	1,866,066,005	(195,211,435)
Total Requirements	1,262,808,346	1,519,462,481	1,492,203,964	1,340,761,257	(151,442,707)	1,112,233,853	(228,527,404)
Net County Cost	(529,147,972)	(530,185,278)	(674,908,709)	(720,516,183)	(45,607,474)	(753,832,152)	(33,315,969)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2025-26 including: adjustments to general purpose revenues including Secured, Unsecured, and Supplemental Property Taxes; Property Tax In Lieu of Vehicle Licenses Fees; Vehicle Rental Business License Tax; interest and investment income; loan repayments; and increases in internal service charges. As a one-time funding source, Fund Balance and associated expenditures for one-time capital, technology, fixed assets, and other projects is removed from the Current Level Budget. Net funding adjustments in FY 2025-26 total \$11,085,991. Net funding adjustments in FY 2026-27 total \$21,728,405.

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(1,194,164,423)	(1,077,593,326)
Requirements		
Gross Appropriations	(955,056,369)	(875,867,922)
Intrafund Transfers	(968,090)	—
Contingencies/Dept Reserves	(227,053,973)	(179,996,999)
Net County Cost	11,085,991	21,728,405
Positions	—	—

2. Service Charge Appropriations: This action reappropriates funding in order to remove a negative variance in Service Charges.

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

3. Measure K Rollover - Ombudsman Services: This action rolls forward Measure K funding added at mid-year for the Ombudsman program to assist with safeguarding the health, safety, and rights of at-risk individuals within San Mateo County.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	150,000	—
Requirements		
Gross Appropriations	150,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

4. Measure K Rollover - Midway Early Learning Center: This action rolls forward Measure K funding added at mid-year for the Midway Early Learning Center project. The funding will be used to support the construction of the Center including nine classrooms, two offices, two project rooms, and other related areas.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,000,000	—
Requirements		
Gross Appropriations	1,000,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

5. Measure K Rollover - HIP Housing Safety Repairs: This action rolls forward Measure K funding added at mid-year for safety improvements and the implementation of trauma-informed design elements needed for the HIP Housing office in San Mateo.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	250,000	—
Requirements		
Gross Appropriations	250,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

6. Measure K Rollover - Daly City Partnership: This action rolls forward Measure K funding added at mid-year for an agreement with Daly City Partnership to provide essential services for youth and their families such as afterschool, summer, and school holiday programs as well as a range of mental health services including group, family, couple, and individual therapy.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	750,000	—
Requirements		
Gross Appropriations	750,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

7. Reappropriation of Fund Balance, Reserves, and Associated Expenditures: This action reappropriates Fund Balance and Reserves as well as associated expenditures for one-time capital, information technology, and other projects funded by Non-Departmental Services.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	1,053,571,024	868,197,537
Requirements		
Gross Appropriations	806,241,016	623,938,866
Intrafund Transfers	—	—
Contingencies/Dept Reserves	178,996,999	179,996,999
Net County Cost	(68,333,009)	(64,261,672)
Positions	—	—

8. Measure K Rollover - District Discretionary: This action rolls over District Discretionary Measure K funding from prior fiscal years as well as 10%, up to \$100,000, of unspent funds in FY 24-25.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	8,146,441	8,146,441
Requirements		
Gross Appropriations	8,146,441	8,146,441
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

9. Measure K Rollover - Countywide Initiatives: This action rolls over Measure K funding for countywide initiatives such as the Middlefield Road Streetscape project, age friendly resources, Cow Palace emergency preparedness project, Pride Center support, poverty prevention strategies, affordable housing projects, addiction programs for at-risk residents, childcare capacity building, emergency language access during emergencies, and data collection and evaluation for Measure K initiatives.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	15,761,725	10,648,627
Requirements		
Gross Appropriations	15,761,725	10,648,627
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

10. Non-Departmental Support for Elections: This action adds appropriations for the June 2026 and November 2026 elections.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	7,544,788	5,533,542
Intrafund Transfers	—	—
Net County Cost	7,544,788	5,533,542
Positions	—	—

11. Non-Departmental Services Support for the Sheriff's Office: This action adds appropriations to the Sheriff's Office for the Cogent Automated Fingerprint Identification System, parking enforcement in North Fair Oaks, the agreement with the Non-Profit Community Overcoming Relationship Abuse, a Memorandum of Understanding with Portola Valley, inmate hospital security, and campus security in Redwood City.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	3,612,947	3,201,947
Intrafund Transfers	—	—
Net County Cost	3,612,947	3,201,947
Positions	—	—

12. Non-Departmental Services Support for the Human Services Agency: This action allocates funding to support the Human Services Agency costs for the Elysian project, the Children's Fund Coordinator position, and to backfill a Housing and Urban Development grant.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	481,809	481,809
Intrafund Transfers	—	—
Net County Cost	481,809	481,809
Positions	—	—

13. Measure K - District Discretionary: This action allocates new District Discretionary Measure K funds for all five supervisorial districts to be used during the FY 2025-27 budget.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	2,500,000	—
Requirements		
Gross Appropriations	2,500,000	—
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

14. Measure K Rollover - Notice of Funding Opportunity Allocations: This action rolls over funding from the Notice of Funding Opportunity (NOFO) process due to agreements being entered into mid-year as well as aligning the initiatives to the correct Measure K code for tracking purposes.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	6,200,000	(4,610,714)
Requirements		
Gross Appropriations	6,200,000	(4,610,714)
Intrafund Transfers	—	—
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(105,835,233)	(195,211,435)
Requirements		
Gross Appropriations	(102,417,643)	(228,527,404)
Intrafund Transfers	(968,090)	—
Contingencies/Dept Reserves	(48,056,974)	—
Net County Cost	(45,607,474)	(33,315,969)
Positions	—	—

Debt Service Fund (8900B)

Program Locator

County > Administration and Fiscal Services > **Debt Service Fund**

Program Outcome Statement

The Debt Service Fund was established in FY 1995-96 to centrally budget all County debt service payments. Amounts are transferred into this fund from various funding sources before payments are made. In June 1997, the County adopted a Debt Limit policy that caps annual debt service payments at four percent of the County budget average for the last five years. The payment of debt service obligation is a mandatory function.

Program Results

In September 2008, following the demise of the Auction Rate Security market, in large part due to the collapse of the bond insurance industry, the County obtained its own credit rating from Moody's and Standard and Poor's to eliminate its reliance on bond insurance. The County continues to receive a high credit ratings receiving Aaa rating from Moody's and AA+ from Standard and Poor's in March 2025.

In June 2021, the County issued Lease Revenue Bonds for the purpose of providing funds, together with other available moneys, to finance the acquisition and equipping several capital projects, including the Cordilleras project, to refund certain bonds issued by the Joint Power's Financing Authority, pay capitalized interest on the 2021 Bonds, and pay costs of issuance of the 2021 Bonds. Additional Bonds will be issued to refund all or a portion of the Authority's Lease Revenue Bonds (Refunding and Capital Projects) 2013 Series A that are currently outstanding and to pay the cost issuance of the 2021A Bonds.

In March 2025, the County, with advice of our financial advisors, defeased the outstanding 2016 Series A Refunding Bonds commonly known as the Youth Services Campus bonds. These bonds were determined to be the best candidates for full defeasance because the bond series was callable on July 15, 2026; all interest beyond the call date is avoided, and annual debt service savings was approximately \$7.9 million.

Debt service obligations total \$47,190,979 and \$45,782,154 for FY 2025-26 and FY 2026-27 respectively.

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	480,733	824,365	—	—	—	—	—
Other Financing Sources	40,923,520	44,344,058	48,065,518	47,539,392	(526,126)	46,130,567	(1,408,825)
Total Revenue	41,404,254	45,168,423	48,065,518	47,539,392	(526,126)	46,130,567	(1,408,825)
Fund Balance	24,702,163	25,161,936	24,750,654	23,012,431	(1,738,223)	14,178,230	(8,834,201)
Total Sources	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Requirements							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	40,553,361	44,130,631	47,723,105	47,196,979	(526,126)	45,788,154	(1,408,825)
Other Financing Uses	391,120	1,449,074	9,986,114	9,176,614	(809,500)	4,000,000	(5,176,614)
Gross Appropriations	40,944,481	45,579,705	57,709,219	56,373,593	(1,335,626)	49,788,154	(6,585,439)
Intrafund Transfers							
Net Appropriations	40,944,481	45,579,705	57,709,219	56,373,593	(1,335,626)	49,788,154	(6,585,439)
Non-General Fund Reserves	25,161,936	24,750,654	15,106,953	14,178,230	(928,723)	10,520,643	(3,657,587)
Total Requirements	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Net County Cost	—	—	—	—	—	—	—

Resource Allocation Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Total Requirements	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Net County Cost	—	—	—	—	—	—	—

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

	Total CLB FY 2025-26	Total CLB FY 2026-27
Sources	(25,276,780)	(24,421,256)
Requirements		
Gross Appropriations	(10,512,240)	(10,585,439)
Intrafund Transfers	—	—
Non-General Fund Reserves	(14,764,540)	(13,835,817)
Net County Cost	—	—
Positions	—	—

2. Reappropriation of Fund Balance and Reserves: This action re-appropriates Fund Balance and Reserves from the prior year.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	24,750,654	23,012,431
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	24,750,654	23,012,431
Net County Cost	—	—
Positions	—	—

3. Final Fund Balance Adjustment: Final Year-End Fund Balance adjustment is removed from Reserves.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	(1,738,223)	(8,834,201)
Requirements		
Gross Appropriations	—	—
Intrafund Transfers	—	—
Non-General Fund Reserves	(1,738,223)	(8,834,201)
Net County Cost	—	—
Positions	—	—

4. Capital Project Funding: This action appropriates Reserves to fund projects in the Capital Projects program.

	RLB Adjustments FY 2025-26	RLB Adjustments FY 2026-27
Sources	—	—
Requirements		
Gross Appropriations	9,176,614	4,000,000
Intrafund Transfers	—	—
Non-General Fund Reserves	(9,176,614)	(4,000,000)
Net County Cost	—	—
Positions	—	—

FY 2025-26 & FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2025-26	Total Funding Adjustments FY 2026-27
Sources	(2,264,349)	(10,243,026)
Requirements		
Gross Appropriations	(1,335,626)	(6,585,439)
Intrafund Transfers	—	—
Non-General Fund Reserves	(928,723)	(3,657,587)
Net County Cost	—	—
Positions	—	—

FY 2025-26 Long Term Debt Service				
Long-Term Debt Service	Principal	Interest	Total	Funding Sources
SMMC Admin Building	3,465,000	8,793,938	12,258,938	General Fund/San Mateo Medical Center
Coroner	255,000	660,063	915,063	Occupants of the Coroner's Office
Courts Relocation Project	314,378	42,303	356,680	Courthouse Construction Fund
Crime Lab	0	195,317	195,317	General Fund/Fees/Reserves
Health Center	6,423,921	443,824	6,867,745	General Fund/SB1732FQHC/Tobacco Settlement
HSA Redwood City District Office	261,709	35,216	296,925	HSA (claimable)/Housing/General Fund
Mutual Aid ESC JPA/Admin Microwave	0	83,271	83,271	General Fund/User Departments/Cities
County Office Building 2	1,539,514	570,398	2,109,912	Occupants of County Office Building 2
Cordilleras Mental Health	4,899,725	0	4,899,725	Occupants of Cordilleras
North County Clinic	192,291	1,062,709	1,255,000	FQHC Reimbursement/Tobacco Settlement
Skylonda Fire Station	215,000	96,463	311,463	General Fund
Maple Street Correctional Ctr.	8,205,000	2,782,350	10,987,350	General Fund
TOTAL DEBT SERVICE	25,771,538	14,765,849	40,537,387	
Calculation of Annual Debt Service Limit				
Fiscal Year	Budget			
Adopted FY 2021-22	3,601,902,503			
Adopted FY 2022-23	4,041,387,641			
Adopted FY 2023-24	4,441,528,010			
Adopted FY 2024-25	5,258,918,418			
Recommended 25-26	4,905,337,564			
Five Year Average	4,449,814,827			
Debt Limit 4.0%	177,992,593			
FY 2025-26 Debt Service Subject to the Debt Limit	40,537,387			
Under Limit by this Amount	137,455,206			
% Under Debt Limit	77.23%			

FY 2026-27 Long Term Debt Service				
Long-Term Debt Service	Principal	Interest	Total	Funding Sources
SMMC Admin Building	3,640,000	8,616,313	12,256,313	General Fund/San Mateo Medical Center
Coroner	270,000	646,938	916,938	Occupants of the Coroner's Office
Courts Relocation Project	277,213	27,513	304,727	Courthouse Construction Fund
Crime Lab	360,000	186,290	546,290	General Fund/Fees
Health Center	5,664,519	141,613	5,806,132	General Fund/SB1732FQHC/Tobacco Settlement
HSA Redwood City District Office	230,771	22,904	253,675	HSA (claimable)/Housing/General Fund
Mutual Aid ESC JPA/Admin Microwave	155,000	79,422	234,422	General Fund/User Departments/Cities
County Office Building 2	925,446	508,774	1,434,220	Occupants of County Office Building 2
Cordilleras Mental Health	5,649,725	0	5,649,725	Occupants of Cordilleras
North County Clinic	188,481	1,116,519	1,305,000	FQHC Reimbursement/Tobacco Settlement
Skylonda Fire Station	225,000	85,463	310,463	General Fund
Maple Street Correctional Ctr.	7,795,000	2,372,100	10,167,100	General Fund
TOTAL DEBT SERVICE	25,381,156	13,803,847	39,185,003	
Calculation of Annual Debt Service Limit				
Fiscal Year	Budget			
Adopted FY 2022-23	4,041,387,641			
Adopted FY 2023-24	4,441,528,010			
Adopted FY 2024-25	5,258,918,418			
Recommended FY 2025-26	4,905,337,564			
Recommended FY 2026-27	4,450,292,404			
Five Year Average	4,619,492,807			
Debt Limit 4.0%	184,779,712			
FY 2026-27 Debt Service Subject to the Debt Limit	39,185,003			
Under Limit by this Amount	145,594,709			
% Under Debt Limit	78.79%			

BUDGET UNIT AND PROGRAM SUMMARIES

County
Summaries

Criminal
Justice

Health
Ser vices

Social
Services

Community
Services

Admin and
Fiscal
Services

Budget Unit
& Program
Summaries

Glossary of
Budget
Terms

Budget Summary Appendix





Sheriff's Office (3000B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,797,962	3,118,866	2,608,604	2,768,026	159,422	2,768,026	—
Licenses, Permits and Franchises	6,065	41,881	25,000	25,000	—	25,000	—
Fines, Forfeitures and Penalties	442,352	457,260	530,000	530,000	—	530,000	—
Intergovernmental Revenues	81,713,515	84,512,709	106,746,136	113,633,653	6,887,517	111,393,370	(2,240,283)
Charges for Services	36,712,965	41,220,532	43,777,507	46,111,190	2,333,683	46,318,179	206,989
Interfund Revenue	3,246,514	3,765,808	8,348,783	19,962,450	11,613,667	20,078,742	116,292
Miscellaneous Revenue	1,545,844	973,180	1,360,000	1,345,000	(15,000)	1,345,000	—
Other Financing Sources	84,467	11,408	21,150	21,150	—	21,150	—
Total Revenue	126,549,684	134,101,644	163,417,180	184,396,469	20,979,289	182,479,467	(1,917,002)
Fund Balance	36,708,751	19,264,402	5,004,577	3,610,602	(1,393,975)	3,610,602	—
Total Sources	163,258,435	153,366,046	168,421,757	188,007,071	19,585,314	186,090,069	(1,917,002)
Requirements							
Salaries and Benefits	208,259,088	208,954,031	216,829,622	225,692,316	8,862,694	230,405,714	4,713,398
Services and Supplies	28,195,518	41,974,862	48,133,325	55,700,562	7,567,237	54,461,708	(1,238,854)
Other Charges	22,184,231	23,810,076	30,885,785	38,740,228	7,854,443	38,300,767	(439,461)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	19,828,202	12,129,619	3,246,005	3,710,394	464,389	2,686,137	(1,024,257)
Other Financing Uses	14,895,294	13,205,235	13,391,960	11,538,176	(1,853,784)	10,744,154	(794,022)
Gross Appropriations	293,362,333	300,073,823	312,486,697	335,381,676	22,894,979	336,598,480	1,216,804
Intrafund Transfers	(4,016,628)	(6,932,328)	(6,583,306)	(6,335,458)	247,848	(5,812,431)	523,027
Net Appropriations	289,345,705	293,141,495	305,903,391	329,046,218	23,142,827	330,786,049	1,739,831
Contingencies/Dept Reserves	3,246,033	3,246,033	3,000,000	3,610,602	610,602	3,610,602	—
Total Requirements	292,591,738	296,387,528	308,903,391	332,656,820	23,753,429	334,396,651	1,739,831
Net County Cost	129,333,303	143,021,483	140,481,634	144,649,749	4,168,115	148,306,582	3,656,833
Salary Resolution	811.0	828.0	825.0	825.0	—	825.0	—
Funded FTE	811.0	821.0	819.0	819.5	0.5	819.5	—

Administrative Services (3011P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	35,000	80,000	—	—	—	—	—
Intergovernmental Revenues	4,382,078	3,741,533	3,086,400	3,783,400	697,000	3,783,400	—
Charges for Services	10,635	532	38,464	—	(38,464)	—	—
Interfund Revenue	23,996	89,189	1,096,187	10,266,754	9,170,567	10,329,153	62,399
Miscellaneous Revenue	23,162	12,919	1,330,000	1,330,000	—	1,330,000	—
Total Revenue	4,474,872	3,924,174	5,551,051	15,380,154	9,829,103	15,442,553	62,399
Fund Balance	36,708,751	19,264,402	5,004,577	3,610,602	(1,393,975)	3,610,602	—
Total Sources	41,183,623	23,188,576	10,555,628	18,990,756	8,435,128	19,053,155	62,399
Requirements							
Salaries and Benefits	7,500,512	7,438,044	9,784,683	11,410,555	1,625,872	12,014,290	603,735
Services and Supplies	3,816,519	8,040,021	5,017,096	11,131,685	6,114,589	11,131,685	—
Other Charges	113,512	727,303	666,279	991,894	325,615	814,865	(177,029)
Reclassification of Expenses	(419,112)	(698,831)	(1,248,575)	(2,239,776)	(991,201)	(1,786,129)	453,647
Fixed Assets	19,271,806	11,605,503	930,393	1,000,000	69,607	1,000,000	—
Other Financing Uses	12,722	12,378	11,772	15,183	3,411	15,600	417
Gross Appropriations	30,295,959	27,124,418	15,161,648	22,309,541	7,147,893	23,190,311	880,770
Intrafund Transfers	—	(500,995)	—	(200,000)	(200,000)	—	200,000
Net Appropriations	30,295,959	26,623,423	15,161,648	22,109,541	6,947,893	23,190,311	1,080,770
Contingencies/Dept Reserves	3,246,033	3,246,033	3,000,000	3,610,602	610,602	3,610,602	—
Total Requirements	33,541,992	29,869,456	18,161,648	25,720,143	7,558,495	26,800,913	1,080,770
Net County Cost	(7,641,631)	6,680,880	7,606,020	6,729,387	(876,633)	7,747,758	1,018,371
Salary Resolution	37.0	44.0	45.0	51.0	6.0	51.0	—
Funded FTE	37.0	43.0	43.8	50.0	6.3	50.0	—

Support Services Division (3013P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	1,964	—	—	—	—	—
Licenses, Permits and Franchises	6,065	41,881	25,000	25,000	—	25,000	—
Fines, Forfeitures and Penalties	101,324	74,311	80,000	80,000	—	80,000	—
Intergovernmental Revenues	2,213,728	2,201,204	2,527,207	2,539,283	12,076	2,200,573	(338,710)
Charges for Services	671,328	553,070	578,000	578,000	—	578,000	—
Interfund Revenue	—	202,200	1,903,813	5,127,724	3,223,911	5,127,724	—
Miscellaneous Revenue	45,389	68,912	30,000	15,000	(15,000)	15,000	—
Other Financing Sources	21,150	11,408	21,150	21,150	—	21,150	—
Total Revenue	3,058,984	3,154,949	5,165,170	8,386,157	3,220,987	8,047,447	(338,710)
Total Sources	3,058,984	3,154,949	5,165,170	8,386,157	3,220,987	8,047,447	(338,710)
Requirements							
Salaries and Benefits	15,443,513	16,430,279	13,027,553	15,717,027	2,689,474	16,380,888	663,861
Services and Supplies	1,561,835	3,123,659	1,302,808	1,296,957	(5,851)	1,296,957	—
Other Charges	1,053,715	1,245,918	1,496,137	1,650,933	154,796	1,708,868	57,935
Reclassification of Expenses	—	(36,000)	—	—	—	—	—
Other Financing Uses	28,064	27,226	21,719	27,548	5,829	28,331	783
Gross Appropriations	18,087,128	20,791,082	15,848,217	18,692,465	2,844,248	19,415,044	722,579
Intrafund Transfers	(2,472)	(5,755)	—	—	—	—	—
Net Appropriations	18,084,656	20,785,328	15,848,217	18,692,465	2,844,248	19,415,044	722,579
Total Requirements	18,084,656	20,785,328	15,848,217	18,692,465	2,844,248	19,415,044	722,579
Net County Cost	15,025,672	17,630,379	10,683,047	10,306,308	(376,739)	11,367,597	1,061,289
Salary Resolution	60.0	62.0	60.0	57.0	(3.0)	57.0	—
Funded FTE	60.0	61.5	59.8	57.0	(2.8)	57.0	—

Forensic Laboratory Division (3017P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	1,940,897	2,164,065	2,405,043	2,122,297	(282,746)	1,872,297	(250,000)
Charges for Services	1,456,648	1,557,972	1,530,000	1,520,000	(10,000)	1,520,000	—
Interfund Revenue	869,791	1,202,535	1,044,761	1,045,619	858	1,048,148	2,529
Miscellaneous Revenue	12,927	22,268	—	—	—	—	—
Total Revenue	4,280,263	4,946,841	4,979,804	4,687,916	(291,888)	4,440,445	(247,471)
Total Sources	4,280,263	4,946,841	4,979,804	4,687,916	(291,888)	4,440,445	(247,471)
Requirements							
Salaries and Benefits	5,794,773	5,982,685	6,097,957	6,143,315	45,358	6,300,207	156,892
Services and Supplies	1,206,925	1,319,150	1,445,092	1,433,416	(11,676)	1,183,416	(250,000)
Other Charges	932,172	943,552	1,089,060	1,206,770	117,710	1,246,801	40,031
Reclassification of Expenses	—	—	103,897	43,910	(59,987)	43,910	—
Fixed Assets	163,367	452,880	248,355	247,000	(1,355)	35,000	(212,000)
Other Financing Uses	962,996	965,740	976,303	973,577	(2,726)	976,056	2,479
Gross Appropriations	9,060,234	9,664,008	9,960,664	10,047,988	87,324	9,785,390	(262,598)
Intrafund Transfers	—	—	(134,338)	(247,000)	(112,662)	(35,000)	212,000
Net Appropriations	9,060,234	9,664,008	9,826,326	9,800,988	(25,338)	9,750,390	(50,598)
Total Requirements	9,060,234	9,664,008	9,826,326	9,800,988	(25,338)	9,750,390	(50,598)
Net County Cost	4,779,971	4,717,167	4,846,522	5,113,072	266,550	5,309,945	196,873
Salary Resolution	28.0	28.0	28.0	28.0	—	28.0	—
Funded FTE	28.0	28.0	28.0	28.0	—	28.0	—

Patrol Division (3051P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	869,230	1,143,170	714,872	769,966	55,094	769,966	—
Fines, Forfeitures and Penalties	341,028	382,949	450,000	450,000	—	450,000	—
Intergovernmental Revenues	10,300,181	8,987,642	10,487,662	10,829,530	341,868	10,829,530	—
Charges for Services	32,449,365	37,055,517	39,073,400	41,282,530	2,209,130	41,493,530	211,000
Interfund Revenue	1,130,033	1,172,230	1,438,514	1,362,147	(76,367)	1,362,147	—
Miscellaneous Revenue	197,109	113,869	—	—	—	—	—
Other Financing Sources	63,317	—	—	—	—	—	—
Total Revenue	45,350,264	48,855,378	52,164,448	54,694,173	2,529,725	54,905,173	211,000
Total Sources	45,350,264	48,855,378	52,164,448	54,694,173	2,529,725	54,905,173	211,000
Requirements							
Salaries and Benefits	51,921,702	51,902,017	56,793,257	57,278,555	485,298	58,314,004	1,035,449
Services and Supplies	4,529,648	5,653,624	1,753,782	1,808,089	54,307	1,813,513	5,424
Other Charges	7,276,317	7,693,043	10,257,393	12,724,182	2,466,789	12,335,908	(388,274)
Reclassification of Expenses	638,985	1,191,684	1,675,562	1,894,764	219,202	1,449,418	(445,346)
Fixed Assets	8,494	—	—	—	—	—	—
Other Financing Uses	28,940	27,721	9,989	11,786	1,797	11,554	(232)
Gross Appropriations	64,404,086	66,468,089	70,489,983	73,717,376	3,227,393	73,924,397	207,021
Intrafund Transfers	(264,294)	(318,372)	(803,808)	(585,947)	217,861	(398,935)	187,012
Net Appropriations	64,139,792	66,149,717	69,686,175	73,131,429	3,445,254	73,525,462	394,033
Total Requirements	64,139,792	66,149,717	69,686,175	73,131,429	3,445,254	73,525,462	394,033
Net County Cost	18,789,528	17,294,340	17,521,727	18,437,256	915,529	18,620,289	183,033
Salary Resolution	168.0	177.0	175.0	173.0	(2.0)	173.0	—
Funded FTE	168.0	171.5	170.5	168.5	(2.0)	168.5	—

Investigations Bureau (3053P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,893,732	1,893,732	1,893,732	1,998,060	104,328	1,998,060	—
Intergovernmental Revenues	12,476,097	17,008,527	36,079,231	37,426,776	1,347,545	37,793,546	366,770
Charges for Services	1,752,950	1,688,117	2,180,953	2,363,058	182,105	2,363,058	—
Interfund Revenue	—	—	427,075	200,000	(227,075)	200,000	—
Miscellaneous Revenue	86,014	14,124	—	—	—	—	—
Total Revenue	16,208,793	20,604,499	40,580,991	41,987,894	1,406,903	42,354,664	366,770
Total Sources	16,208,793	20,604,499	40,580,991	41,987,894	1,406,903	42,354,664	366,770
Requirements							
Salaries and Benefits	18,627,285	15,962,288	21,356,593	22,373,086	1,016,493	22,943,547	570,461
Services and Supplies	4,869,247	11,619,639	25,205,016	26,315,216	1,110,200	26,294,763	(20,453)
Other Charges	2,010,098	1,949,671	2,603,785	3,335,299	731,514	3,156,099	(179,200)
Reclassification of Expenses	(391,312)	(620,047)	(659,990)	(297,454)	362,536	(297,454)	—
Fixed Assets	194,279	66,635	955,000	900,000	(55,000)	900,000	—
Other Financing Uses	13,570	13,202	8,377	10,805	2,428	11,101	296
Gross Appropriations	25,323,167	28,991,388	49,468,781	52,636,952	3,168,171	53,008,056	371,104
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	25,323,167	28,991,388	49,468,781	52,636,952	3,168,171	53,008,056	371,104
Total Requirements	25,323,167	28,991,388	49,468,781	52,636,952	3,168,171	53,008,056	371,104
Net County Cost	9,114,374	8,386,889	8,887,790	10,649,058	1,761,268	10,653,392	4,334
Salary Resolution	85.0	86.0	86.0	84.0	(2.0)	84.0	—
Funded FTE	85.0	86.0	86.0	84.0	(2.0)	84.0	—

Homeland Security Division (3055P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	2,418,020	2,095,604	3,099,907	4,773,523	1,673,616	2,285,153	(2,488,370)
Miscellaneous Revenue	346,515	—	—	—	—	—	—
Total Revenue	2,764,535	2,095,604	3,099,907	4,773,523	1,673,616	2,285,153	(2,488,370)
Total Sources	2,764,535	2,095,604	3,099,907	4,773,523	1,673,616	2,285,153	(2,488,370)
Requirements							
Salaries and Benefits	2,441,168	2,358,356	1,838,333	2,435,140	596,807	1,850,760	(584,380)
Services and Supplies	1,402,000	1,516,668	1,459,098	2,121,853	662,755	1,054,235	(1,067,618)
Other Charges	681,079	920,688	1,367,880	1,785,131	417,251	1,817,739	32,608
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	187,787	—	812,257	1,263,394	451,137	451,137	(812,257)
Other Financing Uses	11,104	12,593	10,969	15,408	4,439	15,973	565
Gross Appropriations	4,723,139	4,808,305	5,488,537	7,620,926	2,132,389	5,189,844	(2,431,082)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	4,723,139	4,808,305	5,488,537	7,620,926	2,132,389	5,189,844	(2,431,082)
Total Requirements	4,723,139	4,808,305	5,488,537	7,620,926	2,132,389	5,189,844	(2,431,082)
Net County Cost	1,958,604	2,712,701	2,388,630	2,847,403	458,773	2,904,691	57,288
Salary Resolution	4.0	4.0	4.0	4.0	—	4.0	—
Funded FTE	4.0	4.0	4.0	4.0	—	4.0	—

Corrections Division (3101P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	34,498,976	33,934,851	32,144,682	33,944,113	1,799,431	34,161,230	217,117
Charges for Services	201,640	220,043	210,142	199,992	(10,150)	199,992	—
Interfund Revenue	474,515	376,929	1,605,000	1,005,000	(600,000)	1,005,000	—
Miscellaneous Revenue	793,857	633,655	—	—	—	—	—
Total Revenue	35,968,988	35,165,478	33,959,824	35,149,105	1,189,281	35,366,222	217,117
Total Sources	35,968,988	35,165,478	33,959,824	35,149,105	1,189,281	35,366,222	217,117
Requirements							
Salaries and Benefits	86,400,361	90,074,988	87,063,013	89,547,423	2,484,410	91,560,058	2,012,635
Services and Supplies	9,038,583	8,913,915	9,741,968	9,215,632	(526,336)	9,215,632	—
Other Charges	8,894,871	8,550,041	10,718,981	13,788,272	3,069,291	13,937,661	149,389
Reclassification of Expenses	171,439	163,194	129,106	140,291	11,185	150,546	10,255
Fixed Assets	2,469	4,601	300,000	300,000	—	300,000	—
Other Financing Uses	13,812,424	12,118,634	12,325,678	10,454,397	(1,871,281)	9,655,202	(799,195)
Gross Appropriations	118,320,147	119,825,373	120,278,746	123,446,015	3,167,269	124,819,099	1,373,084
Intrafund Transfers	(3,485,748)	(5,829,939)	(5,230,733)	(4,853,001)	377,732	(4,940,599)	(87,598)
Net Appropriations	114,834,400	113,995,434	115,048,013	118,593,014	3,545,001	119,878,500	1,285,486
Total Requirements	114,834,400	113,995,434	115,048,013	118,593,014	3,545,001	119,878,500	1,285,486
Net County Cost	78,865,412	78,829,956	81,088,189	83,443,909	2,355,720	84,512,278	1,068,369
Salary Resolution	359.0	356.0	356.0	358.0	2.0	358.0	—
Funded FTE	359.0	356.0	356.0	358.0	2.0	358.0	—

Court Security and Transportation Bureau (3158P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	13,483,537	14,379,283	16,916,004	18,214,731	1,298,727	18,467,641	252,910
Charges for Services	170,399	145,281	166,548	167,610	1,062	163,599	(4,011)
Interfund Revenue	748,178	722,724	833,433	955,206	121,773	1,006,570	51,364
Miscellaneous Revenue	40,872	107,432	—	—	—	—	—
Total Revenue	14,442,986	15,354,720	17,915,985	19,337,547	1,421,562	19,637,810	300,263
Total Sources	14,442,986	15,354,720	17,915,985	19,337,547	1,421,562	19,637,810	300,263
Requirements							
Salaries and Benefits	20,129,772	18,805,374	20,868,233	20,787,215	(81,018)	21,041,960	254,745
Services and Supplies	1,770,760	1,788,187	2,208,465	2,377,714	169,249	2,471,507	93,793
Other Charges	1,222,466	1,779,859	2,686,270	3,257,747	571,477	3,282,826	25,079
Reclassification of Expenses	—	—	—	458,265	458,265	439,709	(18,556)
Other Financing Uses	25,475	27,740	27,153	29,472	2,319	30,337	865
Gross Appropriations	23,148,474	22,401,160	25,790,121	26,910,413	1,120,292	27,266,339	355,926
Intrafund Transfers	(264,114)	(277,267)	(414,427)	(449,510)	(35,083)	(437,897)	11,613
Net Appropriations	22,884,360	22,123,893	25,375,694	26,460,903	1,085,209	26,828,442	367,539
Total Requirements	22,884,360	22,123,893	25,375,694	26,460,903	1,085,209	26,828,442	367,539
Net County Cost	8,441,374	6,769,172	7,459,709	7,123,356	(336,353)	7,190,632	67,276
Salary Resolution	70.0	71.0	71.0	70.0	(1.0)	70.0	—
Funded FTE	70.0	71.0	71.0	70.0	(1.0)	70.0	—

Probation Department (3200B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	250,000	250,000	—	250,000	—
Fines, Forfeitures and Penalties	23,687	11,297	11,910	10,736	(1,174)	10,736	—
Intergovernmental Revenues	35,182,139	34,662,636	40,396,358	40,168,976	(227,382)	39,554,459	(614,517)
Charges for Services	4,600	4,311	—	—	—	—	—
Interfund Revenue	2,560	2,896	—	—	—	—	—
Miscellaneous Revenue	227,471	167,449	238,494	203,200	(35,294)	203,200	—
Total Revenue	35,440,457	34,848,589	40,896,762	40,632,912	(263,850)	40,018,395	(614,517)
Fund Balance	36,785,776	46,368,354	52,958,455	52,958,455	—	51,958,455	(1,000,000)
Total Sources	72,226,233	81,216,943	93,855,217	93,591,367	(263,850)	91,976,850	(1,614,517)
Requirements							
Salaries and Benefits	52,462,226	46,165,607	65,400,310	62,127,918	(3,272,392)	64,071,788	1,943,870
Services and Supplies	5,577,772	6,022,211	9,134,594	8,417,190	(717,404)	7,767,190	(650,000)
Other Charges	9,426,721	9,322,853	10,023,032	11,164,355	1,141,323	11,395,121	230,766
Fixed Assets	7,285	227,289	1,380,000	1,380,000	—	1,380,000	—
Other Financing Uses	6,427,308	7,781,691	6,474,346	7,457,057	982,711	6,472,473	(984,584)
Gross Appropriations	73,901,313	69,519,651	92,412,282	90,546,520	(1,865,762)	91,086,572	540,052
Intrafund Transfers	(270,849)	(225,722)	(232,948)	(232,948)	—	(232,948)	—
Net Appropriations	73,630,463	69,293,930	92,179,334	90,313,572	(1,865,762)	90,853,624	540,052
Contingencies/Dept Reserves	35,285,776	43,660,031	52,958,454	51,958,454	(1,000,000)	51,958,454	—
Total Requirements	108,916,239	112,953,961	145,137,788	142,272,026	(2,865,762)	142,812,078	540,052
Net County Cost	36,690,006	31,737,018	51,282,571	48,680,659	(2,601,912)	50,835,228	2,154,569
Salary Resolution	354.0	329.0	327.0	305.0	(22.0)	305.0	—
Funded FTE	353.9	328.4	325.5	303.4	(22.1)	303.4	—

Administrative Services (3211P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	1,336,517	2,464,388	2,437,920	2,437,920	—	2,437,920	—
Charges for Services	25	—	—	—	—	—	—
Interfund Revenue	2,560	2,896	—	—	—	—	—
Miscellaneous Revenue	32,397	24,450	—	—	—	—	—
Total Revenue	1,371,499	2,491,734	2,437,920	2,437,920	—	2,437,920	—
Fund Balance	26,053,639	25,253,639	31,843,740	31,843,740	—	31,843,740	—
Total Sources	27,425,138	27,745,373	34,281,660	34,281,660	—	34,281,660	—
Requirements							
Salaries and Benefits	7,331,962	7,058,485	8,190,402	8,753,278	562,876	9,262,536	509,258
Services and Supplies	800,173	1,275,612	1,443,805	1,062,224	(381,581)	1,062,224	—
Other Charges	820,876	880,774	963,277	1,362,789	399,512	1,388,240	25,451
Fixed Assets	—	—	1,000,000	1,000,000	—	1,000,000	—
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	8,953,011	9,214,870	11,597,484	12,178,291	580,807	12,713,000	534,709
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	8,953,011	9,214,870	11,597,484	12,178,291	580,807	12,713,000	534,709
Contingencies/Dept Reserves	24,553,639	27,011,951	35,002,052	31,843,740	(3,158,312)	31,843,740	—
Total Requirements	33,506,650	36,226,821	46,599,536	44,022,031	(2,577,505)	44,556,740	534,709
Net County Cost	6,081,511	8,481,448	12,317,876	9,740,371	(2,577,505)	10,275,080	534,709
Salary Resolution	41.0	42.0	39.0	39.0	—	39.0	—
Funded FTE	41.0	42.0	39.0	39.0	0.0	39.0	—

Adult and Pretrial Services (3227P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Fines, Forfeitures and Penalties	894	59	3,400	100	(3,300)	100	—
Intergovernmental Revenues	14,572,376	15,227,246	16,460,176	16,643,179	183,003	16,643,179	—
Charges for Services	4,575	4,311	—	—	—	—	—
Miscellaneous Revenue	80,793	88,034	100,700	100,700	—	100,700	—
Total Revenue	14,658,638	15,319,650	16,564,276	16,743,979	179,703	16,743,979	—
Fund Balance	309,964	3,922,096	3,922,096	3,922,096	—	2,922,096	(1,000,000)
Total Sources	14,968,602	19,241,746	20,486,372	20,666,075	179,703	19,666,075	(1,000,000)
Requirements							
Salaries and Benefits	23,085,209	20,359,751	29,090,711	27,080,735	(2,009,976)	27,915,653	834,918
Services and Supplies	1,410,503	927,487	844,895	734,020	(110,875)	734,020	—
Other Charges	1,885,037	1,529,910	1,588,722	1,829,079	240,357	1,878,404	49,325
Fixed Assets	—	199,544	300,000	300,000	—	300,000	—
Other Financing Uses	79,875	1,363,332	61,593	1,054,845	993,252	56,855	(997,990)
Gross Appropriations	26,460,625	24,380,024	31,885,921	30,998,679	(887,242)	30,884,932	(113,747)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	26,460,625	24,380,024	31,885,921	30,998,679	(887,242)	30,884,932	(113,747)
Contingencies/Dept Reserves	309,964	2,613,774	3,922,096	2,922,096	(1,000,000)	2,922,096	—
Total Requirements	26,770,589	26,993,798	35,808,017	33,920,775	(1,887,242)	33,807,028	(113,747)
Net County Cost	11,801,987	7,752,052	15,321,645	13,254,700	(2,066,945)	14,140,953	886,253
Salary Resolution	155.0	141.0	144.0	133.0	(11.0)	133.0	—
Funded FTE	155.0	141.0	143.3	132.3	(11.0)	132.3	—

Juvenile and Institutions Services (3253P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	250,000	250,000	—	250,000	—
Fines, Forfeitures and Penalties	22,793	11,238	8,510	10,636	2,126	10,636	—
Intergovernmental Revenues	19,178,987	16,822,956	21,498,262	21,087,877	(410,385)	20,473,360	(614,517)
Charges for Services	—	—	—	—	—	—	—
Miscellaneous Revenue	114,281	54,965	137,794	102,500	(35,294)	102,500	—
Total Revenue	19,316,061	16,889,159	21,894,566	21,451,013	(443,553)	20,836,496	(614,517)
Fund Balance	10,422,173	17,192,619	17,192,619	17,192,619	—	17,192,619	—
Total Sources	29,738,234	34,081,778	39,087,185	38,643,632	(443,553)	38,029,115	(614,517)
Requirements							
Salaries and Benefits	22,045,056	18,747,372	28,119,197	26,293,905	(1,825,292)	26,893,599	599,694
Services and Supplies	3,272,838	3,660,539	6,845,894	6,620,946	(224,948)	5,970,946	(650,000)
Other Charges	6,720,808	6,909,715	7,471,033	7,972,479	501,446	8,128,263	155,784
Fixed Assets	7,285	27,745	80,000	80,000	—	80,000	—
Other Financing Uses	6,347,432	6,418,359	6,412,753	6,402,212	(10,541)	6,415,618	13,406
Gross Appropriations	38,393,419	35,763,730	48,928,877	47,369,542	(1,559,335)	47,488,426	118,884
Intrafund Transfers	(270,849)	(225,722)	(232,948)	(232,948)	—	(232,948)	—
Net Appropriations	38,122,570	35,538,009	48,695,929	47,136,594	(1,559,335)	47,255,478	118,884
Contingencies/Dept Reserves	10,422,173	14,034,306	14,034,306	17,192,618	3,158,312	17,192,618	—
Total Requirements	48,544,743	49,572,315	62,730,235	64,329,212	1,598,977	64,448,096	118,884
Net County Cost	18,806,509	15,490,536	23,643,050	25,685,580	2,042,530	26,418,981	733,401
Salary Resolution	158.0	146.0	144.0	133.0	(11.0)	133.0	—
Funded FTE	157.9	145.4	143.3	132.1	(11.2)	132.1	—

District Attorney's Office (2510B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,430,118	1,355,195	2,285,711	2,252,202	(33,509)	1,276,568	(975,634)
Fines, Forfeitures and Penalties	634,944	1,654,844	1,860,955	2,360,955	500,000	2,360,955	—
Intergovernmental Revenues	14,836,593	15,778,360	16,858,561	17,572,692	714,131	17,519,558	(53,134)
Charges for Services	318,489	152,216	315,826	295,999	(19,827)	596,814	300,815
Interfund Revenue	244,399	51,766	—	—	—	—	—
Miscellaneous Revenue	177,444	96,393	73,400	133,400	60,000	133,400	—
Total Revenue	17,641,987	19,088,775	21,394,453	22,615,248	1,220,795	21,887,295	(727,953)
Fund Balance	8,638,502	9,263,175	7,415,191	6,235,818	(1,179,373)	6,235,818	—
Total Sources	26,280,489	28,351,950	28,809,644	28,851,066	41,422	28,123,113	(727,953)
Requirements							
Salaries and Benefits	36,192,818	37,903,162	42,364,565	44,083,693	1,719,128	46,253,012	2,169,319
Services and Supplies	2,147,562	4,055,215	3,735,578	3,658,030	(77,548)	3,333,938	(324,092)
Other Charges	2,462,087	2,329,325	2,785,660	3,531,331	745,671	3,580,572	49,241
Fixed Assets	—	228,744	1,025,266	726,959	(298,307)	550,000	(176,959)
Other Financing Uses	156,336	153,012	125,089	507,810	382,721	139,260	(368,550)
Gross Appropriations	40,958,804	44,669,458	50,036,158	52,507,823	2,471,665	53,856,782	1,348,959
Intrafund Transfers	(255,017)	(428,129)	(437,646)	(498,044)	(60,398)	(518,762)	(20,718)
Net Appropriations	40,703,787	44,241,329	49,598,512	52,009,779	2,411,267	53,338,020	1,328,241
Contingencies/Dept Reserves	7,500,996	5,565,596	4,923,017	4,948,966	25,949	4,948,966	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	48,204,783	49,806,925	54,521,529	56,958,745	2,437,216	58,286,986	1,328,241
Net County Cost	21,924,294	21,454,976	25,711,885	28,107,679	2,395,794	30,163,873	2,056,194
Salary Resolution	151.0	151.0	155.0	156.0	1.0	156.0	—
Funded FTE	150.0	150.0	154.3	155.3	1.0	155.3	—

County Support of the Courts (2700B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Fines, Forfeitures and Penalties	3,288,675	2,952,121	3,430,306	3,230,306	(200,000)	3,230,306	—
Charges for Services	469,408	443,354	605,921	605,921	—	605,921	—
Miscellaneous Revenue	187,629	173,663	24,953	24,953	—	24,953	—
Total Revenue	3,945,712	3,569,138	4,061,180	3,861,180	(200,000)	3,861,180	—
Fund Balance	2,181,413	—	—	—	—	—	—
Total Sources	6,127,125	3,569,138	4,061,180	3,861,180	(200,000)	3,861,180	—
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	931,103	1,427,701	1,490,013	1,490,053	40	1,490,053	—
Other Charges	16,523,153	16,217,816	17,031,308	17,076,378	45,070	17,076,378	—
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	17,454,256	17,645,517	18,521,321	18,566,431	45,110	18,566,431	—
Intrafund Transfers	—	—	(1,500,000)	(1,700,000)	(200,000)	(1,700,000)	—
Net Appropriations	17,454,256	17,645,517	17,021,321	16,866,431	(154,890)	16,866,431	—
Contingencies/Dept Reserves	683,713	—	—	—	—	—	—
Total Requirements	18,137,969	17,645,517	17,021,321	16,866,431	(154,890)	16,866,431	—
Net County Cost	12,010,844	14,076,378	12,960,141	13,005,251	45,110	13,005,251	—

Private Defender Program (2800B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	—	173,316	173,316	—	173,316	—
Charges for Services	—	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	—	—	173,316	173,316	—	173,316	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	—	—	173,316	173,316	—	173,316	—
Requirements							
Services and Supplies	20,888,229	21,905,483	24,549,347	25,718,591	1,169,244	26,484,815	766,224
Other Charges	24,749	23,551	27,836	34,364	6,528	40,543	6,179
Other Financing Uses	37,031	37,222	37,327	37,428	101	37,517	89
Gross Appropriations	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Intrafund Transfers							
Net Appropriations	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Total Requirements	20,950,009	21,966,256	24,614,510	25,790,383	1,175,873	26,562,875	772,492
Net County Cost	20,950,009	21,966,256	24,441,194	25,617,067	1,175,873	26,389,559	772,492

Coroner's Office (3300B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	14,534	13,976	13,500	13,500	—	13,500	—
Intergovernmental Revenues	772,767	772,767	772,767	781,461	8,694	772,767	(8,694)
Charges for Services	368,839	290,568	285,250	290,300	5,050	290,300	—
Interfund Revenue	1,114	1,136	—	—	—	—	—
Miscellaneous Revenue	86,575	19,243	4,500	4,500	—	4,500	—
Total Revenue	1,243,829	1,097,691	1,076,017	1,089,761	13,744	1,081,067	(8,694)
Fund Balance	315,231	563,901	768,176	940,156	171,980	940,156	—
Total Sources	1,559,060	1,661,592	1,844,193	2,029,917	185,724	2,021,223	(8,694)
Gross Appropriations	4,684,440	5,420,867	6,233,954	6,286,687	52,733	6,428,055	141,368
Intrafund Transfers	—	—	(88,000)	(88,000)	—	(88,000)	—
Net Appropriations	4,684,440	5,420,867	6,145,954	6,198,687	52,733	6,340,055	141,368
Contingencies/Dept Reserves	315,231	523,199	490,176	662,156	171,980	639,222	(22,934)
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	4,999,671	5,944,066	6,636,130	6,860,843	224,713	6,979,277	118,434
Net County Cost	3,440,611	4,282,474	4,791,937	4,830,926	38,989	4,958,054	127,128
Salary Resolution	15.0	17.0	17.0	18.0	1.0	18.0	—
Funded FTE	15.0	17.0	17.0	18.0	1.0	18.0	—



County Health

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	13,028,068	13,745,835	16,106,124	16,731,497	625,373	9,073,362	(7,658,135)
Licenses, Permits and Franchises	1,964,800	1,934,044	2,440,340	3,127,487	687,147	3,321,374	193,887
Fines, Forfeitures and Penalties	1,335,925	1,060,790	1,876,073	2,071,174	195,101	2,385,712	314,538
Use of Money and Property	3,998,372	3,738,965	1,297,435	1,256,949	(40,486)	1,256,949	—
Intergovernmental Revenues	400,763,001	403,517,138	473,911,077	474,100,589	189,512	486,733,206	12,632,617
Charges for Services	320,700,949	292,046,808	356,953,471	412,617,024	55,663,553	400,234,936	(12,382,088)
Interfund Revenue	14,706,892	23,453,322	51,516,540	51,848,082	331,542	43,693,937	(8,154,145)
Miscellaneous Revenue	30,562,124	51,130,770	31,961,759	61,426,668	29,464,909	60,874,455	(552,213)
Other Financing Sources	87,570,041	63,160,668	83,918,613	76,962,783	(6,955,830)	76,821,897	(140,886)
Total Revenue	874,630,172	853,788,340	1,019,981,432	1,100,142,253	80,160,821	1,084,395,828	(15,746,425)
Fund Balance	26,188,525	93,592,242	106,878,638	65,860,178	(41,018,460)	39,793,719	(26,066,459)
Total Sources	900,818,697	947,380,582	1,126,860,070	1,166,002,431	39,142,361	1,124,189,547	(41,812,884)
Requirements							
Salaries and Benefits	447,325,050	452,473,368	532,014,555	557,675,493	25,660,938	576,668,418	18,992,925
Services and Supplies	314,315,570	330,642,629	388,629,280	441,598,382	52,969,102	405,697,352	(35,901,030)
Other Charges	151,517,894	169,066,085	208,700,307	216,549,888	7,849,581	223,187,609	6,637,721
Reclassification of Expenses	—	—	34,092	16,540	(17,552)	28,710	12,170
Fixed Assets	4,593,723	29,869,951	41,409,051	5,490,779	(35,918,272)	4,814,044	(676,735)
Other Financing Uses	90,208,055	65,111,893	132,955,564	145,365,847	12,410,283	126,483,819	(18,882,028)
Gross Appropriations	1,007,960,291	1,047,163,925	1,303,742,849	1,366,696,929	62,954,080	1,336,879,952	(29,816,977)
Intrafund Transfers	(16,253,785)	(18,234,799)	(24,912,069)	(26,935,981)	(2,023,912)	(23,981,457)	2,954,524
Net Appropriations	991,706,506	1,028,929,126	1,278,830,780	1,339,760,948	60,930,168	1,312,898,495	(26,862,453)
Contingencies/Dept Reserves	13,379,549	17,058,295	25,677,643	29,329,180	3,651,537	29,343,838	14,658
Non-General Fund Reserves	64,799,955	54,968,022	29,198,265	16,632,959	(12,565,306)	10,336,453	(6,296,506)
Total Requirements	1,069,886,010	1,100,955,443	1,333,706,688	1,385,723,087	52,016,399	1,352,578,786	(33,144,301)
Net County Cost	169,067,314	153,574,861	206,846,618	219,720,656	12,874,038	228,389,239	8,668,583
Salary Resolution	2,278.0	2,356.0	2,339.0	2,355.0	16.0	2,354.0	(1.0)
Funded FTE	2,221.8	2,285.8	2,259.9	2,277.1	17.3	2,276.1	(1.0)

Health Administration (5500B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	1,430,000	82,349	541,070	791,070	250,000	541,070	(250,000)
Charges for Services	2,041,225	1,941,564	1,368,049	1,625,389	257,340	1,819,849	194,460
Interfund Revenue	2,083,203	2,083,332	1,891,395	2,174,846	283,451	2,174,846	—
Miscellaneous Revenue	87,933	30,549	—	—	—	—	—
Total Revenue	5,642,361	4,137,794	3,800,514	4,591,305	790,791	4,535,765	(55,540)
Fund Balance	415,340	423,070	420,918	420,918	—	420,918	—
Total Sources	6,057,701	4,560,864	4,221,432	5,012,223	790,791	4,956,683	(55,540)
Requirements							
Salaries and Benefits	6,359,768	5,819,078	5,957,436	6,799,979	842,543	7,110,829	310,850
Services and Supplies	1,548,923	758,267	1,599,263	1,398,458	(200,805)	1,009,169	(389,289)
Other Charges	583,723	493,970	417,678	680,024	262,346	702,901	22,877
Fixed Assets	—	6,837	50,000	50,000	—	50,000	—
Other Financing Uses	5,522	1,615	1,269	639	(630)	661	22
Gross Appropriations	8,497,935	7,079,766	8,025,646	8,929,100	903,454	8,873,560	(55,540)
Intrafund Transfers	(2,869,657)	(2,940,571)	(3,744,253)	(4,337,795)	(593,542)	(4,337,795)	—
Net Appropriations	5,628,278	4,139,195	4,281,393	4,591,305	309,912	4,535,765	(55,540)
Contingencies/Dept Reserves	429,423	421,669	420,918	420,918	—	420,918	—
Total Requirements	6,057,701	4,560,864	4,702,311	5,012,223	309,912	4,956,683	(55,540)
Net County Cost	—	—	480,879	—	(480,879)	—	—
Salary Resolution	24.0	22.0	22.0	22.0	—	22.0	—
Funded FTE	23.8	22.0	22.0	22.0	—	22.0	—

Health Coverage Unit (5510B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	30,000	270,000	—	—	—	—	—
Charges for Services	2,200,000	1,868,136	2,828,426	2,871,465	43,039	2,933,820	62,355
Interfund Revenue	491,300	640,531	343,794	346,875	3,081	349,618	2,743
Miscellaneous Revenue	2,785,435	7,033	—	—	—	—	—
Total Revenue	5,506,736	2,785,700	3,172,220	3,218,340	46,120	3,283,438	65,098
Fund Balance	385,053	433,316	605,493	632,160	26,667	632,160	—
Total Sources	5,891,789	3,219,016	3,777,713	3,850,500	72,787	3,915,598	65,098
Requirements							
Salaries and Benefits	4,289,822	4,054,343	4,577,899	4,918,181	340,282	5,160,840	242,659
Services and Supplies	1,510,960	755,348	831,780	774,104	(57,676)	786,656	12,552
Other Charges	2,192,428	191,426	388,834	490,090	101,256	502,508	12,418
Fixed Assets	—	—	—	—	—	—	—
Gross Appropriations	7,993,211	5,001,117	5,798,513	6,182,375	383,862	6,450,004	267,629
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	7,993,211	5,001,117	5,798,513	6,182,375	383,862	6,450,004	267,629
Contingencies/Dept Reserves	385,053	433,316	605,493	632,160	26,667	632,160	—
Total Requirements	8,378,264	5,434,433	6,404,006	6,814,535	410,529	7,082,164	267,629
Net County Cost	2,486,475	2,215,417	2,626,293	2,964,035	337,742	3,166,566	202,531
Salary Resolution	26.0	28.0	26.0	26.0	—	26.0	—
Funded FTE	26.0	28.0	25.2	25.2	—	25.2	—

Public Health, Policy and Planning (5550B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,100,066	2,102,711	3,181,140	3,224,198	43,058	874,198	(2,350,000)
Licenses, Permits and Franchises	903,575	912,587	884,183	962,624	78,441	962,624	—
Fines, Forfeitures and Penalties	446	460	473	150	(323)	150	—
Intergovernmental Revenues	25,405,416	24,077,109	21,069,159	20,365,332	(703,827)	20,493,078	127,746
Charges for Services	4,430,601	4,751,102	8,121,423	12,362,975	4,241,552	12,362,975	—
Interfund Revenue	3,026,618	2,990,323	2,862,299	3,119,624	257,325	3,119,624	—
Miscellaneous Revenue	209,352	84,276	4,707,026	1,933,264	(2,773,762)	2,718,104	784,840
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	36,076,073	34,918,568	40,825,703	41,968,167	1,142,464	40,530,753	(1,437,414)
Fund Balance	849,549	904,794	904,081	1,028,620	124,539	1,028,620	—
Total Sources	36,925,622	35,823,362	41,729,784	42,996,787	1,267,003	41,559,373	(1,437,414)
Requirements							
Salaries and Benefits	31,144,544	31,657,691	34,734,448	36,199,187	1,464,739	37,763,390	1,564,203
Services and Supplies	17,215,002	16,081,918	17,038,188	17,847,569	809,381	15,661,691	(2,185,878)
Other Charges	3,938,156	4,482,559	5,091,390	5,342,797	251,407	5,475,722	132,925
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	621,592	571,334	100,000	50,000	(50,000)	50,000	—
Other Financing Uses	25,969	64,194	2,572,465	2,559,737	(12,728)	2,561,244	1,507
Gross Appropriations	52,945,263	52,857,696	59,536,491	61,999,290	2,462,799	61,512,047	(487,243)
Intrafund Transfers	(1,615,766)	(2,304,271)	(2,363,560)	(2,212,312)	151,248	(2,212,312)	—
Net Appropriations	51,329,497	50,553,425	57,172,931	59,786,978	2,614,047	59,299,735	(487,243)
Contingencies/Dept Reserves	845,384	870,289	955,355	1,028,620	73,265	1,028,620	—
Total Requirements	52,174,881	51,423,714	58,128,286	60,815,598	2,687,312	60,328,355	(487,243)
Net County Cost	15,249,259	15,600,351	16,398,502	17,818,811	1,420,309	18,768,982	950,171
Salary Resolution	162.0	166.0	163.0	163.0	—	163.0	—
Funded FTE	161.8	165.8	162.6	162.7	0.0	162.7	—

Health IT (5560B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	—	259,668	—	(259,668)	—	—
Interfund Revenue	2,463,071	10,679,305	5,707,316	10,063,096	4,355,780	8,889,883	(1,173,213)
Miscellaneous Revenue	2,500	17,728	—	—	—	—	—
Other Financing Sources	446,449	—	20,296,992	13,341,162	(6,955,830)	13,200,276	(140,886)
Total Revenue	2,912,020	10,697,033	26,263,976	23,404,258	(2,859,718)	22,090,159	(1,314,099)
Fund Balance	3,386,578	2,817,193	1,995,059	1,219,346	(775,713)	—	(1,219,346)
Total Sources	6,298,598	13,514,226	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Requirements							
Salaries and Benefits	4,845,338	11,869,542	25,027,309	21,091,918	(3,935,391)	21,581,529	489,611
Services and Supplies	3,349,682	3,496,876	11,528,403	10,461,417	(1,066,986)	4,417,986	(6,043,431)
Other Charges	582,169	718,210	1,270,122	2,652,538	1,382,416	2,835,306	182,768
Other Financing Uses	322	2,591	2,036	1,025	(1,011)	1,059	34
Gross Appropriations	8,777,511	16,087,219	37,827,870	34,206,898	(3,620,972)	28,835,880	(5,371,018)
Intrafund Transfers	(5,302,235)	(4,561,923)	(9,568,835)	(9,583,294)	(14,459)	(6,745,721)	2,837,573
Net Appropriations	3,475,277	11,525,296	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Contingencies/Dept Reserves	2,823,322	1,988,930	—	—	—	—	—
Total Requirements	6,298,598	13,514,226	28,259,035	24,623,604	(3,635,431)	22,090,159	(2,533,445)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	46.0	49.0	48.0	63.0	15.0	63.0	—
Funded FTE	46.0	49.0	48.0	63.0	15.0	63.0	—

Emergency Medical Services GF (5600B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	75,075	77,588	195,000	204,750	9,750	198,324	(6,426)
Licenses, Permits and Franchises	42,821	32,092	41,421	32,092	(9,329)	32,092	—
Fines, Forfeitures and Penalties	—	—	—	—	—	—	—
Intergovernmental Revenues	1,351,785	1,389,811	1,522,864	1,555,435	32,571	1,555,435	—
Charges for Services	1,823,633	1,653,875	1,813,449	1,910,479	97,030	2,151,771	241,292
Interfund Revenue	267,084	59,084	942,951	825,579	(117,372)	981,159	155,580
Miscellaneous Revenue	6,993,369	7,196,453	7,290,653	7,955,427	664,774	8,239,421	283,994
Total Revenue	10,553,767	10,408,903	11,806,338	12,483,762	677,424	13,158,202	674,440
Fund Balance	489,916	490,863	489,986	489,986	—	489,986	—
Total Sources	11,043,683	10,899,766	12,296,324	12,973,748	677,424	13,648,188	674,440
Requirements							
Salaries and Benefits	2,339,251	2,003,007	2,858,703	3,002,593	143,890	3,146,009	143,416
Services and Supplies	7,779,394	8,219,412	8,592,396	9,174,547	582,151	9,673,903	499,356
Other Charges	579,458	451,553	499,473	588,856	89,383	620,524	31,668
Fixed Assets	—	—	—	—	—	—	—
Gross Appropriations	10,698,103	10,673,972	11,950,572	12,765,996	815,424	13,440,436	674,440
Intrafund Transfers	(598)	(119,507)	—	(138,000)	(138,000)	(138,000)	—
Net Appropriations	10,697,505	10,554,465	11,950,572	12,627,996	677,424	13,302,436	674,440
Contingencies/Dept Reserves	346,178	345,301	489,986	489,986	—	489,986	—
Total Requirements	11,043,683	10,899,766	12,440,558	13,117,982	677,424	13,792,422	674,440
Net County Cost	—	—	144,234	144,234	—	144,234	—
Salary Resolution	10.0	10.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	10.0	11.0	11.0	—	11.0	—

Emergency Medical Services Fund (5630B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Fines, Forfeitures and Penalties	917,667	701,907	1,454,999	1,454,999	—	1,454,999	—
Use of Money and Property	49,286	83,095	28,159	43,838	15,679	43,838	—
Miscellaneous Revenue	12,768	4,900	26,469	8,000	(18,469)	8,000	—
Total Revenue	979,722	789,902	1,509,627	1,506,837	(2,790)	1,506,837	—
Fund Balance	1,921,110	2,482,600	2,063,327	2,241,269	177,942	2,241,269	—
Total Sources	2,900,832	3,272,502	3,572,954	3,748,106	175,152	3,748,106	—
Requirements							
Services and Supplies	418,233	1,209,175	2,565,004	1,506,837	(1,058,167)	1,506,837	—
Gross Appropriations	418,233	1,209,175	2,565,004	1,506,837	(1,058,167)	1,506,837	—
Intrafund Transfers							
Net Appropriations	418,233	1,209,175	2,565,004	1,506,837	(1,058,167)	1,506,837	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	2,482,599	2,063,327	1,007,950	2,241,269	1,233,319	2,241,269	—
Total Requirements	2,900,832	3,272,502	3,572,954	3,748,106	175,152	3,748,106	—
Net County Cost	—	—	—	—	—	—	—

Aging and Disability Services (5700B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,280,697	1,336,567	2,576,279	2,659,504	83,225	959,504	(1,700,000)
Fines, Forfeitures and Penalties	61,939	81,376	81,376	81,372	(4)	81,372	—
Use of Money and Property	780,895	1,181,944	1,165,420	1,092,255	(73,165)	1,092,255	—
Intergovernmental Revenues	25,186,431	29,665,627	27,752,387	27,704,411	(47,976)	27,925,949	221,538
Charges for Services	2,222,278	3,056,752	2,559,016	2,411,250	(147,766)	2,441,250	30,000
Interfund Revenue	445,502	443,788	443,788	476,686	32,898	476,686	—
Miscellaneous Revenue	286,761	328,288	307,851	313,158	5,307	313,158	—
Total Revenue	30,264,502	36,094,344	34,886,117	34,738,636	(147,481)	33,290,174	(1,448,462)
Fund Balance	739,720	3,687,970	9,297,226	7,566,864	(1,730,362)	7,335,855	(231,009)
Total Sources	31,004,222	39,782,314	44,183,343	42,305,500	(1,877,843)	40,626,029	(1,679,471)
Requirements							
Salaries and Benefits	23,780,241	24,454,587	28,439,188	30,576,146	2,136,958	31,908,188	1,332,042
Services and Supplies	4,786,041	5,225,248	5,467,723	5,973,625	505,902	5,908,975	(64,650)
Other Charges	9,821,648	11,059,310	17,406,752	15,298,040	(2,108,712)	13,743,899	(1,554,141)
Reclassification of Expenses	—	—	—	—	—	—	—
Other Financing Uses	11,727	—	—	—	—	—	—
Gross Appropriations	38,399,656	40,739,146	51,313,663	51,847,811	534,148	51,561,062	(286,749)
Intrafund Transfers	(2,163,084)	(2,322,248)	(2,412,490)	(3,238,359)	(825,869)	(3,358,359)	(120,000)
Net Appropriations	36,236,572	38,416,898	48,901,173	48,609,452	(291,721)	48,202,703	(406,749)
Contingencies/Dept Reserves	911,752	3,687,970	7,335,855	7,335,855	—	7,335,855	—
Total Requirements	37,148,324	42,104,868	56,237,028	55,945,307	(291,721)	55,538,558	(406,749)
Net County Cost	6,144,103	2,322,554	12,053,685	13,639,807	1,586,122	14,912,529	1,272,722
Salary Resolution	150.0	154.0	153.0	153.0	—	153.0	—
Funded FTE	150.0	154.0	152.9	152.8	(0.1)	152.8	—

IHSS Public Authority (5800B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	10,598	100,856	100,856	100,856	—	100,856	—
Intergovernmental Revenues	27,137,162	33,074,700	35,194,889	37,053,282	1,858,393	38,720,860	1,667,578
Interfund Revenue	4,523,918	4,532,666	4,532,666	4,654,649	121,983	4,654,649	—
Miscellaneous Revenue	421,343	416,450	416,450	416,450	—	416,450	—
Total Revenue	32,093,021	38,124,674	40,244,861	42,225,237	1,980,376	43,892,815	1,667,578
Fund Balance	2,056,805	1,875,804	5,898,886	6,019,859	120,973	6,019,859	—
Total Sources	34,149,826	40,000,478	46,143,747	48,245,096	2,101,349	49,912,674	1,667,578
Requirements							
Salaries and Benefits	2,015,472	2,256,994	2,782,795	3,041,749	258,954	3,500,178	458,429
Services and Supplies	7,435,993	8,121,708	8,259,947	9,638,297	1,378,350	9,638,297	—
Other Charges	22,822,135	23,722,890	29,202,119	29,545,191	343,072	30,754,340	1,209,149
Other Financing Uses	421	—	—	—	—	—	—
Gross Appropriations	32,274,021	34,101,592	40,244,861	42,225,237	1,980,376	43,892,815	1,667,578
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	32,274,021	34,101,592	40,244,861	42,225,237	1,980,376	43,892,815	1,667,578
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	1,875,805	5,898,885	5,898,886	6,019,859	120,973	6,019,859	—
Total Requirements	34,149,826	40,000,478	46,143,747	48,245,096	2,101,349	49,912,674	1,667,578
Net County Cost	—	—	—	—	—	—	—

Contributions to Medical Center (5850B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	5,612,056	5,612,056	5,612,056	5,612,056	—	5,612,056	—
Total Revenue	5,612,056	5,612,056	5,612,056	5,612,056	—	5,612,056	—
Fund Balance	—	—	19,505,734	—	(19,505,734)	—	—
Total Sources	5,612,056	5,612,056	25,117,790	5,612,056	(19,505,734)	5,612,056	—
Requirements							
Services and Supplies	43,890	43,890	43,890	43,890	—	43,890	—
Other Charges	—	—	—	—	—	—	—
Other Financing Uses	65,153,152	44,115,887	83,127,355	63,621,621	(19,505,734)	63,621,621	—
Gross Appropriations	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Total Requirements	65,197,042	44,159,777	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Net County Cost	59,584,986	38,547,721	58,053,455	58,053,455	—	58,053,455	—

Environmental Health Services (5900B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	349,388	383,087	—	—	—	—	—
Licenses, Permits and Franchises	1,018,404	989,365	1,514,736	2,132,771	618,035	2,326,658	193,887
Fines, Forfeitures and Penalties	355,874	277,046	339,225	534,653	195,428	849,191	314,538
Intergovernmental Revenues	1,138,001	1,519,786	929,052	879,881	(49,171)	918,532	38,651
Charges for Services	18,478,540	14,065,878	15,753,600	18,374,874	2,621,274	19,677,060	1,302,186
Interfund Revenue	47,337	39,473	1,820	1,820	—	1,820	—
Miscellaneous Revenue	327,881	516,504	2,903,585	368,426	(2,535,159)	401,010	32,584
Total Revenue	21,715,425	17,791,141	21,442,018	22,292,425	850,407	24,174,271	1,881,846
Fund Balance	808,372	807,086	(970,506)	439,721	1,410,227	439,721	—
Total Sources	22,523,797	18,598,227	20,471,512	22,732,146	2,260,634	24,613,992	1,881,846
Requirements							
Salaries and Benefits	15,643,906	15,154,781	17,616,568	18,410,888	794,320	19,514,537	1,103,649
Services and Supplies	4,180,938	2,858,938	2,529,485	4,045,102	1,515,617	4,583,699	538,597
Other Charges	2,047,911	1,974,549	1,998,876	2,340,177	341,301	2,666,054	325,877
Reclassification of Expenses	—	—	34,092	16,540	(17,552)	17,036	496
Fixed Assets	5,968	—	—	—	—	—	—
Other Financing Uses	3,264	5,472	7,176	3,864	(3,312)	4,003	139
Gross Appropriations	21,881,988	19,993,740	22,186,197	24,816,571	2,630,374	26,785,329	1,968,758
Intrafund Transfers	(58,070)	(1,717,801)	(247,200)	(2,416,940)	(2,169,740)	(2,503,852)	(86,912)
Net Appropriations	21,823,917	18,275,939	21,938,997	22,399,631	460,634	24,281,477	1,881,846
Contingencies/Dept Reserves	807,099	427,086	439,721	439,721	—	439,721	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	22,631,016	18,703,025	22,378,718	22,839,352	460,634	24,721,198	1,881,846
Net County Cost	107,219	104,798	1,907,206	107,206	(1,800,000)	107,206	—
Salary Resolution	84.0	85.0	85.0	86.0	1.0	86.0	—
Funded FTE	84.0	85.0	84.9	85.9	1.0	85.9	—

Behavioral Health and Recovery Services (6100B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	5,733,958	6,255,783	6,206,832	6,521,934	315,102	4,225,507	(2,296,427)
Use of Money and Property	—	—	—	—	—	—	—
Intergovernmental Revenues	119,549,536	135,072,347	188,437,871	173,442,937	(14,994,934)	180,204,915	6,761,978
Charges for Services	73,251,172	59,451,777	62,259,572	61,861,515	(398,057)	63,686,333	1,824,818
Interfund Revenue	3,772	4,704	—	—	—	—	—
Miscellaneous Revenue	1,630,827	2,154,178	4,633,552	38,232,865	33,599,313	36,579,234	(1,653,631)
Total Revenue	200,169,264	202,938,790	261,537,827	280,059,251	18,521,424	284,695,989	4,636,738
Fund Balance	3,867,439	19,853,904	14,066,867	18,554,189	4,487,322	14,154,189	(4,400,000)
Total Sources	204,036,703	222,792,694	275,604,694	298,613,440	23,008,746	298,850,178	236,738
Requirements							
Salaries and Benefits	90,452,661	92,874,636	107,993,373	116,874,454	8,881,081	121,936,571	5,062,117
Services and Supplies	83,023,008	99,340,701	114,628,762	142,199,023	27,570,261	137,786,143	(4,412,880)
Other Charges	62,407,304	72,731,592	92,744,501	91,862,644	(881,857)	96,880,729	5,018,085
Fixed Assets	3,755,500	—	2,434,689	—	(2,434,689)	—	—
Other Financing Uses	3,120,538	3,340,115	14,653,996	9,268,358	(5,385,638)	8,022,807	(1,245,551)
Gross Appropriations	242,759,011	268,287,044	332,455,321	360,204,479	27,749,158	364,626,250	4,421,771
Intrafund Transfers	(1,663,367)	(1,566,940)	(3,130,227)	(1,922,875)	1,207,352	(1,599,012)	323,863
Net Appropriations	241,095,644	266,720,104	329,325,094	358,281,604	28,956,510	363,027,238	4,745,634
Contingencies/Dept Reserves	4,004,502	5,762,067	11,632,178	14,154,189	2,522,011	14,154,189	—
Total Requirements	245,100,146	272,482,171	340,957,272	372,435,793	31,478,521	377,181,427	4,745,634
Net County Cost	41,063,443	49,689,477	65,352,578	73,822,353	8,469,775	78,331,249	4,508,896
Salary Resolution	476.0	522.0	517.0	527.0	10.0	527.0	—
Funded FTE	471.2	515.4	508.8	518.1	9.3	518.1	—

Family Health Services (6240B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,772,650	1,843,556	2,000,249	2,155,045	154,796	1,862,348	(292,697)
Intergovernmental Revenues	16,544,540	17,971,854	14,941,648	19,905,118	4,963,470	19,905,118	—
Charges for Services	1,234,840	1,290,913	3,947,953	1,505,695	(2,442,258)	1,468,496	(37,199)
Interfund Revenue	35,741	344,641	1,322,632	1,369,093	46,461	1,416,140	47,047
Miscellaneous Revenue	217,843	141,114	—	—	—	—	—
Total Revenue	19,805,615	21,592,077	22,212,482	24,934,951	2,722,469	24,652,102	(282,849)
Fund Balance	2,316,827	3,763,829	4,845,758	4,078,618	(767,140)	4,078,618	—
Total Sources	22,122,442	25,355,906	27,058,240	29,013,569	1,955,329	28,730,720	(282,849)
Requirements							
Salaries and Benefits	30,488,639	30,730,955	34,466,305	36,688,037	2,221,732	38,034,256	1,346,219
Services and Supplies	3,417,745	3,728,431	5,517,247	5,718,172	200,925	5,606,079	(112,093)
Other Charges	2,107,188	2,295,650	2,746,331	3,020,180	273,849	2,894,477	(125,703)
Reclassification of Expenses	—	—	—	—	—	11,674	11,674
Fixed Assets	161,431	140,646	212,439	512,439	300,000	214,044	(298,395)
Other Financing Uses	32,566	1,544,322	1,206,649	1,218,635	11,986	1,219,206	571
Gross Appropriations	36,207,569	38,440,004	44,148,971	47,157,463	3,008,492	47,979,736	822,273
Intrafund Transfers	(2,034,234)	(2,154,639)	(2,851,992)	(2,548,894)	303,098	(2,548,894)	—
Net Appropriations	34,173,335	36,285,365	41,296,979	44,608,569	3,311,590	45,430,842	822,273
Contingencies/Dept Reserves	2,352,827	2,675,998	3,352,468	4,078,618	726,150	4,078,618	—
Total Requirements	36,526,162	38,961,363	44,649,447	48,687,187	4,037,740	49,509,460	822,273
Net County Cost	14,403,720	13,605,456	17,591,207	19,673,618	2,082,411	20,778,740	1,105,122
Salary Resolution	169.0	170.0	169.0	169.0	—	169.0	—
Funded FTE	165.5	166.0	164.2	164.2	—	164.2	—

Correctional Health Services (6300B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	3,558,618	4,860,545	6,778,673	7,624,345	845,672	7,361,848	(262,497)
Charges for Services	3,526	4,278	2,883	5,300	2,417	5,300	—
Interfund Revenue	1,666	1,928	—	—	—	—	—
Miscellaneous Revenue	174,356	100,880	—	18,537	18,537	18,537	—
Total Revenue	3,738,166	4,967,632	6,781,556	7,648,182	866,626	7,385,685	(262,497)
Fund Balance	700,471	473,380	750,000	877,199	127,199	877,199	—
Total Sources	4,438,637	5,441,012	7,531,556	8,525,381	993,825	8,262,884	(262,497)
Requirements							
Salaries and Benefits	20,148,241	20,657,211	22,602,739	24,178,265	1,575,526	24,637,876	459,611
Services and Supplies	9,120,171	10,754,463	11,285,859	11,285,859	—	11,482,719	196,860
Other Charges	1,419,587	1,705,594	1,742,734	2,116,147	373,413	2,190,002	73,855
Fixed Assets	—	40,514	378,340	378,340	—	—	(378,340)
Gross Appropriations	30,687,999	33,157,782	36,009,672	37,958,611	1,948,939	38,310,597	351,986
Intrafund Transfers	(397,568)	(375,658)	(387,512)	(387,512)	—	(387,512)	—
Net Appropriations	30,290,431	32,782,124	35,622,160	37,571,099	1,948,939	37,923,085	351,986
Contingencies/Dept Reserves	474,009	445,669	445,669	749,113	303,444	763,771	14,658
Total Requirements	30,764,440	33,227,793	36,067,829	38,320,212	2,252,383	38,686,856	366,644
Net County Cost	26,325,803	27,786,781	28,536,273	29,794,831	1,258,558	30,423,972	629,141
Salary Resolution	88.0	104.0	103.0	108.0	5.0	107.0	(1.0)
Funded FTE	86.0	101.5	100.4	105.6	5.3	104.6	(1.0)

San Mateo Medical Center (6600B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,716,233	1,746,541	1,946,624	1,966,066	19,442	953,481	(1,012,585)
Use of Money and Property	2,609,032	236,061	3,000	20,000	17,000	20,000	—
Intergovernmental Revenues	172,431,512	152,533,008	176,483,796	184,778,778	8,294,982	189,106,401	4,327,623
Charges for Services	186,423,552	193,852,650	258,299,100	309,688,082	51,388,982	293,688,082	(16,000,000)
Interfund Revenue	1,317,680	1,633,547	1,311,099	876,256	(434,843)	876,256	—
Miscellaneous Revenue	6,316,666	33,520,361	6,064,117	6,568,485	504,368	6,568,485	—
Other Financing Sources	65,123,592	62,710,668	63,621,621	63,621,621	—	63,621,621	—
Total Revenue	435,938,267	446,232,836	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Fund Balance	8,251,345	(4,863,118)	—	—	—	—	—
Total Sources	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Requirements							
Salaries and Benefits	215,673,863	210,940,544	244,957,792	255,894,096	10,936,304	262,374,215	6,480,119
Services and Supplies	167,955,579	169,218,907	186,802,234	196,759,387	9,957,153	194,283,024	(2,476,363)
Other Charges	39,301,250	45,343,811	50,737,439	57,480,402	6,742,963	58,754,452	1,274,050
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	4,000,000	4,500,000	500,000	4,500,000	—
Other Financing Uses	21,408,126	16,037,697	21,437,892	53,035,403	31,597,511	35,072,635	(17,962,768)
Gross Appropriations	444,338,818	441,540,958	507,935,357	567,669,288	59,733,931	554,984,326	(12,684,962)
Intrafund Transfers	(149,206)	(171,241)	(206,000)	(150,000)	56,000	(150,000)	—
Net Appropriations	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	444,189,612	441,369,717	507,729,357	567,519,288	59,789,931	554,834,326	(12,684,962)
Net County Cost	0	(0)	—	—	—	—	—
Salary Resolution	1,043.0	1,046.0	1,042.0	1,027.0	(15.0)	1,027.0	—
Funded FTE	997.6	989.2	979.9	966.6	(13.3)	966.6	—

IHSS Public Authority GF (6900B)

All Funds
FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources							
Requirements							
Other Charges	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Gross Appropriations	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Intrafund Transfers							
Net Appropriations	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Total Requirements	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Net County Cost	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—

Electronic Health Record (8420B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	548,562	2,137,008	—	—	—	—	—
Intergovernmental Revenues	7,000,000	3,000,000	—	—	—	—	—
Charges for Services	28,591,582	10,109,883	—	—	—	—	—
Interfund Revenue	—	—	32,156,780	27,939,558	(4,217,222)	20,753,256	(7,186,302)
Miscellaneous Revenue	5,483,033	1,000,000	—	—	—	—	—
Other Financing Sources	22,000,000	450,000	—	—	—	—	—
Total Revenue	63,623,177	16,696,891	32,156,780	27,939,558	(4,217,222)	20,753,256	(7,186,302)
Fund Balance	—	60,441,551	47,005,809	22,291,429	(24,714,380)	2,075,325	(20,216,104)
Total Sources	63,623,177	77,138,442	79,162,589	50,230,987	(28,931,602)	22,828,581	(27,402,406)
Requirements							
Salaries and Benefits	143,304	—	—	—	—	—	—
Services and Supplies	2,530,014	829,347	11,939,099	24,772,095	12,832,996	3,308,284	(21,463,811)
Other Charges	12,629	192,665	751,752	1,430,496	678,744	1,464,389	33,893
Fixed Assets	49,231	29,110,620	34,233,583	—	(34,233,583)	—	—
Other Financing Uses	446,449	—	9,946,726	15,656,565	5,709,839	15,980,583	324,018
Gross Appropriations	3,181,626	30,132,632	56,871,160	41,859,156	(15,012,004)	20,753,256	(21,105,900)
Intrafund Transfers							
Net Appropriations	3,181,626	30,132,632	56,871,160	41,859,156	(15,012,004)	20,753,256	(21,105,900)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	60,441,551	47,005,809	22,291,429	8,371,831	(13,919,598)	2,075,325	(6,296,506)
Total Requirements	63,623,177	77,138,442	79,162,589	50,230,987	(28,931,602)	22,828,581	(27,402,406)
Net County Cost	—	—	—	—	—	—	—

First 5 San Mateo County (1950B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	303,007	500,698	230,454	240,000	9,546	230,000	(10,000)
Intergovernmental Revenues	5,127,471	4,711,206	4,056,141	4,160,141	104,000	3,919,141	(241,000)
Charges for Services	1,048	1,072	—	—	—	—	—
Miscellaneous Revenue	925,783	1,430,440	1,932,464	3,575,000	1,642,536	2,075,000	(1,500,000)
Total Revenue	6,357,309	6,643,417	6,219,059	7,975,141	1,756,082	6,224,141	(1,751,000)
Fund Balance	12,599,516	13,578,500	14,312,370	12,341,607	(1,970,763)	11,571,363	(770,244)
Total Sources	18,956,825	20,221,917	20,531,429	20,316,748	(214,681)	17,795,504	(2,521,244)
Gross Appropriations	6,511,041	5,909,546	8,189,822	8,745,385	555,563	7,493,583	(1,251,802)
Intrafund Transfers							
Net Appropriations	6,511,041	5,909,546	8,189,822	8,745,385	555,563	7,493,583	(1,251,802)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	12,445,784	14,312,370	12,341,607	11,571,363	(770,244)	10,301,921	(1,269,442)
Total Requirements	18,956,825	20,221,916	20,531,429	20,316,748	(214,681)	17,795,504	(2,521,244)
Net County Cost	—	(0)	—	—	—	—	—
Salary Resolution	8.0	9.0	8.0	8.0	—	8.0	—
Funded FTE	8.0	9.0	7.7	7.9	0.2	7.9	—



Human Services Agency (7000D)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	13,819,569	24,063,187	36,978,131	38,256,590	1,278,459	28,592,645	(9,663,945)
Intergovernmental Revenues	148,665,701	173,552,774	195,843,149	199,449,064	3,605,915	197,998,616	(1,450,448)
Charges for Services	1,973,737	1,698,013	1,283,306	1,119,280	(164,026)	1,119,280	—
Interfund Revenue	7,226	28,111	5,000	20,000	15,000	20,000	—
Miscellaneous Revenue	1,407,360	2,005,910	1,880,929	2,038,128	157,199	1,923,128	(115,000)
Other Financing Sources	—	26,400	—	—	—	—	—
Total Revenue	165,873,593	201,374,395	235,990,515	240,883,062	4,892,547	229,653,669	(11,229,393)
Fund Balance	49,227,980	52,227,134	47,131,600	41,697,249	(5,434,351)	41,599,749	(97,500)
Total Sources	215,101,573	253,601,529	283,122,115	282,580,311	(541,804)	271,253,418	(11,326,893)
Requirements							
Salaries and Benefits	120,921,118	120,844,628	145,263,903	158,217,087	12,953,184	166,116,584	7,899,497
Services and Supplies	45,382,121	56,487,856	101,663,915	96,135,320	(5,528,595)	83,372,921	(12,762,399)
Other Charges	53,471,327	86,904,293	72,373,486	73,913,390	1,539,904	74,152,373	238,983
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	115,342	1,668,721	1,761,851	650,000	(1,111,851)	650,000	—
Other Financing Uses	2,677,331	974,868	1,106,668	1,220,464	113,796	1,231,346	10,882
Gross Appropriations	222,567,240	266,880,367	322,169,823	330,136,261	7,966,438	325,523,224	(4,613,037)
Intrafund Transfers	(3,051,104)	(3,730,703)	(8,927,603)	(7,970,701)	956,902	(8,064,076)	(93,375)
Net Appropriations	219,516,136	263,149,663	313,242,220	322,165,560	8,923,340	317,459,148	(4,706,412)
Contingencies/Dept Reserves	38,871,980	27,941,134	40,749,749	40,749,749	—	40,749,749	—
Total Requirements	258,388,116	291,090,797	353,991,969	362,915,309	8,923,340	358,208,897	(4,706,412)
Net County Cost	43,286,543	37,489,269	70,869,854	80,334,998	9,465,144	86,955,479	6,620,481
Salary Resolution	790.0	811.0	808.0	813.0	5.0	813.0	—
Funded FTE	790.0	811.0	807.7	812.8	5.0	812.8	—

Office of Agency Director (7010B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	120,461	6,878,503	7,197,436	7,106,073	(91,363)	655,965	(6,450,108)
Intergovernmental Revenues	122,932	15,867,861	1,000,000	1,000,000	—	—	(1,000,000)
Charges for Services	—	122	—	—	—	—	—
Interfund Revenue	5,410	6,936	—	—	—	—	—
Miscellaneous Revenue	50,102	22,171	302,208	—	(302,208)	—	—
Total Revenue	298,906	22,775,594	8,499,644	8,106,073	(393,571)	655,965	(7,450,108)
Fund Balance	41,533,325	45,750,479	41,204,945	40,093,094	(1,111,851)	40,093,094	—
Total Sources	41,832,231	68,526,073	49,704,589	48,199,167	(1,505,422)	40,749,059	(7,450,108)
Requirements							
Salaries and Benefits	16,334,433	17,391,751	20,974,951	23,495,404	2,520,453	24,545,034	1,049,630
Services and Supplies	2,458,551	9,428,262	15,693,604	12,446,147	(3,247,457)	5,291,950	(7,154,197)
Other Charges	4,103,490	36,693,235	4,655,284	5,675,882	1,020,598	5,693,971	18,089
Reclassification of Expenses	(22,867,346)	(25,994,142)	(31,638,872)	(33,159,449)	(1,520,577)	(34,524,542)	(1,365,093)
Fixed Assets	—	1,668,721	1,361,851	250,000	(1,111,851)	250,000	—
Other Financing Uses	8,553	13,175	39,520	48,089	8,569	49,552	1,463
Gross Appropriations	37,681	39,201,002	11,086,338	8,756,073	(2,330,265)	1,305,965	(7,450,108)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	37,681	39,201,002	11,086,338	8,756,073	(2,330,265)	1,305,965	(7,450,108)
Contingencies/Dept Reserves	37,765,325	26,834,479	39,643,094	39,643,094	—	39,643,094	—
Total Requirements	37,803,006	66,035,481	50,729,432	48,399,167	(2,330,265)	40,949,059	(7,450,108)
Net County Cost	(4,029,225)	(2,490,592)	1,024,843	200,000	(824,843)	200,000	—
Salary Resolution	96.0	109.0	104.0	107.0	3.0	107.0	—
Funded FTE	96.0	109.0	104.0	107.0	3.0	107.0	—

Economic Self-Sufficiency (7220B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	163,909	127,849	—	—	—	—	—
Intergovernmental Revenues	75,373,721	86,054,917	79,011,314	80,093,695	1,082,381	81,710,049	1,616,354
Charges for Services	866	—	—	—	—	—	—
Miscellaneous Revenue	216,427	225,002	240,000	240,000	—	240,000	—
Total Revenue	75,754,922	86,407,768	79,251,314	80,333,695	1,082,381	81,950,049	1,616,354
Fund Balance	2,894,910	1,975,000	2,998,000	125,000	(2,873,000)	125,000	—
Total Sources	78,649,832	88,382,768	82,249,314	80,458,695	(1,790,619)	82,075,049	1,616,354
Requirements							
Salaries and Benefits	57,080,960	57,614,412	64,809,829	69,169,300	4,359,471	72,797,480	3,628,180
Services and Supplies	3,899,533	4,318,979	9,057,407	6,169,059	(2,888,348)	6,149,233	(19,826)
Other Charges	6,233,172	6,223,821	7,104,900	8,313,083	1,208,183	8,579,191	266,108
Reclassification of Expenses	15,039,838	17,612,962	19,956,017	21,497,747	1,541,730	22,732,010	1,234,263
Fixed Assets	—	—	125,000	125,000	—	125,000	—
Other Financing Uses	980,613	158,458	171,154	173,729	2,575	175,447	1,718
Gross Appropriations	83,234,116	85,928,631	101,224,307	105,447,918	4,223,611	110,558,361	5,110,443
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	83,234,116	85,928,631	101,224,307	105,447,918	4,223,611	110,558,361	5,110,443
Total Requirements	83,234,116	85,928,631	101,224,307	105,447,918	4,223,611	110,558,361	5,110,443
Net County Cost	4,584,284	(2,454,136)	18,974,993	24,989,223	6,014,230	28,483,312	3,494,089
Salary Resolution	378.0	383.0	382.0	384.0	2.0	384.0	—
Funded FTE	378.0	383.0	381.8	383.8	2.0	383.8	—

Aid Payments (7240B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	12,590,746	14,177,262	17,635,209	17,434,984	(200,225)	17,434,984	—
Miscellaneous Revenue	50,495	5,141	209,500	4,500	(205,000)	4,500	—
Total Revenue	12,641,241	14,182,403	17,844,709	17,439,484	(405,225)	17,439,484	—
Total Sources	12,641,241	14,182,403	17,844,709	17,439,484	(405,225)	17,439,484	—
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	649,861	612,499	190,000	190,000	—	190,000	—
Other Charges	17,132,327	16,271,557	21,914,493	21,387,476	(527,017)	21,304,626	(82,850)
Reclassification of Expenses	1,323,072	1,494,802	2,792,154	2,913,946	121,792	2,996,796	82,850
Gross Appropriations	19,105,260	18,378,857	24,896,647	24,491,422	(405,225)	24,491,422	—
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	19,105,260	18,378,857	24,896,647	24,491,422	(405,225)	24,491,422	—
Total Requirements	19,105,260	18,378,857	24,896,647	24,491,422	(405,225)	24,491,422	—
Net County Cost	6,464,019	4,196,455	7,051,938	7,051,938	—	7,051,938	—

Employment Services (7320B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	14,130,098	16,113,455	17,941,184	20,481,989	2,540,805	19,792,867	(689,122)
Miscellaneous Revenue	8,016	4,508	—	5,000	5,000	5,000	—
Total Revenue	14,138,115	16,117,964	17,941,184	20,486,989	2,545,805	19,797,867	(689,122)
Fund Balance	356,345	313,335	534,335	—	(534,335)	—	—
Total Sources	14,494,460	16,431,299	18,475,519	20,486,989	2,011,470	19,797,867	(689,122)
Requirements							
Salaries and Benefits	6,698,622	6,854,080	8,178,891	8,970,418	791,527	9,516,214	545,796
Services and Supplies	2,222,747	3,264,448	4,356,150	5,556,077	1,199,927	4,606,080	(949,997)
Other Charges	4,861,199	5,611,615	4,879,686	5,099,043	219,357	5,147,052	48,009
Reclassification of Expenses	3,534,464	4,312,009	3,544,202	4,280,523	736,321	4,352,073	71,550
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	56,217	52,014	54,142	54,826	684	47,947	(6,879)
Gross Appropriations	17,373,248	20,094,165	21,013,071	23,960,887	2,947,816	23,669,366	(291,521)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	17,373,248	20,094,165	21,013,071	23,960,887	2,947,816	23,669,366	(291,521)
Contingencies/Dept Reserves	313,335	313,335	313,335	—	(313,335)	—	—
Total Requirements	17,686,583	20,407,500	21,326,406	23,960,887	2,634,481	23,669,366	(291,521)
Net County Cost	3,192,123	3,976,201	2,850,887	3,473,898	623,011	3,871,499	397,601
Salary Resolution	52.0	54.0	54.0	54.0	—	54.0	—
Funded FTE	52.0	54.0	54.0	54.0	0.0	54.0	—

Vocational Rehab Services (7330B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	3,113,546	3,212,334	98,788	3,212,334	—
Intergovernmental Revenues	660,002	712,572	780,000	712,000	(68,000)	712,000	—
Charges for Services	1,972,872	1,698,059	1,283,306	1,119,280	(164,026)	1,119,280	—
Interfund Revenue	1,816	21,175	5,000	20,000	15,000	20,000	—
Miscellaneous Revenue	99,367	169,846	180,000	116,000	(64,000)	116,000	—
Total Revenue	2,734,056	2,601,652	5,361,852	5,179,614	(182,238)	5,179,614	—
Fund Balance	2,025,000	2,745,000	125,000	125,000	—	125,000	—
Total Sources	4,759,056	5,346,652	5,486,852	5,304,614	(182,238)	5,304,614	—
Requirements							
Salaries and Benefits	4,479,273	4,532,325	7,293,325	7,564,319	270,994	7,919,487	355,168
Services and Supplies	3,721,307	3,497,753	3,908,570	3,923,216	14,646	3,957,410	34,194
Other Charges	1,291,202	1,339,691	2,274,537	2,378,797	104,260	2,411,598	32,801
Reclassification of Expenses	(3,043,665)	(3,246,792)	(2,151,752)	(2,311,295)	(159,543)	(2,383,377)	(72,082)
Fixed Assets	83,528	—	125,000	125,000	—	125,000	—
Other Financing Uses	128,816	3,585	2,947	—	(2,947)	—	—
Gross Appropriations	6,660,460	6,126,562	11,452,627	11,680,037	227,410	12,030,118	350,081
Intrafund Transfers	(1,289,963)	(1,348,500)	(1,560,000)	(1,600,000)	(40,000)	(1,600,000)	—
Net Appropriations	5,370,497	4,778,062	9,892,627	10,080,037	187,410	10,430,118	350,081
Total Requirements	5,370,497	4,778,062	9,892,627	10,080,037	187,410	10,430,118	350,081
Net County Cost	611,441	(568,590)	4,405,775	4,775,423	369,648	5,125,504	350,081
Salary Resolution	36.0	37.0	37.0	37.0	—	37.0	—
Funded FTE	36.0	37.0	37.0	37.0	—	37.0	—

Children and Family Services (7420B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	3,112,873	2,683,925	2,811,794	1,153,018	(1,658,776)	—	(1,153,018)
Intergovernmental Revenues	42,898,559	33,704,565	70,903,697	68,482,544	(2,421,153)	68,681,854	199,310
Charges for Services	—	(169)	—	—	—	—	—
Miscellaneous Revenue	783,028	1,182,197	634,221	1,532,628	898,407	1,532,628	—
Total Revenue	46,794,460	37,570,518	74,349,712	71,168,190	(3,181,522)	70,214,482	(953,708)
Fund Balance	1,918,400	1,443,320	2,269,320	1,354,155	(915,165)	1,256,655	(97,500)
Total Sources	48,712,860	39,013,838	76,619,032	72,522,345	(4,096,687)	71,471,137	(1,051,208)
Requirements							
Salaries and Benefits	32,125,721	29,718,329	38,787,885	41,691,790	2,903,905	43,895,172	2,203,382
Services and Supplies	10,507,494	10,549,820	24,056,244	20,828,019	(3,228,225)	19,560,869	(1,267,150)
Other Charges	17,868,288	18,185,496	27,751,776	26,667,535	(1,084,241)	26,482,022	(185,513)
Reclassification of Expenses	6,283,868	6,573,864	8,390,940	7,992,555	(398,385)	8,119,944	127,389
Fixed Assets	31,814	—	150,000	150,000	—	150,000	—
Other Financing Uses	1,403,654	594,407	600,659	608,002	7,343	610,506	2,504
Gross Appropriations	68,220,839	65,621,916	99,737,504	97,937,901	(1,799,603)	98,818,513	880,612
Intrafund Transfers	(701,451)	(632,730)	(864,606)	(864,606)	—	(864,606)	—
Net Appropriations	67,519,388	64,989,186	98,872,898	97,073,295	(1,799,603)	97,953,907	880,612
Contingencies/Dept Reserves	793,320	793,320	793,320	1,106,655	313,335	1,106,655	—
Total Requirements	68,312,708	65,782,506	99,666,218	98,179,950	(1,486,268)	99,060,562	880,612
Net County Cost	19,599,848	26,768,668	23,047,186	25,657,605	2,610,419	27,589,425	1,931,820
Salary Resolution	205.0	204.0	204.0	204.0	—	204.0	—
Funded FTE	205.0	204.0	204.0	204.0	—	204.0	—

Homeless and Safety Net Services (7510B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	10,083,729	13,973,024	23,416,535	26,321,076	2,904,541	24,363,219	(1,957,857)
Intergovernmental Revenues	2,612,322	6,655,992	8,406,745	11,078,852	2,672,107	9,501,862	(1,576,990)
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	45,820	277,402	180,000	115,000	(65,000)	—	(115,000)
Other Financing Sources	—	26,400	—	—	—	—	—
Total Revenue	12,741,871	20,932,817	32,003,280	37,514,928	5,511,648	33,865,081	(3,649,847)
Fund Balance	500,000	—	—	—	—	—	—
Total Sources	13,241,871	20,932,817	32,003,280	37,514,928	5,511,648	33,865,081	(3,649,847)
Requirements							
Salaries and Benefits	2,238,124	2,855,901	3,223,732	5,273,879	2,050,147	5,286,032	12,153
Services and Supplies	21,274,708	24,149,065	43,716,362	46,769,311	3,052,949	43,482,391	(3,286,920)
Other Charges	1,557,948	2,134,338	3,036,623	3,936,755	900,132	4,066,290	129,535
Reclassification of Expenses	731,469	257,854	247,868	172,148	(75,720)	172,148	—
Other Financing Uses	99,333	152,578	236,032	333,856	97,824	345,872	12,016
Gross Appropriations	25,901,582	29,549,736	50,460,617	56,485,949	6,025,332	53,352,733	(3,133,216)
Intrafund Transfers	(955,051)	(1,643,473)	(6,396,997)	(5,506,095)	890,902	(5,599,470)	(93,375)
Net Appropriations	24,946,531	27,906,263	44,063,620	50,979,854	6,916,234	47,753,263	(3,226,591)
Total Requirements	24,946,531	27,906,263	44,063,620	50,979,854	6,916,234	47,753,263	(3,226,591)
Net County Cost	11,704,660	6,973,446	12,060,340	13,464,926	1,404,586	13,888,182	423,256
Salary Resolution	14.0	14.0	17.0	17.0	—	17.0	—
Funded FTE	14.0	14.0	17.0	17.0	—	17.0	—

Program Integrity and Community Services (7520B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	338,597	399,886	438,820	464,089	25,269	361,127	(102,962)
Intergovernmental Revenues	277,320	266,150	165,000	165,000	—	165,000	—
Miscellaneous Revenue	154,105	119,644	135,000	25,000	(110,000)	25,000	—
Total Revenue	770,022	785,680	738,820	654,089	(84,731)	551,127	(102,962)
Fund Balance	—	—	—	—	—	—	—
Total Sources	770,022	785,680	738,820	654,089	(84,731)	551,127	(102,962)
Requirements							
Salaries and Benefits	1,963,985	1,877,831	1,995,290	2,051,977	56,687	2,157,165	105,188
Services and Supplies	647,921	667,031	685,578	253,491	(432,087)	134,988	(118,503)
Other Charges	423,701	444,541	756,187	454,819	(301,368)	467,623	12,804
Reclassification of Expenses	(1,001,699)	(1,010,556)	(1,140,557)	(1,386,175)	(245,618)	(1,465,052)	(78,877)
Other Financing Uses	146	650	2,214	1,962	(252)	2,022	60
Gross Appropriations	2,034,054	1,979,497	2,298,712	1,376,074	(922,638)	1,296,746	(79,328)
Intrafund Transfers	(104,639)	(106,000)	(106,000)	—	106,000	—	—
Net Appropriations	1,929,414	1,873,497	2,192,712	1,376,074	(816,638)	1,296,746	(79,328)
Total Requirements	1,929,414	1,873,497	2,192,712	1,376,074	(816,638)	1,296,746	(79,328)
Net County Cost	1,159,392	1,087,817	1,453,892	721,985	(731,907)	745,619	23,634
Salary Resolution	9.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	9.0	10.0	10.0	10.0	—	10.0	—

Department of Child Support Services (2600B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	10,216,701	10,176,445	10,130,885	10,130,885	—	10,130,885	—
Miscellaneous Revenue	—	—	550,416	1,022,832	472,416	1,390,861	368,029
Total Revenue	10,216,701	10,176,445	10,681,301	11,153,717	472,416	11,521,746	368,029
Total Sources	10,216,701	10,176,445	10,681,301	11,153,717	472,416	11,521,746	368,029
Requirements							
Salaries and Benefits	9,244,642	9,047,918	9,835,961	9,943,007	107,046	10,472,905	529,898
Services and Supplies	191,114	272,111	222,810	305,442	82,632	305,442	—
Other Charges	588,428	685,345	713,162	1,234,103	520,941	1,272,498	38,395
Other Financing Uses	192,573	173,361	192,915	198,078	5,163	187,405	(10,673)
Gross Appropriations	10,216,758	10,178,735	10,964,848	11,680,630	715,782	12,238,250	557,620
Intrafund Transfers	—	—	(283,547)	(526,913)	(243,366)	(716,504)	(189,591)
Net Appropriations	10,216,758	10,178,735	10,681,301	11,153,717	472,416	11,521,746	368,029
Total Requirements	10,216,758	10,178,735	10,681,301	11,153,717	472,416	11,521,746	368,029
Net County Cost	56	2,290	—	—	—	—	—
Salary Resolution	56.0	57.0	56.0	53.0	(3.0)	53.0	—
Funded FTE	56.0	57.0	56.0	53.0	(3.0)	53.0	—



Planning and Building (3800B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	42,382	84,502	196,045	—	(196,045)	—	—
Licenses, Permits and Franchises	4,007,594	3,632,881	3,855,000	4,017,000	162,000	4,017,000	—
Fines, Forfeitures and Penalties	746	288	1,000	1,000	—	1,000	—
Intergovernmental Revenues	301,053	349,011	573,143	562,500	(10,643)	—	(562,500)
Charges for Services	2,722,423	3,725,567	2,774,349	2,807,062	32,713	2,808,100	1,038
Interfund Revenue	25,085	92,322	35,782	44,782	9,000	45,784	1,002
Miscellaneous Revenue	602,803	259,082	284,013	306,353	22,340	323,699	17,346
Other Financing Sources	461	—	—	—	—	—	—
Total Revenue	7,702,547	8,143,652	7,719,332	7,738,697	19,365	7,195,583	(543,114)
Fund Balance	2,439,663	2,479,734	2,897,840	2,476,979	(420,861)	457,822	(2,019,157)
Total Sources	10,142,210	10,623,386	10,617,172	10,215,676	(401,496)	7,653,405	(2,562,271)
Requirements							
Salaries and Benefits	10,968,273	11,059,113	13,166,775	14,153,853	987,078	14,884,453	730,600
Services and Supplies	3,330,370	4,444,726	5,265,696	4,579,236	(686,460)	2,782,296	(1,796,940)
Other Charges	1,377,539	1,324,496	1,418,238	1,756,343	338,105	1,695,158	(61,185)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	53,543	—	—	—	—	—
Other Financing Uses	47,454	51,481	53,100	58,672	5,572	60,822	2,150
Gross Appropriations	15,723,635	16,933,359	19,903,809	20,548,104	644,295	19,422,729	(1,125,375)
Intrafund Transfers	(461,923)	(520,080)	(890,787)	(640,000)	250,787	(600,000)	40,000
Net Appropriations	15,261,713	16,413,279	19,013,022	19,908,104	895,082	18,822,729	(1,085,375)
Contingencies/Dept Reserves	1,296,198	1,296,198	442,145	457,822	15,677	457,822	—
Total Requirements	16,557,911	17,709,477	19,455,167	20,365,926	910,759	19,280,551	(1,085,375)
Net County Cost	6,415,701	7,086,091	8,837,995	10,150,250	1,312,255	11,627,146	1,476,896
Salary Resolution	69.0	71.0	70.0	70.0	—	70.0	—
Funded FTE	68.5	70.5	69.3	69.1	(0.2)	69.1	—

Administration and Support (3810P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	—	20,323	39,677	—	(39,677)	—	—
Charges for Services	244,969	247,785	246,000	284,000	38,000	284,000	—
Interfund Revenue	24,185	40,223	25,782	34,782	9,000	35,784	1,002
Miscellaneous Revenue	146,951	165,780	244,843	304,303	59,460	321,649	17,346
Total Revenue	416,105	474,111	556,302	623,085	66,783	641,433	18,348
Fund Balance	2,439,663	1,843,530	1,292,145	1,256,889	(35,256)	457,822	(799,067)
Total Sources	2,855,768	2,317,641	1,848,447	1,879,974	31,527	1,099,255	(780,719)
Requirements							
Salaries and Benefits	3,393,051	3,389,723	3,663,374	3,370,561	(292,813)	3,435,118	64,557
Services and Supplies	714,958	811,979	1,692,407	1,491,785	(200,622)	904,942	(586,843)
Other Charges	1,016,362	865,375	823,206	1,086,338	263,132	1,002,877	(83,461)
Reclassification of Expenses	(4,748,876)	(4,659,746)	(4,786,185)	(4,585,204)	200,981	(4,762,326)	(177,122)
Fixed Assets	—	53,543	—	—	—	—	—
Other Financing Uses	47,454	51,481	53,100	58,672	5,572	60,822	2,150
Gross Appropriations	422,948	512,354	1,445,902	1,422,152	(23,750)	641,433	(780,719)
Intrafund Transfers	(6,843)	(41,212)	(39,600)	—	39,600	—	—
Net Appropriations	416,105	471,142	1,406,302	1,422,152	15,850	641,433	(780,719)
Contingencies/Dept Reserves	1,296,198	1,296,198	442,145	457,822	15,677	457,822	—
Total Requirements	1,712,303	1,767,340	1,848,447	1,879,974	31,527	1,099,255	(780,719)
Net County Cost	(1,143,465)	(550,301)	—	—	—	—	—
Salary Resolution	18.0	18.0	18.0	16.0	(2.0)	16.0	—
Funded FTE	18.0	17.5	17.3	15.3	(2.0)	15.3	—

Code Compliance Program (3820P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	195,828	217,825	220,000	218,962	(1,038)	220,000	1,038
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	195,828	217,825	220,000	218,962	(1,038)	220,000	1,038
Total Sources	195,828	217,825	220,000	218,962	(1,038)	220,000	1,038
Requirements							
Salaries and Benefits	1,324,572	1,537,975	1,723,399	1,879,676	156,277	2,007,927	128,251
Services and Supplies	37,993	39,619	61,981	59,314	(2,667)	59,925	611
Other Charges	62,380	119,965	135,209	132,608	(2,601)	137,312	4,704
Reclassification of Expenses	791,479	791,278	828,378	764,200	(64,178)	793,721	29,521
Gross Appropriations	2,216,424	2,488,836	2,748,967	2,835,798	86,831	2,998,885	163,087
Intrafund Transfers							
Net Appropriations	2,216,424	2,488,836	2,748,967	2,835,798	86,831	2,998,885	163,087
Total Requirements	2,216,424	2,488,836	2,748,967	2,835,798	86,831	2,998,885	163,087
Net County Cost	2,020,596	2,271,011	2,528,967	2,616,836	87,869	2,778,885	162,049
Salary Resolution	9.0	9.0	9.0	9.0	—	9.0	—
Funded FTE	9.0	9.0	9.0	9.0	—	9.0	—

Long Range Planning Services (3830P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	42,382	84,502	196,045	—	(196,045)	—	—
Licenses, Permits and Franchises	—	40	—	—	—	—	—
Intergovernmental Revenues	301,053	328,688	133,466	—	(133,466)	—	—
Charges for Services	4,830	932,401	27,033	6,000	(21,033)	6,000	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	1,948	—	—	—	—	—	—
Total Revenue	350,213	1,345,631	356,544	6,000	(350,544)	6,000	—
Fund Balance	—	526,497	1,580,373	1,220,090	(360,283)	—	(1,220,090)
Total Sources	350,213	1,872,128	1,936,917	1,226,090	(710,827)	6,000	(1,220,090)
Requirements							
Salaries and Benefits	669,814	861,880	918,710	944,066	25,356	986,039	41,973
Services and Supplies	529,167	1,212,035	2,287,788	1,536,133	(751,655)	806,315	(729,818)
Other Charges	25,153	28,111	35,805	44,279	8,474	45,509	1,230
Reclassification of Expenses	296,805	351,679	368,168	339,645	(28,523)	352,765	13,120
Gross Appropriations	1,520,939	2,453,705	3,610,471	2,864,123	(746,348)	2,190,628	(673,495)
Intrafund Transfers	(168,283)	(131,205)	(279,288)	(70,000)	209,288	(30,000)	40,000
Net Appropriations	1,352,656	2,322,500	3,331,183	2,794,123	(537,060)	2,160,628	(633,495)
Total Requirements	1,352,656	2,322,500	3,331,183	2,794,123	(537,060)	2,160,628	(633,495)
Net County Cost	1,002,444	450,372	1,394,266	1,568,033	173,767	2,154,628	586,595
Salary Resolution	4.0	4.0	4.0	4.0	—	4.0	—
Funded FTE	4.0	4.0	4.0	3.8	(0.2)	3.8	—

Building Inspection (3842P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	3,434,606	3,025,208	3,155,000	3,320,000	165,000	3,320,000	—
Fines, Forfeitures and Penalties	746	288	1,000	1,000	—	1,000	—
Charges for Services	2,092,472	2,198,058	2,098,874	2,126,100	27,226	2,126,100	—
Interfund Revenue	900	48,647	10,000	10,000	—	10,000	—
Miscellaneous Revenue	2,546	2,258	2,050	2,050	—	2,050	—
Total Revenue	5,531,270	5,274,460	5,266,924	5,459,150	192,226	5,459,150	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	5,531,270	5,274,460	5,266,924	5,459,150	192,226	5,459,150	—
Requirements							
Salaries and Benefits	2,661,243	2,122,860	3,395,523	3,972,506	576,983	4,224,801	252,295
Services and Supplies	1,560,615	1,932,108	584,492	752,015	167,523	859,121	107,106
Other Charges	188,019	203,861	285,532	304,135	18,603	314,800	10,665
Reclassification of Expenses	1,879,763	1,846,315	1,840,841	1,783,135	(57,706)	1,852,016	68,881
Fixed Assets	—	—	—	—	—	—	—
Gross Appropriations	6,289,640	6,105,144	6,106,388	6,811,791	705,403	7,250,738	438,947
Intrafund Transfers	(282,895)	(296,474)	(521,899)	(501,899)	20,000	(501,899)	—
Net Appropriations	6,006,745	5,808,670	5,584,489	6,309,892	725,403	6,748,839	438,947
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Total Requirements	6,006,745	5,808,670	5,584,489	6,309,892	725,403	6,748,839	438,947
Net County Cost	475,474	534,210	317,565	850,742	533,177	1,289,689	438,947
Salary Resolution	19.0	21.0	20.0	21.0	1.0	21.0	—
Funded FTE	19.0	21.0	20.0	21.0	1.0	21.0	—

Current Planning (3843P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	572,988	607,632	700,000	697,000	(3,000)	697,000	—
Intergovernmental Revenues	—	—	400,000	562,500	162,500	—	(562,500)
Charges for Services	184,324	129,498	182,442	172,000	(10,442)	172,000	—
Interfund Revenue	—	3,451	—	—	—	—	—
Miscellaneous Revenue	451,358	91,043	37,120	—	(37,120)	—	—
Other Financing Sources	461	—	—	—	—	—	—
Total Revenue	1,209,131	831,625	1,319,562	1,431,500	111,938	869,000	(562,500)
Fund Balance	—	109,707	25,322	—	(25,322)	—	—
Total Sources	1,209,131	941,332	1,344,884	1,431,500	86,616	869,000	(562,500)
Requirements							
Salaries and Benefits	2,919,593	3,146,675	3,465,769	3,987,044	521,275	4,230,568	243,524
Services and Supplies	487,637	448,986	639,028	739,989	100,961	151,993	(587,996)
Other Charges	85,625	107,184	138,486	188,983	50,497	194,660	5,677
Reclassification of Expenses	1,780,829	1,670,475	1,748,798	1,698,224	(50,574)	1,763,824	65,600
Gross Appropriations	5,273,683	5,373,320	5,992,081	6,614,240	622,159	6,341,045	(273,195)
Intrafund Transfers	(3,901)	(51,189)	(50,000)	(68,101)	(18,101)	(68,101)	—
Net Appropriations	5,269,783	5,322,131	5,942,081	6,546,139	604,058	6,272,944	(273,195)
Total Requirements	5,269,783	5,322,131	5,942,081	6,546,139	604,058	6,272,944	(273,195)
Net County Cost	4,060,652	4,380,799	4,597,197	5,114,639	517,442	5,403,944	289,305
Salary Resolution	19.0	19.0	19.0	20.0	1.0	20.0	—
Funded FTE	18.5	19.0	19.0	20.0	1.0	20.0	—

Local Agency Formation Commission (3570B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	10,332	17,195	8,000	8,000	—	8,000	—
Intergovernmental Revenues	548,826	553,122	710,044	720,897	10,853	762,150	41,253
Charges for Services	29,958	53,520	35,000	30,000	(5,000)	30,000	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	5,499	75	—	—	—	—	—
Total Revenue	594,615	623,912	753,044	758,897	5,853	800,150	41,253
Fund Balance	219,431	207,834	217,948	217,948	—	217,948	—
Total Sources	814,046	831,746	970,992	976,845	5,853	1,018,098	41,253
Gross Appropriations	606,212	613,798	833,044	838,897	5,853	880,150	41,253
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	606,212	613,798	833,044	838,897	5,853	880,150	41,253
Contingencies/Dept Reserves	207,834	217,948	137,948	137,948	—	137,948	—
Total Requirements	814,046	831,746	970,992	976,845	5,853	1,018,098	41,253
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	2.0	2.0	2.0	2.0	—	2.0	—
Funded FTE	2.0	2.0	2.0	2.0	—	2.0	—

Parks Department (3900D)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	7,068,163	4,645,606	15,322,435	10,047,672	(5,274,763)	—	(10,047,672)
Licenses, Permits and Franchises	—	—	—	—	—	—	—
Fines, Forfeitures and Penalties	17,603	18,744	9,500	17,500	8,000	17,500	—
Use of Money and Property	218,491	290,723	276,934	261,682	(15,252)	265,659	3,977
Intergovernmental Revenues	168,026	2,347,365	3,856,765	1,000,000	(2,856,765)	—	(1,000,000)
Charges for Services	3,423,870	3,573,575	4,105,090	4,120,090	15,000	4,120,090	—
Interfund Revenue	618,214	1,397,239	2,679,890	1,034,603	(1,645,287)	224,534	(810,069)
Miscellaneous Revenue	191,558	2,082,911	6,477,516	137,000	(6,340,516)	97,000	(40,000)
Other Financing Sources	1,304,731	1,850,823	16,173,425	3,500,000	(12,673,425)	—	(3,500,000)
Total Revenue	13,010,656	16,206,986	48,901,555	20,118,547	(28,783,008)	4,724,783	(15,393,764)
Fund Balance	7,273,000	4,384,571	4,746,519	7,150,443	2,403,924	5,150,443	(2,000,000)
Total Sources	20,283,656	20,591,557	53,648,074	27,268,990	(26,379,084)	9,875,226	(17,393,764)
Requirements							
Salaries and Benefits	14,336,984	14,448,963	16,699,693	17,883,097	1,183,404	18,661,802	778,705
Services and Supplies	5,414,142	6,673,274	12,753,743	8,809,221	(3,944,522)	3,173,989	(5,635,232)
Other Charges	3,164,208	3,388,991	3,403,932	3,560,192	156,260	3,664,455	104,263
Fixed Assets	3,235,981	2,524,696	10,966,915	8,621,604	(2,345,311)	10,000	(8,611,604)
Other Financing Uses	4,598,324	6,283,777	26,118,512	4,466,587	(21,651,925)	15,122	(4,451,465)
Gross Appropriations	30,749,639	33,319,700	69,942,795	43,340,701	(26,602,094)	25,525,368	(17,815,333)
Intrafund Transfers	(189,849)	(822,961)	(2,305,516)	(1,472,730)	832,786	(70,000)	1,402,730
Net Appropriations	30,559,790	32,496,739	67,637,279	41,867,971	(25,769,308)	25,455,368	(16,412,603)
Contingencies/Dept Reserves	2,570,031	2,575,461	2,628,295	2,628,295	—	2,628,295	—
Non-General Fund Reserves	2,564,851	2,239,490	1,352,138	2,522,148	1,170,010	2,522,148	—
Total Requirements	35,694,672	37,311,689	71,617,712	47,018,414	(24,599,298)	30,605,811	(16,412,603)
Net County Cost	15,411,016	16,720,133	17,969,638	19,749,424	1,779,786	20,730,585	981,161
Salary Resolution	78.0	88.0	88.0	88.0	—	88.0	—
Funded FTE	78.0	88.0	88.0	88.0	—	88.0	—

Parks Administration (3900B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	3,532,981	3,157,825	6,813,042	4,337,672	(2,475,370)	—	(4,337,672)
Licenses, Permits and Franchises	—	—	—	—	—	—	—
Fines, Forfeitures and Penalties	16,171	18,417	8,000	16,000	8,000	16,000	—
Use of Money and Property	174,509	245,837	256,434	231,682	(24,752)	235,659	3,977
Intergovernmental Revenues	39,090	153,785	285,000	—	(285,000)	—	—
Charges for Services	1,932,065	2,066,284	2,387,630	2,464,630	77,000	2,464,630	—
Interfund Revenue	1,684	2,016	999	180,999	180,000	224,534	43,535
Miscellaneous Revenue	160,108	275,471	177,000	132,000	(45,000)	92,000	(40,000)
Other Financing Sources	—	—	120,000	—	(120,000)	—	—
Total Revenue	5,856,610	5,919,635	10,048,105	7,362,983	(2,685,122)	3,032,823	(4,330,160)
Fund Balance	2,620,031	2,575,461	2,678,295	2,628,295	(50,000)	2,628,295	—
Total Sources	8,476,641	8,495,096	12,726,400	9,991,278	(2,735,122)	5,661,118	(4,330,160)
Requirements							
Salaries and Benefits	13,782,481	13,836,786	15,944,289	17,120,852	1,176,563	17,869,201	748,349
Services and Supplies	5,089,055	6,121,881	11,387,193	8,257,909	(3,129,284)	2,657,809	(5,600,100)
Other Charges	2,514,402	2,747,133	3,028,575	3,191,789	163,214	3,291,276	99,487
Fixed Assets	109,738	114,334	—	—	—	—	—
Other Financing Uses	11,798	642,595	13,202	14,587	1,385	15,122	535
Gross Appropriations	21,507,475	23,462,729	30,373,259	28,585,137	(1,788,122)	23,833,408	(4,751,729)
Intrafund Transfers	(189,849)	(822,961)	(2,305,516)	(1,472,730)	832,786	(70,000)	1,402,730
Net Appropriations	21,317,625	22,639,767	28,067,743	27,112,407	(955,336)	23,763,408	(3,348,999)
Contingencies/Dept Reserves	2,570,031	2,575,461	2,628,295	2,628,295	—	2,628,295	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	23,887,656	25,215,228	30,696,038	29,740,702	(955,336)	26,391,703	(3,348,999)
Net County Cost	15,411,016	16,720,133	17,969,638	19,749,424	1,779,786	20,730,585	981,161
Salary Resolution	75.0	85.0	85.0	85.0	—	85.0	—
Funded FTE	75.0	85.0	85.0	85.0	—	85.0	—

Fish and Game (3950B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Fines, Forfeitures and Penalties	1,432	326	1,500	1,500	—	1,500	—
Use of Money and Property	1,441	2,365	500	—	(500)	—	—
Total Revenue	2,873	2,691	2,000	1,500	(500)	1,500	—
Fund Balance	65,532	68,405	61,096	—	(61,096)	—	—
Total Sources	68,405	71,096	63,096	1,500	(61,596)	1,500	—
Requirements							
Services and Supplies	—	10,000	63,096	1,500	(61,596)	1,500	—
Gross Appropriations	—	10,000	63,096	1,500	(61,596)	1,500	—
Intrafund Transfers							
Net Appropriations	—	10,000	63,096	1,500	(61,596)	1,500	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	68,405	61,096	—	—	—	—	—
Total Requirements	68,405	71,096	63,096	1,500	(61,596)	1,500	—
Net County Cost	—	—	—	—	—	—	—

Coyote Point Marina (3980B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	26,919	30,883	10,000	20,000	10,000	20,000	—
Intergovernmental Revenues	0	—	71,765	—	(71,765)	—	—
Charges for Services	1,491,805	1,507,292	1,717,460	1,655,460	(62,000)	1,655,460	—
Miscellaneous Revenue	5,870	30,469	—	5,000	5,000	5,000	—
Total Revenue	1,524,593	1,568,643	1,799,225	1,680,460	(118,765)	1,680,460	—
Fund Balance	2,931,579	314,232	—	1,345,010	1,345,010	1,245,010	(100,000)
Total Sources	4,456,172	1,882,875	1,799,225	3,025,470	1,226,245	2,925,470	(100,000)
Requirements							
Salaries and Benefits	554,502	612,177	755,404	762,245	6,841	792,601	30,356
Services and Supplies	281,348	457,576	668,464	549,812	(118,652)	514,680	(35,132)
Other Charges	649,806	641,858	375,357	368,403	(6,954)	373,179	4,776
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	1,900,542	—	—	100,000	100,000	—	(100,000)
Gross Appropriations	3,386,199	1,711,610	1,799,225	1,780,460	(18,765)	1,680,460	(100,000)
Intrafund Transfers							
Net Appropriations	3,386,199	1,711,610	1,799,225	1,780,460	(18,765)	1,680,460	(100,000)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	1,069,973	171,265	—	1,245,010	1,245,010	1,245,010	—
Total Requirements	4,456,172	1,882,875	1,799,225	3,025,470	1,226,245	2,925,470	(100,000)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	3.0	3.0	3.0	3.0	—	3.0	—
Funded FTE	3.0	3.0	3.0	3.0	—	3.0	—

Parks Capital Projects (3990B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	3,535,182	1,487,781	8,509,393	5,710,000	(2,799,393)	—	(5,710,000)
Use of Money and Property	15,622	11,638	10,000	10,000	—	10,000	—
Intergovernmental Revenues	128,935	2,193,580	3,500,000	1,000,000	(2,500,000)	—	(1,000,000)
Interfund Revenue	616,530	1,395,223	2,678,891	853,604	(1,825,287)	—	(853,604)
Miscellaneous Revenue	25,581	1,776,972	6,300,516	—	(6,300,516)	—	—
Other Financing Sources	1,304,731	1,850,823	16,053,425	3,500,000	(12,553,425)	—	(3,500,000)
Total Revenue	5,626,581	8,716,017	37,052,225	11,073,604	(25,978,621)	10,000	(11,063,604)
Fund Balance	1,655,858	1,426,473	2,007,128	3,177,138	1,170,010	1,277,138	(1,900,000)
Total Sources	7,282,439	10,142,490	39,059,353	14,250,742	(24,808,611)	1,287,138	(12,963,604)
Requirements							
Services and Supplies	43,739	83,818	634,990	—	(634,990)	—	—
Fixed Assets	3,126,243	2,410,361	10,966,915	8,621,604	(2,345,311)	10,000	(8,611,604)
Other Financing Uses	2,685,984	5,641,182	26,105,310	4,352,000	(21,753,310)	—	(4,352,000)
Gross Appropriations	5,855,966	8,135,361	37,707,215	12,973,604	(24,733,611)	10,000	(12,963,604)
Intrafund Transfers							
Net Appropriations	5,855,966	8,135,361	37,707,215	12,973,604	(24,733,611)	10,000	(12,963,604)
Non-General Fund Reserves	1,426,473	2,007,128	1,352,138	1,277,138	(75,000)	1,277,138	—
Total Requirements	7,282,439	10,142,490	39,059,353	14,250,742	(24,808,611)	1,287,138	(12,963,604)
Net County Cost	—	—	—	—	—	—	—

County Library (3700B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	41,834,144	45,429,636	41,084,616	44,707,104	3,622,488	45,062,720	355,616
Use of Money and Property	947,266	1,618,877	371,216	371,216	—	371,216	—
Intergovernmental Revenues	1,822,433	2,071,370	768,510	778,842	10,332	778,842	—
Charges for Services	9,801	14,395	—	—	—	—	—
Interfund Revenue	255,811	270,515	295,292	316,378	21,086	316,378	—
Miscellaneous Revenue	474,647	802,597	5,000	5,000	—	5,000	—
Total Revenue	45,344,101	50,207,391	42,524,634	46,178,540	3,653,906	46,534,156	355,616
Fund Balance	38,124,065	42,640,445	47,309,462	45,985,022	(1,324,440)	37,893,143	(8,091,879)
Total Sources	83,468,166	92,847,836	89,834,096	92,163,562	2,329,466	84,427,299	(7,736,263)
Requirements							
Salaries and Benefits	21,915,680	23,298,014	26,619,890	29,500,704	2,880,814	30,015,258	514,554
Services and Supplies	16,591,415	17,213,432	21,131,660	19,414,090	(1,717,570)	13,183,763	(6,230,327)
Other Charges	1,762,219	4,359,475	3,069,788	4,007,356	937,568	3,291,546	(715,810)
Fixed Assets	531,638	634,235	1,645,557	1,306,205	(339,352)	—	(1,306,205)
Other Financing Uses	26,769	33,218	36,353	42,064	5,711	43,589	1,525
Gross Appropriations	40,827,721	45,538,373	52,503,248	54,270,419	1,767,171	46,534,156	(7,736,263)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	40,827,721	45,538,373	52,503,248	54,270,419	1,767,171	46,534,156	(7,736,263)
Contingencies/Dept Reserves	4,524,868	4,709,726	5,100,464	5,863,392	762,928	5,863,392	—
Non-General Fund Reserves	38,115,577	42,599,737	32,230,384	32,029,751	(200,633)	32,029,751	—
Total Requirements	83,468,166	92,847,836	89,834,096	92,163,562	2,329,466	84,427,299	(7,736,263)
Net County Cost	—	0	—	—	—	—	—
Salary Resolution	146.0	153.0	156.0	165.0	9.0	165.0	—
Funded FTE	135.5	141.0	141.4	150.0	8.7	150.0	—

Sustainability Department (4000D)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,706,841	3,013,328	8,855,624	7,655,624	(1,200,000)	7,218,124	(437,500)
Licenses, Permits and Franchises	2,855,763	2,968,056	3,095,926	2,966,967	(128,959)	2,877,967	(89,000)
Use of Money and Property	244,294	377,750	165,767	292,009	126,242	292,009	—
Intergovernmental Revenues	837,211	1,215,783	2,603,390	3,308,055	704,665	3,328,872	20,817
Charges for Services	1,909,612	1,954,815	1,924,010	2,153,349	229,339	2,153,349	—
Interfund Revenue	129,773	63,652	—	—	—	—	—
Miscellaneous Revenue	22,077	552,458	5,000	3,500	(1,500)	3,500	—
Other Financing Sources	1,431,674	1,246,614	1,895,733	1,906,945	11,212	1,923,619	16,674
Total Revenue	10,137,243	11,392,456	18,545,450	18,286,449	(259,001)	17,797,440	(489,009)
Fund Balance	15,266,052	14,861,119	14,594,729	14,200,306	(394,423)	14,178,369	(21,937)
Total Sources	25,403,295	26,253,575	33,140,179	32,486,755	(653,424)	31,975,809	(510,946)
Requirements							
Salaries and Benefits	6,208,130	6,835,427	7,618,635	8,102,187	483,552	8,435,974	333,787
Services and Supplies	9,239,211	9,012,086	15,116,024	14,428,364	(687,660)	13,804,008	(624,356)
Other Charges	1,087,873	929,148	672,533	764,188	91,655	791,797	27,609
Other Financing Uses	119,117	605,717	5,483,745	5,599,958	116,213	5,617,448	17,490
Gross Appropriations	16,654,331	17,382,378	28,890,937	28,894,697	3,760	28,649,227	(245,470)
Intrafund Transfers	—	—	443,557	161,773	(281,784)	161,773	—
Net Appropriations	16,654,331	17,382,378	29,334,494	29,056,470	(278,024)	28,811,000	(245,470)
Contingencies/Dept Reserves	2,260,250	2,041,358	2,186,186	3,247,410	1,061,224	3,247,410	—
Non-General Fund Reserves	10,570,267	10,080,634	9,553,802	8,231,874	(1,321,928)	8,231,874	—
Total Requirements	29,484,848	29,504,370	41,074,482	40,535,754	(538,728)	40,290,284	(245,470)
Net County Cost	4,081,553	3,250,795	7,934,303	8,048,999	114,696	8,314,475	265,476
Salary Resolution	30.0	33.0	31.0	31.0	—	31.0	—
Funded FTE	30.0	33.0	33.0	30.9	(2.1)	30.9	—

Sustainability Department (4000B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,306,001	1,534,146	7,419,327	6,219,327	(1,200,000)	5,781,827	(437,500)
Intergovernmental Revenues	801,664	953,502	2,416,661	2,943,702	527,041	2,964,519	20,817
Charges for Services	135,991	131,385	135,000	135,000	—	135,000	—
Interfund Revenue	1,192	1,099	—	—	—	—	—
Miscellaneous Revenue	(7,333)	403,809	—	—	—	—	—
Other Financing Sources	1,361,892	1,063,878	1,425,774	1,471,986	46,212	1,488,660	16,674
Total Revenue	3,599,407	4,087,818	11,396,762	10,770,015	(626,747)	10,370,006	(400,009)
Fund Balance	3,495,005	4,290,852	4,514,095	5,069,407	555,312	5,069,407	—
Total Sources	7,094,412	8,378,670	15,910,857	15,839,422	(71,435)	15,439,413	(400,009)
Requirements							
Salaries and Benefits	3,959,703	4,494,821	5,110,653	5,293,226	182,573	5,500,292	207,066
Services and Supplies	4,264,101	3,964,031	10,487,633	9,337,243	(1,150,390)	8,974,008	(363,235)
Other Charges	673,876	654,178	420,509	500,363	79,854	521,182	20,819
Other Financing Uses	18,034	475,077	5,320,179	5,390,179	70,000	5,390,996	817
Gross Appropriations	8,915,715	9,588,107	21,338,974	20,521,011	(817,963)	20,386,478	(134,533)
Intrafund Transfers	—	—	320,000	120,000	(200,000)	120,000	—
Net Appropriations	8,915,715	9,588,107	21,658,974	20,641,011	(1,017,963)	20,506,478	(134,533)
Contingencies/Dept Reserves	2,260,250	2,041,358	2,186,186	3,247,410	1,061,224	3,247,410	—
Total Requirements	11,175,965	11,629,465	23,845,160	23,888,421	43,261	23,753,888	(134,533)
Net County Cost	4,081,553	3,250,795	7,934,303	8,048,999	114,696	8,314,475	265,476
Salary Resolution	20.0	22.0	20.0	20.0	—	20.0	—
Funded FTE	20.0	22.0	22.0	19.9	(2.1)	19.9	—

Solid Waste Management (4060B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	2,692,581	2,794,981	2,917,611	2,767,611	(150,000)	2,667,611	(100,000)
Use of Money and Property	110,776	133,696	76,779	148,309	71,530	148,309	—
Intergovernmental Revenues	21,167	239,751	182,976	360,600	177,624	360,600	—
Charges for Services	44,795	58,256	20,000	25,000	5,000	25,000	—
Interfund Revenue	128,581	62,553	—	—	—	—	—
Miscellaneous Revenue	29,410	148,649	5,000	3,500	(1,500)	3,500	—
Other Financing Sources	69,783	182,736	469,959	434,959	(35,000)	434,959	—
Total Revenue	3,097,091	3,620,622	3,672,325	3,739,979	67,654	3,639,979	(100,000)
Fund Balance	5,767,415	3,924,157	2,717,257	1,853,575	(863,682)	1,831,638	(21,937)
Total Sources	8,864,506	7,544,779	6,389,582	5,593,554	(796,028)	5,471,617	(121,937)
Requirements							
Salaries and Benefits	2,200,783	2,284,428	2,248,181	2,539,286	291,105	2,662,537	123,251
Services and Supplies	2,249,469	2,161,432	1,197,073	1,453,265	256,192	1,189,988	(263,277)
Other Charges	389,015	251,022	172,596	198,323	25,727	203,907	5,584
Other Financing Uses	101,083	130,640	163,566	157,334	(6,232)	169,839	12,505
Gross Appropriations	4,940,349	4,827,522	3,781,416	4,348,208	566,792	4,226,271	(121,937)
Intrafund Transfers	—	—	40,892	—	(40,892)	—	—
Net Appropriations	4,940,349	4,827,522	3,822,308	4,348,208	525,900	4,226,271	(121,937)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	3,924,157	2,717,257	2,567,274	1,245,346	(1,321,928)	1,245,346	—
Total Requirements	8,864,506	7,544,779	6,389,582	5,593,554	(796,028)	5,471,617	(121,937)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	11.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	11.0	11.0	11.0	—	11.0	—

SD - County Service Area 8 (4070B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,400,840	1,479,183	1,436,297	1,436,297	—	1,436,297	—
Licenses, Permits and Franchises	163,181	173,074	178,315	199,356	21,041	210,356	11,000
Use of Money and Property	133,518	244,054	88,988	143,700	54,712	143,700	—
Intergovernmental Revenues	14,380	22,530	3,753	3,753	—	3,753	—
Charges for Services	1,728,826	1,765,175	1,769,010	1,993,349	224,339	1,993,349	—
Total Revenue	3,440,745	3,684,016	3,476,363	3,776,455	300,092	3,787,455	11,000
Fund Balance	6,003,632	6,646,110	7,363,377	7,277,324	(86,053)	7,277,324	—
Total Sources	9,444,377	10,330,126	10,839,740	11,053,779	214,039	11,064,779	11,000
Requirements							
Salaries and Benefits	47,644	56,177	259,801	269,675	9,874	273,145	3,470
Services and Supplies	2,725,641	2,886,623	3,431,318	3,637,856	206,538	3,640,012	2,156
Other Charges	24,982	23,949	79,428	65,502	(13,926)	66,708	1,206
Other Financing Uses	—	—	—	52,445	52,445	56,613	4,168
Gross Appropriations	2,798,268	2,966,749	3,770,547	4,025,478	254,931	4,036,478	11,000
Intrafund Transfers	—	—	82,665	41,773	(40,892)	41,773	—
Net Appropriations	2,798,268	2,966,749	3,853,212	4,067,251	214,039	4,078,251	11,000
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	6,646,110	7,363,377	6,986,528	6,986,528	—	6,986,528	—
Total Requirements	9,444,377	10,330,126	10,839,740	11,053,779	214,039	11,064,779	11,000
Net County Cost	—	—	—	—	—	—	—

Department of Emergency Management (4300B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	130,346	278,675	2,048,142	1,942,322	(105,820)	735,358	(1,206,964)
Intergovernmental Revenues	1,848,051	1,811,400	2,159,892	2,159,892	—	2,159,892	—
Charges for Services	410,000	471,253	410,000	410,000	—	410,000	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	(1,955)	1,000	—	—	—	—	—
Other Financing Sources	—	137,105	650,000	850,000	200,000	850,000	—
Total Revenue	2,386,442	2,699,433	5,268,034	5,362,214	94,180	4,155,250	(1,206,964)
Fund Balance	395,880	603,378	347,024	392,185	45,161	376,027	(16,158)
Total Sources	2,782,322	3,302,811	5,615,058	5,754,399	139,341	4,531,277	(1,223,122)
Requirements							
Salaries and Benefits	1,394,309	1,738,101	3,371,059	3,666,046	294,987	3,911,893	245,847
Services and Supplies	1,674,378	2,758,888	5,275,337	5,505,234	229,897	4,122,667	(1,382,567)
Other Charges	991,899	1,000,123	777,993	1,419,664	641,671	1,458,198	38,534
Reclassification of Expenses	—	—	239,477	122,225	(117,252)	122,225	—
Fixed Assets	—	169,515	—	—	—	—	—
Other Financing Uses	28,538	32,806	37,507	54,139	16,632	56,456	2,317
Gross Appropriations	4,089,124	5,699,432	9,701,373	10,767,308	1,065,935	9,671,439	(1,095,869)
Intrafund Transfers	—	—	(877,966)	(877,966)	—	(877,966)	—
Net Appropriations	4,089,124	5,699,432	8,823,407	9,889,342	1,065,935	8,793,473	(1,095,869)
Contingencies/Dept Reserves	153,657	271,188	330,866	376,027	45,161	376,027	—
Total Requirements	4,242,781	5,970,620	9,154,273	10,265,369	1,111,096	9,169,500	(1,095,869)
Net County Cost	1,460,459	2,667,809	3,539,215	4,510,970	971,755	4,638,223	127,253
Salary Resolution	10.0	13.0	18.0	18.0	—	18.0	—
Funded FTE	10.0	13.0	18.0	18.0	—	18.0	—

Emergency Management JPA (4320P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	91,200	269,755	91,200	—	(91,200)	—	—
Intergovernmental Revenues	1,518,301	1,623,994	1,593,186	1,593,186	—	1,593,186	—
Charges for Services	410,000	471,253	410,000	410,000	—	410,000	—
Interfund Revenue	—	—	—	—	—	—	—
Other Financing Sources	—	137,105	650,000	850,000	200,000	850,000	—
Total Revenue	2,019,501	2,502,107	2,744,386	2,853,186	108,800	2,853,186	—
Fund Balance	280,407	280,407	130,407	130,407	—	124,249	(6,158)
Total Sources	2,299,908	2,782,514	2,874,793	2,983,593	108,800	2,977,435	(6,158)
Requirements							
Salaries and Benefits	557,226	701,605	810,872	1,063,502	252,630	1,117,111	53,609
Services and Supplies	1,373,381	2,352,105	2,446,990	2,832,253	385,263	2,826,367	(5,886)
Other Charges	868,352	800,472	550,824	957,978	407,154	980,096	22,118
Reclassification of Expenses	—	—	239,477	122,225	(117,252)	122,225	—
Fixed Assets	—	115,205	—	—	—	—	—
Other Financing Uses	28,538	32,806	35,111	41,795	6,684	43,662	1,867
Gross Appropriations	2,827,496	4,002,193	4,083,274	5,017,753	934,479	5,089,461	71,708
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	2,827,496	4,002,193	4,083,274	5,017,753	934,479	5,089,461	71,708
Contingencies/Dept Reserves	—	130,407	124,249	124,249	—	124,249	—
Total Requirements	2,827,496	4,132,600	4,207,523	5,142,002	934,479	5,213,710	71,708
Net County Cost	527,588	1,350,086	1,332,730	2,158,409	825,679	2,236,275	77,866
Salary Resolution	4.0	7.0	4.0	5.0	1.0	5.0	—
Funded FTE	4.0	7.0	4.0	5.0	1.0	5.0	—

Department of Emergency Management (4310P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	39,146	8,920	1,956,942	1,942,322	(14,620)	735,358	(1,206,964)
Intergovernmental Revenues	329,750	187,406	566,706	566,706	—	566,706	—
Miscellaneous Revenue	(1,955)	1,000	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	366,941	197,326	2,523,648	2,509,028	(14,620)	1,302,064	(1,206,964)
Fund Balance	115,473	322,971	216,617	261,778	45,161	251,778	(10,000)
Total Sources	482,414	520,297	2,740,265	2,770,806	30,541	1,553,842	(1,216,964)
Requirements							
Salaries and Benefits	837,083	1,036,496	2,560,187	2,602,544	42,357	2,794,782	192,238
Services and Supplies	300,997	406,783	2,828,347	2,672,981	(155,366)	1,296,300	(1,376,681)
Other Charges	123,547	199,651	227,169	461,686	234,517	478,102	16,416
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	54,309	—	—	—	—	—
Other Financing Uses	—	—	2,396	12,344	9,948	12,794	450
Gross Appropriations	1,261,627	1,697,239	5,618,099	5,749,555	131,456	4,581,978	(1,167,577)
Intrafund Transfers	—	—	(877,966)	(877,966)	—	(877,966)	—
Net Appropriations	1,261,627	1,697,239	4,740,133	4,871,589	131,456	3,704,012	(1,167,577)
Contingencies/Dept Reserves	153,657	140,781	206,617	251,778	45,161	251,778	—
Total Requirements	1,415,284	1,838,020	4,946,750	5,123,367	176,617	3,955,790	(1,167,577)
Net County Cost	932,871	1,317,723	2,206,485	2,352,561	146,076	2,401,948	49,387
Salary Resolution	6.0	6.0	14.0	13.0	(1.0)	13.0	—
Funded FTE	6.0	6.0	14.0	13.0	(1.0)	13.0	—

Department of Public Works (4500D)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	10,151,542	10,335,969	7,928,146	8,250,855	322,709	8,301,555	50,700
Licenses, Permits and Franchises	1,443,191	1,358,589	1,295,500	1,295,500	—	1,295,500	—
Fines, Forfeitures and Penalties	11,742	183	15,000	15,000	—	15,000	—
Use of Money and Property	8,208,952	10,209,348	6,151,931	8,648,682	2,496,751	8,655,766	7,084
Intergovernmental Revenues	31,437,795	42,411,897	47,330,235	47,364,634	34,399	32,573,780	(14,790,854)
Charges for Services	24,619,653	25,295,428	29,062,187	30,034,701	972,514	28,271,617	(1,763,084)
Interfund Revenue	37,581,539	40,685,929	50,024,931	60,761,037	10,736,106	61,737,886	976,849
Miscellaneous Revenue	1,345,746	915,829	986,239	1,104,239	118,000	1,104,273	34
Other Financing Sources	1,273,998	1,688,720	15,018,411	8,053,638	(6,964,773)	1,350,000	(6,703,638)
Total Revenue	116,074,158	132,901,892	157,812,580	165,528,286	7,715,706	143,305,377	(22,222,909)
Fund Balance	144,135,261	154,121,477	173,529,174	162,629,077	(10,900,097)	98,086,179	(64,542,898)
Total Sources	260,209,419	287,023,368	331,341,754	328,157,363	(3,184,391)	241,391,556	(86,765,807)
Requirements							
Salaries and Benefits	49,898,526	50,229,716	63,271,625	68,945,242	5,673,617	72,319,152	3,373,910
Services and Supplies	56,230,177	61,720,150	117,730,563	120,961,157	3,230,594	81,517,177	(39,443,980)
Other Charges	15,947,430	15,583,584	24,924,792	29,069,229	4,144,437	26,862,251	(2,206,978)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	13,771,977	18,153,969	48,488,580	48,887,648	399,068	21,900,000	(26,987,648)
Other Financing Uses	3,415,629	3,289,212	17,139,649	10,443,064	(6,696,585)	3,197,510	(7,245,554)
Gross Appropriations	139,263,740	148,976,631	271,555,209	278,306,340	6,751,131	205,796,090	(72,510,250)
Intrafund Transfers	(31,303,952)	(35,483,221)	(42,123,283)	(48,235,156)	(6,111,873)	(49,303,007)	(1,067,851)
Net Appropriations	107,959,788	113,493,410	229,431,926	230,071,184	639,258	156,493,083	(73,578,101)
Contingencies/Dept Reserves	116,784,063	138,975,335	79,713,536	72,004,137	(7,709,399)	57,938,949	(14,065,188)
Non-General Fund Reserves	35,465,274	34,554,623	22,196,292	26,082,042	3,885,750	26,959,524	877,482
Total Requirements	260,209,125	287,023,369	331,341,754	328,157,363	(3,184,391)	241,391,556	(86,765,807)
Net County Cost	(294)	0	—	—	—	—	—
Salary Resolution	312.0	333.0	341.0	346.0	5.0	346.0	—
Funded FTE	312.0	333.0	340.6	345.6	5.0	345.6	—

Public Works Administration (4510B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	2,358,409	2,380,312	3,463,130	3,790,820	327,690	3,950,024	159,204
Interfund Revenue	3,344,277	3,471,379	4,824,831	5,070,700	245,869	5,245,606	174,906
Miscellaneous Revenue	15,557	10,667	—	—	—	—	—
Total Revenue	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Fund Balance	—	—	—	—	—	—	—
Total Sources	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Requirements							
Salaries and Benefits	7,502,728	7,604,294	9,270,137	10,143,127	872,990	10,670,054	526,927
Services and Supplies	351,231	416,187	1,188,378	1,369,168	180,790	1,169,168	(200,000)
Other Charges	806,744	868,674	1,511,031	1,641,964	130,933	1,802,793	160,829
Reclassification of Expenses	—	—	—	—	—	—	—
Other Financing Uses	158,549	149,154	158,413	163,488	5,075	148,942	(14,546)
Gross Appropriations	8,819,251	9,038,309	12,127,959	13,317,747	1,189,788	13,790,957	473,210
Intrafund Transfers	(3,103,009)	(3,175,951)	(3,839,998)	(4,456,227)	(616,229)	(4,595,327)	(139,100)
Net Appropriations	5,716,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Contingencies/Dept Reserves	2,000	—	—	—	—	—	—
Total Requirements	5,718,242	5,862,359	8,287,961	8,861,520	573,559	9,195,630	334,110
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	40.0	42.0	42.0	42.0	—	42.0	—
Funded FTE	40.0	42.0	42.0	42.0	—	42.0	—

Road Construction and Operations (4520B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	5,849,639	5,722,385	5,213,940	5,297,005	83,065	5,297,005	—
Licenses, Permits and Franchises	735,626	667,179	700,000	700,000	—	700,000	—
Use of Money and Property	1,219,672	2,272,766	175,156	175,156	—	175,156	—
Intergovernmental Revenues	28,675,107	31,314,874	42,562,335	43,768,659	1,206,324	30,921,246	(12,847,413)
Charges for Services	591,055	495,376	584,000	584,000	—	585,000	1,000
Interfund Revenue	1,913,043	4,190,002	3,806,368	3,578,399	(227,969)	3,321,800	(256,599)
Miscellaneous Revenue	404,053	271,207	16,000	16,000	—	16,000	—
Other Financing Sources	1,077,647	1,688,720	14,903,603	7,996,898	(6,906,705)	1,350,000	(6,646,898)
Total Revenue	40,465,842	46,622,508	67,961,402	62,116,117	(5,845,285)	42,366,207	(19,749,910)
Fund Balance	51,741,733	57,496,584	70,055,707	63,653,585	(6,402,122)	15,971,690	(47,681,895)
Total Sources	92,207,575	104,119,092	138,017,109	125,769,702	(12,247,407)	58,337,897	(67,431,805)
Requirements							
Salaries and Benefits	12,330,269	12,079,749	13,810,888	14,386,061	575,173	14,964,275	578,214
Services and Supplies	10,237,657	13,448,925	52,165,789	51,361,935	(803,854)	16,019,076	(35,342,859)
Other Charges	2,071,841	2,089,576	2,844,962	6,597,175	3,752,213	6,541,051	(56,124)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	7,730,956	3,999,658	26,070,209	27,711,489	1,641,280	6,480,000	(21,231,489)
Other Financing Uses	2,503,361	2,499,189	16,138,386	9,741,352	(6,397,034)	2,590,830	(7,150,522)
Gross Appropriations	34,874,084	34,117,096	111,030,234	109,798,012	(1,232,222)	46,595,232	(63,202,780)
Intrafund Transfers	(163,092)	(53,712)	—	—	—	—	—
Net Appropriations	34,710,992	34,063,384	111,030,234	109,798,012	(1,232,222)	46,595,232	(63,202,780)
Contingencies/Dept Reserves	51,595,140	64,202,559	23,271,121	12,047,919	(11,223,202)	7,800,794	(4,247,125)
Non-General Fund Reserves	5,901,443	5,853,149	3,715,754	3,923,771	208,017	3,941,871	18,100
Total Requirements	92,207,575	104,119,092	138,017,109	125,769,702	(12,247,407)	58,337,897	(67,431,805)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	77.0	79.0	77.0	77.0	—	77.0	—
Funded FTE	77.0	79.0	77.0	77.0	—	77.0	—

Engineering Services (4600B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	92,879	93,859	136,250	136,250	—	136,250	—
Interfund Revenue	3,793,118	3,244,922	5,444,815	5,796,002	351,187	5,931,675	135,673
Miscellaneous Revenue	14,309	14,874	1,800	1,800	—	1,800	—
Total Revenue	3,900,306	3,353,655	5,582,865	5,934,052	351,187	6,069,725	135,673
Fund Balance	223	322	161	—	(161)	—	—
Total Sources	3,900,529	3,353,977	5,583,026	5,934,052	351,026	6,069,725	135,673
Requirements							
Salaries and Benefits	4,160,968	4,076,009	5,573,488	5,949,898	376,410	6,193,921	244,023
Services and Supplies	112,006	176,843	490,861	594,325	103,464	614,825	20,500
Other Charges	313,269	400,474	473,151	547,569	74,418	558,042	10,473
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	100,000	100,000	—	—	(100,000)
Other Financing Uses	98,450	85,603	90,918	91,658	740	83,502	(8,156)
Gross Appropriations	4,684,693	4,738,930	6,728,418	7,283,450	555,032	7,450,290	166,840
Intrafund Transfers	(664,808)	(1,265,275)	(1,025,392)	(1,229,398)	(204,006)	(1,260,565)	(31,167)
Net Appropriations	4,019,885	3,473,655	5,703,026	6,054,052	351,026	6,189,725	135,673
Total Requirements	4,019,885	3,473,655	5,703,026	6,054,052	351,026	6,189,725	135,673
Net County Cost	119,356	119,678	120,000	120,000	—	120,000	—
Salary Resolution	21.0	22.0	24.0	24.0	—	24.0	—
Funded FTE	21.0	22.0	23.9	23.9	—	23.9	—

Enhanced Flood Control Program (4660B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	43,709	—	—	—	—	—	—
Charges for Services	1,047,534	657,292	2,692,300	2,693,800	1,500	—	(2,693,800)
Total Revenue	1,091,243	657,292	2,692,300	2,693,800	1,500	—	(2,693,800)
Fund Balance	1,399,395	1,330,898	1,328,037	878,037	(450,000)	23,037	(855,000)
Total Sources	2,490,638	1,988,190	4,020,337	3,571,837	(448,500)	23,037	(3,548,800)
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	1,047,240	660,153	2,864,439	2,748,800	(115,639)	23,037	(2,725,763)
Other Charges	112,500	—	400,000	800,000	400,000	—	(800,000)
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	1,159,740	660,153	3,264,439	3,548,800	284,361	23,037	(3,525,763)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	1,159,740	660,153	3,264,439	3,548,800	284,361	23,037	(3,525,763)
Contingencies/Dept Reserves	1,330,604	1,328,037	755,898	23,037	(732,861)	—	(23,037)
Total Requirements	2,490,345	1,988,190	4,020,337	3,571,837	(448,500)	23,037	(3,548,800)
Net County Cost	(294)	0	—	—	—	—	—

Facilities Services (4730B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	804,879	862,316	840,731	928,347	87,616	936,131	7,784
Intergovernmental Revenues	2,566,403	1,824,759	1,694,416	1,645,890	(48,526)	1,645,890	—
Charges for Services	480,043	525,013	556,456	612,322	55,866	632,370	20,048
Interfund Revenue	12,563,346	12,885,081	16,923,270	18,441,805	1,518,535	19,103,426	661,621
Miscellaneous Revenue	144,720	148,989	576,239	531,239	(45,000)	531,273	34
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	16,559,389	16,246,157	20,591,112	22,159,603	1,568,491	22,849,090	689,487
Fund Balance	3,233,967	3,175,407	3,199,850	4,933,485	1,733,635	5,568,934	635,449
Total Sources	19,793,356	19,421,564	23,790,962	27,093,088	3,302,126	28,418,024	1,324,936
Requirements							
Salaries and Benefits	17,074,270	17,461,399	22,997,024	25,389,683	2,392,659	26,582,081	1,192,398
Services and Supplies	21,189,065	23,325,984	25,698,801	26,879,925	1,181,124	27,374,662	494,737
Other Charges	5,001,655	5,526,454	8,573,068	11,462,845	2,889,777	11,520,514	57,669
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	90,237	36,250	25,000	(11,250)	—	(25,000)
Other Financing Uses	432,766	303,368	314,119	316,232	2,113	303,960	(12,272)
Gross Appropriations	43,697,754	46,707,442	57,619,262	64,073,685	6,454,423	65,781,217	1,707,532
Intrafund Transfers	(27,079,805)	(30,485,728)	(37,257,893)	(42,549,531)	(5,291,638)	(43,447,115)	(897,584)
Net Appropriations	16,617,950	16,221,714	20,361,369	21,524,154	1,162,785	22,334,102	809,948
Contingencies/Dept Reserves	3,175,407	3,199,850	3,429,593	5,568,934	2,139,341	6,083,922	514,988
Total Requirements	19,793,356	19,421,564	23,790,962	27,093,088	3,302,126	28,418,024	1,324,936
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	118.0	131.0	136.0	140.0	4.0	140.0	—
Funded FTE	118.0	131.0	135.9	139.9	4.0	139.9	—

Construction Services (4740B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	(6,534)	(6,920)	—	—	—	—	—
Charges for Services	62,434	282,210	85,028	85,028	—	85,028	—
Interfund Revenue	1,920,039	1,963,513	2,652,509	2,918,259	265,750	2,910,918	(7,341)
Miscellaneous Revenue	2,129	—	—	—	—	—	—
Other Financing Sources	18,128	—	—	—	—	—	—
Total Revenue	1,996,196	2,238,802	2,737,537	3,003,287	265,750	2,995,946	(7,341)
Fund Balance	40,622	39,938	40,214	66,766	26,552	118,079	51,313
Total Sources	2,036,818	2,278,740	2,777,751	3,070,053	292,302	3,114,025	43,972
Requirements							
Salaries and Benefits	1,422,731	1,422,211	1,923,345	2,085,147	161,802	2,139,716	54,569
Services and Supplies	341,538	239,582	335,404	333,112	(2,292)	334,768	1,656
Other Charges	221,551	562,931	438,493	520,915	82,422	506,492	(14,423)
Other Financing Uses	11,061	13,802	13,743	12,800	(943)	13,279	479
Gross Appropriations	1,996,880	2,238,526	2,710,985	2,951,974	240,989	2,994,255	42,281
Intrafund Transfers							
Net Appropriations	1,996,880	2,238,526	2,710,985	2,951,974	240,989	2,994,255	42,281
Contingencies/Dept Reserves	39,938	40,214	66,766	118,079	51,313	119,770	1,691
Total Requirements	2,036,818	2,278,740	2,777,751	3,070,053	292,302	3,114,025	43,972
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	—	10.0	—

Vehicle and Equipment Services (4760B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	406,336	747,699	500,000	600,000	100,000	600,000	—
Charges for Services	54,403	64,177	76,317	171,151	94,834	182,216	11,065
Interfund Revenue	8,001,357	7,658,313	8,290,354	15,647,354	7,357,000	15,414,450	(232,904)
Miscellaneous Revenue	459,615	333,600	242,200	405,200	163,000	405,200	—
Other Financing Sources	96,256	—	—	—	—	—	—
Total Revenue	9,017,967	8,803,788	9,108,871	16,823,705	7,714,834	16,601,866	(221,839)
Fund Balance	18,717,373	21,340,372	22,551,953	18,174,115	(4,377,838)	19,970,006	1,795,891
Total Sources	27,735,340	30,144,160	31,660,824	34,997,820	3,336,996	36,571,872	1,574,052
Requirements							
Salaries and Benefits	1,856,654	1,883,066	2,390,024	2,818,743	428,719	2,965,976	147,233
Services and Supplies	2,180,560	2,642,338	3,249,271	3,950,968	701,697	4,032,976	82,008
Other Charges	764,887	868,060	933,859	977,804	43,945	984,783	6,979
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	1,580,844	2,187,111	9,400,000	7,270,000	(2,130,000)	7,270,000	—
Other Financing Uses	12,023	11,520	13,526	10,299	(3,227)	10,672	373
Gross Appropriations	6,394,968	7,592,095	15,986,680	15,027,814	(958,866)	15,264,407	236,593
Intrafund Transfers	—	112	—	—	—	—	—
Net Appropriations	6,394,968	7,592,207	15,986,680	15,027,814	(958,866)	15,264,407	236,593
Non-General Fund Reserves	21,340,373	22,551,953	15,674,144	19,970,006	4,295,862	21,307,465	1,337,459
Total Requirements	27,735,340	30,144,160	31,660,824	34,997,820	3,336,996	36,571,872	1,574,052
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	14.0	14.0	16.0	16.0	—	16.0	—
Funded FTE	14.0	14.0	16.0	16.0	—	16.0	—

Utilities (4840B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	4,061,975	4,373,659	2,473,837	2,700,483	226,646	2,751,183	50,700
Licenses, Permits and Franchises	692,065	599,078	580,000	580,000	—	580,000	—
Use of Money and Property	1,362,471	2,289,984	602,262	2,594,780	1,992,518	2,594,080	(700)
Intergovernmental Revenues	7,393	7,119	6,307	6,644	337	6,644	—
Charges for Services	19,918,512	20,789,335	21,442,706	21,935,330	492,624	22,674,729	739,399
Interfund Revenue	5,966,575	7,170,033	8,082,784	9,308,518	1,225,734	9,810,011	501,493
Miscellaneous Revenue	231,385	92,657	110,000	110,000	—	110,000	—
Other Financing Sources	81,968	—	114,808	56,740	(58,068)	—	(56,740)
Total Revenue	32,322,344	35,321,866	33,412,704	37,292,495	3,879,791	38,526,647	1,234,152
Fund Balance	62,041,230	63,330,398	70,636,193	69,267,969	(1,368,224)	54,743,211	(14,524,758)
Total Sources	94,363,574	98,652,263	104,048,897	106,560,464	2,511,567	93,269,858	(13,290,606)
Requirements							
Salaries and Benefits	3,968,234	3,937,659	4,806,761	5,415,618	608,857	5,887,399	471,781
Services and Supplies	18,247,410	18,349,789	28,218,429	30,254,718	2,036,289	30,130,592	(124,126)
Other Charges	5,560,386	4,278,894	9,425,647	6,069,682	(3,355,965)	4,491,287	(1,578,395)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	4,408,729	1,605,821	8,400,000	9,850,000	1,450,000	8,150,000	(1,700,000)
Other Financing Uses	199,420	226,576	410,544	107,235	(303,309)	46,325	(60,910)
Gross Appropriations	32,384,179	28,398,739	51,261,381	51,697,253	435,872	48,705,603	(2,991,650)
Intrafund Transfers	(293,238)	(502,667)	—	—	—	—	—
Net Appropriations	32,090,941	27,896,072	51,261,381	51,697,253	435,872	48,705,603	(2,991,650)
Contingencies/Dept Reserves	60,640,974	70,204,675	52,190,158	54,246,168	2,056,010	43,934,463	(10,311,705)
Non-General Fund Reserves	1,512,303	431,838	477,358	497,043	19,685	509,792	12,749
Total Requirements	94,244,218	98,532,585	103,928,897	106,440,464	2,511,567	93,149,858	(13,290,606)
Net County Cost	(119,356)	(119,678)	(120,000)	(120,000)	—	(120,000)	—
Salary Resolution	22.0	22.0	23.0	24.0	1.0	24.0	—
Funded FTE	22.0	22.0	23.0	24.0	1.0	24.0	—

Airports (4850B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	239,928	239,925	240,369	253,367	12,998	253,367	—
Licenses, Permits and Franchises	15,500	92,332	15,500	15,500	—	15,500	—
Fines, Forfeitures and Penalties	11,742	183	15,000	15,000	—	15,000	—
Use of Money and Property	4,422,128	4,043,504	4,033,782	4,350,399	316,617	4,350,399	—
Intergovernmental Revenues	145,182	9,265,145	3,067,177	1,943,441	(1,123,736)	—	(1,943,441)
Charges for Services	14,386	7,854	26,000	26,000	—	26,000	—
Interfund Revenue	79,784	102,686	—	—	—	—	—
Miscellaneous Revenue	73,978	43,836	40,000	40,000	—	40,000	—
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	5,002,628	13,795,466	7,437,828	6,643,707	(794,121)	4,700,266	(1,943,441)
Fund Balance	6,960,718	7,407,558	5,717,059	5,655,120	(61,939)	1,691,222	(3,963,898)
Total Sources	11,963,346	21,203,024	13,154,887	12,298,827	(856,060)	6,391,488	(5,907,339)
Requirements							
Salaries and Benefits	1,582,673	1,765,330	2,499,958	2,756,965	257,007	2,915,730	158,765
Services and Supplies	2,523,471	2,460,348	3,519,191	3,468,206	(50,985)	1,818,073	(1,650,133)
Other Charges	1,094,598	988,522	324,581	451,275	126,694	457,289	6,014
Fixed Assets	51,448	10,271,141	4,482,121	3,931,159	(550,962)	—	(3,931,159)
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	5,252,190	15,485,341	10,825,851	10,607,605	(218,246)	5,191,092	(5,416,513)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	5,252,190	15,485,341	10,825,851	10,607,605	(218,246)	5,191,092	(5,416,513)
Non-General Fund Reserves	6,711,156	5,717,683	2,329,036	1,691,222	(637,814)	1,200,396	(490,826)
Total Requirements	11,963,346	21,203,024	13,154,887	12,298,827	(856,060)	6,391,488	(5,907,339)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	10.0	13.0	13.0	13.0	—	13.0	—
Funded FTE	10.0	13.0	13.0	13.0	—	13.0	—

Capital Projects (8500D)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	2,522,169	1,380,470	6,127,232	6,214,855	87,623	—	(6,214,855)
Use of Money and Property	254,924	595,189	—	—	—	—	—
Charges for Services	(104,760)	16,773	—	19,579	19,579	20,282	703
Interfund Revenue	3,375	—	—	—	—	—	—
Other Financing Sources	27,682,900	25,361,578	103,200,407	95,561,873	(7,638,534)	59,287,479	(36,274,394)
Total Revenue	30,358,608	27,354,011	109,327,639	101,796,307	(7,531,332)	59,307,761	(42,488,546)
Fund Balance	10,385,696	15,243,873	18,086,930	21,145,589	3,058,659	14,818,837	(6,326,752)
Total Sources	40,744,304	42,597,884	127,414,569	122,941,896	(4,472,673)	74,126,598	(48,815,298)
Requirements							
Services and Supplies	13,250,015	860,791	11,464,660	9,587,357	(1,877,303)	2,000,000	(7,587,357)
Other Charges	1	14	365,557	365,557	—	1	(365,556)
Fixed Assets	12,250,416	23,650,149	106,471,699	98,170,145	(8,301,554)	54,671,660	(43,498,485)
Gross Appropriations	25,500,431	24,510,954	118,301,916	108,123,059	(10,178,857)	56,671,661	(51,451,398)
Intrafund Transfers							
Net Appropriations	25,500,431	24,510,954	118,301,916	108,123,059	(10,178,857)	56,671,661	(51,451,398)
Contingencies/Dept Reserves	15,243,873	18,086,930	9,112,653	14,818,837	5,706,184	17,454,937	2,636,100
Total Requirements	40,744,304	42,597,884	127,414,569	122,941,896	(4,472,673)	74,126,598	(48,815,298)
Net County Cost	—	—	—	—	—	—	—

County One-Time Expense Fund (8200B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	1,978,668	3,383,123	3,149,036	2,767,755	(381,281)	2,767,755	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	1,978,668	3,383,123	3,149,036	2,767,755	(381,281)	2,767,755	—
Fund Balance	91,435,631	93,414,299	95,797,422	95,386,141	(411,281)	95,386,141	—
Total Sources	93,414,299	96,797,422	98,946,458	98,153,896	(792,562)	98,153,896	—
Requirements							
Services and Supplies	—	1,000,000	5,000,000	5,000,000	—	5,000,000	—
Other Charges	—	—	5,000,000	5,000,000	—	5,000,000	—
Other Financing Uses	—	—	36,160,237	35,367,675	(792,562)	35,367,675	—
Gross Appropriations	—	1,000,000	46,160,237	45,367,675	(792,562)	45,367,675	—
Intrafund Transfers							
Net Appropriations	—	1,000,000	46,160,237	45,367,675	(792,562)	45,367,675	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	93,414,299	95,797,422	52,786,221	52,786,221	—	52,786,221	—
Total Requirements	93,414,299	96,797,422	98,946,458	98,153,896	(792,562)	98,153,896	—
Net County Cost	—	—	—	—	—	—	—

Courthouse Construction Fund (8300B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	(6,610)	(4,011)	—	—	—	—	—
Charges for Services	630,888	574,248	600,000	600,000	—	600,000	—
Interfund Revenue	488,905	739,422	714,551	714,551	—	714,551	—
Total Revenue	1,113,182	1,309,659	1,314,551	1,314,551	—	1,314,551	—
Fund Balance	51,530	1,660	172,835	172,835	—	172,835	—
Total Sources	1,164,712	1,311,319	1,487,386	1,487,386	—	1,487,386	—
Requirements							
Other Charges	—	—	—	—	—	—	—
Other Financing Uses	1,163,053	1,138,483	1,314,551	1,314,551	—	1,314,551	—
Gross Appropriations	1,163,053	1,138,483	1,314,551	1,314,551	—	1,314,551	—
Intrafund Transfers							
Net Appropriations	1,163,053	1,138,483	1,314,551	1,314,551	—	1,314,551	—
Contingencies/Dept Reserves	1,659	172,835	121,304	121,304	—	121,304	—
Non-General Fund Reserves	—	—	51,531	51,531	—	51,531	—
Total Requirements	1,164,712	1,311,319	1,487,386	1,487,386	—	1,487,386	—
Net County Cost	—	—	—	—	—	—	—

Criminal Justice Construction Fund (8400B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	68,461	138,583	60,000	60,000	—	60,000	—
Charges for Services	603,179	574,311	600,000	600,000	—	600,000	—
Total Revenue	671,640	712,894	660,000	660,000	—	660,000	—
Fund Balance	2,821,947	3,521,311	4,234,205	4,234,205	—	4,234,205	—
Total Sources	3,493,587	4,234,205	4,894,205	4,894,205	—	4,894,205	—
Requirements							
Services and Supplies	(27,724)	—	—	—	—	—	—
Other Charges	—	—	660,000	660,000	—	660,000	—
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	(27,724)	—	660,000	660,000	—	660,000	—
Intrafund Transfers							
Net Appropriations	(27,724)	—	660,000	660,000	—	660,000	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	3,521,310	4,234,205	4,234,205	4,234,205	—	4,234,205	—
Total Requirements	3,493,587	4,234,205	4,894,205	4,894,205	—	4,894,205	—
Net County Cost	—	—	—	—	—	—	—

Other Capital Construction Fund (8450D)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	22,170	9,933,233	31,629,246	19,982,040	(11,647,206)	19,982,040	—
Use of Money and Property	1,172,801	754,390	—	—	—	—	—
Intergovernmental Revenues	32,559,168	8,906,132	13,933,584	13,933,584	—	13,933,584	—
Miscellaneous Revenue	15,056	1,027,444	1,000,000	1,000,000	—	1,000,000	—
Other Financing Sources	68,566,390	40,179,995	200,251,182	63,864,337	(136,386,845)	63,864,337	—
Total Revenue	102,335,585	60,801,194	246,814,012	98,779,961	(148,034,051)	98,779,961	—
Fund Balance	15,966,700	42,801,663	22,227,703	22,227,703	—	—	(22,227,703)
Total Sources	118,302,285	103,602,857	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Requirements							
Services and Supplies	2,086,872	4,850,441	13,525,322	12,371,991	(1,153,331)	10,542,958	(1,829,033)
Fixed Assets	73,220,031	67,629,869	249,959,751	103,079,031	(146,880,720)	88,237,003	(14,842,028)
Other Financing Uses	193,719	8,894,844	5,556,642	5,556,642	—	—	(5,556,642)
Gross Appropriations	75,500,622	81,375,154	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Intrafund Transfers							
Net Appropriations	75,500,622	81,375,154	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Contingencies/Dept Reserves	94,864	101,216	—	—	—	—	—
Non-General Fund Reserves	42,706,799	22,126,487	—	—	—	—	—
Total Requirements	118,302,285	103,602,857	269,041,715	121,007,664	(148,034,051)	98,779,961	(22,227,703)
Net County Cost	—	—	—	—	—	—	—

Major Capital Construction (8470B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	22,170	9,933,233	31,629,246	19,982,040	(11,647,206)	19,982,040	—
Use of Money and Property	40,283	47,242	—	—	—	—	—
Intergovernmental Revenues	32,559,168	8,906,132	13,933,584	13,933,584	—	13,933,584	—
Miscellaneous Revenue	15,056	1,027,444	1,000,000	1,000,000	—	1,000,000	—
Other Financing Sources	8,566,390	5,701,586	136,244,403	62,857,558	(73,386,845)	62,857,558	—
Total Revenue	41,203,067	25,615,637	182,807,233	97,773,182	(85,034,051)	97,773,182	—
Fund Balance	5,921,031	14,083,021	8,992,613	8,992,613	—	—	(8,992,613)
Total Sources	47,124,098	39,698,658	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Requirements							
Services and Supplies	2,026,854	4,826,091	12,005,322	11,851,991	(153,331)	10,542,958	(1,309,033)
Fixed Assets	36,823,464	16,985,111	179,794,524	94,913,804	(84,880,720)	87,230,224	(7,683,580)
Other Financing Uses	190,759	8,894,844	—	—	—	—	—
Gross Appropriations	39,041,077	30,706,046	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Intrafund Transfers							
Net Appropriations	39,041,077	30,706,046	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Non-General Fund Reserves	8,083,021	8,992,613	—	—	—	—	—
Total Requirements	47,124,098	39,698,658	191,799,846	106,765,795	(85,034,051)	97,773,182	(8,992,613)
Net County Cost	—	—	—	—	—	—	—

Other Capital Construction Fund (8450B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Use of Money and Property	1,132,518	707,148	—	—	—	—	—
Other Financing Sources	60,000,000	34,478,409	64,006,779	1,006,779	(63,000,000)	1,006,779	—
Total Revenue	61,132,518	35,185,557	64,006,779	1,006,779	(63,000,000)	1,006,779	—
Fund Balance	10,045,669	28,718,642	13,235,090	13,235,090	—	—	(13,235,090)
Total Sources	71,178,187	63,904,199	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Requirements							
Services and Supplies	60,018	24,350	1,520,000	520,000	(1,000,000)	—	(520,000)
Fixed Assets	36,396,567	50,644,759	70,165,227	8,165,227	(62,000,000)	1,006,779	(7,158,448)
Other Financing Uses	2,960	—	5,556,642	5,556,642	—	—	(5,556,642)
Gross Appropriations	36,459,545	50,669,109	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Intrafund Transfers							
Net Appropriations	36,459,545	50,669,109	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Contingencies/Dept Reserves	94,864	101,216	—	—	—	—	—
Non-General Fund Reserves	34,623,777	13,133,874	—	—	—	—	—
Total Requirements	71,178,187	63,904,199	77,241,869	14,241,869	(63,000,000)	1,006,779	(13,235,090)
Net County Cost	—	—	—	—	—	—	—

Real Property Services (1220B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	474,638	567,476	501,037	730,072	229,035	730,072	—
Charges for Services	60,254	7,588	—	—	—	—	—
Interfund Revenue	2,505,657	3,177,144	3,593,768	4,335,840	742,072	4,335,840	—
Miscellaneous Revenue	(6,025)	43,965	—	—	—	—	—
Total Revenue	3,034,524	3,796,173	4,094,805	5,065,912	971,107	5,065,912	—
Fund Balance	1,179,077	676,870	545,082	980,651	435,569	980,651	—
Total Sources	4,213,601	4,473,043	4,639,887	6,046,563	1,406,676	6,046,563	—
Requirements							
Salaries and Benefits	596,806	736,757	1,256,532	1,415,348	158,816	1,493,931	78,583
Services and Supplies	258,758	268,271	327,276	393,979	66,703	393,979	—
Other Charges	23,010,257	23,610,631	23,812,038	25,522,302	1,710,264	25,529,482	7,180
Other Financing Uses	25,992	23,363	24,813	25,457	644	23,192	(2,265)
Gross Appropriations	23,891,814	24,639,022	25,420,659	27,357,086	1,936,427	27,440,584	83,498
Intrafund Transfers	(20,355,083)	(20,879,838)	(21,325,854)	(22,291,174)	(965,320)	(22,374,672)	(83,498)
Net Appropriations	3,536,731	3,759,184	4,094,805	5,065,912	971,107	5,065,912	—
Contingencies/Dept Reserves	676,870	713,859	545,082	980,651	435,569	980,651	—
Total Requirements	4,213,601	4,473,043	4,639,887	6,046,563	1,406,676	6,046,563	—
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	6.0	6.0	6.0	6.0	—	6.0	—
Funded FTE	6.0	6.0	6.0	6.0	—	6.0	—

Public Safety Communications (1240D)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	—	2,688,515	—
Charges for Services	6,958,514	7,341,008	8,607,717	8,607,717	—	8,607,717	—
Interfund Revenue	8,739	10,714	—	—	—	—	—
Miscellaneous Revenue	261,948	219,826	117,500	117,500	—	117,500	—
Total Revenue	9,917,715	10,260,063	11,413,732	11,413,732	—	11,413,732	—
Fund Balance	7,403,917	5,682,934	3,977,923	4,782,620	804,697	4,782,620	—
Total Sources	17,321,632	15,942,997	15,391,655	16,196,352	804,697	16,196,352	—
Requirements							
Salaries and Benefits	16,530,969	16,549,154	17,231,338	19,283,391	2,052,053	20,237,980	954,589
Services and Supplies	1,243,599	1,736,734	2,541,286	2,564,019	22,733	2,564,019	—
Other Charges	1,202,348	1,474,380	1,484,517	1,770,217	285,700	1,819,031	48,814
Fixed Assets	14,389	279,444	509,073	509,073	—	509,073	—
Other Financing Uses	57,730	66,364	71,026	84,548	13,522	87,626	3,078
Gross Appropriations	19,049,035	20,106,076	21,837,240	24,211,248	2,374,008	25,217,729	1,006,481
Intrafund Transfers	(1,263,742)	(1,490,498)	(1,528,740)	(1,690,124)	(161,384)	(1,698,154)	(8,030)
Net Appropriations	17,785,293	18,615,578	20,308,500	22,521,124	2,212,624	23,519,575	998,451
Contingencies/Dept Reserves	1,907,438	1,907,438	3,173,226	3,852,923	679,697	3,852,923	—
Total Requirements	19,692,731	20,523,016	23,481,726	26,374,047	2,892,321	27,372,498	998,451
Net County Cost	2,371,099	4,580,019	8,090,071	10,177,695	2,087,624	11,176,146	998,451
Salary Resolution	78.0	84.0	81.0	81.0	—	81.0	—
Funded FTE	78.0	84.0	81.0	81.0	—	81.0	—

Public Safety Communications (1240B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	—	2,688,515	—
Charges for Services	6,958,514	7,341,008	8,607,717	8,607,717	—	8,607,717	—
Interfund Revenue	8,739	10,714	—	—	—	—	—
Miscellaneous Revenue	261,948	219,826	117,500	117,500	—	117,500	—
Total Revenue	9,917,715	10,260,063	11,413,732	11,413,732	—	11,413,732	—
Fund Balance	7,403,917	5,682,934	3,977,923	4,782,620	804,697	4,782,620	—
Total Sources	17,321,632	15,942,997	15,391,655	16,196,352	804,697	16,196,352	—
Requirements							
Salaries and Benefits	16,530,969	16,549,154	17,231,338	19,283,391	2,052,053	20,237,980	954,589
Services and Supplies	1,243,599	1,736,734	2,541,286	2,564,019	22,733	2,564,019	—
Other Charges	1,202,348	1,474,380	1,484,517	1,770,217	285,700	1,819,031	48,814
Fixed Assets	14,389	279,444	509,073	509,073	—	509,073	—
Other Financing Uses	57,730	66,364	71,026	84,548	13,522	87,626	3,078
Gross Appropriations	19,049,035	20,106,076	21,837,240	24,211,248	2,374,008	25,217,729	1,006,481
Intrafund Transfers	(1,263,742)	(1,490,498)	(1,528,740)	(1,690,124)	(161,384)	(1,698,154)	(8,030)
Net Appropriations	17,785,293	18,615,578	20,308,500	22,521,124	2,212,624	23,519,575	998,451
Contingencies/Dept Reserves	1,907,438	1,907,438	3,173,226	3,852,923	679,697	3,852,923	—
Total Requirements	19,692,731	20,523,016	23,481,726	26,374,047	2,892,321	27,372,498	998,451
Net County Cost	2,371,099	4,580,019	8,090,071	10,177,695	2,087,624	11,176,146	998,451
Salary Resolution	78.0	84.0	81.0	81.0	—	81.0	—
Funded FTE	78.0	84.0	81.0	81.0	—	81.0	—

Message Switch (1940B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	450,205	442,257	491,002	491,002	—	491,002	—
Interfund Revenue	—	—	525	525	—	525	—
Total Revenue	450,205	442,257	491,527	491,527	—	491,527	—
Fund Balance	2,348,146	2,426,513	2,499,228	2,499,228	—	2,499,228	—
Total Sources	2,798,351	2,868,770	2,990,755	2,990,755	—	2,990,755	—
Requirements							
Services and Supplies	498,093	518,857	599,036	605,765	6,729	605,765	—
Other Charges	4,578	5,452	65,331	58,602	(6,729)	59,010	408
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	87,328	87,328	—	87,328	—
Gross Appropriations	502,671	524,310	751,695	751,695	—	752,103	408
Intrafund Transfers	(130,833)	(242,096)	(194,668)	(260,168)	(65,500)	(260,576)	(408)
Net Appropriations	371,838	282,214	557,027	491,527	(65,500)	491,527	—
Contingencies/Dept Reserves	2,426,513	2,586,556	2,433,728	2,499,228	65,500	2,499,228	—
Total Requirements	2,798,351	2,868,770	2,990,755	2,990,755	—	2,990,755	—
Net County Cost	—	—	—	—	—	—	—

Agriculture / Weights and Measures (1260B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	153,633	153,633	—	153,633	—
Licenses, Permits and Franchises	617,606	620,907	771,989	789,989	18,000	789,989	—
Fines, Forfeitures and Penalties	8,925	15,600	—	—	—	—	—
Intergovernmental Revenues	3,860,104	3,934,926	3,446,896	3,927,164	480,268	3,927,164	—
Charges for Services	70,037	74,150	102,200	79,200	(23,000)	79,200	—
Interfund Revenue	1,174	1,272	1,272	—	(1,272)	—	—
Miscellaneous Revenue	85,010	588	—	—	—	—	—
Total Revenue	4,642,856	4,647,444	4,475,990	4,949,986	473,996	4,949,986	—
Fund Balance	1,113,868	1,356,629	1,115,553	1,310,921	195,368	910,921	(400,000)
Total Sources	5,756,724	6,004,073	5,591,543	6,260,907	669,364	5,860,907	(400,000)
Requirements							
Salaries and Benefits	5,695,507	5,563,900	6,415,564	7,066,150	650,586	7,397,561	331,411
Services and Supplies	570,098	576,626	956,496	1,362,017	405,521	856,126	(505,891)
Other Charges	647,596	701,288	763,631	878,724	115,093	1,005,785	127,061
Other Financing Uses	7,036	658,133	7,888	10,641	2,753	11,026	385
Gross Appropriations	6,920,237	7,499,947	8,143,579	9,317,532	1,173,953	9,270,498	(47,034)
Intrafund Transfers							
Net Appropriations	6,920,237	7,499,947	8,143,579	9,317,532	1,173,953	9,270,498	(47,034)
Contingencies/Dept Reserves	512,247	546,924	813,680	910,921	97,241	910,921	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	7,432,484	8,046,871	8,957,259	10,228,453	1,271,194	10,181,419	(47,034)
Net County Cost	1,675,760	2,042,799	3,365,716	3,967,546	601,830	4,320,512	352,966
Salary Resolution	30.0	30.0	30.0	30.0	—	30.0	—
Funded FTE	30.0	30.0	30.0	30.0	0.0	30.0	—

Structural Fire (3550B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	6,803,556	7,389,161	11,652,824	11,146,679	(506,145)	11,736,701	590,022
Use of Money and Property	309,900	366,445	162,483	162,483	—	162,483	—
Intergovernmental Revenues	2,676,464	2,931,951	2,816,220	2,871,602	55,382	2,928,092	56,490
Charges for Services	117,390	86,350	305,500	206,399	(99,101)	920,007	713,608
Miscellaneous Revenue	11,634	12,199	454,613	454,613	—	454,613	—
Other Financing Sources	471,683	418,164	—	—	—	—	—
Total Revenue	10,390,626	11,204,270	15,391,640	14,841,776	(549,864)	16,201,896	1,360,120
Fund Balance	7,910,241	4,177,495	1,436,314	—	(1,436,314)	—	—
Total Sources	18,300,867	15,381,765	16,827,954	14,841,776	(1,986,178)	16,201,896	1,360,120
Requirements							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	24	26	49	38	(11)	41	3
Other Financing Uses	14,123,349	13,945,426	14,323,324	14,841,738	518,414	16,201,855	1,360,117
Gross Appropriations	14,123,372	13,945,452	14,323,373	14,841,776	518,403	16,201,896	1,360,120
Intrafund Transfers							
Net Appropriations	14,123,372	13,945,452	14,323,373	14,841,776	518,403	16,201,896	1,360,120
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	4,177,495	1,436,314	2,504,581	—	(2,504,581)	—	—
Total Requirements	18,300,867	15,381,765	16,827,954	14,841,776	(1,986,178)	16,201,896	1,360,120
Net County Cost	—	—	—	—	—	—	—

Fire Protection Services (3580B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	106,472	897,894	4,305,520	4,839,778	534,258	4,209,778	(630,000)
Intergovernmental Revenues	12,385	298,131	—	—	—	—	—
Charges for Services	150,408	83,302	—	—	—	—	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	96,266	87,240	—	—	—	—	—
Other Financing Sources	14,123,349	13,945,426	14,323,324	14,841,738	518,414	16,201,855	1,360,117
Total Revenue	14,488,880	15,311,993	18,628,844	19,681,516	1,052,672	20,411,633	730,117
Fund Balance	252,856	252,856	—	—	—	—	—
Total Sources	14,741,736	15,564,849	18,628,844	19,681,516	1,052,672	20,411,633	730,117
Requirements							
Salaries and Benefits	415	—	339	374	35	374	—
Services and Supplies	13,123,018	12,865,658	16,982,426	17,390,673	408,247	18,185,221	794,548
Other Charges	309,127	530,011	460,443	592,830	132,387	527,533	(65,297)
Fixed Assets	262,468	1,214,815	3,705,520	4,209,778	504,258	4,209,778	—
Other Financing Uses	793,852	701,509	216,282	224,027	7,745	224,893	866
Gross Appropriations	14,488,880	15,311,993	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	14,488,880	15,311,993	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Non-General Fund Reserves	252,856	252,856	—	—	—	—	—
Total Requirements	14,741,736	15,564,849	21,365,010	22,417,682	1,052,672	23,147,799	730,117
Net County Cost	—	—	2,736,166	2,736,166	—	2,736,166	—

County Service Area 1 (3560B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	4,371,232	4,528,578	5,048,238	5,203,136	154,898	5,388,838	185,702
Use of Money and Property	205,998	382,678	104,872	104,872	—	104,872	—
Intergovernmental Revenues	12,139	11,584	12,283	12,283	—	12,283	—
Charges for Services	92,064	92,763	90,000	90,000	—	90,000	—
Miscellaneous Revenue	—	39	49,175	49,175	—	49,175	—
Total Revenue	4,681,433	5,015,641	5,304,568	5,459,466	154,898	5,645,168	185,702
Fund Balance	8,755,996	10,250,069	11,473,003	10,426,565	(1,046,438)	10,426,565	—
Total Sources	13,437,429	15,265,710	16,777,571	15,886,031	(891,540)	16,071,733	185,702
Requirements							
Services and Supplies	3,099,861	3,780,152	5,204,432	5,359,354	154,922	5,543,458	184,104
Other Charges	108	86	136	112	(24)	1,710	1,598
Fixed Assets	87,392	13,468	1,225,000	1,225,000	—	1,225,000	—
Gross Appropriations	3,187,360	3,793,707	6,429,568	6,584,466	154,898	6,770,168	185,702
Intrafund Transfers							
Net Appropriations	3,187,360	3,793,707	6,429,568	6,584,466	154,898	6,770,168	185,702
Non-General Fund Reserves	10,250,069	11,472,003	10,348,003	9,301,565	(1,046,438)	9,301,565	—
Total Requirements	13,437,429	15,265,710	16,777,571	15,886,031	(891,540)	16,071,733	185,702
Net County Cost	—	—	—	—	—	—	—

Department of Housing (7900B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	8,844,149	35,391,262	97,601,246	29,621,940	(67,979,306)	29,056,940	(565,000)
Use of Money and Property	4,170,306	3,721,115	2,918,550	2,167,822	(750,728)	2,232,856	65,034
Intergovernmental Revenues	145,309,835	174,315,214	198,277,601	151,349,107	(46,928,494)	153,560,702	2,211,595
Charges for Services	1,305,332	536,241	167,893	232,500	64,607	257,500	25,000
Interfund Revenue	2,268,895	2,350,255	1,801,732	1,427,540	(374,192)	1,921,540	494,000
Miscellaneous Revenue	2,979,068	4,148,066	1,237,400	2,753,356	1,515,956	2,809,607	56,251
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	164,877,585	220,462,154	302,004,422	187,552,265	(114,452,157)	189,839,145	2,286,880
Fund Balance	—	—	—	285,407	285,407	285,407	—
Total Sources	164,877,585	220,462,154	302,004,422	187,837,672	(114,166,750)	190,124,552	2,286,880
Requirements							
Salaries and Benefits	11,270,918	12,304,765	15,783,191	14,976,622	(806,569)	15,679,611	702,989
Services and Supplies	3,962,200	4,397,354	5,394,700	5,537,903	143,203	4,448,469	(1,089,434)
Other Charges	158,193,035	219,850,830	307,055,084	169,744,559	(137,310,525)	171,420,855	1,676,296
Fixed Assets	—	94,433	—	—	—	—	—
Other Financing Uses	968,050	—	—	—	—	—	—
Gross Appropriations	174,394,202	236,647,381	328,232,975	190,259,084	(137,973,891)	191,548,935	1,289,851
Intrafund Transfers	(9,516,617)	(16,183,491)	(25,044,688)	(1,384,087)	23,660,601	(314,991)	1,069,096
Net Appropriations	164,877,585	220,463,891	303,188,287	188,874,997	(114,313,290)	191,233,944	2,358,947
Contingencies/Dept Reserves	—	—	—	285,407	285,407	285,407	—
Total Requirements	164,877,585	220,463,891	303,188,287	189,160,404	(114,027,883)	191,519,351	2,358,947
Net County Cost	—	1,737	1,183,865	1,322,732	138,867	1,394,799	72,067
Salary Resolution	73.0	78.0	84.0	84.0	—	84.0	—
Funded FTE	73.0	78.0	84.0	83.8	(0.2)	83.8	—

Housing and Community Development (7920P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	8,844,149	35,391,262	97,601,246	29,621,940	(67,979,306)	29,056,940	(565,000)
Intergovernmental Revenues	14,271,172	28,629,975	52,369,376	8,083,767	(44,285,609)	5,997,402	(2,086,365)
Charges for Services	1,305,332	536,241	167,893	232,500	64,607	257,500	25,000
Interfund Revenue	2,268,895	2,350,255	1,801,732	1,427,540	(374,192)	1,921,540	494,000
Miscellaneous Revenue	1,362,602	1,651,927	88,700	1,553,964	1,465,264	1,574,233	20,269
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	28,052,150	68,559,660	152,028,947	40,919,711	(111,109,236)	38,807,615	(2,112,096)
Fund Balance	—	—	—	285,407	285,407	285,407	—
Total Sources	28,052,150	68,559,660	152,028,947	41,205,118	(110,823,829)	39,093,022	(2,112,096)
Requirements							
Salaries and Benefits	3,949,780	5,117,319	6,891,691	7,488,263	596,572	7,966,601	478,338
Services and Supplies	706,452	677,541	1,697,500	1,935,663	238,163	738,163	(1,197,500)
Other Charges	31,944,486	78,855,595	169,668,309	34,202,604	(135,465,705)	31,812,641	(2,389,963)
Fixed Assets	—	94,433	—	—	—	—	—
Other Financing Uses	968,050	—	—	—	—	—	—
Gross Appropriations	37,568,767	84,744,888	178,257,500	43,626,530	(134,630,970)	40,517,405	(3,109,125)
Intrafund Transfers	(9,516,617)	(16,183,491)	(25,044,688)	(1,384,087)	23,660,601	(314,991)	1,069,096
Net Appropriations	28,052,150	68,561,397	153,212,812	42,242,443	(110,970,369)	40,202,414	(2,040,029)
Contingencies/Dept Reserves	—	—	—	285,407	285,407	285,407	—
Total Requirements	28,052,150	68,561,397	153,212,812	42,527,850	(110,684,962)	40,487,821	(2,040,029)
Net County Cost	—	1,737	1,183,865	1,322,732	138,867	1,394,799	72,067
Salary Resolution	25.0	30.0	36.0	36.0	—	36.0	—
Funded FTE	25.0	30.0	36.0	35.8	(0.2)	35.8	—

Housing Authority (7930P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	4,170,306	3,721,115	2,918,550	2,167,822	(750,728)	2,232,856	65,034
Intergovernmental Revenues	131,038,663	145,685,239	145,908,225	143,265,340	(2,642,885)	147,563,300	4,297,960
Miscellaneous Revenue	1,616,466	2,496,139	1,148,700	1,199,392	50,692	1,235,374	35,982
Total Revenue	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976
Total Sources	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976
Requirements							
Salaries and Benefits	7,321,138	7,187,446	8,891,500	7,488,359	(1,403,141)	7,713,010	224,651
Services and Supplies	3,255,748	3,719,813	3,697,200	3,602,240	(94,960)	3,710,306	108,066
Other Charges	126,248,549	140,995,235	137,386,775	135,541,955	(1,844,820)	139,608,214	4,066,259
Gross Appropriations	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976
Intrafund Transfers							
Net Appropriations	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976
Total Requirements	136,825,435	151,902,494	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	48.0	48.0	48.0	48.0	—	48.0	—
Funded FTE	48.0	48.0	48.0	48.0	—	48.0	—



Board of Supervisors (1100B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Total Revenue	—	—	—	—	—	—	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—
Requirements							
Salaries and Benefits	4,617,810	4,549,776	4,934,791	5,221,243	286,452	5,440,071	218,828
Services and Supplies	275,314	270,823	718,054	672,585	(45,469)	670,900	(1,685)
Other Charges	401,162	409,274	570,613	801,585	230,972	824,876	23,291
Other Financing Uses	15,008	14,600	27,825	33,796	5,971	34,847	1,051
Gross Appropriations	5,309,294	5,244,473	6,251,283	6,729,209	477,926	6,970,694	241,485
Intrafund Transfers	—	(42,276)	(250,000)	(250,000)	—	(250,000)	—
Net Appropriations	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Total Requirements	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Net County Cost	5,309,294	5,202,198	6,001,283	6,479,209	477,926	6,720,694	241,485
Salary Resolution	22.0	25.0	22.0	22.0	—	22.0	—
Funded FTE	21.3	24.3	21.3	21.5	0.2	21.5	—

County Executive's Office / Clerk of the Board (1200B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	11,327,692	2,450,058	3,534,650	1,692,855	(1,841,795)	1,493,895	(198,960)
Use of Money and Property	—	—	1,400	1,400	—	1,400	—
Intergovernmental Revenues	1,403,066	216,600	1,083,740	1,035,990	(47,750)	1,035,990	—
Charges for Services	185,852	210,601	55,250	55,250	—	55,250	—
Interfund Revenue	1,540	787,567	933,400	533,400	(400,000)	533,400	—
Miscellaneous Revenue	428,158	95,713	89,000	37,000	(52,000)	37,000	—
Other Financing Sources	190,759	—	—	—	—	—	—
Total Revenue	13,537,066	3,760,539	5,697,440	3,355,895	(2,341,545)	3,156,935	(198,960)
Fund Balance	4,463,206	5,088,062	6,313,061	6,979,239	666,178	6,979,239	—
Total Sources	18,000,272	8,848,601	12,010,501	10,335,134	(1,675,367)	10,136,174	(198,960)
Requirements							
Salaries and Benefits	13,878,855	14,182,963	19,126,522	21,437,887	2,311,365	22,458,430	1,020,543
Services and Supplies	14,799,159	4,792,789	10,051,368	7,968,691	(2,082,677)	7,692,045	(276,646)
Other Charges	1,711,705	1,698,890	1,916,504	2,314,401	397,897	2,379,624	65,223
Reclassification of Expenses	—	—	23,000	23,000	—	23,000	—
Fixed Assets	—	544,257	534,865	—	(534,865)	—	—
Other Financing Uses	231,006	201,220	134,379	133,207	(1,172)	129,250	(3,957)
Gross Appropriations	30,620,725	21,420,120	31,786,638	31,877,186	90,548	32,682,349	805,163
Intrafund Transfers	(1,629,046)	(1,444,301)	(2,526,547)	(2,526,547)	—	(2,526,547)	—
Net Appropriations	28,991,679	19,975,819	29,260,091	29,350,639	90,548	30,155,802	805,163
Contingencies/Dept Reserves	3,951,001	4,260,029	5,771,222	6,979,239	1,208,017	6,979,239	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	32,942,679	24,235,848	35,031,313	36,329,878	1,298,565	37,135,041	805,163
Net County Cost	14,942,407	15,387,247	23,020,812	25,994,744	2,973,932	26,998,867	1,004,123
Salary Resolution	56.0	68.0	78.0	83.0	5.0	83.0	—
Funded FTE	56.0	68.0	78.0	83.0	5.0	83.0	—

Shared Services (1250P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	—	—	1,400	1,400	—	1,400	—
Interfund Revenue	—	—	12,500	12,500	—	12,500	—
Miscellaneous Revenue	—	—	37,000	37,000	—	37,000	—
Total Revenue	—	—	50,900	50,900	—	50,900	—
Fund Balance	—	—	37,600	30,626	(6,974)	30,626	—
Total Sources	—	—	88,500	81,526	(6,974)	81,526	—
Requirements							
Salaries and Benefits	—	—	2,565,202	2,606,459	41,257	2,728,050	121,591
Services and Supplies	—	452	681,025	674,476	(6,549)	673,717	(759)
Other Charges	—	—	272,088	462,368	190,280	475,092	12,724
Reclassification of Expenses	—	—	23,000	23,000	—	23,000	—
Other Financing Uses	—	—	5,282	55,234	49,952	50,319	(4,915)
Gross Appropriations	—	452	3,546,597	3,821,537	274,940	3,950,178	128,641
Intrafund Transfers	—	—	(573,725)	(573,725)	—	(573,725)	—
Net Appropriations	—	452	2,972,872	3,247,812	274,940	3,376,453	128,641
Contingencies/Dept Reserves	—	—	30,626	30,626	—	30,626	—
Total Requirements	—	452	3,003,498	3,278,438	274,940	3,407,079	128,641
Net County Cost	—	452	2,914,998	3,196,912	281,914	3,325,553	128,641
Salary Resolution	—	—	11.0	10.0	(1.0)	10.0	—
Funded FTE	—	—	11.0	10.0	(1.0)	10.0	—

County Management (1210P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	4,449,595	998,879	1,034,650	1,442,855	408,205	1,243,895	(198,960)
Intergovernmental Revenues	175,000	—	490,000	490,000	—	490,000	—
Charges for Services	34,448	27,608	—	—	—	—	—
Interfund Revenue	1,540	84,848	20,900	20,900	—	20,900	—
Miscellaneous Revenue	40,023	38,334	—	—	—	—	—
Total Revenue	4,700,605	1,149,670	1,545,550	1,953,755	408,205	1,754,795	(198,960)
Fund Balance	3,665,472	5,088,062	6,275,461	6,948,613	673,152	6,948,613	—
Total Sources	8,366,077	6,237,732	7,821,011	8,902,368	1,081,357	8,703,408	(198,960)
Requirements							
Salaries and Benefits	11,104,278	11,735,413	13,214,924	15,510,046	2,295,122	16,283,125	773,079
Services and Supplies	5,399,381	2,447,335	3,771,242	4,440,210	668,968	4,167,884	(272,326)
Other Charges	1,068,214	1,130,247	1,095,445	1,280,285	184,840	1,319,627	39,342
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	544,257	534,865	—	(534,865)	—	—
Other Financing Uses	106,587	97,457	82,541	31,417	(51,124)	32,375	958
Gross Appropriations	17,678,459	15,954,709	18,699,017	21,261,958	2,562,941	21,803,011	541,053
Intrafund Transfers	(1,609,046)	(1,439,031)	(1,752,822)	(1,752,822)	—	(1,752,822)	—
Net Appropriations	16,069,413	14,515,678	16,946,195	19,509,136	2,562,941	20,050,189	541,053
Contingencies/Dept Reserves	3,665,472	4,260,029	5,740,596	6,948,613	1,208,017	6,948,613	—
Total Requirements	19,734,885	18,775,707	22,686,791	26,457,749	3,770,958	26,998,802	541,053
Net County Cost	11,368,808	12,537,975	14,865,780	17,555,381	2,689,601	18,295,394	740,013
Salary Resolution	45.0	55.0	54.0	59.0	5.0	59.0	—
Funded FTE	45.0	55.0	54.0	59.0	5.0	59.0	—

Clerk of the Board (1215P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	189,079	250,000	—	(250,000)	—	—
Intergovernmental Revenues	62,000	66,600	72,750	25,000	(47,750)	25,000	—
Charges for Services	149,706	181,912	55,250	55,250	—	55,250	—
Miscellaneous Revenue	169,160	11,204	52,000	—	(52,000)	—	—
Total Revenue	380,866	448,795	430,000	80,250	(349,750)	80,250	—
Total Sources	380,866	448,795	430,000	80,250	(349,750)	80,250	—
Requirements							
Salaries and Benefits	871,532	1,014,683	1,181,656	1,315,099	133,443	1,368,458	53,359
Services and Supplies	545,898	344,625	930,031	557,251	(372,780)	556,357	(894)
Other Charges	42,010	64,858	113,197	134,061	20,864	138,449	4,388
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	1,459,441	1,424,166	2,224,884	2,006,411	(218,473)	2,063,264	56,853
Intrafund Transfers	(20,000)	—	(100,000)	(100,000)	—	(100,000)	—
Net Appropriations	1,439,441	1,424,166	2,124,884	1,906,411	(218,473)	1,963,264	56,853
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Total Requirements	1,439,441	1,424,166	2,124,884	1,906,411	(218,473)	1,963,264	56,853
Net County Cost	1,058,575	975,371	1,694,884	1,826,161	131,277	1,883,014	56,853
Salary Resolution	4.0	6.0	6.0	7.0	1.0	7.0	—
Funded FTE	4.0	6.0	6.0	7.0	1.0	7.0	—

Special Projects and Grants (1217P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	6,878,097	1,262,101	2,250,000	250,000	(2,000,000)	250,000	—
Intergovernmental Revenues	1,166,066	150,000	520,990	520,990	—	520,990	—
Miscellaneous Revenue	6,503	1,968	—	—	—	—	—
Total Revenue	8,050,666	1,414,069	2,770,990	770,990	(2,000,000)	770,990	—
Total Sources	8,050,666	1,414,069	2,770,990	770,990	(2,000,000)	770,990	—
Requirements							
Salaries and Benefits	107,152	—	—	—	—	—	—
Services and Supplies	8,638,502	1,883,279	3,656,045	1,654,395	(2,001,650)	1,654,139	(256)
Other Charges	29,826	193,667	263,067	244,280	(18,787)	244,536	256
Fixed Assets	—	—	—	—	—	—	—
Gross Appropriations	8,775,480	2,076,945	3,919,112	1,898,675	(2,020,437)	1,898,675	—
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	8,775,480	2,076,945	3,919,112	1,898,675	(2,020,437)	1,898,675	—
Total Requirements	8,775,480	2,076,945	3,919,112	1,898,675	(2,020,437)	1,898,675	—
Net County Cost	724,814	662,877	1,148,122	1,127,685	(20,437)	1,127,685	—

Project Development Unit (1230P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Interfund Revenue	—	702,719	900,000	500,000	(400,000)	500,000	—
Miscellaneous Revenue	212,473	44,206	—	—	—	—	—
Other Financing Sources	190,759	—	—	—	—	—	—
Total Revenue	403,232	746,925	900,000	500,000	(400,000)	500,000	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	403,232	746,925	900,000	500,000	(400,000)	500,000	—
Requirements							
Salaries and Benefits	1,670,755	1,432,867	2,164,740	2,006,283	(158,457)	2,078,797	72,514
Services and Supplies	160,016	116,597	1,013,025	642,359	(370,666)	639,948	(2,411)
Other Charges	254,939	304,269	172,707	193,407	20,700	201,920	8,513
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	107,731	103,763	46,556	46,556	—	46,556	—
Gross Appropriations	2,193,441	1,957,496	3,397,028	2,888,605	(508,423)	2,967,221	78,616
Intrafund Transfers	—	—	(100,000)	(100,000)	—	(100,000)	—
Net Appropriations	2,193,441	1,957,496	3,297,028	2,788,605	(508,423)	2,867,221	78,616
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Total Requirements	2,193,441	1,957,496	3,297,028	2,788,605	(508,423)	2,867,221	78,616
Net County Cost	1,790,210	1,210,572	2,397,028	2,288,605	(108,423)	2,367,221	78,616
Salary Resolution	7.0	7.0	7.0	7.0	—	7.0	—
Funded FTE	7.0	7.0	7.0	7.0	—	7.0	—

Assessor-County Clerk-Recorder (1300B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	83,895	40,000	40,000	—	40,000	—
Charges for Services	16,278,885	9,565,994	17,985,089	13,602,846	(4,382,243)	17,473,400	3,870,554
Interfund Revenue	1,576,938	688,991	2,017,256	700,000	(1,317,256)	1,050,000	350,000
Miscellaneous Revenue	160,064	52,004	34,000	39,000	5,000	39,000	—
Total Revenue	18,015,887	10,390,884	20,076,345	14,381,846	(5,694,499)	18,602,400	4,220,554
Fund Balance	3,862,026	4,021,730	1,623,836	1,542,470	(81,366)	1,542,470	—
Total Sources	21,877,913	14,412,614	21,700,181	15,924,316	(5,775,865)	20,144,870	4,220,554
Requirements							
Salaries and Benefits	29,281,569	27,955,358	32,494,395	33,498,492	1,004,097	35,803,273	2,304,781
Services and Supplies	11,169,708	9,250,882	9,633,416	8,833,246	(800,170)	9,890,445	1,057,199
Other Charges	2,880,861	3,046,042	3,296,152	3,554,015	257,863	3,680,069	126,054
Fixed Assets	2,796,712	2,782,744	—	3,250,000	3,250,000	950,000	(2,300,000)
Other Financing Uses	620,811	543,328	1,187,776	1,204,108	16,332	1,159,213	(44,895)
Gross Appropriations	46,749,662	43,578,354	46,611,739	50,339,861	3,728,122	51,483,000	1,143,139
Intrafund Transfers	(9,301,028)	(11,564,004)	(4,822,761)	(11,826,928)	(7,004,167)	(7,548,228)	4,278,700
Net Appropriations	37,448,633	32,014,349	41,788,978	38,512,933	(3,276,045)	43,934,772	5,421,839
Contingencies/Dept Reserves	1,431,006	1,431,006	649,284	649,284	—	649,284	—
Total Requirements	38,879,639	33,445,355	42,438,262	39,162,217	(3,276,045)	44,584,056	5,421,839
Net County Cost	17,001,727	19,032,741	20,738,081	23,237,901	2,499,820	24,439,186	1,201,285
Salary Resolution	161.0	167.0	167.0	167.0	—	167.0	—
Funded FTE	161.0	167.0	167.0	167.0	—	167.0	—

Appraisal Services (1310P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	11,029,363	7,343,584	10,834,000	10,834,000	—	11,234,000	400,000
Miscellaneous Revenue	54,557	45,636	16,000	21,000	5,000	21,000	—
Total Revenue	11,083,919	7,389,220	10,850,000	10,855,000	5,000	11,255,000	400,000
Fund Balance	2,776,701	2,892,450	1,240,273	1,171,778	(68,495)	1,171,778	—
Total Sources	13,860,620	10,281,670	12,090,273	12,026,778	(63,495)	12,426,778	400,000
Requirements							
Salaries and Benefits	18,775,540	18,291,412	20,105,285	21,408,720	1,303,435	22,611,721	1,203,001
Services and Supplies	4,221,068	3,688,564	1,906,313	2,051,370	145,057	2,192,385	141,015
Other Charges	1,717,492	1,678,031	1,536,518	1,788,855	252,337	1,846,984	58,129
Fixed Assets	1,593,176	2,617,845	—	3,250,000	3,250,000	950,000	(2,300,000)
Other Financing Uses	412,994	349,499	873,520	886,638	13,118	854,322	(32,316)
Gross Appropriations	26,720,271	26,625,352	24,421,636	29,385,583	4,963,947	28,455,412	(930,171)
Intrafund Transfers	(5,112,321)	(4,701,540)	—	(4,282,140)	(4,282,140)	(2,014,686)	2,267,454
Net Appropriations	21,607,950	21,923,813	24,421,636	25,103,443	681,807	26,440,726	1,337,283
Contingencies/Dept Reserves	1,431,006	1,431,006	649,284	649,284	—	649,284	—
Total Requirements	23,038,956	23,354,819	25,070,920	25,752,727	681,807	27,090,010	1,337,283
Net County Cost	9,178,336	13,073,148	12,980,647	13,725,949	745,302	14,663,232	937,283
Salary Resolution	112.0	114.0	114.0	113.0	(1.0)	113.0	—
Funded FTE	112.0	114.0	114.0	113.0	(1.0)	113.0	—

Administration and Support (1320P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	—	—	—	—	—	—	—
Interfund Revenue	2,008	2,232	—	—	—	—	—
Total Revenue	2,008	2,232	—	—	—	—	—
Fund Balance	—	6,896	—	—	—	—	—
Total Sources	2,008	9,128	—	—	—	—	—
Requirements							
Salaries and Benefits	2,462,343	1,934,008	2,203,892	2,361,197	157,305	2,507,087	145,890
Services and Supplies	42,968	344,145	109,446	59,327	(50,119)	59,759	432
Other Charges	81,099	66,946	213,174	227,222	14,048	240,660	13,438
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	—	—	—	—	—	—	—
Gross Appropriations	2,586,410	2,345,099	2,526,512	2,647,746	121,234	2,807,506	159,760
Intrafund Transfers							
Net Appropriations	2,586,410	2,345,099	2,526,512	2,647,746	121,234	2,807,506	159,760
Total Requirements	2,586,410	2,345,099	2,526,512	2,647,746	121,234	2,807,506	159,760
Net County Cost	2,584,402	2,335,971	2,526,512	2,647,746	121,234	2,807,506	159,760
Salary Resolution	10.0	10.0	10.0	10.0	—	10.0	—
Funded FTE	10.0	10.0	10.0	10.0	—	10.0	—

Elections (1330P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	72,987	40,000	40,000	—	40,000	—
Charges for Services	2,929,085	(100,431)	4,692,376	150,000	(4,542,376)	3,520,537	3,370,537
Interfund Revenue	—	686,759	650,000	700,000	50,000	700,000	—
Miscellaneous Revenue	75,057	6,368	18,000	18,000	—	18,000	—
Total Revenue	3,004,142	665,682	5,400,376	908,000	(4,492,376)	4,278,537	3,370,537
Fund Balance	957,572	282,644	268,541	253,541	(15,000)	253,541	—
Total Sources	3,961,714	948,326	5,668,917	1,161,541	(4,507,376)	4,532,078	3,370,537
Requirements							
Salaries and Benefits	5,251,333	5,413,347	7,062,723	6,611,490	(451,233)	7,392,220	780,730
Services and Supplies	5,523,521	4,656,147	7,054,181	6,156,721	(897,460)	6,680,779	524,058
Other Charges	551,651	673,300	846,119	836,810	(9,309)	869,755	32,945
Fixed Assets	23,782	143,372	—	—	—	—	—
Other Financing Uses	18,401	28,565	25,684	23,125	(2,559)	23,961	836
Gross Appropriations	11,368,688	10,914,731	14,988,707	13,628,146	(1,360,561)	14,966,715	1,338,569
Intrafund Transfers	(4,188,708)	(6,862,465)	(4,822,761)	(7,544,788)	(2,722,027)	(5,533,542)	2,011,246
Net Appropriations	7,179,980	4,052,266	10,165,946	6,083,358	(4,082,588)	9,433,173	3,349,815
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Total Requirements	7,179,980	4,052,266	10,165,946	6,083,358	(4,082,588)	9,433,173	3,349,815
Net County Cost	3,218,267	3,103,940	4,497,029	4,921,817	424,788	4,901,095	(20,722)
Salary Resolution	19.0	20.0	20.0	22.0	2.0	22.0	—
Funded FTE	19.0	20.0	20.0	22.0	2.0	22.0	—

County Clerk-Recorder (1340P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Intergovernmental Revenues	—	10,908	—	—	—	—	—
Charges for Services	2,320,438	2,322,842	2,458,713	2,618,846	160,133	2,718,863	100,017
Interfund Revenue	1,574,930	—	1,367,256	—	(1,367,256)	350,000	350,000
Miscellaneous Revenue	30,450	—	—	—	—	—	—
Total Revenue	3,925,817	2,333,750	3,825,969	2,618,846	(1,207,123)	3,068,863	450,017
Fund Balance	127,753	839,740	115,022	117,151	2,129	117,151	—
Total Sources	4,053,570	3,173,490	3,940,991	2,735,997	(1,204,994)	3,186,014	450,017
Requirements							
Salaries and Benefits	2,792,354	2,316,591	3,122,495	3,117,085	(5,410)	3,292,245	175,160
Services and Supplies	1,382,150	562,026	563,476	565,828	2,352	957,522	391,694
Other Charges	530,618	627,764	700,341	701,128	787	722,670	21,542
Fixed Assets	1,179,753	21,527	—	—	—	—	—
Other Financing Uses	189,417	165,264	288,572	294,345	5,773	280,930	(13,415)
Gross Appropriations	6,074,292	3,693,171	4,674,884	4,678,386	3,502	5,253,367	574,981
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	6,074,292	3,693,171	4,674,884	4,678,386	3,502	5,253,367	574,981
Total Requirements	6,074,292	3,693,171	4,674,884	4,678,386	3,502	5,253,367	574,981
Net County Cost	2,020,722	519,681	733,893	1,942,389	1,208,496	2,067,353	124,964
Salary Resolution	20.0	23.0	23.0	22.0	(1.0)	22.0	—
Funded FTE	20.0	23.0	23.0	22.0	(1.0)	22.0	—

Controller's Office (1400B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Use of Money and Property	207	147	—	—	—	—	—
Intergovernmental Revenues	101,076	79,089	504,080	504,080	—	504,080	—
Charges for Services	2,879,392	2,633,028	2,544,538	2,544,538	—	2,544,538	—
Interfund Revenue	98,379	68,432	109,001	109,001	—	109,001	—
Miscellaneous Revenue	59,721	72,721	44,000	44,000	—	44,000	—
Total Revenue	3,138,776	2,853,416	3,201,619	3,201,619	—	3,201,619	—
Fund Balance	2,907,204	3,477,538	3,829,656	3,848,009	18,353	3,829,656	(18,353)
Total Sources	6,045,980	6,330,954	7,031,275	7,049,628	18,353	7,031,275	(18,353)
Requirements							
Salaries and Benefits	9,434,186	10,251,978	11,594,490	13,173,019	1,578,529	13,948,538	775,519
Services and Supplies	2,955,948	3,320,969	4,285,428	4,173,602	(111,826)	4,250,449	76,847
Other Charges	1,490,465	1,115,206	1,831,417	1,862,965	31,548	1,905,718	42,753
Reclassification of Expenses	—	—	90,448	41,101	(49,347)	46,719	5,618
Fixed Assets	16,476	—	100,000	100,000	—	20,000	(80,000)
Other Financing Uses	202,968	182,442	193,767	198,791	5,024	181,105	(17,686)
Gross Appropriations	14,100,043	14,870,596	18,095,550	19,549,478	1,453,928	20,352,529	803,051
Intrafund Transfers	(647,385)	(641,185)	(2,092,193)	(2,363,304)	(271,111)	(2,413,870)	(50,566)
Net Appropriations	13,452,658	14,229,410	16,003,357	17,186,174	1,182,817	17,938,659	752,485
Contingencies/Dept Reserves	2,153,904	3,198,178	3,829,656	3,848,009	18,353	3,829,656	(18,353)
Total Requirements	15,606,562	17,427,588	19,833,013	21,034,183	1,201,170	21,768,315	734,132
Net County Cost	9,560,582	11,096,634	12,801,738	13,984,555	1,182,817	14,737,040	752,485
Salary Resolution	53.0	59.0	57.0	59.0	2.0	59.0	—
Funded FTE	53.0	59.0	57.0	59.0	2.0	59.0	—

Administration (1411P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Interfund Revenue	1,300	1,424	1,294	1,294	—	1,294	—
Total Revenue	1,300	1,424	1,294	1,294	—	1,294	—
Fund Balance	2,675,094	2,665,036	3,064,331	3,082,684	18,353	3,064,331	(18,353)
Total Sources	2,676,394	2,666,460	3,065,625	3,083,978	18,353	3,065,625	(18,353)
Requirements							
Salaries and Benefits	1,448,191	1,247,437	1,601,557	1,775,406	173,849	1,865,686	90,280
Services and Supplies	197,743	198,777	337,105	279,343	(57,762)	336,190	56,847
Other Charges	314,228	396,608	425,269	465,487	40,218	480,032	14,545
Reclassification of Expenses	(29,648)	(44,126)	(38,515)	(37,715)	800	(37,596)	119
Other Financing Uses	202,968	182,442	193,767	198,791	5,024	181,105	(17,686)
Gross Appropriations	2,133,482	1,981,138	2,519,183	2,681,312	162,129	2,825,417	144,105
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	2,133,482	1,981,138	2,519,183	2,681,312	162,129	2,825,417	144,105
Contingencies/Dept Reserves	1,972,033	2,432,853	3,064,331	3,082,684	18,353	3,064,331	(18,353)
Total Requirements	4,105,515	4,413,991	5,583,514	5,763,996	180,482	5,889,748	125,752
Net County Cost	1,429,121	1,747,531	2,517,889	2,680,018	162,129	2,824,123	144,105
Salary Resolution	8.0	7.0	7.0	7.0	—	7.0	—
Funded FTE	8.0	7.0	7.0	7.0	—	7.0	—

Internal Audit (1421P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	—	—	—	—	—	—	—
Miscellaneous Revenue	1,330	—	—	—	—	—	—
Total Revenue	1,330	—	—	—	—	—	—
Fund Balance	—	181,871	181,871	181,871	—	181,871	—
Total Sources	1,330	181,871	181,871	181,871	—	181,871	—
Requirements							
Salaries and Benefits	980,915	1,492,847	1,773,430	1,972,725	199,295	2,096,423	123,698
Services and Supplies	51,794	50,312	83,385	77,267	(6,118)	77,267	—
Other Charges	36,900	39,287	68,600	83,603	15,003	85,990	2,387
Reclassification of Expenses	1,323	897	1,209	1,312	103	1,419	107
Gross Appropriations	1,070,930	1,583,343	1,926,624	2,134,907	208,283	2,261,099	126,192
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	1,070,930	1,583,343	1,926,624	2,134,907	208,283	2,261,099	126,192
Contingencies/Dept Reserves	181,871	181,871	181,871	181,871	—	181,871	—
Total Requirements	1,252,801	1,765,214	2,108,495	2,316,778	208,283	2,442,970	126,192
Net County Cost	1,251,472	1,583,343	1,926,624	2,134,907	208,283	2,261,099	126,192
Salary Resolution	7.0	9.0	9.0	9.0	—	9.0	—
Funded FTE	7.0	9.0	9.0	9.0	—	9.0	—

Payroll Services (1431P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	207	147	—	—	—	—	—
Charges for Services	34,262	19,199	32,766	32,766	—	32,766	—
Miscellaneous Revenue	81	18	—	—	—	—	—
Total Revenue	34,551	19,365	32,766	32,766	—	32,766	—
Fund Balance	120,361	—	—	—	—	—	—
Total Sources	154,912	19,365	32,766	32,766	—	32,766	—
Requirements							
Salaries and Benefits	1,664,099	1,977,438	1,794,765	1,901,581	106,816	2,035,580	133,999
Services and Supplies	1,513,236	1,903,922	1,937,586	1,930,197	(7,389)	1,930,197	—
Other Charges	905,217	454,474	565,474	464,376	(101,098)	479,319	14,943
Reclassification of Expenses	4,768	3,160	8,189	6,401	(1,788)	6,585	184
Gross Appropriations	4,087,320	4,338,994	4,306,014	4,302,555	(3,459)	4,451,681	149,126
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	4,087,320	4,338,994	4,306,014	4,302,555	(3,459)	4,451,681	149,126
Total Requirements	4,087,320	4,338,994	4,306,014	4,302,555	(3,459)	4,451,681	149,126
Net County Cost	3,932,408	4,319,630	4,273,248	4,269,789	(3,459)	4,418,915	149,126
Salary Resolution	8.0	10.0	9.0	9.0	—	9.0	—
Funded FTE	8.0	10.0	9.0	9.0	—	9.0	—

Controller Information Systems (1432P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	8,603	8,004	11,184	11,184	—	11,184	—
Interfund Revenue	97,079	67,008	107,707	107,707	—	107,707	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	105,683	75,011	118,891	118,891	—	118,891	—
Fund Balance	64,572	442,015	442,015	442,015	—	442,015	—
Total Sources	170,255	517,026	560,906	560,906	—	560,906	—
Requirements							
Salaries and Benefits	1,329,908	1,495,367	1,588,878	2,260,785	671,907	2,381,500	120,715
Services and Supplies	429,379	356,227	749,579	703,738	(45,841)	703,738	—
Other Charges	57,976	61,507	580,475	611,508	31,033	615,256	3,748
Reclassification of Expenses	21,953	38,404	115,821	66,963	(48,858)	71,926	4,963
Fixed Assets	16,476	—	—	—	—	—	—
Gross Appropriations	1,855,693	1,951,505	3,034,753	3,642,994	608,241	3,772,420	129,426
Intrafund Transfers	(391,607)	(356,011)	(1,475,296)	(1,626,407)	(151,111)	(1,636,973)	(10,566)
Net Appropriations	1,464,086	1,595,494	1,559,457	2,016,587	457,130	2,135,447	118,860
Contingencies/Dept Reserves	—	442,015	442,015	442,015	—	442,015	—
Total Requirements	1,464,086	2,037,509	2,001,472	2,458,602	457,130	2,577,462	118,860
Net County Cost	1,293,832	1,520,483	1,440,566	1,897,696	457,130	2,016,556	118,860
Salary Resolution	6.0	8.0	7.0	9.0	2.0	9.0	—
Funded FTE	6.0	8.0	7.0	9.0	2.0	9.0	—

General Accounting (1441P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	79,280	78,617	79,280	79,280	—	79,280	—
Miscellaneous Revenue	45,066	72,703	44,000	44,000	—	44,000	—
Total Revenue	124,347	151,320	123,280	123,280	—	123,280	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	124,347	151,320	123,280	123,280	—	123,280	—
Requirements							
Salaries and Benefits	1,559,856	1,375,207	1,710,651	1,900,291	189,640	2,025,330	125,039
Services and Supplies	58,446	87,103	71,650	85,931	14,281	105,931	20,000
Other Charges	102,423	80,888	80,460	94,865	14,405	97,657	2,792
Reclassification of Expenses	177	128	194	1,002	808	1,074	72
Fixed Assets	—	—	100,000	100,000	—	20,000	(80,000)
Gross Appropriations	1,720,902	1,543,326	1,962,955	2,182,089	219,134	2,249,992	67,903
Intrafund Transfers	—	—	—	(120,000)	(120,000)	(160,000)	(40,000)
Net Appropriations	1,720,902	1,543,326	1,962,955	2,062,089	99,134	2,089,992	27,903
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Total Requirements	1,720,902	1,543,326	1,962,955	2,062,089	99,134	2,089,992	27,903
Net County Cost	1,596,555	1,392,006	1,839,675	1,938,809	99,134	1,966,712	27,903
Salary Resolution	10.0	10.0	11.0	11.0	—	11.0	—
Funded FTE	10.0	10.0	11.0	11.0	—	11.0	—

Property Tax / Special Accounting (1461P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	101,076	79,089	504,080	504,080	—	504,080	—
Charges for Services	2,757,246	2,527,208	2,421,308	2,421,308	—	2,421,308	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	13,244	—	—	—	—	—	—
Total Revenue	2,871,566	2,606,296	2,925,388	2,925,388	—	2,925,388	—
Fund Balance	47,177	188,616	141,439	141,439	—	141,439	—
Total Sources	2,918,743	2,794,912	3,066,827	3,066,827	—	3,066,827	—
Requirements							
Salaries and Benefits	2,451,217	2,663,683	3,125,209	3,362,231	237,022	3,544,019	181,788
Services and Supplies	705,350	724,628	1,106,123	1,097,126	(8,997)	1,097,126	—
Other Charges	73,721	82,443	111,139	143,126	31,987	147,464	4,338
Reclassification of Expenses	1,428	1,536	3,550	3,138	(412)	3,311	173
Gross Appropriations	3,231,716	3,472,290	4,346,021	4,605,621	259,600	4,791,920	186,299
Intrafund Transfers	(255,778)	(285,174)	(616,897)	(616,897)	—	(616,897)	—
Net Appropriations	2,975,938	3,187,116	3,729,124	3,988,724	259,600	4,175,023	186,299
Contingencies/Dept Reserves	—	141,439	141,439	141,439	—	141,439	—
Total Requirements	2,975,938	3,328,555	3,870,563	4,130,163	259,600	4,316,462	186,299
Net County Cost	57,195	533,643	803,736	1,063,336	259,600	1,249,635	186,299
Salary Resolution	14.0	15.0	14.0	14.0	—	14.0	—
Funded FTE	14.0	15.0	14.0	14.0	(0.1)	14.0	—

Treasurer - Tax Collector (1500B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	1,600	500	1,550	1,550	—	1,550	—
Charges for Services	7,910,810	5,519,328	8,868,942	8,512,375	(356,567)	8,628,065	115,690
Interfund Revenue	70,603	89,124	70,000	70,000	—	70,000	—
Miscellaneous Revenue	86,282	102,624	60,000	60,000	—	60,000	—
Total Revenue	8,069,294	5,711,577	9,000,492	8,643,925	(356,567)	8,759,615	115,690
Fund Balance	3,884,239	5,173,309	4,565,317	3,685,536	(879,781)	3,685,536	—
Total Sources	11,953,533	10,884,886	13,565,809	12,329,461	(1,236,348)	12,445,151	115,690
Requirements							
Salaries and Benefits	3,685,384	4,005,319	5,847,860	6,391,997	544,137	6,598,665	206,668
Services and Supplies	3,336,545	3,329,514	8,130,529	6,099,045	(2,031,484)	6,831,223	732,178
Other Charges	1,421,221	816,289	1,811,964	2,690,542	878,578	2,237,645	(452,897)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	38,323	50,000	50,000	—	50,000	—
Other Financing Uses	172,125	154,332	164,378	167,316	2,938	151,975	(15,341)
Gross Appropriations	8,615,274	8,343,776	16,004,731	15,398,900	(605,831)	15,869,508	470,608
Intrafund Transfers	(882,463)	(80,650)	(110,000)	(110,000)	—	(110,000)	—
Net Appropriations	7,732,812	8,263,127	15,894,731	15,288,900	(605,831)	15,759,508	470,608
Contingencies/Dept Reserves	267,284	267,284	267,284	306,564	39,280	315,364	8,800
Total Requirements	8,000,096	8,530,411	16,162,015	15,595,464	(566,551)	16,074,872	479,408
Net County Cost	(3,953,438)	(2,354,475)	2,596,206	3,266,003	669,797	3,629,721	363,718
Salary Resolution	34.0	34.0	34.0	34.0	—	34.0	—
Funded FTE	34.0	34.0	34.0	34.0	—	34.0	—

Tax Collector (1510P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Licenses, Permits and Franchises	1,600	500	1,550	1,550	—	1,550	—
Charges for Services	3,539,114	1,521,704	2,736,433	2,416,433	(320,000)	2,416,433	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	65,782	77,384	60,000	60,000	—	60,000	—
Total Revenue	3,606,496	1,599,588	2,797,983	2,477,983	(320,000)	2,477,983	—
Fund Balance	1,177,313	2,018,798	1,046,151	165,379	(880,772)	165,379	—
Total Sources	4,783,809	3,618,386	3,844,134	2,643,362	(1,200,772)	2,643,362	—
Requirements							
Salaries and Benefits	2,009,557	2,131,825	2,494,023	2,735,813	241,790	2,896,259	160,446
Services and Supplies	1,768,589	1,704,936	2,808,340	2,354,255	(454,085)	2,554,375	200,120
Other Charges	345,093	345,798	542,064	589,817	47,753	598,901	9,084
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	38,323	—	—	—	—	—
Other Financing Uses	68,289	61,534	65,000	66,663	1,663	60,731	(5,932)
Gross Appropriations	4,191,528	4,282,416	5,909,427	5,746,548	(162,879)	6,110,266	363,718
Intrafund Transfers	(797,363)	(4,737)	—	—	—	—	—
Net Appropriations	3,394,166	4,277,679	5,909,427	5,746,548	(162,879)	6,110,266	363,718
Contingencies/Dept Reserves	162,817	162,817	162,817	162,817	—	162,817	—
Total Requirements	3,556,983	4,440,496	6,072,244	5,909,365	(162,879)	6,273,083	363,718
Net County Cost	(1,226,827)	822,110	2,228,110	3,266,003	1,037,893	3,629,721	363,718
Salary Resolution	15.0	15.0	15.0	15.0	—	15.0	—
Funded FTE	15.0	15.0	15.0	15.0	—	15.0	—

Treasurer (1520P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	4,371,695	3,997,625	6,132,509	6,095,942	(36,567)	6,211,632	115,690
Interfund Revenue	70,603	89,124	70,000	70,000	—	70,000	—
Miscellaneous Revenue	20,500	25,240	—	—	—	—	—
Total Revenue	4,462,798	4,111,989	6,202,509	6,165,942	(36,567)	6,281,632	115,690
Fund Balance	2,706,926	3,154,511	3,519,166	3,520,157	991	3,520,157	—
Total Sources	7,169,724	7,266,500	9,721,675	9,686,099	(35,576)	9,801,789	115,690
Requirements							
Salaries and Benefits	1,675,826	1,873,494	3,353,837	3,656,184	302,347	3,702,406	46,222
Services and Supplies	1,567,956	1,624,577	5,322,189	3,744,790	(1,577,399)	4,276,848	532,058
Other Charges	1,076,128	470,491	1,269,900	2,100,725	830,825	1,638,744	(461,981)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	50,000	50,000	—	50,000	—
Other Financing Uses	103,836	92,798	99,378	100,653	1,275	91,244	(9,409)
Gross Appropriations	4,423,746	4,061,361	10,095,304	9,652,352	(442,952)	9,759,242	106,890
Intrafund Transfers	(85,100)	(75,913)	(110,000)	(110,000)	—	(110,000)	—
Net Appropriations	4,338,646	3,985,448	9,985,304	9,542,352	(442,952)	9,649,242	106,890
Contingencies/Dept Reserves	104,467	104,467	104,467	143,747	39,280	152,547	8,800
Total Requirements	4,443,113	4,089,915	10,089,771	9,686,099	(403,672)	9,801,789	115,690
Net County Cost	(2,726,611)	(3,176,585)	368,096	—	(368,096)	—	—
Salary Resolution	19.0	19.0	19.0	19.0	—	19.0	—
Funded FTE	19.0	19.0	19.0	19.0	—	19.0	—

Retirement Office (2000B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Miscellaneous Revenue	8,433,082	8,731,082	10,127,436	10,953,963	826,527	11,293,195	339,232
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	8,433,082	8,731,082	10,127,436	10,953,963	826,527	11,293,195	339,232
Fund Balance	—	—	100	—	(100)	—	—
Total Sources	8,433,082	8,731,082	10,127,536	10,953,963	826,427	11,293,195	339,232
Requirements							
Salaries and Benefits	5,736,284	5,679,184	6,423,726	6,760,706	336,980	7,090,231	329,525
Services and Supplies	2,331,976	2,565,543	3,102,934	3,333,916	230,982	3,333,916	—
Other Charges	364,823	480,861	600,776	559,341	(41,435)	569,048	9,707
Fixed Assets	—	5,394	—	300,000	300,000	300,000	—
Gross Appropriations	8,433,082	8,730,982	10,127,436	10,953,963	826,527	11,293,195	339,232
Intrafund Transfers							
Net Appropriations	8,433,082	8,730,982	10,127,436	10,953,963	826,527	11,293,195	339,232
Non-General Fund Reserves	—	—	100	—	(100)	—	—
Total Requirements	8,433,082	8,730,982	10,127,536	10,953,963	826,427	11,293,195	339,232
Net County Cost	—	(100)	—	—	—	—	—
Salary Resolution	23.0	23.0	23.0	23.0	—	23.0	—
Funded FTE	23.0	23.0	22.9	22.9	—	22.9	—

County Attorney's Office (1600B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	14,583	33,499	365,699	449,471	83,772	449,471	—
Charges for Services	4,485,886	4,476,984	4,717,918	5,439,016	721,098	5,915,805	476,789
Interfund Revenue	2,200	33,307	—	—	—	—	—
Miscellaneous Revenue	885,430	726,482	799,407	1,002,182	202,775	1,002,182	—
Total Revenue	5,388,098	5,270,272	5,883,024	6,890,669	1,007,645	7,367,458	476,789
Fund Balance	6,684,535	6,384,130	5,064,866	4,863,629	(201,237)	4,863,629	—
Total Sources	12,072,633	11,654,402	10,947,890	11,754,298	806,408	12,231,087	476,789
Requirements							
Salaries and Benefits	14,548,180	14,837,013	15,855,466	17,399,440	1,543,974	18,365,472	966,032
Services and Supplies	1,790,914	1,699,475	1,215,715	8,170,019	6,954,304	8,228,125	58,106
Other Charges	724,524	624,246	855,784	1,048,172	192,388	1,080,894	32,722
Fixed Assets	—	464,021	643,867	—	(643,867)	—	—
Other Financing Uses	24,741	23,935	22,025	27,940	5,915	28,771	831
Gross Appropriations	17,088,359	17,648,691	18,592,857	26,645,571	8,052,714	27,703,262	1,057,691
Intrafund Transfers	(2,890,107)	(2,748,914)	(3,291,902)	(8,828,206)	(5,536,304)	(8,665,553)	162,653
Net Appropriations	14,198,252	14,899,777	15,300,955	17,817,365	2,516,410	19,037,709	1,220,344
Contingencies/Dept Reserves	6,542,666	4,958,403	4,420,999	4,863,629	442,630	4,863,629	—
Total Requirements	20,740,918	19,858,180	19,721,954	22,680,994	2,959,040	23,901,338	1,220,344
Net County Cost	8,668,284	8,203,777	8,774,064	10,926,696	2,152,632	11,670,251	743,555
Salary Resolution	49.0	53.0	52.0	52.0	—	52.0	—
Funded FTE	49.0	53.0	51.3	51.7	0.3	51.7	—

Human Resources Department (1700B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	185,921	186,406	454,574	488,276	33,702	49,016	(439,260)
Use of Money and Property	1,336	1,371	—	—	—	—	—
Charges for Services	398,062	457,214	429,830	513,819	83,989	506,007	(7,812)
Interfund Revenue	7,709,134	8,043,061	10,572,869	11,739,143	1,166,274	12,147,100	407,957
Miscellaneous Revenue	224,528	239,259	198,263	207,596	9,333	192,596	(15,000)
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	8,518,980	8,927,310	11,655,536	12,948,834	1,293,298	12,894,719	(54,115)
Fund Balance	1,901,389	2,052,839	2,352,835	2,437,407	84,572	669,668	(1,767,739)
Total Sources	10,420,369	10,980,149	14,008,371	15,386,241	1,377,870	13,564,387	(1,821,854)
Requirements							
Salaries and Benefits	16,664,854	17,263,483	18,164,650	19,691,930	1,527,280	20,784,963	1,093,033
Services and Supplies	2,156,170	2,666,662	3,551,467	4,150,890	599,423	3,681,105	(469,785)
Other Charges	1,735,343	1,760,587	1,457,215	1,851,549	394,334	1,821,056	(30,493)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	830,487	449,579	—	(449,579)	—	—
Other Financing Uses	80,421	85,169	1,788,530	2,025,112	236,582	276,503	(1,748,609)
Gross Appropriations	20,636,788	22,606,388	25,411,441	27,719,481	2,308,040	26,563,627	(1,155,854)
Intrafund Transfers	(1,373,608)	(2,677,260)	(2,139,378)	(2,021,146)	118,232	(2,108,393)	(87,247)
Net Appropriations	19,263,179	19,929,129	23,272,063	25,698,335	2,426,272	24,455,234	(1,243,101)
Contingencies/Dept Reserves	511,743	533,135	545,554	569,668	24,114	669,668	100,000
Total Requirements	19,774,922	20,462,264	23,817,617	26,268,003	2,450,386	25,124,902	(1,143,101)
Net County Cost	9,354,553	9,482,114	9,809,246	10,881,762	1,072,516	11,560,515	678,753
Salary Resolution	79.0	84.0	76.0	78.0	2.0	78.0	—
Funded FTE	79.0	84.0	76.0	78.0	2.0	78.0	—

Employee Benefits & Wellness and HRIM (1720P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Interfund Revenue	2,604,526	2,639,115	3,407,012	3,811,275	404,263	3,977,924	166,649
Miscellaneous Revenue	155,204	151,096	151,096	151,096	—	151,096	—
Total Revenue	2,759,730	2,790,211	3,558,108	3,962,371	404,263	4,129,020	166,649
Fund Balance	—	—	—	—	—	—	—
Total Sources	2,759,730	2,790,211	3,558,108	3,962,371	404,263	4,129,020	166,649
Requirements							
Salaries and Benefits	3,700,494	3,809,325	4,038,325	4,835,535	797,210	5,111,112	275,577
Services and Supplies	248,166	329,964	742,235	702,619	(39,616)	690,949	(11,670)
Other Charges	272,588	264,752	195,862	251,480	55,618	259,166	7,686
Other Financing Uses	12,632	10,681	1,458	1,849	391	1,904	55
Gross Appropriations	4,233,880	4,414,722	4,977,880	5,791,483	813,603	6,063,131	271,648
Intrafund Transfers	—	(114,913)	(396,966)	(426,767)	(29,801)	(469,327)	(42,560)
Net Appropriations	4,233,880	4,299,810	4,580,914	5,364,716	783,802	5,593,804	229,088
Total Requirements	4,233,880	4,299,810	4,580,914	5,364,716	783,802	5,593,804	229,088
Net County Cost	1,474,150	1,509,598	1,022,806	1,402,345	379,539	1,464,784	62,439
Salary Resolution	18.0	21.0	20.0	21.0	1.0	21.0	—
Funded FTE	18.0	21.0	20.0	21.0	1.0	21.0	—

HR Strategic Support and Partnerships (1710P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	185,921	186,406	454,574	488,276	33,702	49,016	(439,260)
Charges for Services	303,164	374,054	319,000	397,000	78,000	402,000	5,000
Interfund Revenue	1,190,853	1,414,513	1,884,168	2,126,719	242,551	2,072,991	(53,728)
Miscellaneous Revenue	450	18,048	500	28,500	28,000	13,500	(15,000)
Total Revenue	1,680,388	1,993,020	2,658,242	3,040,495	382,253	2,537,507	(502,988)
Fund Balance	788,915	693,973	756,550	616,122	(140,428)	625,622	9,500
Total Sources	2,469,303	2,686,993	3,414,792	3,656,617	241,825	3,163,129	(493,488)
Requirements							
Salaries and Benefits	3,879,495	3,934,448	4,954,615	5,096,159	141,544	5,238,549	142,390
Services and Supplies	565,863	577,259	893,361	1,160,358	266,997	836,442	(323,916)
Other Charges	654,825	690,783	777,533	935,165	157,632	971,247	36,082
Reclassification of Expenses	(23,000)	(23,000)	—	—	—	—	—
Fixed Assets	—	762,271	449,579	—	(449,579)	—	—
Other Financing Uses	36,359	39,378	30,557	37,880	7,323	39,091	1,211
Gross Appropriations	5,113,543	5,981,139	7,105,645	7,229,562	123,917	7,085,329	(144,233)
Intrafund Transfers	(399,712)	(1,357,042)	(917,347)	(550,853)	366,494	(556,953)	(6,100)
Net Appropriations	4,713,830	4,624,097	6,188,298	6,678,709	490,411	6,528,376	(150,333)
Contingencies/Dept Reserves	501,508	501,508	501,508	525,622	24,114	625,622	100,000
Total Requirements	5,215,338	5,125,605	6,689,806	7,204,331	514,525	7,153,998	(50,333)
Net County Cost	2,746,035	2,438,613	3,275,014	3,547,714	272,700	3,990,869	443,155
Salary Resolution	15.0	15.0	16.0	17.0	1.0	17.0	—
Funded FTE	15.0	15.0	16.0	17.0	1.0	17.0	—

Risk Management (1730P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	—	97	—	100	100	100	—
Interfund Revenue	2,138,888	2,259,575	2,749,640	2,987,716	238,076	3,142,602	154,886
Miscellaneous Revenue	604	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	2,139,492	2,259,672	2,749,640	2,987,816	238,176	3,142,702	154,886
Fund Balance	1,074,540	1,299,540	1,524,540	1,749,540	225,000	—	(1,749,540)
Total Sources	3,214,032	3,559,212	4,274,180	4,737,356	463,176	3,142,702	(1,594,654)
Requirements							
Salaries and Benefits	1,958,773	2,048,112	2,400,730	2,553,545	152,815	2,699,956	146,411
Services and Supplies	71,342	60,926	229,682	301,270	71,588	306,170	4,900
Other Charges	130,273	168,278	142,591	153,011	10,420	157,059	4,048
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	6,649	9,303	1,753,118	1,981,630	228,512	231,617	(1,750,013)
Gross Appropriations	2,167,037	2,286,618	4,526,121	4,989,456	463,335	3,394,802	(1,594,654)
Intrafund Transfers	(252,545)	(251,939)	(251,941)	(252,100)	(159)	(252,100)	—
Net Appropriations	1,914,492	2,034,679	4,274,180	4,737,356	463,176	3,142,702	(1,594,654)
Total Requirements	1,914,492	2,034,679	4,274,180	4,737,356	463,176	3,142,702	(1,594,654)
Net County Cost	(1,299,540)	(1,524,533)	—	—	—	—	—
Salary Resolution	9.0	9.0	9.0	9.0	—	9.0	—
Funded FTE	9.0	9.0	9.0	9.0	—	9.0	—

Talent Acquisition (1740P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	—	2,896	—	—	—	—	—
Interfund Revenue	734,371	716,250	754,998	824,435	69,437	870,105	45,670
Miscellaneous Revenue	5,695	3,009	—	—	—	—	—
Total Revenue	740,066	722,154	754,998	824,435	69,437	870,105	45,670
Fund Balance	—	—	—	—	—	—	—
Total Sources	740,066	722,154	754,998	824,435	69,437	870,105	45,670
Requirements							
Salaries and Benefits	2,448,320	2,530,492	2,870,904	2,826,450	(44,454)	3,066,988	240,538
Services and Supplies	227,762	202,613	270,137	334,452	64,315	334,452	—
Other Charges	279,043	288,916	112,721	143,051	30,330	146,967	3,916
Other Financing Uses	17,025	17,393	—	—	—	—	—
Gross Appropriations	2,972,151	3,039,414	3,253,762	3,303,953	50,191	3,548,407	244,454
Intrafund Transfers	(128,407)	(173,519)	(93,076)	(130,410)	(37,334)	(131,180)	(770)
Net Appropriations	2,843,744	2,865,894	3,160,686	3,173,543	12,857	3,417,227	243,684
Total Requirements	2,843,744	2,865,894	3,160,686	3,173,543	12,857	3,417,227	243,684
Net County Cost	2,103,678	2,143,740	2,405,688	2,349,108	(56,580)	2,547,122	198,014
Salary Resolution	12.0	13.0	12.0	12.0	—	12.0	—
Funded FTE	12.0	13.0	12.0	12.0	—	12.0	—

Workforce Resources and Diversity (1750P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Charges for Services	76,424	48,595	85,355	83,942	(1,413)	83,942	—
Interfund Revenue	1,017,424	993,522	1,761,663	1,966,065	204,402	2,069,509	103,444
Miscellaneous Revenue	11,932	24,036	46,667	28,000	(18,667)	28,000	—
Total Revenue	1,105,779	1,066,152	1,893,685	2,078,007	184,322	2,181,451	103,444
Fund Balance	27,699	27,699	27,699	27,699	—	—	(27,699)
Total Sources	1,133,478	1,093,851	1,921,384	2,105,706	184,322	2,181,451	75,745
Requirements							
Salaries and Benefits	2,835,014	2,821,569	3,237,957	3,757,383	519,426	4,017,570	260,187
Services and Supplies	770,061	908,813	1,292,583	1,580,895	288,312	1,441,796	(139,099)
Other Charges	106,050	86,247	102,063	123,633	21,570	127,218	3,585
Gross Appropriations	3,711,125	3,816,629	4,632,603	5,461,911	829,308	5,586,584	124,673
Intrafund Transfers	(206,034)	(326,787)	(318,960)	(489,036)	(170,076)	(594,077)	(105,041)
Net Appropriations	3,505,091	3,489,842	4,313,643	4,972,875	659,232	4,992,507	19,632
Total Requirements	3,505,091	3,489,842	4,313,643	4,972,875	659,232	4,992,507	19,632
Net County Cost	2,371,613	2,395,991	2,392,259	2,867,169	474,910	2,811,056	(56,113)
Salary Resolution	13.0	14.0	14.0	14.0	—	14.0	—
Funded FTE	13.0	14.0	14.0	14.0	—	14.0	—

Information Services Department (1800B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,263,165	8,149,503	7,190,105	4,944,511	(2,245,594)	—	(4,944,511)
Use of Money and Property	199,220	198,772	153,290	199,220	45,930	199,220	—
Intergovernmental Revenues	3,870,669	5,116,203	15,282,375	14,461,799	(820,576)	3,500,000	(10,961,799)
Charges for Services	1,017,800	1,028,904	2,611,973	1,102,428	(1,509,545)	1,142,392	39,964
Interfund Revenue	11,432,082	13,659,885	15,527,675	17,945,533	2,417,858	18,726,947	781,414
Miscellaneous Revenue	34,305	123,290	—	—	—	—	—
Total Revenue	17,817,240	28,276,557	40,765,418	38,653,491	(2,111,927)	23,568,559	(15,084,932)
Fund Balance	9,024,756	10,490,927	12,107,609	9,590,240	(2,517,369)	5,672,622	(3,917,618)
Total Sources	26,841,996	38,767,484	52,873,027	48,243,731	(4,629,296)	29,241,181	(19,002,550)
Requirements							
Salaries and Benefits	28,316,722	28,956,300	33,971,883	38,479,377	4,507,494	40,479,761	2,000,384
Services and Supplies	13,574,106	19,026,687	51,366,312	50,532,710	(833,602)	28,655,190	(21,877,520)
Other Charges	2,751,240	2,707,022	2,533,451	3,312,954	779,503	3,353,858	40,904
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	1,706,270	6,242,066	3,948,079	—	(3,948,079)	—	—
Other Financing Uses	300,754	305,610	340,953	355,081	14,128	356,747	1,666
Gross Appropriations	46,649,092	57,237,685	92,160,678	92,680,122	519,444	72,845,556	(19,834,566)
Intrafund Transfers	(31,209,613)	(30,568,309)	(45,054,555)	(50,109,013)	(5,054,458)	(49,276,997)	832,016
Net Appropriations	15,439,479	26,669,376	47,106,123	42,571,109	(4,535,014)	23,568,559	(19,002,550)
Contingencies/Dept Reserves	11,402,517	12,098,108	5,766,904	5,672,622	(94,282)	5,672,622	—
Total Requirements	26,841,996	38,767,484	52,873,027	48,243,731	(4,629,296)	29,241,181	(19,002,550)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	137.0	137.0	138.0	139.0	1.0	139.0	—
Funded FTE	136.6	136.6	137.4	138.4	1.0	138.4	—

Business & Fiscal Administration (1810P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	1,287	23,577	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Charges for Services	21,739	34,280	3,696	3,149	(547)	3,345	196
Interfund Revenue	97,629	157,056	139,665	124,190	(15,475)	131,915	7,725
Miscellaneous Revenue	249	2,528	—	—	—	—	—
Total Revenue	120,906	217,442	143,361	127,339	(16,022)	135,260	7,921
Fund Balance	2,359,108	2,827,818	3,061,070	3,025,393	(35,677)	800,000	(2,225,393)
Total Sources	2,480,014	3,045,260	3,204,431	3,152,732	(51,699)	935,260	(2,217,472)
Requirements							
Salaries and Benefits	3,804,751	3,917,637	5,034,296	5,932,207	897,911	6,179,242	247,035
Services and Supplies	643,865	706,950	3,296,586	3,764,609	468,023	1,538,747	(2,225,862)
Other Charges	440,377	616,283	693,703	890,018	196,315	928,279	38,261
Reclassification of Expenses	(4,566,024)	(4,626,614)	(6,166,262)	(7,342,469)	(1,176,207)	(7,554,609)	(212,140)
Other Financing Uses	50,068	47,055	58,352	63,696	5,344	65,757	2,061
Gross Appropriations	373,036	661,311	2,916,675	3,308,061	391,386	1,157,416	(2,150,645)
Intrafund Transfers	(200,269)	(319,488)	(280,779)	(315,179)	(34,400)	(331,267)	(16,088)
Net Appropriations	172,767	341,823	2,635,896	2,992,882	356,986	826,149	(2,166,733)
Contingencies/Dept Reserves	—	—	800,000	800,000	—	800,000	—
Total Requirements	172,767	341,823	3,435,896	3,792,882	356,986	1,626,149	(2,166,733)
Net County Cost	(2,307,246)	(2,703,436)	231,465	640,150	408,685	690,889	50,739
Salary Resolution	19.0	18.0	18.0	19.0	1.0	19.0	—
Funded FTE	19.0	18.0	18.0	19.0	1.0	19.0	—

Client Success (1820P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	—	1,930	—	—	—	—	—
Charges for Services	42,257	28,003	30,104	39,940	9,836	41,793	1,853
Interfund Revenue	4,282,710	4,360,867	4,926,612	6,045,743	1,119,131	6,252,703	206,960
Miscellaneous Revenue	7,329	29,688	—	—	—	—	—
Total Revenue	4,332,296	4,420,487	4,956,716	6,085,683	1,128,967	6,294,496	208,813
Fund Balance	138,000	105,297	99,644	99,644	—	—	(99,644)
Total Sources	4,470,296	4,525,784	5,056,360	6,185,327	1,128,967	6,294,496	109,169
Requirements							
Salaries and Benefits	8,789,623	8,787,771	9,257,552	10,915,642	1,658,090	11,514,649	599,007
Services and Supplies	691,694	264,900	631,718	642,507	10,789	542,639	(99,868)
Other Charges	288,831	247,212	194,868	343,014	148,146	347,561	4,547
Reclassification of Expenses	1,700,988	1,635,674	1,872,466	2,734,488	862,022	2,812,011	77,523
Fixed Assets	—	8,093	—	—	—	—	—
Other Financing Uses	13,407	3,326	2,798	1,875	(923)	1,940	65
Gross Appropriations	11,484,542	10,946,976	11,959,402	14,637,526	2,678,124	15,218,800	581,274
Intrafund Transfers	(7,187,969)	(6,619,879)	(6,894,509)	(9,052,134)	(2,157,625)	(9,705,302)	(653,168)
Net Appropriations	4,296,573	4,327,097	5,064,893	5,585,392	520,499	5,513,498	(71,894)
Contingencies/Dept Reserves	105,297	99,645	—	—	—	—	—
Total Requirements	4,401,870	4,426,741	5,064,893	5,585,392	520,499	5,513,498	(71,894)
Net County Cost	(68,426)	(99,043)	8,533	(599,935)	(608,468)	(780,998)	(181,063)
Salary Resolution	44.0	44.0	44.0	44.0	—	44.0	—
Funded FTE	43.6	43.6	43.4	43.4	—	43.4	—

IT Operations (1830P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	118,369	135,676	—	—	—	—	—
Use of Money and Property	199,220	198,772	153,290	199,220	45,930	199,220	—
Intergovernmental Revenues	1,514,300	414,826	—	—	—	—	—
Charges for Services	574,530	632,995	2,198,975	529,019	(1,669,956)	533,972	4,953
Interfund Revenue	2,945,529	3,522,898	4,093,446	4,406,934	313,488	4,601,456	194,522
Miscellaneous Revenue	450	30,301	—	—	—	—	—
Total Revenue	5,352,398	4,935,469	6,445,711	5,135,173	(1,310,538)	5,334,648	199,475
Fund Balance	2,359,669	4,636,891	6,224,710	3,904,903	(2,319,807)	2,597,508	(1,307,395)
Total Sources	7,712,067	9,572,360	12,670,421	9,040,076	(3,630,345)	7,932,156	(1,107,920)
Requirements							
Salaries and Benefits	6,253,327	6,461,264	7,545,413	8,324,183	778,770	8,745,503	421,320
Services and Supplies	4,478,372	4,007,812	11,836,399	8,609,838	(3,226,561)	7,677,397	(932,441)
Other Charges	885,972	1,240,379	1,328,788	1,701,581	372,793	1,715,450	13,869
Reclassification of Expenses	1,179,703	1,179,406	1,680,816	2,043,184	362,368	2,101,987	58,803
Fixed Assets	292,492	—	205,942	—	(205,942)	—	—
Other Financing Uses	160,854	170,038	179,955	187,908	7,953	189,307	1,399
Gross Appropriations	13,250,720	13,058,898	22,777,313	20,866,694	(1,910,619)	20,429,644	(437,050)
Intrafund Transfers	(9,323,314)	(9,701,237)	(12,823,552)	(13,673,689)	(850,137)	(14,272,205)	(598,516)
Net Appropriations	3,927,406	3,357,662	9,953,761	7,193,005	(2,760,756)	6,157,439	(1,035,566)
Contingencies/Dept Reserves	10,632,728	11,383,179	2,616,798	2,597,508	(19,290)	2,597,508	—
Total Requirements	14,560,134	14,740,840	12,570,559	9,790,513	(2,780,046)	8,754,947	(1,035,566)
Net County Cost	6,848,067	5,168,481	(99,862)	750,437	850,299	822,791	72,354
Salary Resolution	30.0	31.0	32.0	31.0	(1.0)	31.0	—
Funded FTE	30.0	31.0	32.0	31.0	(1.0)	31.0	—

Planning & Project Management (1844P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	976,759	7,882,191	6,575,314	4,944,511	(1,630,803)	—	(4,944,511)
Intergovernmental Revenues	2,356,369	4,701,377	15,282,375	14,461,799	(820,576)	3,500,000	(10,961,799)
Charges for Services	2,548	5,646	—	—	—	—	—
Interfund Revenue	132,698	565,129	—	—	—	—	—
Miscellaneous Revenue	5,064	21,986	—	—	—	—	—
Total Revenue	3,473,439	13,176,328	21,857,689	19,406,310	(2,451,379)	3,500,000	(15,906,310)
Fund Balance	3,345,657	2,256,429	2,106,900	2,106,900	—	2,106,900	—
Total Sources	6,819,096	15,432,757	23,964,589	21,513,210	(2,451,379)	5,606,900	(15,906,310)
Requirements							
Salaries and Benefits	216,323	642,189	1,556,346	1,236,517	(319,829)	1,275,545	39,028
Services and Supplies	1,560,591	7,180,512	25,120,683	25,138,485	17,802	6,037,481	(19,101,004)
Other Charges	542,369	88,702	102,737	113,005	10,268	116,232	3,227
Reclassification of Expenses	(56,454)	118,913	201,739	(254,466)	(456,205)	(262,809)	(8,343)
Fixed Assets	1,413,778	6,151,106	2,766,542	—	(2,766,542)	—	—
Other Financing Uses	—	21,294	37,434	38,465	1,031	37,167	(1,298)
Gross Appropriations	3,676,607	14,202,716	29,785,481	26,272,006	(3,513,475)	7,203,616	(19,068,390)
Intrafund Transfers	(1,182,424)	(974,580)	(7,927,792)	(7,013,757)	914,035	(3,841,389)	3,172,368
Net Appropriations	2,494,182	13,228,136	21,857,689	19,258,249	(2,599,440)	3,362,227	(15,896,022)
Contingencies/Dept Reserves	—	—	2,106,900	2,106,900	—	2,106,900	—
Total Requirements	2,494,182	13,228,136	23,964,589	21,365,149	(2,599,440)	5,469,127	(15,896,022)
Net County Cost	(4,324,914)	(2,204,620)	—	(148,061)	(148,061)	(137,773)	10,288
Salary Resolution	1.0	2.0	2.0	2.0	—	2.0	—
Funded FTE	1.0	2.0	2.0	2.0	—	2.0	—

IT Security (1850P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	39,806	17,313	—	—	—	—	—
Charges for Services	304,558	255,769	267,145	412,830	145,685	439,392	26,562
Interfund Revenue	1,536,720	1,960,375	2,133,349	2,800,760	667,411	2,920,586	119,826
Miscellaneous Revenue	12,936	38,556	—	—	—	—	—
Total Revenue	1,894,020	2,272,013	2,400,494	3,213,590	813,096	3,359,978	146,388
Fund Balance	272,615	259,139	285,186	285,186	—	—	(285,186)
Total Sources	2,166,635	2,531,152	2,685,680	3,498,776	813,096	3,359,978	(138,798)
Requirements							
Salaries and Benefits	5,706,455	5,374,360	6,084,341	6,880,234	795,893	7,223,111	342,877
Services and Supplies	1,704,638	2,094,636	2,829,007	4,397,426	1,568,419	4,326,201	(71,225)
Other Charges	422,160	183,996	57,050	77,825	20,775	78,141	316
Reclassification of Expenses	1,061,618	964,700	1,223,349	1,583,377	360,028	1,631,234	47,857
Fixed Assets	—	9,256	—	—	—	—	—
Other Financing Uses	2,738	—	—	—	—	—	—
Gross Appropriations	8,897,609	8,626,949	10,193,747	12,938,862	2,745,115	13,258,687	319,825
Intrafund Transfers	(7,177,034)	(6,500,419)	(7,848,545)	(9,946,283)	(2,097,738)	(10,352,191)	(405,908)
Net Appropriations	1,720,575	2,126,530	2,345,202	2,992,579	647,377	2,906,496	(86,083)
Contingencies/Dept Reserves	259,139	285,185	—	—	—	—	—
Total Requirements	1,979,714	2,411,715	2,345,202	2,992,579	647,377	2,906,496	(86,083)
Net County Cost	(186,921)	(119,436)	(340,478)	(506,197)	(165,719)	(453,482)	52,715
Salary Resolution	26.0	25.0	25.0	25.0	—	25.0	—
Funded FTE	26.0	25.0	25.0	25.0	—	25.0	—

Applications (1860P)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	39,806	17,313	—	—	—	—	—
Charges for Services	304,558	255,769	267,145	412,830	145,685	439,392	26,562
Interfund Revenue	1,536,720	1,960,375	2,133,349	2,800,760	667,411	2,920,586	119,826
Miscellaneous Revenue	12,936	38,556	—	—	—	—	—
Total Revenue	1,894,020	2,272,013	2,400,494	3,213,590	813,096	3,359,978	146,388
Fund Balance	272,615	259,139	285,186	285,186	—	—	(285,186)
Total Sources	2,166,635	2,531,152	2,685,680	3,498,776	813,096	3,359,978	(138,798)
Requirements							
Salaries and Benefits	5,706,455	5,374,360	6,084,341	6,880,234	795,893	7,223,111	342,877
Services and Supplies	1,704,638	2,094,636	2,829,007	4,397,426	1,568,419	4,326,201	(71,225)
Other Charges	422,160	183,996	57,050	77,825	20,775	78,141	316
Reclassification of Expenses	1,061,618	964,700	1,223,349	1,583,377	360,028	1,631,234	47,857
Fixed Assets	—	9,256	—	—	—	—	—
Other Financing Uses	2,738	—	—	—	—	—	—
Gross Appropriations	8,897,609	8,626,949	10,193,747	12,938,862	2,745,115	13,258,687	319,825
Intrafund Transfers	(7,177,034)	(6,500,419)	(7,848,545)	(9,946,283)	(2,097,738)	(10,352,191)	(405,908)
Net Appropriations	1,720,575	2,126,530	2,345,202	2,992,579	647,377	2,906,496	(86,083)
Contingencies/Dept Reserves	259,139	285,185	—	—	—	—	—
Total Requirements	1,979,714	2,411,715	2,345,202	2,992,579	647,377	2,906,496	(86,083)
Net County Cost	(186,921)	(119,436)	(340,478)	(506,197)	(165,719)	(453,482)	52,715
Salary Resolution	26.0	25.0	25.0	25.0	—	25.0	—
Funded FTE	26.0	25.0	25.0	25.0	—	25.0	—

Grand Jury (1920B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Total Sources							
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	107,369	127,775	124,291	134,289	9,998	133,002	(1,287)
Other Charges	237	206	185	257	72	1,559	1,302
Gross Appropriations	107,606	127,981	124,476	134,546	10,070	134,561	15
Intrafund Transfers							
Net Appropriations	107,606	127,981	124,476	134,546	10,070	134,561	15
Total Requirements	107,606	127,981	124,476	134,546	10,070	134,561	15
Net County Cost	107,606	127,981	124,476	134,546	10,070	134,561	15

Non-Departmental Services (8000B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Taxes	935,682,300	943,570,466	850,460,999	897,252,131	46,791,132	903,549,907	6,297,776
Licenses, Permits and Franchises	848,814	890,341	890,341	890,341	—	890,341	—
Fines, Forfeitures and Penalties	417,041	6,974	—	—	—	—	—
Use of Money and Property	46,528,340	83,956,366	34,134,942	63,540,178	29,405,236	43,404,454	(20,135,724)
Intergovernmental Revenues	75,264,962	35,273,980	31,855,157	33,526,176	1,671,019	33,526,176	—
Charges for Services	464,180	4,112,559	2,170,291	2,170,291	—	2,170,291	—
Interfund Revenue	6,431,575	10,493,343	8,218,963	10,045,456	1,826,493	10,045,456	—
Miscellaneous Revenue	6,049,398	476,114	281,843	281,843	—	281,843	—
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	1,071,686,610	1,078,780,143	928,012,536	1,007,706,416	79,693,880	993,868,468	(13,837,948)
Fund Balance	720,269,708	970,867,616	1,239,100,137	1,053,571,024	(185,529,113)	872,197,537	(181,373,487)
Total Sources	1,791,956,318	2,049,647,759	2,167,112,673	2,061,277,440	(105,835,233)	1,866,066,005	(195,211,435)
Requirements							
Salaries and Benefits	10,150,410	10,185,906	29,079,357	69,079,357	40,000,000	19,079,357	(50,000,000)
Services and Supplies	56,342,004	68,920,674	184,155,042	255,395,464	71,240,422	232,189,327	(23,206,137)
Other Charges	35,908,181	29,800,889	123,117,945	148,700,132	25,582,187	148,502,879	(197,253)
Fixed Assets	1,945,899	55,178,623	112,469,391	133,867,173	21,397,782	86,713,216	(47,153,957)
Other Financing Uses	94,983,301	54,073,572	703,844,211	443,206,177	(260,638,034)	335,236,120	(107,970,057)
Gross Appropriations	199,329,795	218,159,664	1,152,665,946	1,050,248,303	(102,417,643)	821,720,899	(228,527,404)
Intrafund Transfers	(83,142)	(32,115,649)	484,045	(484,045)	(968,090)	(484,045)	—
Net Appropriations	199,246,653	186,044,016	1,153,149,991	1,049,764,258	(103,385,733)	821,236,854	(228,527,404)
Contingencies/Dept Reserves	1,063,561,693	1,333,418,465	339,053,973	290,996,999	(48,056,974)	290,996,999	—
Total Requirements	1,262,808,346	1,519,462,481	1,492,203,964	1,340,761,257	(151,442,707)	1,112,233,853	(228,527,404)
Net County Cost	(529,147,972)	(530,185,278)	(674,908,709)	(720,516,183)	(45,607,474)	(753,832,152)	(33,315,969)

Debt Service Fund (8900B)

All Funds

FY 2025-26 & FY 2026-27 Budget Unit Summary

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recomm 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
Sources							
Use of Money and Property	480,733	824,365	—	—	—	—	—
Other Financing Sources	40,923,520	44,344,058	48,065,518	47,539,392	(526,126)	46,130,567	(1,408,825)
Total Revenue	41,404,254	45,168,423	48,065,518	47,539,392	(526,126)	46,130,567	(1,408,825)
Fund Balance	24,702,163	25,161,936	24,750,654	23,012,431	(1,738,223)	14,178,230	(8,834,201)
Total Sources	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Requirements							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	40,553,361	44,130,631	47,723,105	47,196,979	(526,126)	45,788,154	(1,408,825)
Other Financing Uses	391,120	1,449,074	9,986,114	9,176,614	(809,500)	4,000,000	(5,176,614)
Gross Appropriations	40,944,481	45,579,705	57,709,219	56,373,593	(1,335,626)	49,788,154	(6,585,439)
Intrafund Transfers							
Net Appropriations	40,944,481	45,579,705	57,709,219	56,373,593	(1,335,626)	49,788,154	(6,585,439)
Non-General Fund Reserves	25,161,936	24,750,654	15,106,953	14,178,230	(928,723)	10,520,643	(3,657,587)
Total Requirements	66,106,417	70,330,359	72,816,172	70,551,823	(2,264,349)	60,308,797	(10,243,026)
Net County Cost	—	—	—	—	—	—	—

GLOSSARY OF BUDGET TERMS

2 Code of Federal Regulations (CFR) Part 200 (formerly “A-87”): A guideline that sets forth principles and standards for the determination of costs applicable to County programs funded by the federal and state governments. Under the circular for local governments, the County must observe uniformity in its allocation of costs; that is, the County cannot be selective in the allocation process whereby externally (state and federal) funded programs are not charged equitably. Also referred to as the Countywide Cost Allocation Plan, the County uses 2 CFR Part 200 guidelines to obtain reimbursement from federal, state, and non-General Fund programs for departments that do not charge directly for services rendered. For example, the Controller's Office does not charge departments for payroll services; however, the cost of providing payroll services to non-General Fund departments and programs receiving funds from the federal and state government for this specific purpose is recovered through 2 CFR Part 200. Revenue received from non-General Fund budget units is centrally budgeted in the Non-Departmental Services budget unit.

Access and Care for Everyone (ACE): A County-sponsored program administered by the Health Plan of San Mateo that provides health care coverage to low-income adult residents of San Mateo County who meet eligibility requirements.

Accrual: An accounting adjustment that recognizes revenues and expenses in the period they are earned or spent, but not received or paid within that period.

Accrual Accounting: An accounting method that measures the performance of the County's enterprise and internal service funds by recognizing matching revenues and expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made or received. This method allows the current cash inflows or outflows to be combined with future expected cash inflows or outflows to give a more accurate picture of a fund's current financial condition.

Adopted Budget: The budget that is finally adopted by the Board of Supervisors in September after the state budget is adopted and the impact of the state budget can be assessed and included in the County budget.

American Rescue Plan Act (ARPA): The American Rescue Plan Act, signed into law in March 2021, provides direct financial relief due to the economic impacts of the COVID-19 pandemic.

Appropriation: An expenditure authorization granted by the Board of Supervisors from a specific fund and a specific budget unit. Appropriation authority is granted at the object level, including Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Other Financing Uses, and Intrafund Transfers.

Authorized Positions (Salary Resolution): The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excluding extra-help and term positions) via a legislative item called a Salary Resolution; this represents the maximum number of permanent positions which may be filled at any one time.

Balanced Budget: A budget where Total Sources, including Fund Balance, equal Total Requirements, including Reserves and Contingencies, for each appropriated fund.

Budget: An itemized summary of probable expenditures and income for a given period.

Budget Formulation and Management (BFM): The County's budget development software application.

Budget Unit: A distinct fiscal and organizational entity within the County budget which has a mission and/or funding source sufficiently unique to require a separate legal appropriation from the Board of Supervisors. Budget units are generally at the department or major division level of an organization.

Budget Unit Summary: Format used in the budget book to show major categories of revenue and appropriations for a budget unit at the class and object level.

California Work Opportunity and Responsibilities to Kids (CalWORKs): California's welfare-to-work program established by the State Welfare to Work Act of 1997. The program makes welfare a temporary source of assistance by putting a five-year life-time limit on a receipt of benefits and mandating work requirements.

Capital Expenditures: Charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of greater than one year.

Capital Project: A major one-time outlay of funds for land and/or building acquisition or construction, structural improvements, or non-structural renovations to County facilities. Large-scale projects may extend over more than one fiscal year. Capital projects may be financed from a variety of funding sources and are budgeted in the Fixed Assets expenditure category. Generally, these projects have a value in excess of \$100,000 and a useful life expectancy greater than 10 years.

CARES: The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 and the Coronavirus Response and Consolidated Appropriations Act of 2021 provided fast and direct economic assistance for American workers, families, small businesses, and industries. The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic.

Chart of Accounts: A list of account numbers and names which provide the organizing framework for budgeting, recording, and reporting on all financial transactions. The Chart of Accounts is comprised of sub-accounts (the level at which transactions are posted), account groups (a roll-up of related sub-accounts) and objects (major categories of revenues and expenditures as defined by the State Controller's guideline and the account level at which the Board of Supervisors approves the budget). As a general rule, objects end with at least two zeros (e.g., 1200, 1400, and 1600), account groups end with one zero (e.g., 1010, 1020, and 1030), and sub-accounts end with a number between one and nine (e.g., 1021, 1024, and 1025).

Comprehensive Annual Financial Report (CAFR): The culmination of all budgeting and accounting activities engaged in by management during the prior year, covering all funds of the County, its component units, and its financial transactions.

Contingencies: An appropriation category for economic uncertainties, emergencies, and unanticipated mid-year funding losses. The minimum General Fund appropriation for contingencies required under the County Reserves policy is three percent of General Fund Net Appropriations. Funds budgeted in this category cannot be expended without four-fifths vote approval from the Board of Supervisors.

Core IT: Fundamental IT services provided to all departments that are bundled together to provide a streamlined approach to calculating and allocating costs. Services include IT security, cardkey, and network services.

Departmental Reserves: An appropriation category for departments to budget funds which are unexpended in previous years and/or unobligated in the current year. The minimum Departmental Reserves requirement under the County Reserves policy is two percent of budgeted Net Appropriations. Funds budgeted in this category cannot be expended without approval from the Board of Supervisors.

Depreciation: The decline in value of an asset over time as a result of deterioration, age, obsolescence, or impending retirement. Most assets lose their value over time and must be replaced once the end of their useful life is reached. Depreciation applies mainly to physical assets like equipment and structures.

Description of Results: Describes the results the program is expected to achieve in the current year and in the upcoming budget year.

Description of Services: Describes the services the program delivers.

Discretionary Services: Services that are not required by local, state, or federal mandates; services that are mandated, but without specified service levels; and services that are provided at levels higher than mandated or in excess of maintenance-of-effort (MOE) requirements.

Education Revenue Augmentation Fund (ERAF): In FY 1992-93 and FY 1993-94, in response to serious budgetary shortfalls, the State Legislature and administration permanently redirected over \$3 billion of property taxes from cities, counties, and special districts to schools and community college districts. These redirected funds reduced the state's funding obligation for K-14 school districts by a commensurate amount. ERAF is the fund into which redirected property taxes are deposited in each county. In FY 1996-97, cities, counties, and special districts deposited about \$3.4 billion of property taxes into ERAF. The amount of required ERAF contributions grows annually along with property tax growth rate. To mitigate the ongoing impact of the FY 1993-94 property tax shift, the Legislature proposed, and the voters approved, Proposition 172. This measure provides counties and cities with a share of a half-cent sales tax for public safety purposes.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities, airports, parking garages, or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. An enterprise fund can also be established when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Equity: The goal of just and fair inclusion into a society in which all can participate, prosper, and reach their full potential.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants, entitlements, and shared revenues.

Extra-Help: Temporary employees of the County who are not included in the Salary Resolution. These employees do not receive benefits (i.e., medical, dental, life insurance, and paid vacation time).

Facility Surcharge: A 10 percent surcharge added to County-owned facility rent charges. Half of the funds assist the Department of Public Works in maintaining the Facility Condition Index for County-owned buildings and the other half is transferred to the Debt Service Fund where it is available for future bond financings.

Federal Emergency Management Agency (FEMA): The mission of Federal Emergency Management Agency (FEMA) is to support our citizens and first responders to ensure that as a nation we work together to build, sustain and improve our capability to prepare for, protect against, respond to, recover from and mitigate all hazards.

Fiduciary Funds: Funds that account for resources that governments hold in a trust for individuals or other governments.

Final Budget Change: A common description of any change made after the Recommended Budget has been submitted to the Board of Supervisors. Changes usually include corrections and updated revenue or appropriation amounts, and are brought to the Board in September for final budget approval.

Fiscal Year (FY): A 12-month accounting period which differs from the calendar year. At the County of San Mateo, the fiscal year runs July 1 through the following June 30. During the fiscal year, revenues are realized, obligations are incurred, encumbrances are made, and appropriations are expended.

Fixed/Capital Assets: Long-lived tangible assets (over the value of \$5,000) obtained or controlled as a result of past transactions, events, or circumstances. Fixed/capital assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant, and equipment. The terms fixed assets and capital assets are used interchangeably throughout the budget.

Full-Time Equivalent (FTE): This represents the budgeted number of full-time equivalent staffing. A full-time equivalent position is equal to 2,080 hours a year (40 hours per week times 52 weeks). For example, two full-time positions at 40 hours per week, two part-time positions at 20 hours per week, and one part-time position at 32 hours per week equals 3.8 FTEs. This example, however, would represent five authorized positions in the Salary Resolution. FTE Example:

2 - Full-time positions (40 hours a week) =

2.0 [2 x (40/40)]

2 - Part-time position (20 hours a week) =	<u>1.0</u> [2 x (20/40)]
1 - Part-time position (32 hours a week) =	<u>0.8</u> [1 x (32/40)]
FTE Total =	(2.0 + 1.0 + 0.8) = <u>3.8</u>

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The resources remaining from prior years that are available to be budgeted in the current year. It is also the difference between fund assets and fund liabilities remaining at year-end. For budgetary purposes, Fund Balance represents the sum of over-realized or unanticipated revenues and unspent appropriations or reserves at the end of each fiscal year.

Funding Adjustments: The section of the program summary that follows the Resource Allocation Summary table and describes key changes to Total Sources and Total Requirements and the impact of those changes on a program's financial and operational performance from one budget year to the next. Types of changes include adjustments to Salaries and Benefits for negotiated increases and position changes, changes to operating levels, one-time expenditure outlays for goods or contractual services, and increased revenues from new or increased fees.

Fungible: When two or more things are interchangeable and can be substituted for each other since they are of equal value.

General Fund: The major County operating fund used to account for all financial sources and uses, except those required to be accounted for in another fund.

Geographic Information System (GIS): A collection of map data layers representing various geographic features such as parcels, districts, jurisdictions, streets, and landmarks, and the attributes describing the spatial features.

Government Accounting Standards Board (GASB): An independent, non-profit, non-governmental regulatory body charged with setting authoritative standards of accounting and financial reporting for state and local governments. GASB accounting standards are the primary source of Generally Accepted Accounting Principles (GAAP) for state and local governments. GASB issues Statements of Governmental Accounting Standards, including GASB 34 - Basic Financial Statements for State and Local Governments; GASB 45 - Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions; GASB 67 - Financial Reporting for Pension Plans; GASB 68 - Accounting and Financial Reporting for Pensions; GASB 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans; and GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

Governmental Funds: Applies to all County funds except for profit and loss funds (i.e., enterprise funds, internal service funds, and trust and agency funds). Examples include the General Fund, special assessment funds, and Capital Project Funds.

Government Finance Officers Association (GFOA): Represents public finance officials throughout the U.S. and Canada. The organization provides best practice guidance, consulting, networking opportunities, publications, recognition programs (including its Distinguished Budget Presentation Award Program), research, and training opportunities for those in the profession.

Gross Appropriations: Total authorized appropriations for a budget unit. It is the sum of Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, and Other Financing Uses.

Health Plan of San Mateo (HPSM): A Medi-Cal countywide health system, contracted by the State of California. All clients served by the County who are determined to be eligible for Medi-Cal obtain health care services through HPSM.

Interfund Revenue: Transfers of costs between different funds are recorded as Interfund Revenue by the organization on the receiving end of the transfer.

Intergovernmental Revenues: Revenues from other governmental jurisdictions in the form of grants, entitlements, shared revenues, or payments in lieu of taxes. The County receives Intergovernmental Revenue from federal, state, and other local government agencies.

Internal Service Charge: Annual budgetary charges from servicing departments (e.g., Information Services Department, Department of Public Works, and Human Resources Department), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from the same fund) or as Interfund Revenue (from a different fund). Services provided by these departments include technology support, telephone services, facilities maintenance, and insurance.

Internal Service Funds: One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. Departments that use internal services (e.g., vehicle/fleet maintenance) would have an amount budgeted in Other Charges for such services.

Intrafund Transfers: Accounting mechanism to show expenditure transfers or reimbursements between operations *within the same fund* (the most common example is the General Fund). This mechanism is used to better reflect the location of department costs. For example, the Board of Supervisors/Assessment Appeals Board receives reimbursement classified as an Intrafund Transfer from the Assessor-County Clerk-Recorder for processing assessment appeals.

Joint Powers Authority (JPA): An entity whereby two or more public authorities (e.g., a city and county government or a utility district and a transportation district) can operate collectively.

LEAN: A way of thinking and working that helps staff identify and provide value-focused services to their customers. It focuses on increasing value for the customer, reducing organizational waste, increasing employee engagement and involvement, and building a culture of continuous process improvement.

Lease Revenue Bond (LRB): A loan made to the County that is repaid by income (“revenue”) generated by a project.

Maintenance of Effort (MOE): A statutory obligation to provide a minimum amount of funding or other effort toward a specific program area or budget.

Measure K (formerly Measure A): The half-cent general sales tax initially approved by San Mateo County voters in November 2012 and extended by voters in November 2016 for a total of thirty years. The Board of Supervisors and County staff conduct study sessions and perform community outreach efforts to inform priorities for Measure K spending.

Mission Statement: The purpose or mission of a specific department or agency, it consists of the department/agency name, what it does, who it serves, and why it exists (i.e., its purpose). All programs, services, objectives, and performance measures of a given department or agency are directly related to the achievement of its mission. The mission of a budget unit is described in terms of overall service to the public and, if applicable, a legal or constitutional mandate.

Modified Accrual: Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are recognized when their receipt occurs within 60 days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under the accrual basis of accounting. However, expenditures related to debt service, compensated absences, and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as Other Financing Sources.

Net Appropriations: Gross Appropriations plus Intrafund Transfers. The Net Appropriation is used when summing the County General Fund budget to eliminate double budgeting of expenditures reimbursed by other General Fund departments which are also included in Gross Appropriations.

Net County Cost: Total Requirements less Total Sources. This figure represents a budget unit’s appropriation that is financed by General Fund revenues in Non-Departmental Services, such as property taxes, sales taxes, and interest earnings.

Object Level (of Appropriations/Expenditures): Major classification category of proposed or actual expenditures as defined by state regulations. Object levels include Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Intrafund Transfers, and Other Financing Uses. Appropriations are legally adopted at the object level within the County budget.

OneSolution Finance and Administration System (OFAS): Financial software that is maintained by the Controller's Office and used by the County for daily accounting purposes such as accounts payable, job costing, purchasing, deposits, and budget monitoring.

One-Time Expenditures: Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, equipment purchases, and capital improvement projects are one-time expenditures. This category may also include single-year appropriations for special purposes.

Other Charges: An object level of expenditure which reflects costs not directly provided by an operating department. They include certain selected expense categories (e.g., telephone, data processing, radio, rent, program service providers (PSPs), support costs for juvenile court wards, welfare recipients, jail inmates, or interagency payments).

Other Financing Sources: An object level of expenditures that reflects transfers from one fund to another for purposes such as capital projects and debt service. The General Fund's contribution to the San Mateo Medical Center is budgeted in Other Financing Sources of the Medical Center Enterprise Fund.

Outcome Based Management (OBM): County management system that integrates Shared Vision 2025 goals into a department's existing planning, priority-setting, performance measurement, and budget development or resource allocation processes so that all programs and services provided by the County continue to make progress toward goal achievement.

Performance Measures: Indicators used to show the workload and effort; service quality and efficiency; and the effectiveness and outcome(s) of a program.

Program: Operating unit(s) within a department that provide(s) services to accomplish a specific outcome or purpose under the direction of a manager who plans the activities of the program, monitors its performance, and is held accountable for its success.

Program Outcome Statement: The purpose or mission of a specific program; it is a clear and simple statement of what the program does and what it hopes to accomplish.

Program Summary: A brief summary that includes budget and performance information for each program or service that is proposed to be funded or unfunded in the County budget.

Proposition 172: Common name for the half-cent Public Safety Sales Tax authorized by the voters in 1993; this revenue source provides funding for criminal justice and public safety expenditures.

Realignment Revenue: Refers to the shift or realignment of responsibility from the state to counties in 1991 for health, mental health, and various social service programs, accompanied by a source of dedicated revenue and for supervision of low risk offenders in 2011. The revenues allocated to counties to fund these programs include a half cent sales tax, a portion of the Vehicle License Fees, and the state General Fund. The cornerstone to realignment is increased county flexibility, discretion, and effectiveness. The state's role under realignment is one of oversight, technical assistance, and assessment.

Recommended Budget: The Recommended Budget is submitted for approval by the County Manager to the Board of Supervisors in May/June of each year. Public hearings are held on the budget in June prior to the beginning of the new fiscal year on July 1. The Recommended Budget may include reductions to meet budget targets or address revenue changes, as well as specific additional funding for proposed projects, activities, or purchases.

Reserves (Contingencies/Department Reserves): Those portions of fund balance that are not appropriated for expenditure or legally segregated for a specific purpose. Reserves are not appropriated for designated expenditures and require a four-fifths vote by the Board of Supervisors to be transferred into appropriations such as Salaries and Benefits, Services and Supplies, or Fixed Assets.

Revenue: Source of income to an operation from any funding source other than Fund Balance.

Revenue Class: The revenue equivalent of an object level of expenditure. Revenue is divided into descriptive classes for budgetary classification. Major classes include Taxes; Licenses, Permits, and Franchises; Fines, Forfeitures, and Penalties; Use of Money and Property; Intergovernmental Revenues; Charges for Services; Interfund Revenues; Miscellaneous Revenue; and Other Financing Sources. Revenue estimates are adopted by the Board of Supervisors at the revenue class level. Revenue sub-accounts represent the line-item detail for specific revenue sources within a revenue class.

Salaries and Benefits: An object level of expenditure reflecting the County's compensation costs for employees. Salaries includes all types of cost attributable to personnel services of full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay, and various types of premium pay. Benefits include the County's share of the costs for health, dental, life insurance, retirement, social security, and workers' compensation.

Salary Resolution: The master legal roster of all authorized positions in the County, delineated by budget unit. The Salary Resolution is maintained by the Human Resources Department. Each year, the Salary Resolution is completely updated to reflect budget changes. The Resolution, as well as all amendments to the Resolution, must be adopted by the Board of Supervisors; changes can occur during the year as required.

Salary Resolution Amendment (SRA): Changes to the Master Salary Resolution, which must be adopted by the Board of Supervisors.

Service Charges: Charges from servicing organizations for support services provided to a particular budget unit. These include, but are not limited to, radio, telephone, auto insurance, liability insurance, rent, food services (jail and hospital), information system services, and revenue collection services.

Services and Supplies: An object level of expenditure reflecting the purchase of goods and services. Includes a wide variety of expense categories required to support the purposes of a given activity (e.g., office supplies, travel, and contract services).

Shared Vision 2025: A community visioning process undertaken by the Board of Supervisors in 2000 to work in partnership with the community to achieve a citizen-developed vision for the future. The community visioning process resulted in the creation of the County's strategic plan, which reflects the goals and priorities for the San Mateo County community. The Outcome-Based Management (OBM) system has been implemented in all County programs and services to ensure alignment and progress toward the goals identified in Shared Vision 2025.

Sources: refers to all revenue and Fund Balance available to finance expenses.

Special Districts: An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts include water, drainage, flood control, hospital, fire protection, and transit.

Special Funds: Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent. The Parks Acquisition Fund is an example of this type of fund; it can only be spent for acquiring park land and developing park facilities.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a particular purpose. For example, if property tax revenues are earmarked for road services, a Road Fund would account for the revenues and expenditures associated with such purposes.

Total Requirements: Reflects all expenditure appropriations, Intrafund Transfers, and Reserves.

Total Sources: Reflects all revenues and Fund Balance utilized to finance expenditure needs.

Trust Fund: A fund established to receive money that the local government holds on behalf of individuals or other governments; the government may or may not have discretion over the use of the funds. Examples include employee pension funds and taxes collected for other governments.

Use of Money and Property: Revenue account that contains funds received from interest, rent payments, or proceeds from the sale of property.