

# COUNTY EXECUTIVE'S OFFICE

## Fiscal Year 2025-26 Adopted Budget

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December 1, 2025

PRESENTED BY:

**Michael P. Callagy**  
County Executive Officer





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# COUNTY OF SAN MATEO

## FY 2025-26 ADOPTED BUDGET

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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:

**ROBERTO MANCHIA**  
*Chief Financial Officer*

**MISTY HOMMERDING**  
*Principal Management Analyst*

**JOHN RIDENER**  
*Senior Management Analyst*

**JOHN ALLAN**  
*Senior Management Analyst*

**MANAGEMENT ANALYSTS**

**Karina Bravo Salgado**

**Ian Earley**

**Jei Horca**

**Andrew Loke**

**Josefina Rubio**

**Vanessa Washington**

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ACCOUNTING STAFF:

**MICHAEL BOLANDER**  
*Principal Management Analyst*

**Michael Leach**  
*Financial Services Manager I*

**JOY LIMIN**  
*Senior Accountant*

**GENEVIEVE GONZALEZ**  
*Senior Accountant*

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SPECIAL THANKS TO:

**CONTROLLER'S OFFICE**

**FISCAL OFFICER COMMITTEE**

# COUNTY EXECUTIVE'S OFFICE OF BUDGET, POLICY, & PERFORMANCE

## ANALYST DEPARTMENT ASSIGNMENTS

### **MISTY HOMMERDING**

PERFORMANCE / MEASURE K  
REVENUE SERVICES\*  
COOP\*

### **JOHN RIDENER**

COUNTY EXECUTIVE'S OFFICE  
TREASURER – TAX COLLECTOR  
COUNTY ONE-TIME EXPENSE FUND  
OTHER CAPITAL CONSTRUCTION FUND  
(PDU)

### **JOHN ALLAN**

DEPARTMENT OF HOUSING  
CAPITAL PROJECTS/ FIVE-YEAR PLAN

### **MICHAEL BOLANDER**

**FISCAL OFFICER FOR:**  
BOS / CEO / OOS  
REAL PROPERTY  
NON-DEPARTMENTAL SERVICES

### **MICHAEL LEACH**

**FISCAL OFFICER FOR:**  
BOS / CEO / OOS

### **IAN EARLEY**

LAFCO  
COUNTY SUPPORT OF THE COURTS  
RETIREMENT OFFICE (SAMCERA)  
DEPARTMENT OF PUBLIC WORKS  
CONTROLLER'S OFFICE

### **JEI HORCA**

HUMAN SERVICES AGENCY  
DEPARTMENT OF CHILD SUPPORT SERVICES  
SUSTAINABILITY DEPARTMENT  
HUMAN RESOURCES DEPARTMENT

### **VANESSA WASHINGTON**

PROBATION DEPARTMENT  
CORONER'S OFFICE  
PRIVATE DEFENDER PROGRAM  
PUBLIC SAFETY COMMUNICATIONS / MESSAGE  
SWITCH  
COUNTY ATTORNEY'S OFFICE  
GRAND JURY  
DEPARTMENT OF EMERGENCY MANAGEMENT -  
PERFORMANCE

### **ANDREW LOKE**

ASSESSOR - COUNTY CLERK - RECORDER - ELECTIONS  
SHERIFF'S OFFICE  
PLANNING AND BUILDING DEPARTMENT  
COUNTY FIRE  
DEPARTMENT OF EMERGENCY MANAGEMENT -  
BUDGET  
PROJECT DEVELOPMENT UNIT ADMINISTRATION

### **JOSEFINA RUBIO**

COUNTY HEALTH  
FIRST FIVE  
POSITION RECONCILIATION

### **KARINA BRAVO SALGADO**

INFORMATION SERVICES DEPARTMENT  
DISTRICT ATTORNEY'S OFFICE  
BOARD OF SUPERVISORS  
PARKS DEPARTMENT  
AGRICULTURE / WEIGHTS & MEASURES  
CRIMINAL JUSTICE CONSTRUCTION FUND  
COURTHOUSE CONSTRUCTION FUND

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# County of San Mateo



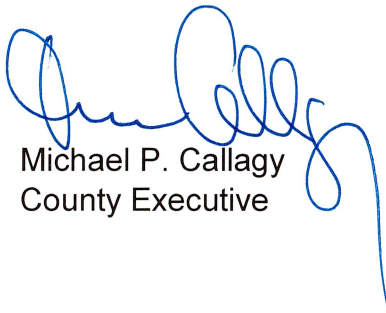
To the Citizens of San Mateo County:

The County of San Mateo's Adopted Budget for Fiscal Year 2025-26 was compiled in accordance with the County Budget Act (sections 29000 through 29144 of the Government Code) and is herewith presented. For planning purposes, the budget for Fiscal Year 2025-26 was prepared at the revenue and expenditure object level and is presented in the budget unit summaries for each County department.

This budget was adopted by the Board of Supervisors following a public hearing on September 23, 2025, to consider changes to the Fiscal Year 2025-26 Recommended Budget, which was approved on June 25, 2025. The Adopted Budget sets forth the appropriations (spending limits) for the provision of services by County departments and the estimated financing sources by which the spending plan will be funded. California law requires that the County's budget must balance, that is, appropriations cannot exceed available financing sources.

Changes made during the course of the budget cycle, including final Fund Balance adjustments, are available at the County's Budget Central website (<https://www.smcgov.org/ceo/office-budget-policy-and-performance>).

Shown separately in the Controller's Schedules are the managerial budgets for the County's enterprise funds, internal service funds, and special districts.

  
Michael P. Callagy  
County Executive

  
Juan Raigoza  
County Controller



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**RESOLUTION NO. 081418**

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

\* \* \* \* \*

**RESOLUTION ADOPTING THE REVISED BUDGET OF THE COUNTY OF SAN MATEO  
AS TO EXPENDITURES FOR FISCAL YEAR 2025-26 AND MAKING  
APPROPRIATIONS THEREFORE**

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

**WHEREAS**, this Board has, pursuant to law, held its hearing on the budget of the County of San Mateo as to expenditures for the fiscal year 2025-26, and there being no additional requests or applications on file with the Board for further hearing on the said budget; and

**WHEREAS**, Government Code Section 29088 requires this Board to adopt the budget for the County of San Mateo for fiscal year 2025-26 by resolution no later than October 2, 2025.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED AS FOLLOWS:**

1. The Board of Supervisors of the County of San Mateo does hereby adopt the budget of the County of San Mateo for the fiscal year 2025-26 as to the expenditures program as now determined and hereinafter specified under the general classes of salaries and employee benefits, services and supplies, other charges, fixed assets, other financing uses and expenditures, transfers and reimbursements.
2. The hereinafter specified proposed expenditures are appropriated to the several offices, departments, services, institutions, and districts for the fiscal

year 2025-26.

3. Revenues classified as tax proceeds received during the fiscal year in excess of that amount budgeted in conformance with California Constitution Article XIII B shall be deemed appropriated to Contingencies at the end of the fiscal year.
4. The Clerk of the Board of Supervisors shall forward certified copies of this Resolution to the County Controller, who is hereby authorized and directed to open books of the account for the fiscal year 2025-26, setting forth each of said appropriation accounts with the various departments and districts whose affairs and funds are under supervision and control of the Board of Supervisors, and to allow requisition against the same, commencing July 1, 2025.
5. The hereinafter specified expenditures, by general classes as set forth therein, are detailed in the Recommended Budget which was approved on June 24, 2025 and the Budget adopted herein.

\* \* \* \* \*

*Regularly passed and adopted this 23<sup>rd</sup> day of September, 2025*

*AYES and in favor of said resolution:*

*Supervisors:* \_\_\_\_\_ *JACKIE SPEIER*

\_\_\_\_\_ *NOELIA CORZO*

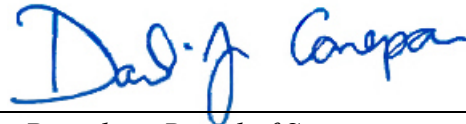
\_\_\_\_\_ *RAY MUELLER*

\_\_\_\_\_ *DAVID J. CANEPA*

*NOES and against said resolution:*

*Supervisors:* \_\_\_\_\_ *NONE*

*Absent Supervisor:* \_\_\_\_\_ *LISA GAUTHIER*



\_\_\_\_\_  
*President, Board of Supervisors  
County of San Mateo  
State of California*

***Certificate of Delivery***

*I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.*



\_\_\_\_\_  
*Assistant Clerk of the Board of Supervisors*



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**RESOLUTION NO. 081419**

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

\* \* \* \* \*

**RESOLUTION ADOPTING THE REVISED BUDGET OF THE COUNTY OF SAN MATEO AS TO THE MEANS OF FINANCING FOR FISCAL YEAR 2025-26**

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

**WHEREAS**, pursuant to the law in such cases made and provided, the Board of Supervisors of the County of San Mateo, State of California, does hereby adopt the summarization of the Budget by funds and the means of financing the budget requirements and the estimated revenue accruals including taxes to be collected on the current year secured tax roll for the fiscal year 2025-26, as set forth in the Recommended Budget approved on June 24, 2025 and the Budget adopted on September 23, 2025 and summarized herein.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED**, that the County Controller shall set forth and tabulate on the budget forms prescribed by the State Controller, State Schedules 1 through 15. Upon finalization by the County Controller, these schedules will be included in the Adopted Budget book for the fiscal year 2025-26.

\* \* \* \* \*

*Regularly passed and adopted this 23<sup>rd</sup> day of September, 2025*

*AYES and in favor of said resolution:*

*Supervisors:* \_\_\_\_\_ *JACKIE SPEIER*

\_\_\_\_\_ *NOELIA CORZO*

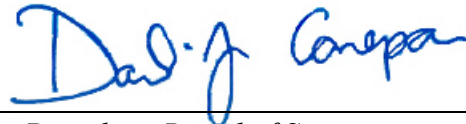
\_\_\_\_\_ *RAY MUELLER*

\_\_\_\_\_ *DAVID J. CANEPA*

*NOES and against said resolution:*

*Supervisors:* \_\_\_\_\_ *NONE*

*Absent Supervisor:* \_\_\_\_\_ *LISA GAUTHIER*



\_\_\_\_\_  
*President, Board of Supervisors  
County of San Mateo  
State of California*

***Certificate of Delivery***

*I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.*



\_\_\_\_\_  
*Assistant Clerk of the Board of Supervisors*

**RESOLUTION NO. 081420**

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

\* \* \* \* \*

**RESOLUTION ESTABLISHING THE APPROPRIATION LIMIT FOR THE COUNTY OF  
SAN MATEO FOR FISCAL YEAR 2025-26**

---

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

**WHEREAS**, on November 6, 1979, California voters passed Proposition 4, an initiative to restrict government spending by establishing limits on the annual appropriations of local agencies; and

**WHEREAS**, Proposition 4 added Article XIII B to the California State Constitution, and the Legislature thereafter enacted Division 9 to Title I of the Government Code, which prescribes procedures to be used in implementing Article XIII B; and

**WHEREAS**, Article XIII B of the California Constitution was later amended by Proposition 111; and

**WHEREAS**, Government Code Section 7910 requires each local jurisdiction to annually establish by resolution its appropriation limit for the following fiscal year; and

**WHEREAS**, pursuant to section 8 of Article XIII B of the California Constitution and Government Code section 7902, a local jurisdiction's appropriations limit for a given fiscal year is determined by multiplying the jurisdiction's base year value, based on the appropriations limit for the prior year, by two key factors: the change in the cost of living and the change in population for the jurisdiction as measured from the preceding year; and

**WHEREAS**, each year a local jurisdiction may select the higher of two methods for determining the change of cost of living factor for purposes of calculating the jurisdiction's appropriations limit: (A) the percentage change in California per capita personal income from the preceding year, as provided by the State Department of Finance ("Per Capita Personal Income Factor"); or (B) the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction ("Local Assessment Roll Factor"); and

**WHEREAS**, the County of San Mateo as a local region has experienced historic economic growth in recent years, as reflected in part by record high secured roll values; and

**WHEREAS**, although prior to the 2019-20 fiscal year, the County of San Mateo had historically employed the Per Capita Personal Income Factor to calculate its appropriations limit, a review of local assessment data in recent years showed that the Local Assessment Roll Factor indicates a larger increase in the cost of living than the Per Capita Personal Income Factor in all but one year since and including Fiscal Year 2011-2012; and

**WHEREAS**, the Board finds that, to better reflect the increase in the cost of living experienced in the County of San Mateo as a region, it is appropriate to employ the higher of the Local Assessment Roll Factor or the Per Capita Income Factor for purposes of calculating the County's appropriations limit; and

**WHEREAS**, in view of the foregoing, this Board determines that the higher of the Local Assessment Roll Factor or Per Capita Personal Income Factor shall be employed for each fiscal year from 2011-2012 through 2024-2025 for purposes of determining the

base year value used to calculate the appropriations limit for Fiscal Year 2025-2026; and

**WHEREAS**, the Board elects to employ the Local Assessment Roll Factor in calculating the appropriations limit for the 2025-26 fiscal year; and

**WHEREAS**, employing the Local Assessment Roll Factor in calculating the appropriations limit for the 2025-26 fiscal year results in an appropriation limit of \$2,329,785,961 for the County of San Mateo and certain special districts governed by the San Mateo County Board of Supervisors.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED**, by the Board of Supervisors that, utilizing the Increase in Local Assessment Roll Factor, the Appropriation Limit for the County of San Mateo and certain special districts governed by the Board of Supervisors for the 2025-26 fiscal year shall be \$2,329,785,961.

\* \* \* \* \*

*Regularly passed and adopted this 23<sup>rd</sup> day of September, 2025*

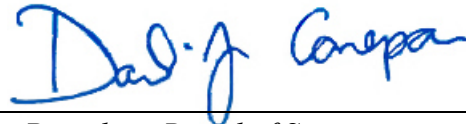
*AYES and in favor of said resolution:*

*Supervisors:* JACKIE SPEIER  
NOELIA CORZO  
RAY MUELLER  
DAVID J. CANEPA

*NOES and against said resolution:*

*Supervisors:* NONE

*Absent Supervisor:* LISA GAUTHIER



*President, Board of Supervisors  
County of San Mateo  
State of California*

***Certificate of Delivery***

*I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.*



*Assistant Clerk of the Board of Supervisors*

**RESOLUTION NO. 081421**

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

\* \* \* \* \*

**RESOLUTION AUTHORIZING AN AMENDMENT TO MASTER SALARY  
RESOLUTION 081316 AS PER FY 2025-2026 ADOPTED BUDGET.**

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

**WHEREAS**, section 206a(4) of the San Mateo County Charter authorizes the Board of Supervisors to establish the number of all appointed officers and employees; and

**WHEREAS**, sections 206a(5) and 508 of the San Mateo County Charter authorize the Board of Supervisors to establish by ordinance or resolution the compensation and benefits of County officers and employees; and

**WHEREAS**, San Mateo County Ordinance No. 04733 ordered that henceforth the number of County appointed officers and employees and their compensation and benefits shall be established by resolution of the Board of Supervisors; and

**WHEREAS**, on June 24, 2025, the Board adopted Resolution No. 081316 (“Master Salary Resolution”) for fiscal year 2025-26, which specifies the number of and provides compensation and benefits for persons employed by the County of San Mateo, sets appropriate rules and regulations, and repeals all inconsistent ordinances and resolutions, and which was subsequently amended by the Board on August 12, 2025; and

**WHEREAS**, the Board desires to make certain adjustments to the Master Salary Resolution to reflect changes in connection with the September revisions to the fiscal year 2025-26 Recommended Budget.

**NOW THEREFORE, IT IS HEREBY ORDERED** that the Board of Supervisors authorizes an amendment to Master Salary Resolution 081316 as follows:

**SECTION 2:** Section 14 of the Resolution is amended as indicated:

12000 COUNTY EXECUTIVE'S/CLERK OF THE BOARD

1. Item D045, Administrative Services Manager I is decreased by 1 position for a new total of 0 positions.
2. Item E088, Program Services Manager II is increased by 1 position for a new total of 1 position.
3. Item E463, Assistant Clerk Of The Board-Confidential is decreased by 1 position for a new total of 1 position.
4. Item G247S, Contract Administrator Series is increased by 1 position for a new total of 4 positions.

12400 PUBLIC SAFETY COMMUNICATIONS

1. Item V231, Senior Information Technology Technician is decreased by 1 position for a new total of 1 position.
2. Item V260S, IS Support Series (IS Application Support Analyst) is increased by 1 position for a new total of 1 position.

12600 AGRICULTURAL COMMISSIONER/SEALER

1. Item J067, Pest Detection Specialist is increased by 6 positions for a new total of 9 positions.

#### 14000 CONTROLLER'S OFFICE

1. Item V233, Departmental Systems Analyst is decreased by 1 position for a new total of 1 position.
2. Item V260S, IS Support Series (IS Application Support Analyst III) is increased by 1 position for a new total of 3 positions.

#### 15000 TREASURER - TAX COLLECTOR

1. Item D110, Information Technology Manager is decreased by 1 position for a new total of 0 positions.
2. Item E375, Legal Office Specialist is increased by 1 position for a new total of 1 position.
3. Item E350, Fiscal Office Specialist is decreased by 2 positions for a new total of 7 positions.
4. Item E348, Cash Management Specialist is increased by 2 positions for a new total of 6 positions.

#### 18000 INFORMATION SERVICES DEPARTMENT

1. Item E029, Administrative Assistant I is decreased by 1 position for a new total of 0 positions.
2. Item D182S, Management Analyst Series is increased by 1 position for a new total of 1 position.

#### 25100 DISTRICT ATTORNEY'S OFFICE

1. Item B024S, Deputy District Attorney-Unclassified Series is increased by 1 position for a new total of 54 positions.
2. Item E372S, Legal Office Assistant Series is increased by 1 position for a new total of 5 positions.

3. Item E368, Public Services Specialist is increased by 1 position for a new total of 4 positions.
4. Item G111S, District Attorney's Office Victim Advocate Series is increased by 2 positions for a new total of 15 positions.
5. Item G098S, Social Worker/Children's Services Social Worker Series is increased by 1 position for a new total of 2 positions.

#### 30000 SHERIFF'S OFFICE

1. Item B426, NCHIDTA/NCRIC Criminal Intelligence Manager-Unclassified is increased by 1 position for a new total of 1 position.

#### 37000 COUNTY LIBRARY

1. Item D182S, Management Analyst Series is decreased by 1 position for a new total of 3 positions.
2. Item D061, Library Services Manager is increased by 1 position for a new total of 8 positions.
3. Item G236, Community Program Supervisor is decreased by 1 position for a new total of 0 positions.
4. Item G228, Senior Community Program Specialist is increased by 1 position for a new total of 3 positions.

#### 45200 DPW-Road Construction and Operations

1. Item T064S, Utility Worker Series is decreased by 1 position for a new total of 0 positions.
2. Item T090S, Road Worker Series is increased by 1 position for a new total of 39 positions.

#### 47300 DPW-Facilities Services

1. Item T041S, Stationary Engineer Series is increased by 1 position for a new total of 42 positions.
2. Item T064S, Utility Worker Series is increased by 3 positions for a new total of 15 positions.

#### 55000 HEALTH ADMINISTRATION

1. Item G245S, Community Program Analyst Series is decreased by 1 position for a new total of 0 positions.

#### 59000 ENVIRONMENTAL HEALTH SERVICES

1. Item J037, Environmental Health Specialist IV is increased by 1 position for a new total of 10 positions.
2. Item B302S, Environmental Health Technician-Unclassified Series is increased by 1 position for a new total of 1 position.

#### 61000 BEHAVIORAL HEALTH AND RECOVERY SERVICES (BHRS)

1. Item F049, Community Mental Health Nurse is decreased by 1 position for a new total of 16 positions.
2. Item D144, Clinical Services Manager I-Nursing is increased by 1 position for a new total of 1 position.
3. Item G040S, Mental Health Case Worker Series (Marriage & Family Therapist) is decreased by 1 position for a new total of 160 positions.
4. Item D054S, Clinical Services Manager – Mental Health Series is increased by 1 position for a new total of 16 positions.
5. Item G240S, Case Management-Assessment/Care Management Specialist Series is increased by 1 position for a new total of 19 positions.

6. Item E030S, Accountant Series is increased by 2 positions for a new total of 5 positions.
7. Item E007, Senior Accountant is increased by 1 position for a new total of 3 positions.
8. Item D182S, Management Analyst Series is increased by 1 position for a new total of 10 positions.
9. Item G081, Mental Health Program Specialist is increased by 1 position for a new total of 23 positions.

**63000 CORRECTIONAL HEALTH SERVICES**

1. Item G040S, Mental Health Case Worker Series (Psychiatric Social Worker) is increased by 1 position for a new total of 16 positions.

**66000 SAN MATEO MEDICAL CENTER**

1. Item E411S, Patient Services Assistant Series is decreased by 1 position for a new total of 92 positions.
2. Item E415, Patient Services Supervisor-Exempt is increased by 1 position for a new total of 16 positions.

**SECTION 3: Effective Date**

1. All changes are effective on the first pay period following Board adoption.

\* \* \* \* \*

*Regularly passed and adopted this 23<sup>rd</sup> day of September, 2025*

*AYES and in favor of said resolution:*

*Supervisors:* \_\_\_\_\_ *JACKIE SPEIER*

\_\_\_\_\_ *NOELIA CORZO*

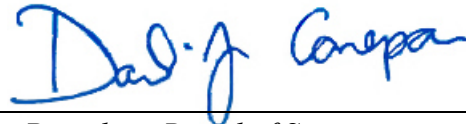
\_\_\_\_\_ *RAY MUELLER*

\_\_\_\_\_ *DAVID J. CANEPA*

*NOES and against said resolution:*

*Supervisors:* \_\_\_\_\_ *NONE*

*Absent Supervisor:* \_\_\_\_\_ *LISA GAUTHIER*



\_\_\_\_\_  
*President, Board of Supervisors  
County of San Mateo  
State of California*

***Certificate of Delivery***

*I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.*



\_\_\_\_\_  
*Assistant Clerk of the Board of Supervisors*



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# Attachment A

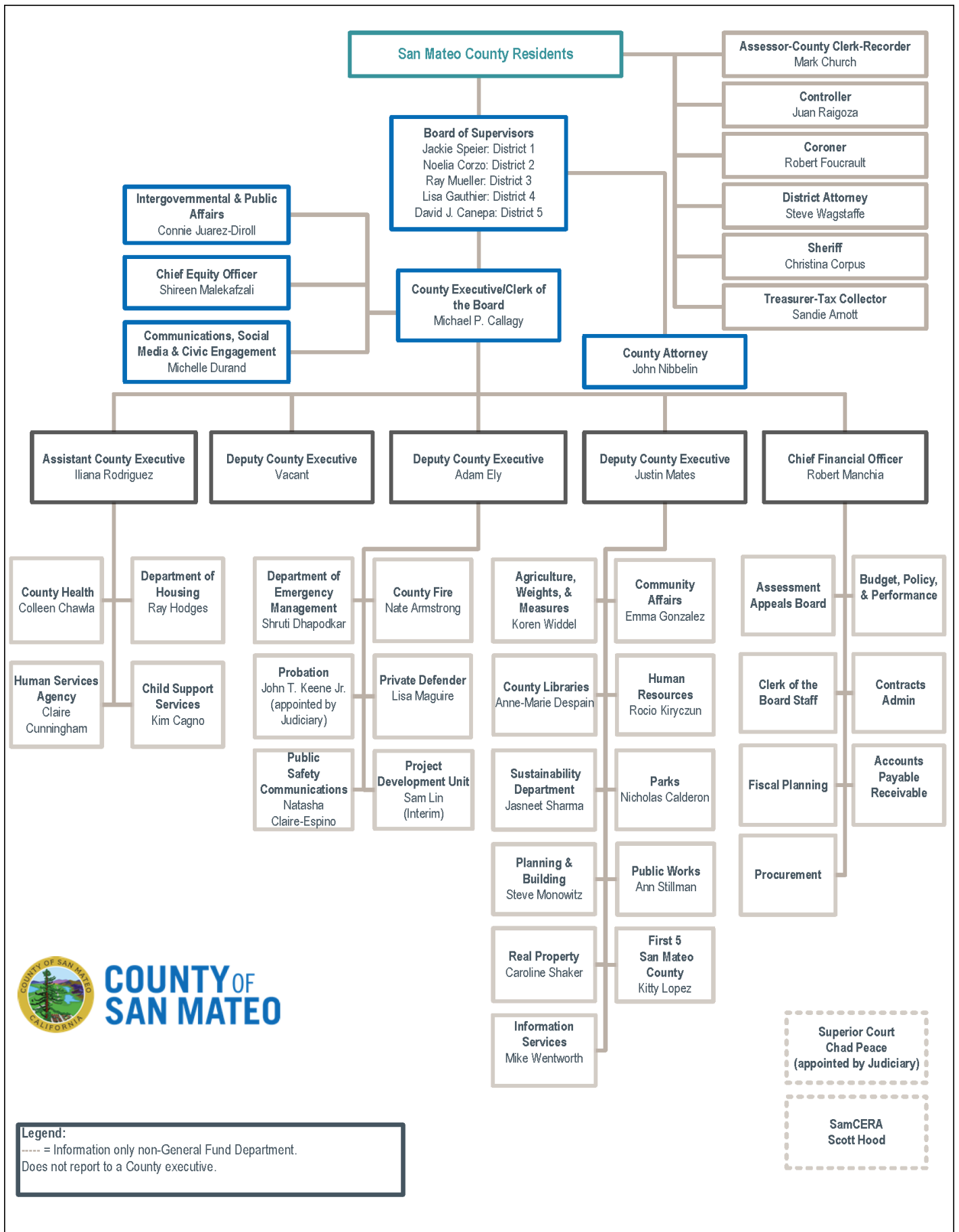
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## COUNTY SUMMARY



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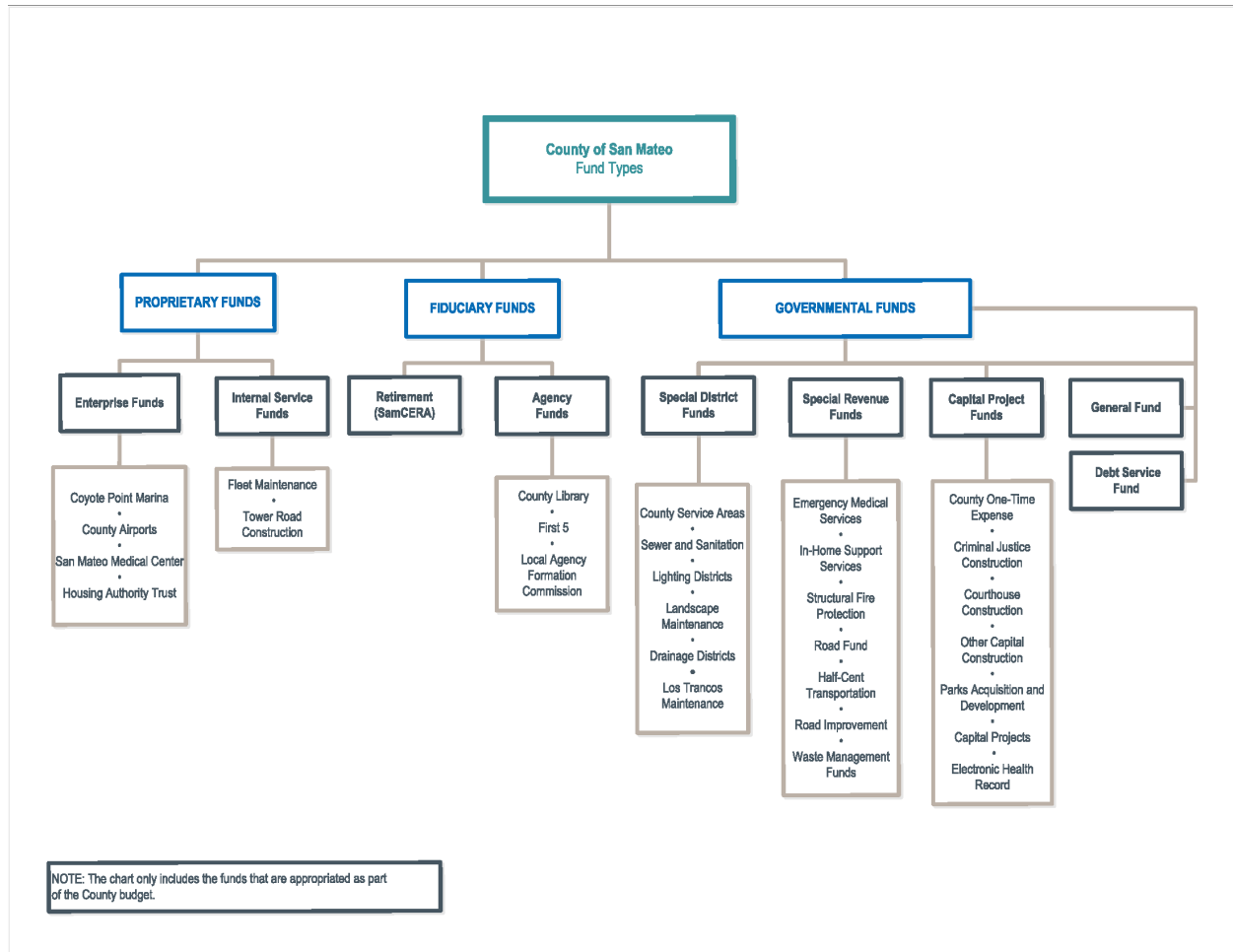
# County Organization Chart



**Legend:**  
 ----- = Information only non-General Fund Department.  
 Does not report to a County executive.



# County Fund Structure



## Fund Descriptions

### Proprietary Funds

#### Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to have the costs of providing goods or services (including depreciation and amortization) to the general public be financed primarily through user charges on a continuing basis 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 was established to provide 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 revenues are principally 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 is administered by the Board of Supervisors as the Housing Authority Board of Commissioners. Funding is primarily provided by the U.S. Department of Housing (HUD) and tenants.

#### 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.

Motor Pool Fund 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 to ensure a safe, accessible, efficient, and attractive environment for the public and all 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 the San Mateo County Employees' Retirement Association. All assets of SamCERA are held in this fund.

## Non-County Agency Funds

County Library Fund is governed by the Board of the San Mateo 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 only support specified government services to the 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.

Flood Control Zone Fund accounts for special district funds that support various flood control projects within the flood control districts. This fund is financed through property taxes, certificates of participation, and state and federal grants.

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 District Fund.

### 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. This fund is financed by a special assessment imposed on court fines, forfeitures, and traffic school fees, and 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.

Solid Waste Fund previously accounted for revenues derived from the management and operation of the Ox Mountain landfill. Tipping fee revenues from an expired agreement with the landfill operator have been replaced with a newly implemented AB 939 Waste Diversion Fee, which will be accounted for in the Waste Management Fund.

Waste Management Fund accounts for revenues from AB 939 Waste Diversion Fee. The new AB 939 Fee, which is derived from landfill disposal in the unincorporated lands of the County, will be used to prepare and implement a countywide integrated waste management plan. This Fee will also fund 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.

Other Special Revenue Funds include Fish and Game Propagation Fund and Off-Highway Vehicle License Fees Fund.

## **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. 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 was established to provide additional capital funding from County sources to bonded projects.

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 includes major capital construction projects managed by the Project Development Unit (PDU) and capital maintenance projects managed by Department of Public Works.

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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.

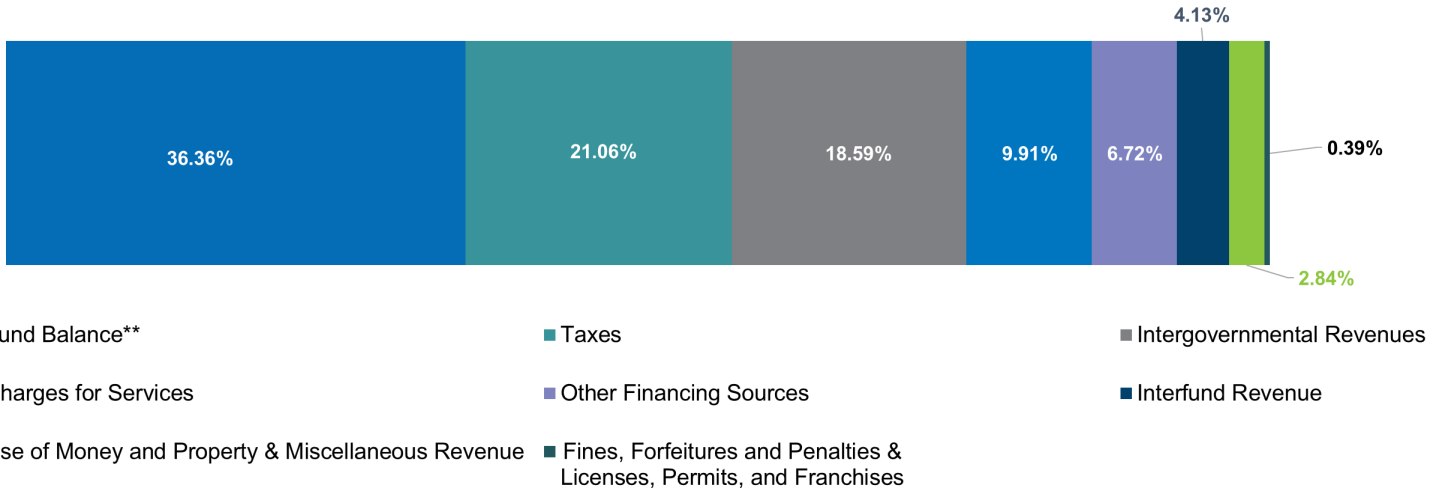
### **General Fund**

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 such activities 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.

### All County Funds FY 2025-26 Adopted Sources

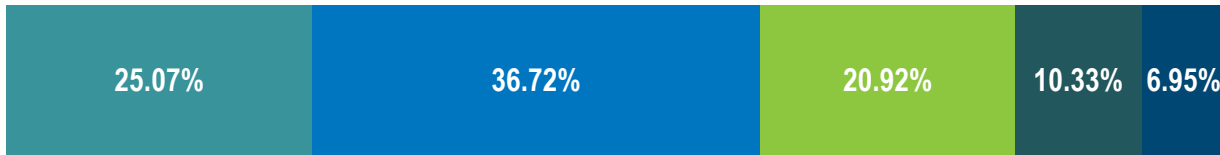


Source of Funds	Adopted FY 2025-26	Percent of Total
Taxes	1,161,331,916	21.06%
Licenses, Permits and Franchises	13,518,217	0.25%
Fines, Forfeitures and Penalties	8,236,671	0.15%
Use of Money and Property	77,975,943	1.41%
Intergovernmental Revenues	1,025,096,846	18.59%
Charges for Services	546,743,836	9.91%
Interfund Revenue	227,739,257	4.13%
Miscellaneous Revenue	78,448,030	1.42%
Other Financing Sources	370,830,168	6.72%
<b>Subtotal – Ongoing Revenue Sources</b>	<b>3,509,920,884</b>	<b>63.64%</b>
Fund Balance	2,005,724,907	36.36%
<b>Total Sources</b>	<b>5,515,645,791.00</b>	<b>100.00%</b>

\*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 2025-26 Adopted Requirements**



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

Use of Funds	Adopted FY 2025-26	Percent of Total FY 2025-26
Administration and Fiscal Services	2,025,571,063	36.72%
Community Services	1,153,970,242	20.92%
Criminal Justice	569,953,658	10.33%
Health Services	1,382,658,562	25.07%
Social Services	383,492,266	6.95%
<b>Total Requirements</b>	<b>5,515,645,791</b>	<b>100.00%</b>

## TOTAL REQUIREMENTS – ALL FUNDS

### Total Requirements - All Funds

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

Agency	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Criminal Justice	504,704,253	523,658,846	556,834,669	569,953,658	13,118,989	578,351,759	8,398,101
Health Services	539,174,304	638,763,521	697,098,041	726,644,023	29,545,982	728,699,674	2,055,651
Social Services	301,269,533	307,981,467	364,673,270	383,492,266	18,818,996	363,575,567	(19,916,699)
Community services	218,234,908	205,900,524	348,373,886	363,208,280	14,834,394	240,214,212	(122,994,068)
Administration and Fiscal	1,687,519,788	2,019,038,421	1,708,206,924	1,961,577,697	253,370,773	1,444,661,201	(516,916,496)
<b>Subtotal General Fund</b>	<b>3,250,902,786</b>	<b>3,695,342,778</b>	<b>3,675,186,790</b>	<b>4,004,875,924</b>	<b>329,689,134</b>	<b>3,355,502,413</b>	<b>(649,373,511)</b>
Enterprise Funds	464,455,616	475,818,486	522,683,469	588,525,780	65,842,311	565,329,959	(23,195,821)
Special Revenue Funds	169,042,158	189,867,214	209,941,588	210,001,096	59,508	138,011,157	(71,989,939)
Capital Project Funds	335,824,618	387,937,448	620,006,275	471,077,768	(148,928,507)	300,097,921	(170,979,847)
Debt Service Funds	70,330,359	73,669,081	72,816,172	63,993,366	(8,822,806)	52,704,611	(11,288,755)
Special Districts	118,843,854	130,535,337	124,163,672	136,695,844	12,532,172	123,510,823	(13,185,021)
Internal Service Funds	32,128,618	34,350,507	34,120,452	40,476,013	6,355,561	34,981,688	(5,494,325)
<b>Subtotal Non-General Fund</b>	<b>1,190,625,223</b>	<b>1,292,178,073</b>	<b>1,583,731,628</b>	<b>1,510,769,867</b>	<b>(72,961,761)</b>	<b>1,214,636,159</b>	<b>(296,133,708)</b>
<b>Total Requirements - All Funds</b>	<b>4,441,528,010</b>	<b>4,987,520,852</b>	<b>5,258,918,418</b>	<b>5,515,645,791</b>	<b>256,727,373</b>	<b>4,570,138,572</b>	<b>(945,507,219)</b>
<b>Total Sources - All Funds</b>	<b>4,441,528,010</b>	<b>4,987,520,851</b>	<b>5,258,918,418</b>	<b>5,515,645,791</b>	<b>256,727,373</b>	<b>4,570,138,572</b>	<b>(945,507,219)</b>
<b>SALRES - Salary Resolution</b>	5,864.0	5,864.0	5,852.0	5,889.0	37.0	5,889.0	0.0
<b>FTE - FTE</b>	5,783.6	5,787.7	5,763.2	5,798.5	35.2	5,798.5	0.0

# TOTAL SOURCES AND REQUIREMENTS – ALL FUNDS

## All Funds FY 2025-26 and FY 2026-27 Budget Unit Summary

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Taxes	1,074,551,693	1,121,501,061	1,111,102,928	1,161,331,916	50,228,988	1,026,991,173	(134,340,743)
Licenses, Permits and Franchises	11,461,174	13,016,694	12,389,146	13,518,217	1,129,071	13,623,104	104,887
Fines, Forfeitures and Penalties	6,178,101	8,468,993	7,734,744	8,236,671	501,927	8,551,209	314,538
Use of Money and Property	105,747,451	127,521,611	46,159,127	77,975,943	31,816,816	57,851,714	(20,124,229)
Intergovernmental Revenues	859,279,267	916,839,540	1,025,387,900	1,025,096,846	(291,054)	965,462,659	(59,634,187)
Charges for Services	408,691,598	481,686,762	491,845,060	546,743,836	54,898,776	538,370,617	(8,373,219)
Interfund Revenue	109,684,698	126,665,181	156,171,938	227,739,257	71,567,319	181,278,964	(46,460,293)
Miscellaneous Revenue	63,309,325	32,550,155	47,063,720	78,448,030	31,384,310	72,546,644	(5,901,386)
Other Financing Sources	192,370,958	293,686,005	483,517,763	370,830,168	(112,687,595)	255,960,991	(114,869,177)
<b>Total Revenue</b>	<b>2,831,274,265</b>	<b>3,121,936,003</b>	<b>3,381,372,326</b>	<b>3,509,920,884</b>	<b>128,548,558</b>	<b>3,120,637,075</b>	<b>(389,283,809)</b>
Fund Balance	1,610,253,745	1,865,584,849	1,877,546,092	2,005,724,907	128,178,815	1,449,501,497	(556,223,410)
<b>Total Sources</b>	<b>4,441,528,010</b>	<b>4,987,520,851</b>	<b>5,258,918,418</b>	<b>5,515,645,791</b>	<b>256,727,373</b>	<b>4,570,138,572</b>	<b>(945,507,219)</b>
Salaries and Benefits	1,122,843,679	1,252,471,311	1,322,035,476	1,529,179,042	207,143,566	1,461,354,695	(67,824,347)
Services and Supplies	689,211,476	770,833,492	1,066,993,646	1,292,817,740	225,824,094	1,045,757,330	(247,060,410)
Other Charges	522,955,025	583,134,523	762,205,719	798,817,000	36,611,281	664,739,904	(134,077,096)
Reclassification of Expenses	-	-	387,017	216,003	(171,014)	221,979	5,976
Fixed Assets	223,988,747	239,112,075	588,431,820	539,890,658	(48,541,162)	270,488,877	(269,401,781)
Other Financing Uses	180,238,593	300,814,317	978,544,488	782,604,194	(195,940,294)	620,070,257	(162,533,937)
<b>Total Gross Appropriations</b>	<b>2,739,237,520</b>	<b>3,146,365,717</b>	<b>4,718,598,166</b>	<b>4,943,524,637</b>	<b>224,926,471</b>	<b>4,062,633,042</b>	<b>(880,891,595)</b>
Intrafund Transfers	(187,056,412)	(158,874,302)	(196,616,355)	(227,004,679)	(30,388,324)	(192,026,259)	34,978,420
<b>Net Appropriations</b>	<b>2,552,181,108</b>	<b>2,987,491,415</b>	<b>4,521,981,811</b>	<b>4,716,519,958</b>	<b>194,538,147</b>	<b>3,870,606,783</b>	<b>(845,913,175)</b>
Contingencies/Dept Reserves	1,627,434,193	1,778,121,109	589,604,616	670,305,268	80,700,652	577,573,986	(92,731,282)
Non-General Fund Reserves	261,912,709	221,908,328	147,331,991	128,820,565	(18,511,426)	121,957,803	(6,862,762)
<b>Total Contingencies and Reserves</b>	<b>1,889,346,902</b>	<b>2,000,029,436</b>	<b>736,936,607</b>	<b>799,125,833</b>	<b>62,189,226</b>	<b>699,531,789</b>	<b>(99,594,044)</b>
<b>Total Requirements</b>	<b>4,441,528,010</b>	<b>4,987,520,852</b>	<b>5,258,918,418</b>	<b>5,515,645,791</b>	<b>256,727,373</b>	<b>4,570,138,572</b>	<b>(945,507,219)</b>
SALRES - Salary Resolution	5,864.0	5,864.0	5,852.0	5,889.0	37.0	5,889.0	0.0
FTE - FTE	5,783.6	5,787.7	5,763.2	5,798.5	35.2	5,798.5	0.0

## GENERAL FUND SUMMARIES

### General Fund – Total Sources and Requirements FY 2025-26 and FY 2026-27 Budget Unit Summary

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Taxes	1,036,270,777	1,079,276,801	1,036,824,928	1,088,093,493	51,268,565	982,099,633	(105,993,860)
Licenses, Permits and Franchises	7,733,608	9,178,703	8,577,720	9,835,750	1,258,030	10,029,637	193,887
Fines, Forfeitures and Penalties	5,475,684	7,155,525	6,263,245	6,765,172	501,927	7,079,710	314,538
Use of Money and Property	86,983,005	108,317,330	37,053,254	66,673,795	29,620,541	46,550,266	(20,123,529)
Intergovernmental Revenues	615,778,892	670,043,681	747,552,815	743,827,551	(3,725,264)	685,130,812	(58,696,739)
Charges for Services	178,419,415	196,326,860	206,229,939	208,664,468	2,434,529	215,225,430	6,560,962
Interfund Revenue	82,807,281	100,652,600	95,987,656	158,207,005	62,219,349	128,054,135	(30,152,870)
Miscellaneous Revenue	24,715,730	33,727,094	32,449,180	64,744,767	32,295,587	63,580,221	(1,164,546)
Other Financing Sources	15,184,217	23,253,371	36,837,240	32,473,384	(4,363,856)	31,835,386	(637,998)
<b>Total Revenue</b>	<b>2,053,368,609</b>	<b>2,227,931,965</b>	<b>2,207,775,977</b>	<b>2,379,285,385</b>	<b>171,509,408</b>	<b>2,169,585,230</b>	<b>(209,700,155)</b>
Fund Balance	1,197,534,177	1,467,410,813	1,467,410,813	1,625,590,539	158,179,726	1,185,917,183	(439,673,356)
<b>Total Sources</b>	<b>3,250,902,786</b>	<b>3,695,342,778</b>	<b>3,675,186,790</b>	<b>4,004,875,924</b>	<b>329,689,134</b>	<b>3,355,502,413</b>	<b>(649,373,511)</b>
Salaries and Benefits	888,376,745	994,578,798	1,049,086,794	1,239,589,635	190,502,841	1,164,218,563	(75,371,072)
Services and Supplies	456,845,218	482,209,754	729,752,370	927,940,214	198,187,844	755,097,736	(172,842,478)
Other Charges	400,028,095	442,819,065	614,841,704	649,569,727	34,728,023	518,028,506	(131,541,221)
Reclassification of Expenses	-	-	387,017	216,003	(171,014)	221,979	5,976
Fixed Assets	83,110,547	73,714,614	133,222,542	208,423,918	75,201,376	98,819,450	(109,604,468)
Other Financing Uses	130,291,824	240,828,814	837,018,177	624,483,082	(212,535,095)	511,754,565	(112,728,517)
<b>Total Gross Appropriations</b>	<b>1,958,652,428</b>	<b>2,234,151,046</b>	<b>3,364,308,604</b>	<b>3,650,222,579</b>	<b>285,913,975</b>	<b>3,048,140,799</b>	<b>(602,081,780)</b>
Intrafund Transfers	(186,790,377)	(158,702,336)	(196,533,912)	(226,978,236)	(30,444,324)	(191,918,032)	35,060,204
<b>Net Appropriations</b>	<b>1,771,862,051</b>	<b>2,075,448,710</b>	<b>3,167,774,692</b>	<b>3,423,244,343</b>	<b>255,469,651</b>	<b>2,856,222,767</b>	<b>(567,021,576)</b>
Contingencies/Dept Reserves	1,478,787,880	1,619,894,068	507,412,098	581,631,581	74,219,483	499,279,646	(82,351,935)
Non-General Fund Reserves	252,856	-	-	-	-	-	-
<b>Total Contingencies and Reserves</b>	<b>1,479,040,736</b>	<b>1,619,894,068</b>	<b>507,412,098</b>	<b>581,631,581</b>	<b>74,219,483</b>	<b>499,279,646</b>	<b>(82,351,935)</b>
<b>Total Requirements</b>	<b>3,250,902,786</b>	<b>3,695,342,778</b>	<b>3,675,186,790</b>	<b>4,004,875,924</b>	<b>329,689,134</b>	<b>3,355,502,413</b>	<b>(649,373,511)</b>
SALRES - Salary Resolution	4,681.0	4,685.0	4,673.0	4,725.0	52.0	4,725.0	0.0
FTE - FTE	4,657.4	4,663.4	4,646.4	4,694.9	48.5	4,694.9	0.0

## Total Sources and Requirements by Agency – Criminal Justice

### General Fund FY 2026-26 and FY 2026-27 Budget Unit Summary Criminal Justice

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Taxes	4,474,062	4,266,553	5,144,315	5,459,584	315,269	4,287,972	(1,171,612)
Licenses, Permits and Franchises	55,857	56,138	38,500	38,500	-	38,500	-
Fines, Forfeitures and Penalties	5,075,522	6,580,038	5,833,171	6,131,997	298,826	6,131,997	-
Intergovernmental Revenues	135,726,472	150,151,839	164,947,138	161,023,550	(3,923,588)	160,186,200	(837,350)
Charges for Services	42,110,981	44,278,182	44,984,504	47,197,205	2,212,701	47,758,221	561,016
Interfund Revenue	3,821,606	10,404,777	8,348,783	24,456,390	16,107,607	24,273,888	(182,502)
Miscellaneous Revenue	1,429,928	1,826,446	1,701,347	1,711,053	9,706	1,711,053	-
Other Financing Sources	11,408	16,450	21,150	21,150	-	21,150	-
<b>Total Revenue</b>	<b>192,705,836</b>	<b>217,580,422</b>	<b>231,018,908</b>	<b>246,039,429</b>	<b>15,020,521</b>	<b>244,408,981</b>	<b>(1,630,448)</b>
Fund Balance	75,459,832	66,146,399	66,146,399	62,639,114	(3,507,285)	61,639,114	(1,000,000)
<b>Total Sources</b>	<b>268,165,668</b>	<b>283,726,821</b>	<b>297,165,307</b>	<b>308,678,543</b>	<b>11,513,236</b>	<b>306,048,095</b>	<b>(2,630,448)</b>
Salaries and Benefits	296,011,219	312,058,945	327,928,392	343,003,140	15,074,748	354,582,358	11,579,218
Services and Supplies	76,658,432	76,982,416	88,806,222	87,614,980	(1,191,242)	86,240,564	(1,374,416)
Other Charges	52,786,195	57,831,401	61,826,930	71,031,859	9,204,929	70,819,809	(212,050)
Reclassification of Expenses	-	-	-	-	-	-	-
Fixed Assets	12,585,652	2,903,590	5,651,271	6,637,547	986,276	4,417,274	(2,220,273)
Other Financing Uses	21,254,074	18,774,981	20,092,107	12,738,006	(7,354,101)	10,969,373	(1,768,633)
<b>Total Gross Appropriations</b>	<b>459,295,573</b>	<b>468,551,332</b>	<b>504,304,922</b>	<b>521,025,532</b>	<b>16,720,610</b>	<b>527,029,378</b>	<b>6,003,846</b>
Intrafund Transfers	(7,586,179)	(5,893,236)	(8,841,900)	(11,071,691)	(2,229,791)	(8,826,482)	2,245,209
<b>Net Appropriations</b>	<b>451,709,394</b>	<b>462,658,096</b>	<b>495,463,022</b>	<b>509,953,841</b>	<b>14,490,819</b>	<b>518,202,896</b>	<b>8,249,055</b>
Contingencies/Dept Reserves	52,994,859	61,000,750	61,371,647	59,999,817	(1,371,830)	60,148,863	149,046
<b>Total Contingencies and Reserves</b>	<b>52,994,859</b>	<b>61,000,750</b>	<b>61,371,647</b>	<b>59,999,817</b>	<b>(1,371,830)</b>	<b>60,148,863</b>	<b>149,046</b>
<b>Total Requirements</b>	<b>504,704,253</b>	<b>523,658,846</b>	<b>556,834,669</b>	<b>569,953,658</b>	<b>13,118,989</b>	<b>578,351,759</b>	<b>8,398,101</b>
<b>Net County Cost</b>	<b>236,538,585</b>	<b>239,932,024</b>	<b>259,669,362</b>	<b>261,275,115</b>	<b>1,605,753</b>	<b>272,303,664</b>	<b>11,028,549</b>
SALRES - Salary Resolution	1,325.0	1,304.0	1,324.0	1,311.0	(13.)	1,311.0	0.0
FTE - FTE	1,316.4	1,297.5	1,315.8	1,303.2	(12.6)	1,303.2	0.0

## Total Sources and Requirements by Agency – Health Services

### General Fund FY 2026-26 and FY 2026-27 Budget Unit Summary Health Services

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Taxes	11,999,293	10,703,994	14,159,500	14,907,635	748,135	8,213,447	(6,694,188)
Licenses, Permits and Franchises	1,934,044	2,510,516	2,440,340	3,142,487	702,147	3,336,374	193,887
Fines, Forfeitures and Penalties	358,882	519,836	421,074	616,175	195,101	930,713	314,538
Use of Money and Property	1,181,944	1,369,760	1,165,420	1,092,255	(73,165)	1,092,255	-
Intergovernmental Revenues	214,909,430	242,730,577	262,232,392	259,433,581	(2,798,811)	261,355,990	1,922,409
Charges for Services	88,084,276	100,704,244	98,654,371	103,459,490	4,805,119	107,345,479	3,885,989
Interfund Revenue	17,287,109	14,161,142	13,515,995	18,874,582	5,358,587	17,949,105	(925,477)
Miscellaneous Revenue	16,189,059	23,365,780	25,454,723	54,980,406	29,525,683	54,082,090	(898,316)
Other Financing Sources	-	8,615,257	20,296,992	13,341,162	(6,955,830)	13,200,276	(140,886)
<b>Total Revenue</b>	<b>351,944,038</b>	<b>404,681,105</b>	<b>438,340,807</b>	<b>469,847,773</b>	<b>31,506,966</b>	<b>467,505,729</b>	<b>(2,342,044)</b>
Fund Balance	33,655,405	51,910,616	51,910,616	35,444,088	(16,466,528)	29,871,730	(5,572,358)
<b>Total Sources</b>	<b>385,599,443</b>	<b>456,591,721</b>	<b>490,251,423</b>	<b>505,291,861</b>	<b>15,040,438</b>	<b>497,377,459</b>	<b>(7,914,402)</b>
4000 - Salaries and Benefits	239,275,830	262,709,952	284,273,968	302,256,362	17,982,394	316,083,201	13,826,839
5000 - Services and Supplies	151,263,491	163,131,951	179,062,996	208,575,455	29,512,459	196,924,662	(11,650,793)
6000 - Other Charges	99,806,720	118,009,890	128,008,997	131,171,975	3,162,978	134,008,298	2,836,323
6900 - Reclassification of Expenses	-	-	34,092	28,214	(5,878)	28,710	496
7000 - Fixed Assets	759,331	2,338,509	3,175,468	4,990,779	1,815,311	314,044	(4,676,735)
7500 - Other Financing Uses	49,074,196	91,272,211	101,570,946	76,535,489	(25,035,457)	75,300,486	(1,235,003)
<b>Total Gross Appropriations</b>	<b>540,179,568</b>	<b>637,462,512</b>	<b>696,126,467</b>	<b>723,558,274</b>	<b>27,431,807</b>	<b>722,659,401</b>	<b>(898,873)</b>
Intrafund Transfers	(18,063,558)	(18,383,509)	(24,706,069)	(26,785,981)	(2,079,912)	(23,831,457)	2,954,524
<b>Net Appropriations</b>	<b>522,116,010</b>	<b>619,079,003</b>	<b>671,420,398</b>	<b>696,772,293</b>	<b>25,351,895</b>	<b>698,827,944</b>	<b>2,055,651</b>
Contingencies/Dept Reserves	17,058,295	19,684,518	25,677,643	29,871,730	4,194,087	29,871,730	-
<b>Total Contingencies and Reserves</b>	<b>17,058,295</b>	<b>19,684,518</b>	<b>25,677,643</b>	<b>29,871,730</b>	<b>4,194,087</b>	<b>29,871,730</b>	<b>-</b>
<b>Total Requirements</b>	<b>539,174,304</b>	<b>638,763,521</b>	<b>697,098,041</b>	<b>726,644,023</b>	<b>29,545,982</b>	<b>728,699,674</b>	<b>2,055,651</b>
<b>Net County Cost</b>	<b>153,574,861</b>	<b>182,171,799</b>	<b>206,846,618</b>	<b>221,352,162</b>	<b>14,505,544</b>	<b>231,322,215</b>	<b>9,970,053</b>
SALRES - Salary Resolution	1,310.0	1,312.0	1,297.0	1,335.0	38.0	1,335.0	0.0
FTE - FTE	1,296.6	1,298.3	1,280.0	1,317.6	37.5	1,317.6	0.0

## Total Sources and Requirements by Agency – Social Services

### General Fund FY 2026-26 and FY 2026-27 Budget Unit Summary Social Services

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Taxes	24,063,187	28,536,729	36,978,131	38,265,193	1,287,062	28,612,248	(9,652,945)
Intergovernmental Revenues	183,729,219	178,383,351	205,974,034	211,254,818	5,280,784	205,098,994	(6,155,824)
Charges for Services	1,698,013	527,247	1,283,306	1,119,280	(164,026)	1,119,280	-
Interfund Revenue	28,111	1,705	5,000	20,000	15,000	20,000	-
Miscellaneous Revenue	2,005,910	1,883,787	2,431,345	3,611,133	1,179,788	3,398,304	(212,829)
Other Financing Sources	26,400	-	-	-	-	-	-
<b>Total Revenue</b>	<b>211,550,840</b>	<b>209,332,819</b>	<b>246,671,816</b>	<b>254,270,424</b>	<b>7,598,608</b>	<b>238,248,826</b>	<b>(16,021,598)</b>
Fund Balance	52,227,134	47,131,600	47,131,600	48,387,194	1,255,594	37,100,466	(11,286,728)
<b>Total Sources</b>	<b>263,777,974</b>	<b>256,464,419</b>	<b>293,803,416</b>	<b>302,657,618</b>	<b>8,854,202</b>	<b>275,349,292</b>	<b>(27,308,326)</b>
Salaries and Benefits	129,892,547	139,220,440	155,099,864	172,158,467	17,058,603	181,587,042	9,428,575
Services and Supplies	56,759,967	63,671,803	101,886,725	97,298,218	(4,588,507)	84,776,243	(12,521,975)
Other Charges	87,589,638	64,009,592	73,086,648	73,497,089	410,441	68,162,394	(5,334,695)
Reclassification of Expenses	-	-	-	-	-	-	-
Fixed Assets	1,668,721	1,660,903	1,761,851	10,139,228	8,377,377	650,000	(9,489,228)
Other Financing Uses	1,148,229	2,001,004	1,299,583	2,672,259	1,372,676	973,437	(1,698,822)
<b>Total Gross Appropriations</b>	<b>277,059,102</b>	<b>270,563,742</b>	<b>333,134,671</b>	<b>355,765,261</b>	<b>22,630,590</b>	<b>336,149,116</b>	<b>(19,616,145)</b>
Intrafund Transfers	(3,730,703)	(3,332,392)	(9,211,150)	(8,523,461)	687,689	(8,824,015)	(300,554)
<b>Net Appropriations</b>	<b>273,328,399</b>	<b>267,231,350</b>	<b>323,923,521</b>	<b>347,241,800</b>	<b>23,318,279</b>	<b>327,325,101</b>	<b>(19,916,699)</b>
Contingencies/Dept Reserves	27,941,134	40,750,117	40,749,749	36,250,466	(4,499,283)	36,250,466	-
<b>Total Contingencies and Reserves</b>	<b>27,941,134</b>	<b>40,750,117</b>	<b>40,749,749</b>	<b>36,250,466</b>	<b>(4,499,283)</b>	<b>36,250,466</b>	<b>-</b>
<b>Total Requirements</b>	<b>301,269,533</b>	<b>307,981,467</b>	<b>364,673,270</b>	<b>383,492,266</b>	<b>18,818,996</b>	<b>363,575,567</b>	<b>(19,916,699)</b>
<b>Net County Cost</b>	<b>37,491,559</b>	<b>51,517,048</b>	<b>70,869,854</b>	<b>80,834,648</b>	<b>9,964,794</b>	<b>88,226,275</b>	<b>7,391,627</b>
SALRES - Salary Resolution	868.0	866.0	864.0	866.0	2.0	866.0	0.0
FTE - FTE	868.0	866.0	863.7	865.7	2.0	865.7	0.0

## Total Sources and Requirements by Agency – Community Services

### General Fund FY 2026-26 and FY 2026-27 Budget Unit Summary Community Services

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Taxes	41,344,303	26,743,718	118,536,955	129,298,506	10,761,551	37,904,415	(91,394,091)
Licenses, Permits and Franchises	4,852,866	5,688,798	5,206,989	5,762,872	555,883	5,762,872	-
Fines, Forfeitures and Penalties	34,305	54,225	9,000	17,000	8,000	17,000	-
Use of Money and Property	1,678,634	1,822,884	1,598,202	1,889,962	291,760	1,902,157	12,195
Intergovernmental Revenues	40,644,004	33,434,567	65,633,899	52,368,482	(13,265,417)	19,883,382	(32,485,100)
Charges for Services	18,539,979	19,564,743	21,923,927	22,625,995	702,068	20,149,621	(2,476,374)
Interfund Revenue	27,806,745	35,326,549	36,668,714	39,830,677	3,161,963	42,482,454	2,651,777
Miscellaneous Revenue	3,202,626	2,247,098	1,355,252	2,800,554	1,445,302	2,762,153	(38,401)
Other Financing Sources	15,146,409	14,443,982	16,519,098	17,234,277	715,179	18,613,960	1,379,683
<b>Total Revenue</b>	<b>153,249,870</b>	<b>139,326,562</b>	<b>267,452,036</b>	<b>271,828,325</b>	<b>4,376,289</b>	<b>149,478,014</b>	<b>(122,350,311)</b>
Fund Balance	28,635,655	27,264,881	27,264,881	30,509,178	3,244,297	25,021,577	(5,487,601)
<b>Total Sources</b>	<b>181,885,525</b>	<b>166,591,443</b>	<b>294,716,917</b>	<b>302,337,503</b>	<b>7,620,586</b>	<b>174,499,591</b>	<b>(127,837,912)</b>
Salaries and Benefits	91,009,053	100,848,283	110,715,156	121,926,540	11,211,384	128,909,259	6,982,719
Services and Supplies	58,757,076	62,638,625	86,764,805	87,855,902	1,091,097	74,536,600	(13,319,302)
Other Charges	117,866,891	88,367,412	214,527,899	211,848,674	(2,679,225)	83,387,462	(128,461,212)
Reclassification of Expenses	-	-	239,477	122,225	(117,252)	122,225	-
Fixed Assets	2,016,321	3,219,812	4,438,171	3,124,755	(1,313,416)	2,889,755	(235,000)
Other Financing Uses	3,231,117	6,270,860	6,351,697	11,381,743	5,030,046	6,304,086	(5,077,657)
<b>Total Gross Appropriations</b>	<b>272,880,458</b>	<b>261,344,992</b>	<b>423,037,205</b>	<b>436,259,839</b>	<b>13,222,634</b>	<b>296,149,387</b>	<b>(140,110,452)</b>
Intrafund Transfers	(75,527,390)	(77,279,913)	(93,971,502)	(96,125,673)	(2,154,171)	(77,638,958)	18,486,715
<b>Net Appropriations</b>	<b>197,353,067</b>	<b>184,065,078</b>	<b>329,065,703</b>	<b>340,134,166</b>	<b>11,068,463</b>	<b>218,510,429</b>	<b>(121,623,737)</b>
Contingencies/Dept Reserves	20,628,985	21,835,445	19,308,183	23,074,114	3,765,931	21,703,783	(1,370,331)
Non-General Fund Reserves	252,856	-	-	-	-	-	-
<b>Total Contingencies and Reserves</b>	<b>20,881,841</b>	<b>21,835,445</b>	<b>19,308,183</b>	<b>23,074,114</b>	<b>3,765,931</b>	<b>21,703,783</b>	<b>(1,370,331)</b>
<b>Total Requirements</b>	<b>218,234,908</b>	<b>205,900,524</b>	<b>348,373,886</b>	<b>363,208,280</b>	<b>14,834,394</b>	<b>240,214,212</b>	<b>(122,994,068)</b>
<b>Net County Cost</b>	<b>36,349,383</b>	<b>39,309,081</b>	<b>53,656,969</b>	<b>60,870,777</b>	<b>7,213,808</b>	<b>65,714,621</b>	<b>4,843,844</b>
SALRES - Salary Resolution	551.0	569.0	564.0	579.0	15.0	579.0	0.0
FTE - FTE	550.5	568.5	564.9	575.9	11.1	575.9	0.0

## Total Sources and Requirements by Agency – Administration and Fiscal Services

### General Fund FY 2026-26 and FY 2026-27 Budget Unit Summary Administration and Fiscal Services

Account Class - Name	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change 2025-26	FY 2026-27 Preliminary Adopted Budget	Change 2026-27
Taxes	954,389,932	1,009,025,808	862,006,027	900,162,575	38,156,548	903,081,551	2,918,976
Licenses, Permits and Franchises	890,841	923,252	891,891	891,891	-	891,891	-
Fines, Forfeitures and Penalties	6,974	1,425	-	-	-	-	-
Use of Money and Property	84,122,427	105,124,687	34,289,632	63,691,578	29,401,946	43,555,854	(20,135,724)
Intergovernmental Revenues	40,769,766	65,343,348	48,765,352	59,747,120	10,981,768	38,606,246	(21,140,874)
Charges for Services	27,986,167	31,252,444	39,383,831	34,262,498	(5,121,333)	38,852,829	4,590,331
Interfund Revenue	33,863,710	40,758,428	37,449,164	75,025,356	37,576,192	43,328,688	(31,696,668)
Miscellaneous Revenue	1,888,207	4,403,984	1,506,513	1,641,621	135,108	1,626,621	(15,000)
Other Financing Sources	-	177,682	-	1,876,795	1,876,795	-	(1,876,795)
<b>Total Revenue</b>	<b>1,143,918,025</b>	<b>1,257,011,056</b>	<b>1,024,292,410</b>	<b>1,137,299,434</b>	<b>113,007,024</b>	<b>1,069,943,680</b>	<b>(67,355,754)</b>
Fund Balance	1,007,556,151	1,274,957,317	1,274,957,317	1,448,610,965	173,653,648	1,032,284,296	(416,326,669)
<b>Total Sources</b>	<b>2,151,474,176</b>	<b>2,531,968,373</b>	<b>2,299,249,727</b>	<b>2,585,910,399</b>	<b>286,660,672</b>	<b>2,102,227,976</b>	<b>(483,682,423)</b>
Salaries and Benefits	132,188,097	179,741,177	171,069,414	300,245,126	129,175,712	183,056,703	(117,188,423)
Services and Supplies	113,406,251	115,784,960	273,231,622	446,595,659	173,364,037	312,619,667	(133,975,992)
Other Charges	41,978,651	114,600,771	137,391,230	162,020,130	24,628,900	161,650,543	(369,587)
Reclassification of Expenses	-	-	113,448	65,564	(47,884)	71,044	5,480
Fixed Assets	66,080,521	63,591,800	118,195,781	183,531,609	65,335,828	90,548,377	(92,983,232)
Other Financing Uses	55,584,208	122,509,760	707,703,844	521,155,585	(186,548,259)	418,207,183	(102,948,402)
<b>Total Gross Appropriations</b>	<b>409,237,728</b>	<b>596,228,468</b>	<b>1,407,705,339</b>	<b>1,613,613,673</b>	<b>205,908,334</b>	<b>1,166,153,517</b>	<b>(447,460,156)</b>
Intrafund Transfers	(81,882,547)	(53,813,285)	(59,803,291)	(84,471,430)	(24,668,139)	(72,797,120)	11,674,310
<b>Net Appropriations</b>	<b>327,355,181</b>	<b>542,415,184</b>	<b>1,347,902,048</b>	<b>1,529,142,243</b>	<b>181,240,195</b>	<b>1,093,356,397</b>	<b>(435,785,846)</b>
Contingencies/Dept Reserves	1,360,164,608	1,476,623,237	360,304,876	432,435,454	72,130,578	351,304,804	(81,130,650)
<b>Total Contingencies and Reserves</b>	<b>1,360,164,608</b>	<b>1,476,623,237</b>	<b>360,304,876</b>	<b>432,435,454</b>	<b>72,130,578</b>	<b>351,304,804</b>	<b>(81,130,650)</b>
<b>Total Requirements</b>	<b>1,687,519,788</b>	<b>2,019,038,421</b>	<b>1,708,206,924</b>	<b>1,961,577,697</b>	<b>253,370,773</b>	<b>1,444,661,201</b>	<b>(516,916,496)</b>
<b>Net County Cost</b>	<b>(463,954,388)</b>	<b>(512,929,952)</b>	<b>(591,042,803)</b>	<b>(624,332,702)</b>	<b>(33,289,899)</b>	<b>(657,566,775)</b>	<b>(33,234,073)</b>
SALRES - Salary Resolution	627.0	634.0	624.0	634.0	10.0	634.0	0.0
FTE - FTE	625.9	633.1	622.0	632.5	10.5	632.5	0.0

## AUTHORIZED POSITION SUMMARY – ALL FUNDS

### All Funds

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

General Fund - Budget Unit	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change	FY 2026-27 Preliminary Adopted Budget	Change
Coroner's Office	17	18	17	18	1	18	0
District Attorney's Office	151	156	155	162	7	162	0
Probation Department	329	305	327	305	(22)	305	0
Sheriff's Office	828	825	825	826	1	826	0
<b>Criminal Justice</b>	<b>1,325</b>	<b>1,304</b>	<b>1,324</b>	<b>1,311</b>	<b>(13)</b>	<b>1,311</b>	<b>0</b>
Aging and Disability Services	154	153	153	153	0	153	0
Behavioral Health and Recovery Services	522	526	517	533	16	533	0
Correctional Health Services	104	107	103	108	5	108	0
Emergency Medical Services GF	10	11	11	11	0	11	0
Environmental Health Services	85	86	85	88	3	88	0
Family Health Services	170	169	169	169	0	169	0
Health Administration	22	22	22	21	(1)	21	0
Health Coverage Unit	28	26	26	26	0	26	0
Health IT	49	49	48	63	15	63	0
Public Health, Policy and Planning	166	163	163	163	0	163	0
<b>Health Services</b>	<b>1,310</b>	<b>1,312</b>	<b>1,297</b>	<b>1,335</b>	<b>38</b>	<b>1,335</b>	<b>0</b>
Center on Homelessness	14	17	17	17	0	17	0
Children and Family Services	204	204	204	204	0	204	0
Department of Child Support Services	57	53	56	53	(3)	53	0
Economic Self-Sufficiency	383	385	382	384	2	384	0
Employment Services	54	53	54	54	0	54	0
Office of Agency Director	109	107	104	107	3	107	0
Program Integrity and Community Services	10	9	10	10	0	10	0
Vocational Rehab Services	37	38	37	37	0	37	0
<b>Social Services</b>	<b>868</b>	<b>866</b>	<b>864</b>	<b>866</b>	<b>2</b>	<b>866</b>	<b>0</b>
Agriculture/Weights and Measures	30	30	30	36	6	36	0
Department of Emergency Management	13	18	18	18	0	18	0
Department of Housing	30	36	36	36	0	36	0
Engineering Services	22	24	24	24	0	24	0
Facilities Services	131	140	136	144	8	144	0
Parks and Recreation	85	85	85	85	0	85	0
Planning and Building	71	70	70	70	0	70	0
Public Safety Communications	84	81	81	81	0	81	0
Public Works Administration	42	42	42	42	0	42	0
Real Property Services	6	6	6	6	0	6	0

Sustainability Department	22	20	20	20	0	20	0
Utilities	14	16	15	16	1	16	0
Vehicle and Equipment Services	1	1	1	1	0	1	0
<b>Community Services</b>	<b>551</b>	<b>569</b>	<b>564</b>	<b>579</b>	<b>15</b>	<b>579</b>	<b>0</b>
Assessor-County Clerk-Recorder	167	167	167	167	0	167	0
Board of Supervisors	25	22	22	22	0	22	0
Controller's Office	59	58	57	58	1	58	0
County Attorney's Office	53	52	52	52	0	52	0
County Executive's Office/Clerk of the Board	68	83	78	83	5	83	0
Human Resources Department	84	78	76	78	2	78	0
Information Services Department	137	140	138	140	2	140	0
Treasurer - Tax Collector	34	34	34	34	0	34	0
<b>Administration and Fiscal Services</b>	<b>627</b>	<b>634</b>	<b>624</b>	<b>634</b>	<b>10</b>	<b>634</b>	<b>0</b>
<b>Total General Fund</b>	<b>4,681</b>	<b>4,685</b>	<b>4,673</b>	<b>4,725</b>	<b>52</b>	<b>4,725</b>	<b>0</b>

Non-General Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change	FY 2026-27 Preliminary Adopted Budget	Change
Airports	13	13	13	13	0	13	0
Coyote Point Marina	3	3	3	3	0	3	0
San Mateo Medical Center	1,046	1,042	1,042	1,027	(15)	1,027	0
<b>Enterprise Funds</b>	<b>1,062</b>	<b>1,058</b>	<b>1,058</b>	<b>1,043</b>	<b>(15)</b>	<b>1,043</b>	<b>0</b>
Road Construction and Operations	79	79	77	77	0	77	0
Waste Reduction	11	11	11	11	0	11	0
<b>Special Revenue Funds</b>	<b>90</b>	<b>90</b>	<b>88</b>	<b>88</b>	<b>0</b>	<b>88</b>	<b>0</b>
Utilities	8	8	8	8	0	8	0
<b>Special Districts</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>
Construction Services	10	10	10	10	0	10	0
Vehicle and Equipment Services	13	13	15	15	0	15	0
<b>Internal Service Funds</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>
<b>Non-General Fund Total</b>	<b>1,183</b>	<b>1,179</b>	<b>1,179</b>	<b>1,164</b>	<b>(15)</b>	<b>1,164</b>	<b>0</b>
<b>Total All County Funds</b>	<b>5,864</b>	<b>5,864</b>	<b>5,852</b>	<b>5,889</b>	<b>37</b>	<b>5,889</b>	<b>0</b>

Non-County Funds (Information Only)	2023-24 Actuals	2024-25 Actuals	2025-26 Revised Budget	2025-26 Adopted Budget	Change	FY 2026-27 Preliminary Adopted Budget	Change
County Library (Information Only)	153	165	156	165	9	165	0
Department of Housing	48	51	48	48	0	48	0
First 5 San Mateo County (Information Only)	9	8	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

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<b>Non-County Funds (Information Only)</b>	<b>235</b>	<b>249</b>	<b>237</b>	<b>246</b>	<b>9</b>	<b>246</b>	<b>0</b>
<b>All Positions</b>	<b>6,099</b>	<b>6,113</b>	<b>6,089</b>	<b>6,135</b>	<b>46</b>	<b>6,135</b>	<b>0</b>

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## COUNTY BUDGET PROCESS

Pursuant to the County Budget Act (Government Code, Sections 29000 to 29144) and the Ralph M. Brown Act (Government Code, Sections 54950 to 54963), the San Mateo County Board of Supervisors adopts the budget each year in September and the County presents the Adopted Budget to the State Controller's Office by December 1. The County follows what is known as the two-step model for adopting the annual County budget. Under this model, the Board of Supervisors first approves an interim budget (referenced in the County Budget Act as the "Recommended Budget") by June 30 and then formally adopts the budget by October 2.

In the spring of 2013, the County of San Mateo implemented a two-year budget process to improve financial planning and create more time for performance improvement efforts in the second year. See below for more information on the stages of the County's two-year budget process. Budgets can be found on the County's Budget Central website (<https://www.smcgov.org/ceo/office-budget-policy-and-performance>).

### **Year One of the Two-Year Budget Cycle<sup>1</sup>**

#### ***Recommended Budget and Preliminary Recommended Budget***

Every odd numbered year (e.g., 2023, 2025, 2027 etc.) in June, the County Executive presents the Board of Supervisors with the proposed spending plans for the next two fiscal years. Prior to the June Budget Hearings, the Year 1 budget (i.e., FY 2025-26) is known as the "Recommended Budget", whereas the Year 2 budget (i.e., FY 2026-27) is called the "Preliminary Recommended Budget."

#### ***Approved Recommended Budget***

In accordance with the two-step model for adopting the annual County budget, the Board must approve the Year 1 Recommended Budget by June 30. The Board satisfies this requirement at the conclusion of the June Budget Hearings. During these hearings, the Board also receives the Year 2 Preliminary Recommended Budget.

At the June Budget Hearings, the Board considers not only the Year 1 Recommended Budget and the Year 2 Preliminary Recommended Budget, but also any revisions that were made since the budgets were published in early June ("June Revisions"). The June Revisions generally consist of adjustments that did not make the Recommended and Preliminary Recommended Budgets, but need to be included in said budgets, especially in the Year 1 budget so County departments have the authority to spend from July to September (i.e., July – September, 2025).

#### ***Adopted Budget and Recommended Budget***

As mentioned above, the Board is required to adopt the County's Year 1 budget by October 2. Typically, the Board adopts the County's Year 1 budget at its September Budget Hearing in late September.

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At the September Budget Hearing, September Revisions are presented to the Board for approval. September Revisions represent final budget changes to the Year 1 Recommended Budget and adjustments that need to be made to the Year 2 Preliminary Recommended Budget. At the conclusion of the September Budget Hearing, once the Board adopts the Year 1 budget, it is referenced as the Year 1 Adopted Budget (i.e., FY 2025-26 Adopted Budget). Similarly, once the Board receives the Year 2 budget with revisions, it becomes known as the Year 2 Recommended Budget (i.e., FY 2026-27 Recommended Budget).

## **Year 2 of the Two-Year Budget Cycle<sup>1</sup>**

### ***Year 1 Final Budget***

The Year 1 budget is considered final after June 30 of the following even numbered year (e.g., 2024, 2026, 2028 etc.); the Final Budget is the Adopted Budget with all revisions made during the fiscal year (i.e., FY 2025-26 Final Budget).

### ***Recommended, Approved Recommended, Adopted, and Final Year 2 Budget***

Prior to June 30 in every even numbered year, the County Executive presents the Board with the Year 2 Recommended Budget (i.e., FY 2026-27 Recommended Budget). This budget incorporates any additional adjustments since the prior year's September Budget Hearing. The Year 2 budget then follows the same progression as the Year 1 budget, except it commences in an even numbered year. The Year 2 budget is approved by the Board by June 30, is adopted by the Board by October 2, and becomes final after June 30 of the following odd numbered year.

<sup>1</sup>At all stages, the County budget is balanced (i.e., funding sources equal financing uses).

## 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.

<b>BUDGETS</b>	<b>Budget Unit Number</b>	<b>Budget Unit Level</b>
<b>CRIMINAL JUSTICE</b>		
Sheriff's Office	3000B	Department
Probation Department	3200B	Department
District Attorney's Office	2510B	Department
Private Defender Program	2800B	Department
County Support of the Courts	2700B	Department
Coroner's Office	3300B	Department
<b>HEALTH SERVICES</b>		
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-Trust Fund	5630B	Fund
Aging and Adult 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

<b>SOCIAL SERVICES</b>		
Human Services Agency	7000D	Department
Department of Child Support Services	2600B	Department
<b>COMMUNITY SERVICES</b>		
Planning and Building	3800B	Department
Local Agency Formation Commission (Information Only)	3570B	Department
Parks and Recreation	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 - OOS	4060B	Division
County Service Areas - OOS	4070B	Division
Department of Emergency Management	4300D	Department
Public Works - Public Works Administration	4510B	Division
Public Works - Engineering Services	4600B	Division
Public Works - Enhanced Flood Control Program	4660B	Division
Public Works - Facilities Services	4730B	Division
Public Works - Road Construction and Operations	4520B	Division
Public Works - Construction Service	4740B	Division
Public Works - Vehicle and Equipment Services	4760B	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

<b>COMMUNITY SERVICES cont.</b>		
Real Property Services	1220B	Division
Agriculture / Weights and Measures	1260B	Department
Public Safety Communications	1240B	Department
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	7900B	Department
Housing Authority (Information Only)	7930B	Division
<b>ADMINISTRATION AND FISCAL SERVICES</b>		
Board of Supervisors	1100B	Department
County Executive's Office / 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 Attorney'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

# **Attachment B**

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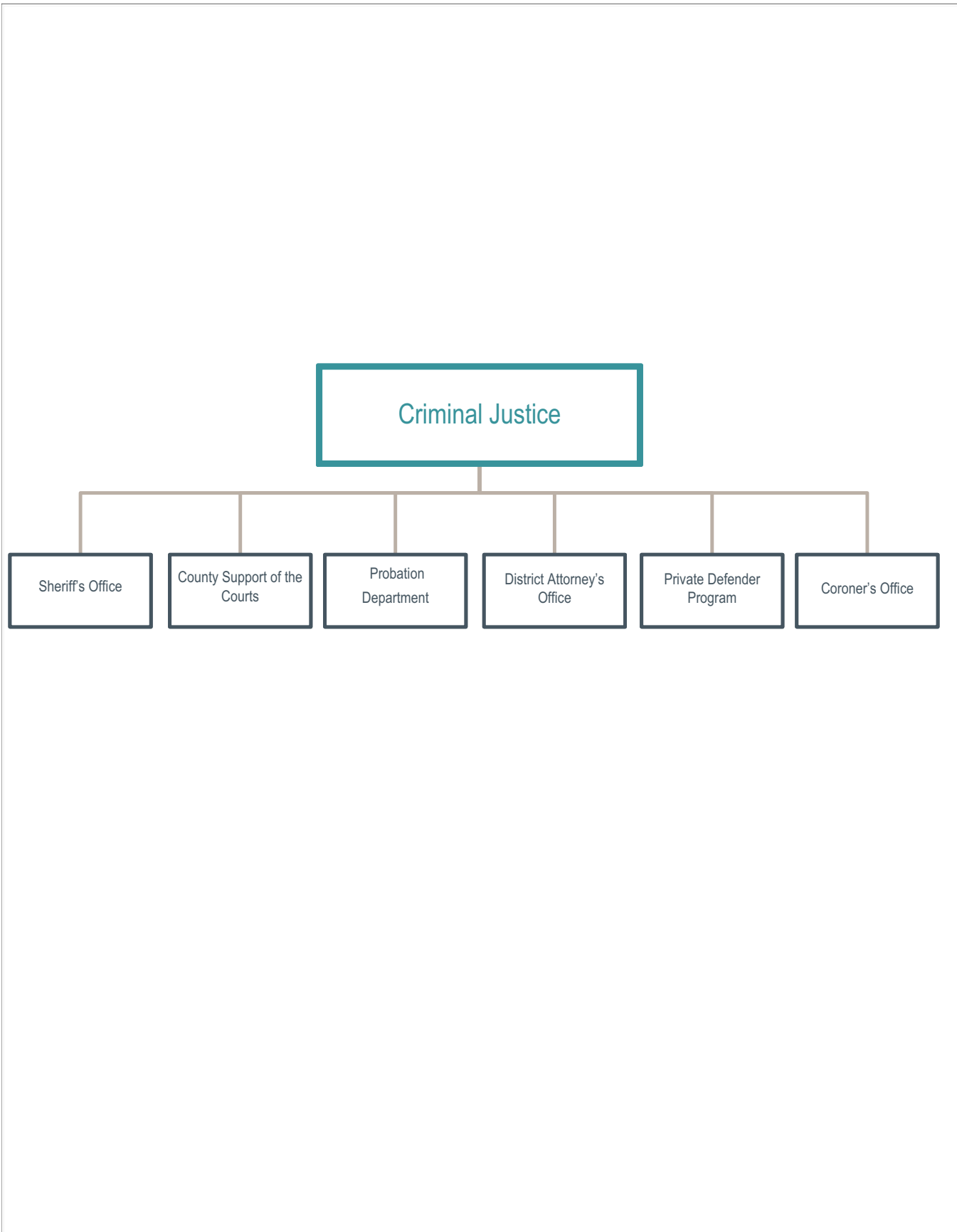
## **BUDGET UNIT SUMMARIES**



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# Criminal Justice

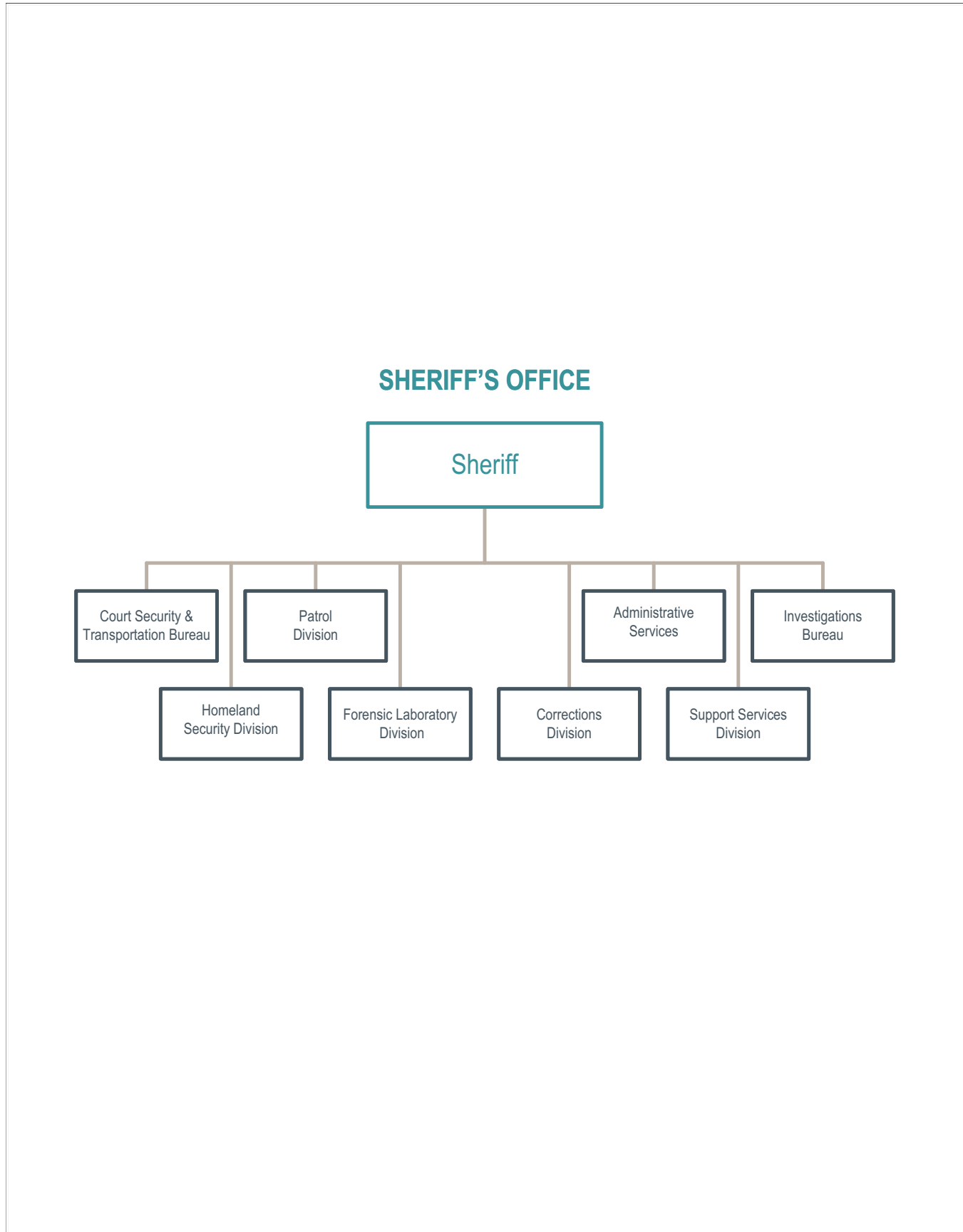




**Criminal Justice**  
**FY 2025-26 and FY 2026-27**  
**All Funds Summary**

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Total Requirements</b>							
<b>General Fund Budgets</b>							
Sheriff's Office	296,387,528	304,732,508	308,903,391	325,721,043	16,817,652	330,145,238	4,424,195
Probation Department	112,953,961	121,296,163	145,137,788	136,529,417	(8,608,371)	137,672,220	1,142,803
District Attorney's Office	49,806,925	49,106,654	54,521,529	58,198,081	3,676,552	60,086,226	1,888,145
Private Defender Program	21,966,256	24,785,713	24,614,510	25,755,303	1,140,793	26,528,945	773,642
Coroner's Office	5,944,066	6,242,362	6,636,130	6,883,587	247,457	7,052,903	169,316
County Support of the Courts	17,645,517	17,495,447	17,021,321	16,866,227	(155,094)	16,866,227	—
<b>Total General Fund</b>	<b>504,704,253</b>	<b>523,658,846</b>	<b>556,834,669</b>	<b>569,953,658</b>	<b>13,118,989</b>	<b>578,351,759</b>	<b>8,398,101</b>
Total Requirements	504,704,253	523,658,846	556,834,669	569,953,658	13,118,989	578,351,759	8,398,101
Total Sources	268,165,668	283,726,821	297,165,307	308,678,543	11,513,236	306,048,095	(2,630,448)
Net County Cost	236,538,585	239,932,024	259,669,362	261,275,115	1,605,753	272,303,664	11,028,549
<b>Non-General Fund Budgets</b>							
Sheriff's Office	—	—	—	—	—	—	—
<b>Total Non-General Funds</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Authorized Positions</b>							
FTE	1,316.4	1,297.5	1,315.8	1,303.2	(12.6)	1,303.2	—
Salary Resolution	1,325.0	1,304.0	1,324.0	1,311.0	(13.0)	1,311.0	—

# Sheriff's Office (3000B)



## Mission Statement

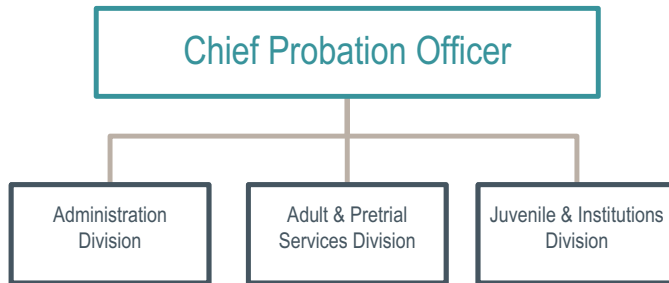
As stewards of our community, we envision a world where all humanity is valued and respected. We recognize our role as leaders in this effort and commit to seeking creative and effective ways to work with and listen to the needs of our residents, businesses, and stakeholders. We do this with the passion to preserve safety for all who live, visit, or work in San Mateo County.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	3,118,866	2,606,693	2,608,604	2,758,601	149,997	2,758,601	—
Licenses, Permits and Franchises	41,881	42,608	25,000	25,000	—	25,000	—
Fines, Forfeitures and Penalties	457,260	436,199	530,000	530,000	—	530,000	—
Intergovernmental Revenues	84,512,709	97,293,795	106,746,136	103,424,961	(3,321,175)	102,867,467	(557,494)
Charges for Services	41,220,532	43,186,799	43,777,507	46,004,985	2,227,478	46,265,186	260,201
Interfund Revenue	3,765,808	10,404,777	8,348,783	24,456,390	16,107,607	24,273,888	(182,502)
Miscellaneous Revenue	973,180	1,557,921	1,360,000	1,345,000	(15,000)	1,345,000	—
Other Financing Sources	11,408	16,450	21,150	21,150	—	21,150	—
<b>Total Revenue</b>	<b>134,101,644</b>	<b>155,545,243</b>	<b>163,417,180</b>	<b>178,566,087</b>	<b>15,148,907</b>	<b>178,086,292</b>	<b>(479,795)</b>
Fund Balance	19,264,402	5,004,577	5,004,577	1,496,320	(3,508,257)	1,496,320	—
<b>Total Sources</b>	<b>153,366,046</b>	<b>160,549,820</b>	<b>168,421,757</b>	<b>180,062,407</b>	<b>11,640,650</b>	<b>179,582,612</b>	<b>(479,795)</b>
<b>Requirements</b>							
Salaries and Benefits	208,954,031	224,829,349	216,829,622	231,294,160	14,464,538	238,052,293	6,758,133
Services and Supplies	41,974,862	39,344,083	48,133,325	46,305,126	(1,828,199)	45,117,928	(1,187,198)
Other Charges	23,810,076	28,639,531	30,885,785	38,418,687	7,532,902	37,904,280	(514,407)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	12,129,619	2,172,991	3,246,005	5,143,547	1,897,542	3,037,274	(2,106,273)
Other Financing Uses	13,205,235	11,868,936	13,391,960	11,160,080	(2,231,880)	10,368,093	(791,987)
<b>Gross Appropriations</b>	<b>300,073,823</b>	<b>306,854,892</b>	<b>312,486,697</b>	<b>332,321,600</b>	<b>19,834,903</b>	<b>334,479,868</b>	<b>2,158,268</b>
Intrafund Transfers	(6,932,328)	(5,122,384)	(6,583,306)	(8,096,877)	(1,513,571)	(5,830,950)	2,265,927
<b>Net Appropriations</b>	<b>293,141,495</b>	<b>301,732,508</b>	<b>305,903,391</b>	<b>324,224,723</b>	<b>18,321,332</b>	<b>328,648,918</b>	<b>4,424,195</b>
Contingencies/Dept Reserves	3,246,033	3,000,000	3,000,000	1,496,320	(1,503,680)	1,496,320	—
<b>Total Requirements</b>	<b>296,387,528</b>	<b>304,732,508</b>	<b>308,903,391</b>	<b>325,721,043</b>	<b>16,817,652</b>	<b>330,145,238</b>	<b>4,424,195</b>
<b>Net County Cost</b>	<b>143,021,483</b>	<b>144,182,688</b>	<b>140,481,634</b>	<b>145,658,636</b>	<b>5,177,002</b>	<b>150,562,626</b>	<b>4,903,990</b>
Salary Resolution	828.0	825.0	825.0	826.0	1.0	826.0	—
FTE	821.0	819.5	819.0	820.5	1.5	820.5	—

**Probation Department (3200B)**

**PROBATION DEPARTMENT**



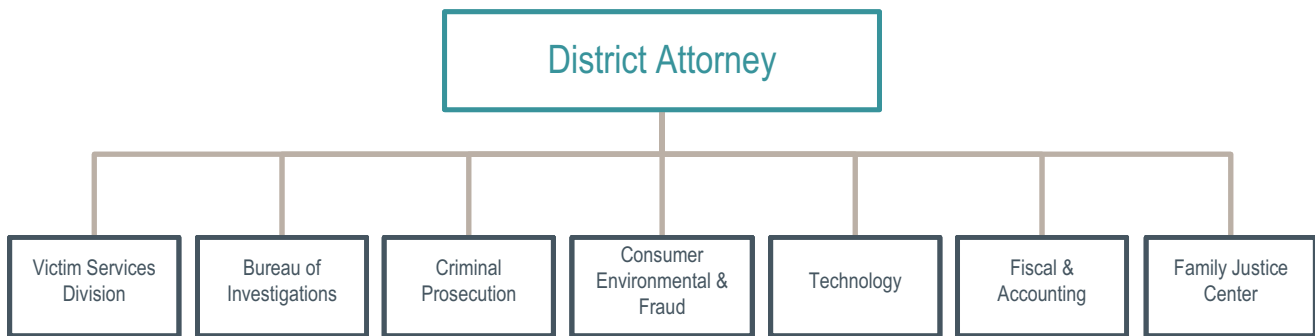
## Mission Statement

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.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	—	250,000	250,000	250,000	—	250,000	—
Fines, Forfeitures and Penalties	11,297	12,543	11,910	10,736	(1,174)	10,736	—
Intergovernmental Revenues	34,662,636	35,950,036	40,396,358	40,168,976	(227,382)	39,554,459	(614,517)
Charges for Services	4,311	6,548	—	—	—	—	—
Interfund Revenue	2,896	—	—	—	—	—	—
Miscellaneous Revenue	167,449	113,672	238,494	203,200	(35,294)	203,200	—
<b>Total Revenue</b>	<b>34,848,589</b>	<b>36,332,799</b>	<b>40,896,762</b>	<b>40,632,912</b>	<b>(263,850)</b>	<b>40,018,395</b>	<b>(614,517)</b>
Fund Balance	46,368,354	52,958,455	52,958,455	52,958,455	—	51,958,455	(1,000,000)
<b>Total Sources</b>	<b>81,216,943</b>	<b>89,291,254</b>	<b>93,855,217</b>	<b>93,591,367</b>	<b>(263,850)</b>	<b>91,976,850</b>	<b>(1,614,517)</b>
<b>Requirements</b>							
Salaries and Benefits	46,165,607	44,572,085	65,400,310	62,431,297	(2,969,013)	64,692,313	2,261,016
Services and Supplies	6,022,211	7,708,909	9,134,594	8,480,107	(654,487)	8,108,632	(371,475)
Other Charges	9,322,853	9,539,315	10,023,032	11,050,303	1,027,271	11,287,423	237,120
Fixed Assets	227,289	351,621	1,380,000	1,380,000	—	1,380,000	—
Other Financing Uses	7,781,691	6,426,894	6,474,346	1,462,204	(5,012,142)	478,346	(983,858)
<b>Gross Appropriations</b>	<b>69,519,651</b>	<b>68,598,824</b>	<b>92,412,282</b>	<b>84,803,911</b>	<b>(7,608,371)</b>	<b>85,946,714</b>	<b>1,142,803</b>
Intrafund Transfers	(225,722)	(261,115)	(232,948)	(232,948)	—	(232,948)	—
<b>Net Appropriations</b>	<b>69,293,930</b>	<b>68,337,709</b>	<b>92,179,334</b>	<b>84,570,963</b>	<b>(7,608,371)</b>	<b>85,713,766</b>	<b>1,142,803</b>
Contingencies/Dept Reserves	43,660,031	52,958,454	52,958,454	51,958,454	(1,000,000)	51,958,454	—
<b>Total Requirements</b>	<b>112,953,961</b>	<b>121,296,163</b>	<b>145,137,788</b>	<b>136,529,417</b>	<b>(8,608,371)</b>	<b>137,672,220</b>	<b>1,142,803</b>
<b>Net County Cost</b>	<b>31,737,018</b>	<b>32,004,909</b>	<b>51,282,571</b>	<b>42,938,050</b>	<b>(8,344,521)</b>	<b>45,695,370</b>	<b>2,757,320</b>
Salary Resolution	329.0	305.0	327.0	305.0	(22.0)	305.0	—
FTE	328.4	304.5	325.5	303.4	(22.1)	303.4	—

### DISTRICT ATTORNEY'S OFFICE



## Mission Statement

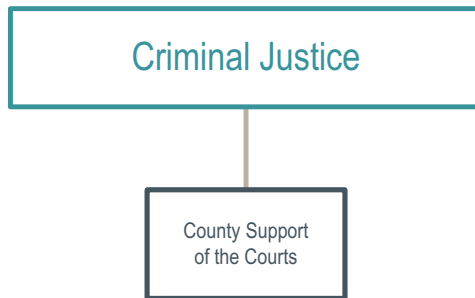
Our mission is to prosecute adult and juvenile offenders, provide services to support victims, enforce consumer and environmental laws, provide legal and investigative support to public safety partners and to remain committed to the principles of equity and transparency in seeking justice and greater public safety. 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.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	1,355,195	1,409,860	2,285,711	2,450,983	165,272	1,279,371	(1,171,612)
Fines, Forfeitures and Penalties	1,654,844	1,826,001	1,860,955	2,360,955	500,000	2,360,955	—
Intergovernmental Revenues	15,778,360	15,968,987	16,858,561	16,474,836	(383,725)	16,818,191	343,355
Charges for Services	152,216	162,102	315,826	295,999	(19,827)	596,814	300,815
Interfund Revenue	51,766	—	—	—	—	—	—
Miscellaneous Revenue	96,393	55,949	73,400	133,400	60,000	133,400	—
<b>Total Revenue</b>	<b>19,088,775</b>	<b>19,422,899</b>	<b>21,394,453</b>	<b>21,716,173</b>	<b>321,720</b>	<b>21,188,731</b>	<b>(527,442)</b>
Fund Balance	9,263,175	7,415,191	7,415,191	7,341,719	(73,472)	7,341,719	—
<b>Total Sources</b>	<b>28,351,950</b>	<b>26,838,090</b>	<b>28,809,644</b>	<b>29,057,892</b>	<b>248,248</b>	<b>28,530,450</b>	<b>(527,442)</b>
<b>Requirements</b>							
Salaries and Benefits	37,903,162	39,351,060	42,364,565	45,544,905	3,180,340	47,984,853	2,439,948
Services and Supplies	4,055,215	2,630,052	3,735,578	3,954,783	219,205	3,422,994	(531,789)
Other Charges	2,329,325	2,343,712	2,785,660	3,521,638	735,978	3,519,784	(1,854)
Fixed Assets	228,744	359,881	1,025,266	—	(1,025,266)	—	—
Other Financing Uses	153,012	378,439	125,089	75,754	(49,335)	78,312	2,558
<b>Gross Appropriations</b>	<b>44,669,458</b>	<b>45,063,143</b>	<b>50,036,158</b>	<b>53,097,080</b>	<b>3,060,922</b>	<b>55,005,943</b>	<b>1,908,863</b>
Intrafund Transfers	(428,129)	(508,609)	(437,646)	(953,866)	(516,220)	(974,584)	(20,718)
<b>Net Appropriations</b>	<b>44,241,329</b>	<b>44,554,534</b>	<b>49,598,512</b>	<b>52,143,214</b>	<b>2,544,702</b>	<b>54,031,359</b>	<b>1,888,145</b>
Contingencies/Dept Reserves	5,565,596	4,552,120	4,923,017	6,054,867	1,131,850	6,054,867	—
Non-General Fund Reserves	—	—	—	—	—	—	—
<b>Total Requirements</b>	<b>49,806,925</b>	<b>49,106,654</b>	<b>54,521,529</b>	<b>58,198,081</b>	<b>3,676,552</b>	<b>60,086,226</b>	<b>1,888,145</b>
<b>Net County Cost</b>	<b>21,454,976</b>	<b>22,268,564</b>	<b>25,711,885</b>	<b>29,140,189</b>	<b>3,428,304</b>	<b>31,555,776</b>	<b>2,415,587</b>
Salary Resolution	151.0	156.0	155.0	162.0	7.0	162.0	—
FTE	150.0	155.5	154.3	161.3	7.0	161.3	—

County Support of the Courts (2700B)

**COUNTY SUPPORT OF THE COURTS**



## Mission Statement

In accordance with the provisions of the Trial Court Funding Act of 1997, all court-related County General Fund revenues 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, as well as 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.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Fines, Forfeitures and Penalties	2,952,121	4,305,296	3,430,306	3,230,306	(200,000)	3,230,306	—
Charges for Services	443,354	611,487	605,921	605,921	—	605,921	—
Miscellaneous Revenue	173,663	65,416	24,953	24,953	—	24,953	—
<b>Total Revenue</b>	<b>3,569,138</b>	<b>4,982,198</b>	<b>4,061,180</b>	<b>3,861,180</b>	<b>(200,000)</b>	<b>3,861,180</b>	<b>—</b>
Fund Balance	—	—	—	—	—	—	—
<b>Total Sources</b>	<b>3,569,138</b>	<b>4,982,198</b>	<b>4,061,180</b>	<b>3,861,180</b>	<b>(200,000)</b>	<b>3,861,180</b>	<b>—</b>
<b>Requirements</b>							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	1,427,701	1,264,730	1,490,013	1,490,044	31	1,489,745	(299)
Other Charges	16,217,816	16,230,716	17,031,308	17,076,183	44,875	17,076,482	299
Other Financing Uses	—	—	—	—	—	—	—
<b>Gross Appropriations</b>	<b>17,645,517</b>	<b>17,495,447</b>	<b>18,521,321</b>	<b>18,566,227</b>	<b>44,906</b>	<b>18,566,227</b>	<b>—</b>
Intrafund Transfers	—	—	(1,500,000)	(1,700,000)	(200,000)	(1,700,000)	—
<b>Net Appropriations</b>	<b>17,645,517</b>	<b>17,495,447</b>	<b>17,021,321</b>	<b>16,866,227</b>	<b>(155,094)</b>	<b>16,866,227</b>	<b>—</b>
Contingencies/Dept Reserves	—	—	—	—	—	—	—
<b>Total Requirements</b>	<b>17,645,517</b>	<b>17,495,447</b>	<b>17,021,321</b>	<b>16,866,227</b>	<b>(155,094)</b>	<b>16,866,227</b>	<b>—</b>
<b>Net County Cost</b>	<b>14,076,378</b>	<b>12,513,248</b>	<b>12,960,141</b>	<b>13,005,047</b>	<b>44,906</b>	<b>13,005,047</b>	<b>—</b>

# Private Defender Program (2800B)

## PRIVATE DEFENDER PROGRAM



## Mission Statement

In accordance with constitutional requirements and state statutes, the Private Defender Program 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.

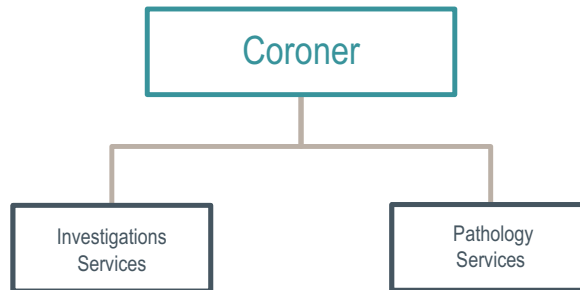
The San Mateo County Bar Association's Private Defender Program has been providing legal representation to the indigent in San Mateo County for over 54 years. Currently, there are 114 lawyers on the Private Defender Program panel, of which, more than half have over 15 years of criminal and / or juvenile law experience.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Intergovernmental Revenues	—	48,479	173,316	173,316	—	173,316	—
Charges for Services	—	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
<b>Total Revenue</b>	—	48,479	173,316	173,316	—	173,316	—
Fund Balance	—	—	—	—	—	—	—
<b>Total Sources</b>	—	48,479	173,316	173,316	—	173,316	—
<b>Requirements</b>							
Services and Supplies	21,905,483	24,723,306	24,549,347	25,718,555	1,169,208	26,484,814	766,259
Other Charges	23,551	25,079	27,836	34,311	6,475	40,555	6,244
Other Financing Uses	37,222	37,327	37,327	2,437	(34,890)	3,576	1,139
<b>Gross Appropriations</b>	<b>21,966,256</b>	<b>24,785,713</b>	<b>24,614,510</b>	<b>25,755,303</b>	<b>1,140,793</b>	<b>26,528,945</b>	<b>773,642</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>21,966,256</b>	<b>24,785,713</b>	<b>24,614,510</b>	<b>25,755,303</b>	<b>1,140,793</b>	<b>26,528,945</b>	<b>773,642</b>
<b>Total Requirements</b>	<b>21,966,256</b>	<b>24,785,713</b>	<b>24,614,510</b>	<b>25,755,303</b>	<b>1,140,793</b>	<b>26,528,945</b>	<b>773,642</b>
<b>Net County Cost</b>	<b>21,966,256</b>	<b>24,737,234</b>	<b>24,441,194</b>	<b>25,581,987</b>	<b>1,140,793</b>	<b>26,355,629</b>	<b>773,642</b>

**Coroner's Office (3300B)**

**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 residents with the Coroner's legal requirement.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

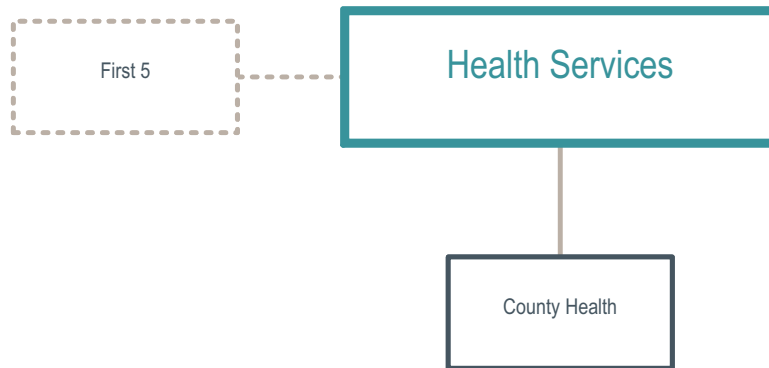
	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Licenses, Permits and Franchises	13,976	13,530	13,500	13,500	—	13,500	—
Intergovernmental Revenues	772,767	890,541	772,767	781,461	8,694	772,767	(8,694)
Charges for Services	290,568	311,246	285,250	290,300	5,050	290,300	—
Interfund Revenue	1,136	—	—	—	—	—	—
Miscellaneous Revenue	19,243	33,488	4,500	4,500	—	4,500	—
<b>Total Revenue</b>	<b>1,097,691</b>	<b>1,248,805</b>	<b>1,076,017</b>	<b>1,089,761</b>	<b>13,744</b>	<b>1,081,067</b>	<b>(8,694)</b>
Fund Balance	563,901	768,176	768,176	842,620	74,444	842,620	—
<b>Total Sources</b>	<b>1,661,592</b>	<b>2,016,981</b>	<b>1,844,193</b>	<b>1,932,381</b>	<b>88,188</b>	<b>1,923,687</b>	<b>(8,694)</b>
<b>Requirements</b>							
Salaries and Benefits	2,988,418	3,306,451	3,333,895	3,732,778	398,883	3,852,899	120,121
Services and Supplies	1,272,960	1,311,335	1,763,365	1,666,365	(97,000)	1,616,451	(49,914)
Other Charges	1,082,574	1,053,046	1,073,309	930,737	(142,572)	991,285	60,548
Fixed Assets	—	19,096	—	114,000	114,000	—	(114,000)
Other Financing Uses	76,914	63,385	63,385	37,531	(25,854)	41,046	3,515
<b>Gross Appropriations</b>	<b>5,420,867</b>	<b>5,753,314</b>	<b>6,233,954</b>	<b>6,481,411</b>	<b>247,457</b>	<b>6,501,681</b>	<b>20,270</b>
Intrafund Transfers	—	(1,128)	(88,000)	(88,000)	—	(88,000)	—
<b>Net Appropriations</b>	<b>5,420,867</b>	<b>5,752,186</b>	<b>6,145,954</b>	<b>6,393,411</b>	<b>247,457</b>	<b>6,413,681</b>	<b>20,270</b>
Contingencies/Dept Reserves	523,199	490,176	490,176	490,176	—	639,222	149,046
Non-General Fund Reserves	—	—	—	—	—	—	—
<b>Total Requirements</b>	<b>5,944,066</b>	<b>6,242,362</b>	<b>6,636,130</b>	<b>6,883,587</b>	<b>247,457</b>	<b>7,052,903</b>	<b>169,316</b>
<b>Net County Cost</b>	<b>4,282,474</b>	<b>4,225,381</b>	<b>4,791,937</b>	<b>4,951,206</b>	<b>159,269</b>	<b>5,129,216</b>	<b>178,010</b>
Salary Resolution	17.0	18.0	17.0	18.0	1.0	18.0	—
FTE	17.0	18.0	17.0	18.0	1.0	18.0	—



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# Health Services



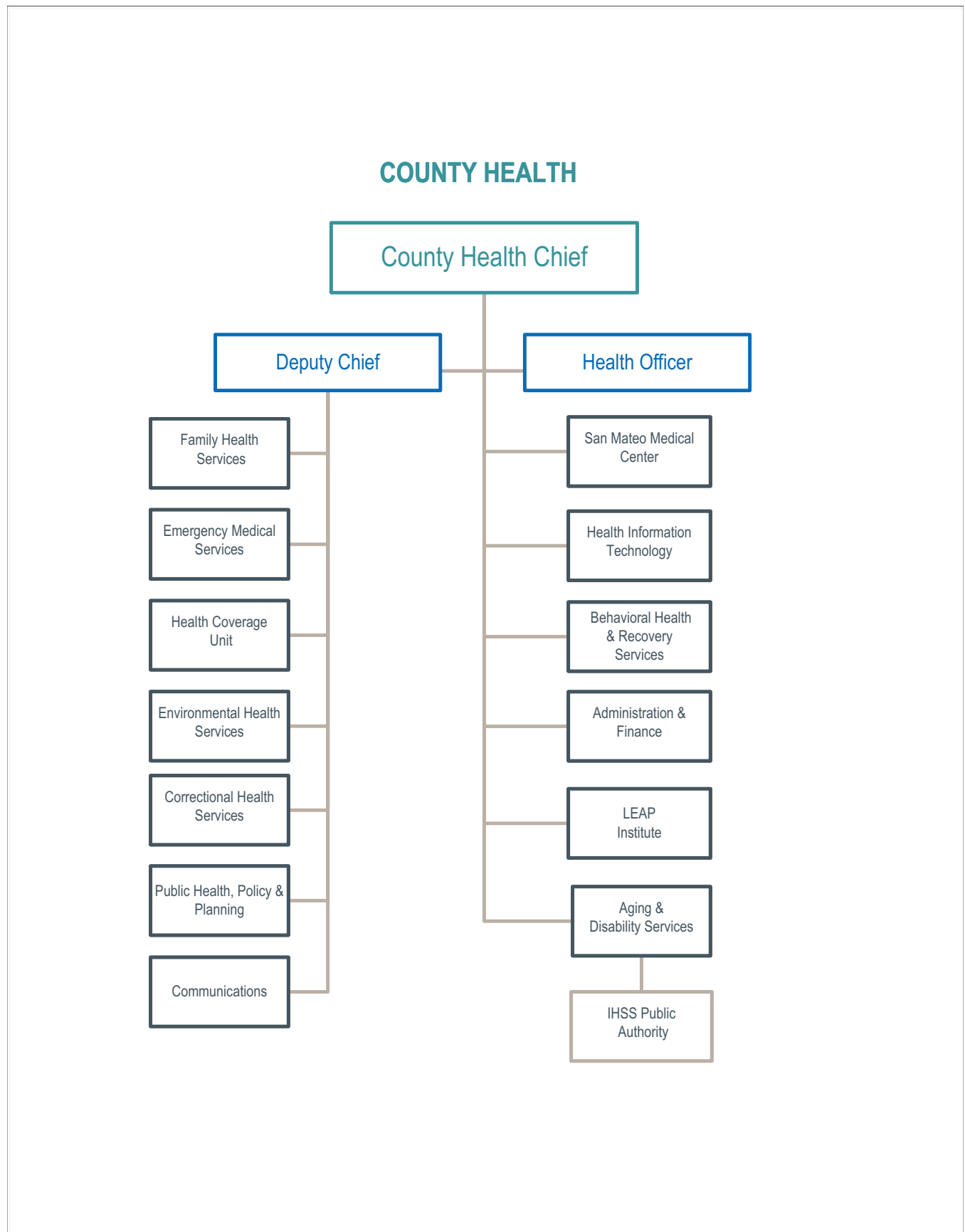


**Legend:**  
----- = Information only non-General Fund Department

**Health Services**  
**FY 2023-24 and FY 2024-25**  
**All Funds Summary**

<b>Total Requirements</b>	<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Revised 2024-25</b>	<b>Adopted 2025-26</b>	<b>Change 2025-26</b>	<b>Recomm 2026-27</b>	<b>Change 2026-27</b>
<b>General Fund Budgets</b>							
Health Administration	4,560,864	4,403,356	4,702,311	4,868,803	166,492	4,837,379	(31,424)
Health Coverage Unit	5,434,433	5,869,683	6,404,006	6,911,828	507,822	7,213,148	301,320
Public Health, Policy and Planning	51,423,714	53,019,866	58,128,286	60,653,219	2,524,933	60,345,887	(307,332)
Health IT	13,514,226	17,409,881	28,259,035	25,705,250	(2,553,785)	22,495,574	(3,209,676)
Emergency Medical Services GF	10,899,766	11,770,586	12,440,558	13,266,644	826,086	13,942,652	676,008
Aging and Disability Services	42,104,868	44,890,193	56,237,028	59,168,777	2,931,749	57,757,389	(1,411,388)
Contributions to Medical Center	44,159,777	83,171,245	83,171,245	63,665,511	(19,505,734)	63,665,511	—
Environmental Health Services	18,703,025	20,352,832	22,378,718	23,191,085	812,367	25,336,251	2,145,166
Behavioral Health and Recovery Services	272,482,171	314,631,436	340,957,272	377,651,766	36,694,494	380,074,413	2,422,647
Family Health Services	38,961,363	43,847,786	44,649,447	49,372,352	4,722,905	50,379,960	1,007,608
Correctional Health Services	33,227,793	35,694,352	36,067,829	38,486,482	2,418,653	38,949,204	462,722
IHSS Public Authority GF	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
<b>Total General Fund</b>	<b>539,174,304</b>	<b>638,763,521</b>	<b>697,098,041</b>	<b>726,644,023</b>	<b>29,545,982</b>	<b>728,699,674</b>	<b>2,055,651</b>
<b>Total Requirements</b>	<b>539,174,304</b>	<b>638,763,521</b>	<b>697,098,041</b>	<b>726,644,023</b>	<b>29,545,982</b>	<b>728,699,674</b>	<b>2,055,651</b>
<b>Total Sources</b>	<b>385,599,443</b>	<b>456,591,721</b>	<b>490,251,423</b>	<b>505,291,861</b>	<b>15,040,438</b>	<b>497,377,459</b>	<b>(7,914,402)</b>
<b>Net County Cost</b>	<b>153,574,862</b>	<b>182,171,799</b>	<b>206,846,618</b>	<b>221,352,162</b>	<b>14,505,544</b>	<b>231,322,215</b>	<b>9,970,053</b>
<b>Non-General Fund Budgets</b>							
Health Administration	—	—	—	—	—	—	—
Emergency Medical Services Fund	3,272,502	3,481,001	3,572,954	3,874,161	301,207	3,874,161	—
IHSS Public Authority	40,000,478	47,409,836	46,143,747	49,129,321	2,985,574	50,797,415	1,668,094
San Mateo Medical Center	441,369,717	461,988,942	507,729,357	570,915,021	63,185,664	555,753,736	(15,161,285)
Electronic Health Record	77,138,442	58,922,605	79,162,589	32,096,036	(47,066,553)	22,828,581	(9,267,455)
<b>Total Non-General Funds</b>	<b>561,781,139</b>	<b>571,802,383</b>	<b>636,608,647</b>	<b>656,014,539</b>	<b>19,405,892</b>	<b>633,253,893</b>	<b>(22,760,646)</b>
<b>Total Requirements</b>	<b>582,003,055</b>	<b>595,564,119</b>	<b>657,140,076</b>	<b>681,421,980</b>	<b>24,281,904</b>	<b>656,140,090</b>	<b>(25,281,890)</b>
<b>Total Sources</b>	<b>582,003,056</b>	<b>595,564,119</b>	<b>657,140,076</b>	<b>681,421,980</b>	<b>24,281,904</b>	<b>656,140,090</b>	<b>(25,281,890)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Authorized Positions</b>							
FTE	2,285.8	2,285.6	2,259.9	2,284.1	24.3	2,284.1	—
Salary Resolution	2,356.0	2,354.0	2,339.0	2,362.0	23.0	2,362.0	—
<b>Information Only</b>							
First 5 San Mateo County (Information Only)	20,221,916	23,761,736	20,531,429	25,407,441	4,876,012	22,886,197	(2,521,244)

# County Health (5000D)



## Mission Statement

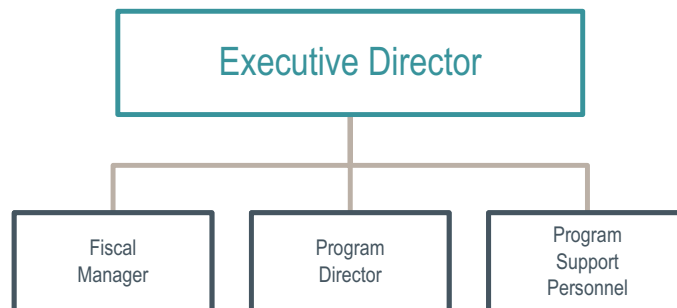
The County Health mission is to help everyone in San Mateo County live longer and better lives.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2024-25	Change 2026-27
<b>Sources</b>							
Taxes	13,745,835	12,439,972	16,106,124	16,885,633	779,509	9,186,234	(7,699,399)
Licenses, Permits and Franchises	1,934,044	2,510,516	2,440,340	3,142,487	702,147	3,336,374	193,887
Fines, Forfeitures and Penalties	1,060,790	1,832,946	1,876,073	2,071,174	195,101	2,385,712	314,538
Use of Money and Property	3,738,965	3,154,475	1,297,435	1,256,949	(40,486)	1,256,949	—
Intergovernmental Revenues	403,517,138	446,698,758	473,911,077	482,180,097	8,269,020	490,114,526	7,934,429
Charges for Services	292,046,808	358,347,367	356,953,471	413,147,572	56,194,101	401,033,561	(12,114,011)
Interfund Revenue	23,453,322	22,483,399	51,516,540	52,345,045	828,505	44,233,266	(8,111,779)
Miscellaneous Revenue	51,130,770	17,170,221	31,961,759	64,473,341	32,511,582	61,075,025	(3,398,316)
Other Financing Sources	63,160,668	72,193,830	83,918,613	76,962,783	(6,955,830)	76,821,897	(140,886)
<b>Total Revenue</b>	<b>853,788,340</b>	<b>936,831,485</b>	<b>1,019,981,432</b>	<b>1,112,465,081</b>	<b>92,483,649</b>	<b>1,089,443,544</b>	<b>(23,021,537)</b>
Fund Balance	93,592,242	91,562,620	106,878,638	48,841,319	(58,037,319)	41,187,808	(7,653,511)
<b>Total Sources</b>	<b>947,380,582</b>	<b>1,028,394,105</b>	<b>1,126,860,070</b>	<b>1,161,306,400</b>	<b>34,446,330</b>	<b>1,130,631,352</b>	<b>(30,675,048)</b>
<b>Requirements</b>							
Salaries and Benefits	452,473,368	497,450,779	532,014,555	564,587,964	32,573,409	584,869,673	20,281,709
Services and Supplies	330,642,629	369,762,289	388,629,280	437,044,291	48,415,011	406,105,292	(30,938,999)
Other Charges	169,066,085	198,006,247	208,700,307	220,013,618	11,313,311	225,652,663	5,639,045
Reclassification of Expenses	—	—	34,092	28,214	(5,878)	28,710	496
Fixed Assets	29,869,951	19,390,812	41,409,051	11,090,779	(30,318,272)	4,402,169	(6,688,610)
Other Financing Uses	65,111,893	111,429,505	132,955,564	135,767,924	2,812,360	123,814,764	(11,953,160)
<b>Gross Appropriations</b>	<b>1,047,163,925</b>	<b>1,196,039,631</b>	<b>1,303,742,849</b>	<b>1,368,532,790</b>	<b>64,789,941</b>	<b>1,344,873,271</b>	<b>(23,659,519)</b>
Intrafund Transfers	(18,234,799)	(18,555,475)	(24,912,069)	(26,935,981)	(2,023,912)	(23,981,457)	2,954,524
<b>Net Appropriations</b>	<b>1,028,929,126</b>	<b>1,177,484,156</b>	<b>1,278,830,780</b>	<b>1,341,596,809</b>	<b>62,766,029</b>	<b>1,320,891,814</b>	<b>(20,704,995)</b>
Contingencies/Dept Reserves	17,058,295	19,684,518	25,677,643	29,871,730	4,194,087	29,871,730	—
Non-General Fund Reserves	54,968,022	13,397,231	29,198,265	11,190,023	(18,008,242)	11,190,023	—
<b>Total Requirements</b>	<b>1,100,955,443</b>	<b>1,210,565,904</b>	<b>1,333,706,688</b>	<b>1,382,658,562</b>	<b>48,951,874</b>	<b>1,361,953,567</b>	<b>(20,704,995)</b>
<b>Net County Cost</b>	<b>153,574,861</b>	<b>182,171,800</b>	<b>206,846,618</b>	<b>221,352,162</b>	<b>14,505,544</b>	<b>231,322,215</b>	<b>9,970,053</b>
Salary Resolution	2,356.0	2,354.0	2,339.0	2,362.0	23.0	2,362.0	—
FTE	2,285.8	2,285.6	2,259.9	2,284.1	24.3	2,284.1	—

# First Five San Mateo County (1950B)

## 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.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2024-25	Change 2026-27
<b>Sources</b>							
Use of Money and Property	500,698	600,074	230,454	240,000	9,546	230,000	(10,000)
Intergovernmental Revenues	4,711,206	3,573,291	4,056,141	4,160,141	104,000	3,919,141	(241,000)
Charges for Services	1,072	1,072	—	—	—	—	—
Miscellaneous Revenue	1,430,440	5,217,009	1,932,464	3,575,000	1,642,536	2,075,000	(1,500,000)
Other Financing Sources	—	57,920	—	—	—	—	—
<b>Total Revenue</b>	<b>6,643,417</b>	<b>9,449,366</b>	<b>6,219,059</b>	<b>7,975,141</b>	<b>1,756,082</b>	<b>6,224,141</b>	<b>(1,751,000)</b>
Fund Balance	13,578,500	14,312,370	14,312,370	17,432,300	3,119,930	16,662,056	(770,244)
<b>Total Sources</b>	<b>20,221,917</b>	<b>23,761,736</b>	<b>20,531,429</b>	<b>25,407,441</b>	<b>4,876,012</b>	<b>22,886,197</b>	<b>(2,521,244)</b>
<b>Requirements</b>							
Salaries and Benefits	1,620,409	1,606,037	1,898,932	2,023,688	124,756	2,117,100	93,412
Services and Supplies	82,794	50,069	131,727	110,325	(21,402)	101,419	(8,906)
Other Charges	4,206,343	4,673,330	6,159,163	6,611,372	452,209	5,275,064	(1,336,308)
<b>Gross Appropriations</b>	<b>5,909,546</b>	<b>6,329,436</b>	<b>8,189,822</b>	<b>8,745,385</b>	<b>555,563</b>	<b>7,493,583</b>	<b>(1,251,802)</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>5,909,546</b>	<b>6,329,436</b>	<b>8,189,822</b>	<b>8,745,385</b>	<b>555,563</b>	<b>7,493,583</b>	<b>(1,251,802)</b>
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	14,312,370	17,432,300	12,341,607	16,662,056	4,320,449	15,392,614	(1,269,442)
<b>Total Requirements</b>	<b>20,221,916</b>	<b>23,761,736</b>	<b>20,531,429</b>	<b>25,407,441</b>	<b>4,876,012</b>	<b>22,886,197</b>	<b>(2,521,244)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	9.0	8.0	8.0	8.0	—	8.0	—
FTE	9.0	8.0	7.7	7.9	0.2	7.9	—



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# Social Services



# Social Services

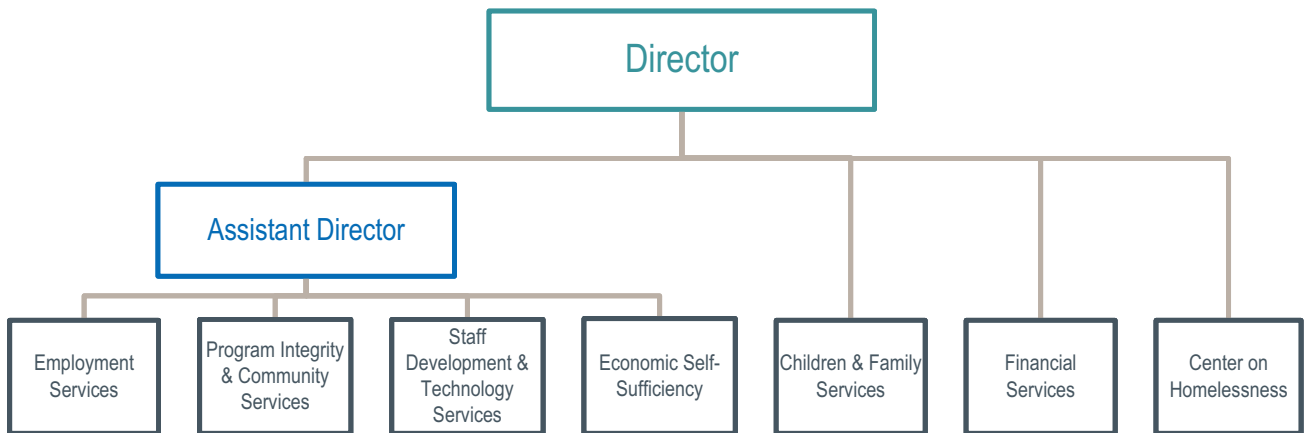


**Social Services**  
**FY 2025-26 and FY 2026-27**  
**All Funds Summary**

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Total Requirements</b>							
<b>General Fund Budgets</b>							
Human Services Agency	291,090,797	297,625,892	353,991,969	372,288,376	18,296,407	351,969,506	(20,318,870)
Department of Child Support Services	10,178,735	10,355,575	10,681,301	11,203,890	522,589	11,606,061	402,171
<b>Total General Fund</b>	<b>301,269,533</b>	<b>307,981,467</b>	<b>364,673,270</b>	<b>383,492,266</b>	<b>18,818,996</b>	<b>363,575,567</b>	<b>(19,916,699)</b>
Total Requirements	301,269,533	307,981,467	364,673,270	383,492,266	18,818,996	363,575,567	(19,916,699)
Total Sources	263,777,974	256,464,419	293,803,416	302,657,618	8,854,202	275,349,292	(27,308,326)
Net County Cost	37,491,559	51,517,048	70,869,854	80,834,648	9,964,794	88,226,275	7,391,627
<b>Non-General Fund Budgets</b>							
Children and Family Services	—	—	—	—	—	—	—
<b>Total Non-General Funds</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Authorized Positions</b>							
FTE	868.0	866.0	863.7	865.7	2.0	865.7	—
Salary Resolution	868.0	866.0	864.0	866.0	2.0	866.0	—

Human Services Agency (7000D)

**HUMAN SERVICES AGENCY**



## Mission Statement

Promote the well-being of children, adults, and families by providing effective services with compassion.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2024-25	Change 2026-27
<b>Sources</b>							
Taxes	24,063,187	28,536,729	36,978,131	38,265,193	1,287,062	28,612,248	(9,652,945)
Intergovernmental Revenues	173,552,774	168,027,776	195,843,149	201,123,933	5,280,784	194,968,109	(6,155,824)
Charges for Services	1,698,013	527,247	1,283,306	1,119,280	(164,026)	1,119,280	—
Interfund Revenue	28,111	1,705	5,000	20,000	15,000	20,000	—
Miscellaneous Revenue	2,005,910	1,883,787	1,880,929	2,538,128	657,199	1,923,128	(615,000)
Other Financing Sources	26,400	—	—	—	—	—	—
<b>Total Revenue</b>	<b>201,374,395</b>	<b>198,977,245</b>	<b>235,990,515</b>	<b>243,066,534</b>	<b>7,076,019</b>	<b>226,642,765</b>	<b>(16,423,769)</b>
Fund Balance	52,227,134	47,131,600	47,131,600	48,387,194	1,255,594	37,100,466	(11,286,728)
<b>Total Sources</b>	<b>253,601,529</b>	<b>246,108,845</b>	<b>283,122,115</b>	<b>291,453,728</b>	<b>8,331,613</b>	<b>263,743,231</b>	<b>(27,710,497)</b>
<b>Requirements</b>							
Salaries and Benefits	120,844,628	130,212,075	145,263,903	162,136,445	16,872,542	170,981,382	8,844,937
Services and Supplies	56,487,856	63,430,196	101,663,915	96,994,800	(4,669,115)	84,472,825	(12,521,975)
Other Charges	86,904,293	63,097,273	72,373,486	72,263,930	(109,556)	66,892,936	(5,370,994)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	1,668,721	1,660,903	1,761,851	10,139,228	8,377,377	650,000	(9,489,228)
Other Financing Uses	974,868	1,808,089	1,106,668	2,474,208	1,367,540	785,973	(1,688,235)
<b>Gross Appropriations</b>	<b>266,880,367</b>	<b>260,208,535</b>	<b>322,169,823</b>	<b>344,008,611</b>	<b>21,838,788</b>	<b>323,783,116</b>	<b>(20,225,495)</b>
Intrafund Transfers	(3,730,703)	(3,332,392)	(8,927,603)	(7,970,701)	956,902	(8,064,076)	(93,375)
<b>Net Appropriations</b>	<b>263,149,663</b>	<b>256,876,143</b>	<b>313,242,220</b>	<b>336,037,910</b>	<b>22,795,690</b>	<b>315,719,040</b>	<b>(20,318,870)</b>
Contingencies/Dept Reserves	27,941,134	40,749,749	40,749,749	36,250,466	(4,499,283)	36,250,466	—
<b>Total Requirements</b>	<b>291,090,797</b>	<b>297,625,892</b>	<b>353,991,969</b>	<b>372,288,376</b>	<b>18,296,407</b>	<b>351,969,506</b>	<b>(20,318,870)</b>
<b>Net County Cost</b>	<b>37,489,269</b>	<b>51,517,047</b>	<b>70,869,854</b>	<b>80,834,648</b>	<b>9,964,794</b>	<b>88,226,275</b>	<b>7,391,627</b>
Salary Resolution	811.0	813.0	808.0	813.0	5.0	813.0	—
FTE	811.0	813.0	807.7	812.8	5.0	812.8	—

Department of Child Support Services (2600B)

**DEPARTMENT OF CHILD SUPPORT SERVICES**



## Mission Statement

Serving the public by partnering with parents to achieve the financial commitment toward their children in a fair, equitable and nonjudgmental manner.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Intergovernmental Revenues	10,176,445	10,355,575	10,130,885	10,130,885	—	10,130,885	—
Miscellaneous Revenue	—	—	550,416	1,073,005	522,589	1,475,176	402,171
<b>Total Revenue</b>	<b>10,176,445</b>	<b>10,355,575</b>	<b>10,681,301</b>	<b>11,203,890</b>	<b>522,589</b>	<b>11,606,061</b>	<b>402,171</b>
<b>Total Sources</b>	<b>10,176,445</b>	<b>10,355,575</b>	<b>10,681,301</b>	<b>11,203,890</b>	<b>522,589</b>	<b>11,606,061</b>	<b>402,171</b>
<b>Requirements</b>							
Salaries and Benefits	9,047,918	9,008,365	9,835,961	10,022,022	186,061	10,605,660	583,638
Services and Supplies	272,111	241,607	222,810	303,418	80,608	303,418	—
Other Charges	685,345	912,320	713,162	1,233,159	519,997	1,269,458	36,299
Other Financing Uses	173,361	192,915	192,915	198,051	5,136	187,464	(10,587)
<b>Gross Appropriations</b>	<b>10,178,735</b>	<b>10,355,206</b>	<b>10,964,848</b>	<b>11,756,650</b>	<b>791,802</b>	<b>12,366,000</b>	<b>609,350</b>
Intrafund Transfers	—	—	(283,547)	(552,760)	(269,213)	(759,939)	(207,179)
<b>Net Appropriations</b>	<b>10,178,735</b>	<b>10,355,206</b>	<b>10,681,301</b>	<b>11,203,890</b>	<b>522,589</b>	<b>11,606,061</b>	<b>402,171</b>
Contingencies/Dept Reserves	—	368	—	—	—	—	—
<b>Total Requirements</b>	<b>10,178,735</b>	<b>10,355,575</b>	<b>10,681,301</b>	<b>11,203,890</b>	<b>522,589</b>	<b>11,606,061</b>	<b>402,171</b>
<b>Net County Cost</b>	<b>2,290</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	57.0	53.0	56.0	53.0	(3.0)	53.0	—
FTE	57.0	53.0	56.0	53.0	(3.0)	53.0	—

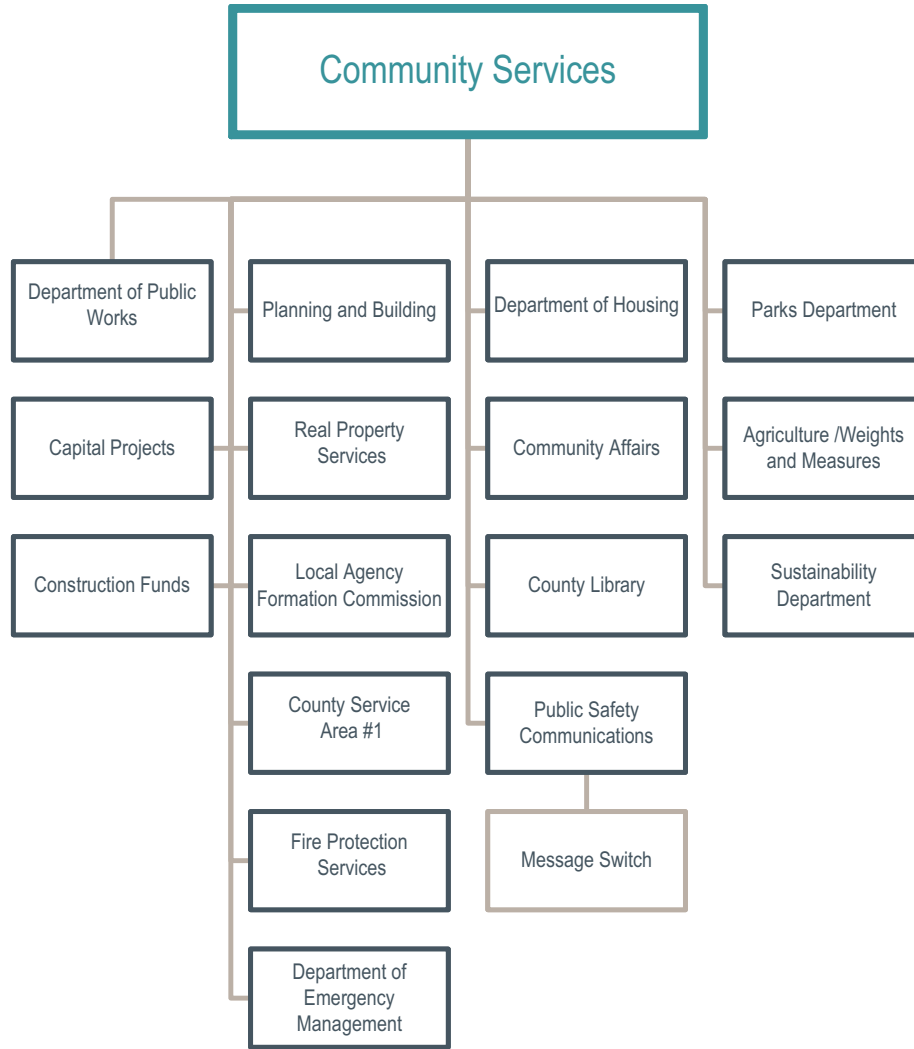


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# Community Services



# Community Services



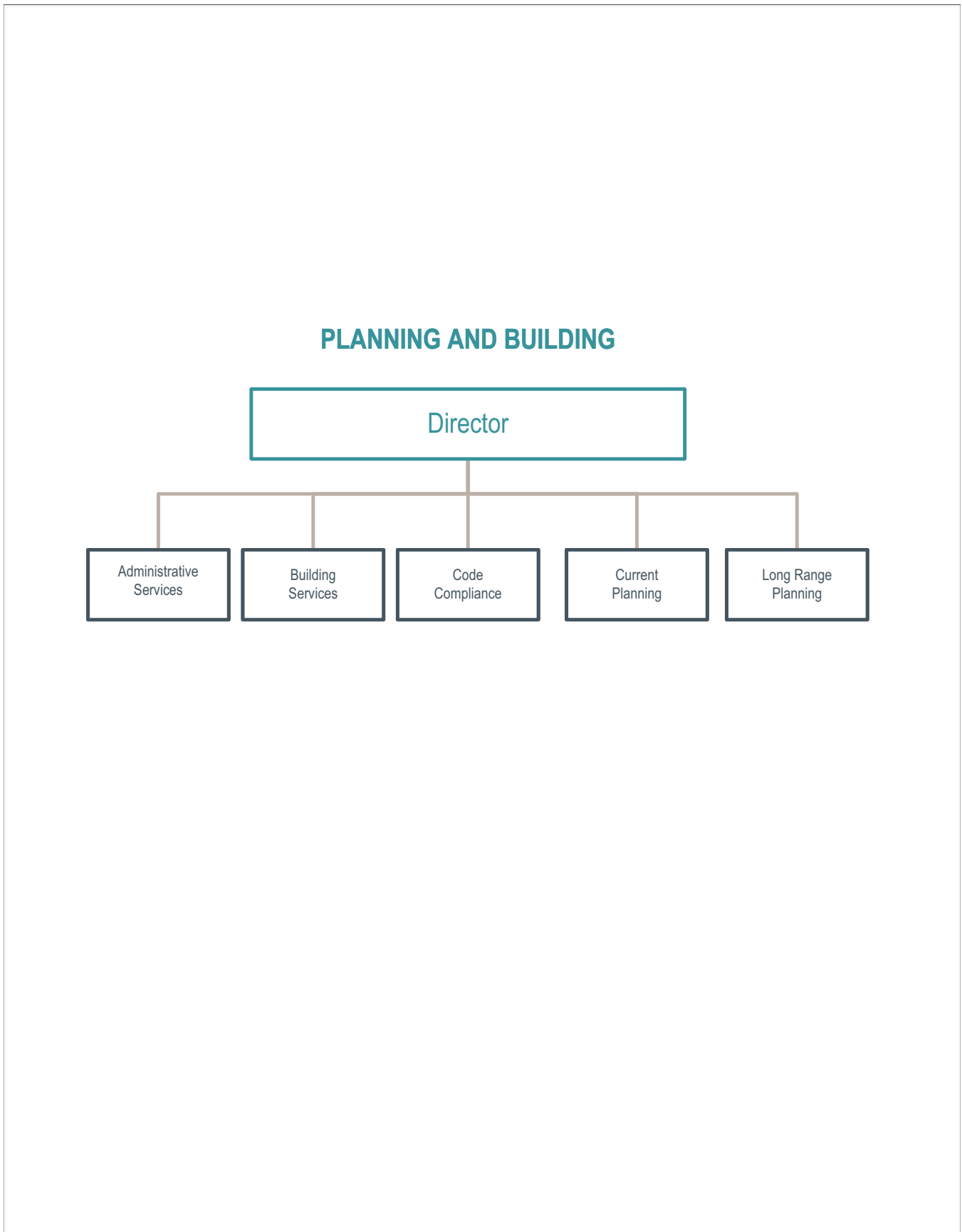
**Community Services**  
**FY 2025-26 and FY 2026-27**  
**All Funds Summary**

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Total Requirements</b>							
<b>General Fund Budgets</b>							
Planning and Building	17,709,477	17,213,521	19,455,167	21,423,328	1,968,161	20,508,168	(915,160)
Parks Department	25,215,228	27,233,338	30,696,038	32,667,042	1,971,004	26,610,948	(6,056,094)
Sustainability Department	11,629,465	10,687,618	23,845,160	25,972,050	2,126,890	22,856,907	(3,115,143)
Department of Emergency Management	5,970,620	8,199,660	9,154,273	10,183,261	1,028,988	8,877,956	(1,305,305)
Department of Public Works	37,672,170	44,726,254	50,575,799	56,734,882	6,159,083	53,422,492	(3,312,390)
Real Property Services	4,473,043	4,142,743	4,639,887	5,504,570	864,683	5,504,570	—
Agriculture/Weights and Measures	8,046,871	8,383,037	8,957,259	10,609,876	1,652,617	10,677,697	67,821
Public Safety Communications	23,391,786	24,625,015	26,472,481	28,673,658	2,201,177	29,736,446	1,062,788
Fire Protection Services	15,564,849	15,643,009	21,365,010	20,602,311	(762,699)	21,335,320	733,009
Department of Housing	68,561,397	45,046,328	153,212,812	150,837,302	(2,375,510)	40,683,708	(110,153,594)
<b>Total General Fund</b>	<b>218,234,908</b>	<b>205,900,524</b>	<b>348,373,886</b>	<b>363,208,280</b>	<b>14,834,394</b>	<b>240,214,212</b>	<b>(122,994,068)</b>
Total Requirements	218,234,908	205,900,524	348,373,886	363,208,280	14,834,394	240,214,212	(122,994,068)
Total Sources	181,885,525	166,591,443	294,716,917	302,337,503	7,620,586	174,499,591	(127,837,912)
Net County Cost	36,349,383	39,309,081	53,656,969	60,870,777	7,213,808	65,714,621	4,843,844

**Community Services**  
**FY 2025-26 and FY 2026-27**  
**All Funds Summary**

<b>Total Requirements</b>	<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Revised 2024-25</b>	<b>Adopted 2025-26</b>	<b>Change 2025-26</b>	<b>Recomm 2026-27</b>	<b>Change 2026-27</b>
<b>Non-General Fund Budgets</b>							
Fish and Game	71,096	63,763	63,096	40,263	(22,833)	1,500	(38,763)
Coyote Point Marina	1,882,875	2,822,399	1,799,225	2,948,674	1,149,449	2,776,909	(171,765)
Parks Capital Projects Budget	10,142,490	27,540,961	39,059,353	26,181,605	(12,877,748)	2,045,252	(24,136,353)
Waste Reduction	7,544,779	5,941,546	6,389,582	5,957,467	(432,115)	5,471,617	(485,850)
CSA-8 North Fair Oaks	10,330,126	11,407,177	10,839,740	11,889,202	1,049,462	11,064,779	(824,423)
Road Construction and Operations	104,119,092	121,561,793	138,017,109	134,913,344	(3,103,765)	62,661,662	(72,251,682)
Construction Services	2,278,740	2,217,457	2,777,751	3,166,570	388,819	3,122,638	(43,932)
Vehicle and Equipment Services	29,849,878	32,133,050	31,342,701	37,309,443	5,966,742	31,859,050	(5,450,393)
Utilities	91,900,464	100,617,725	95,473,507	104,517,812	9,044,305	92,552,912	(11,964,900)
Airports	21,203,024	11,007,146	13,154,887	14,662,085	1,507,198	6,799,314	(7,862,771)
Capital Projects	42,597,884	58,187,216	127,414,569	134,300,658	6,886,089	71,388,552	(62,912,106)
County One-Time Expense Fund	96,797,422	99,594,229	98,946,458	100,361,984	1,415,526	100,361,984	—
Courthouse Construction Fund	1,311,319	1,660,988	1,487,386	1,838,649	351,263	1,838,649	—
Criminal Justice Construction Fund	4,234,205	5,194,942	4,894,205	5,854,942	960,737	5,854,942	—
Other Capital Construction Fund	63,904,199	78,083,526	77,241,869	19,871,683	(57,370,186)	1,006,779	(18,864,904)
Major Capital Construction	39,698,658	58,752,980	191,799,846	150,572,211	(41,227,635)	94,773,182	(55,799,029)
Structural Fire	15,381,765	13,192,180	16,827,954	17,738,356	910,402	16,275,218	(1,463,138)
County Service Area #1	15,265,710	16,727,530	16,777,571	18,637,014	1,859,443	18,822,716	185,702
Department of Housing	—	—	—	—	—	—	—
<b>Total Non-General Funds</b>	<b>558,513,726</b>	<b>646,706,609</b>	<b>874,306,809</b>	<b>790,761,962</b>	<b>(83,544,847)</b>	<b>528,677,655</b>	<b>(262,084,307)</b>
<b>Total Requirements</b>	<b>804,095,801</b>	<b>918,529,912</b>	<b>1,115,087,372</b>	<b>1,037,516,014</b>	<b>(77,571,358)</b>	<b>770,013,122</b>	<b>(267,502,892)</b>
<b>Total Sources</b>	<b>804,095,801</b>	<b>918,529,912</b>	<b>1,115,087,372</b>	<b>1,037,516,014</b>	<b>(77,571,358)</b>	<b>770,013,122</b>	<b>(267,502,892)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Authorized Positions</b>							
FTE	687.5	705.5	701.8	712.9	11.1	712.9	—
Salary Resolution	688.0	706.0	701.0	716.0	15.0	716.0	—
<b>Information Only</b>							
Local Agency Formation Commission (Information Only)	831,746	971,650	970,992	1,049,765	78,773	1,011,018	(38,747)
County Library (Information Only)	92,847,836	98,626,925	89,834,096	99,071,733	9,237,637	89,292,919	(9,778,814)
Department of Housing	151,902,494	172,224,728	149,975,475	146,632,554	(3,342,921)	151,031,530	4,398,976

Planning and Building (3800B)



## 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 create healthy and prosperous communities.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	84,502	—	196,045	—	(196,045)	—	—
Licenses, Permits and Franchises	3,632,881	4,358,635	3,855,000	4,392,883	537,883	4,392,883	—
Fines, Forfeitures and Penalties	288	288	1,000	1,000	—	1,000	—
Intergovernmental Revenues	349,011	314,663	573,143	562,500	(10,643)	500,000	(62,500)
Charges for Services	3,725,567	3,122,752	2,774,349	2,960,267	185,918	2,961,305	1,038
Interfund Revenue	92,322	33,657	35,782	44,782	9,000	45,784	1,002
Miscellaneous Revenue	259,082	360,885	284,013	314,051	30,038	335,347	21,296
<b>Total Revenue</b>	<b>8,143,652</b>	<b>8,190,880</b>	<b>7,719,332</b>	<b>8,275,483</b>	<b>556,151</b>	<b>8,236,319</b>	<b>(39,164)</b>
Fund Balance	2,479,734	2,897,840	2,897,840	2,922,428	24,588	457,822	(2,464,606)
<b>Total Sources</b>	<b>10,623,386</b>	<b>11,088,720</b>	<b>10,617,172</b>	<b>11,197,911</b>	<b>580,739</b>	<b>8,694,141</b>	<b>(2,503,770)</b>
<b>Requirements</b>							
Salaries and Benefits	11,059,113	12,420,419	13,166,775	14,218,571	1,051,796	15,008,294	789,723
Services and Supplies	4,444,726	3,628,253	5,265,696	5,374,794	109,098	4,132,911	(1,241,883)
Other Charges	1,324,496	1,517,959	1,418,238	2,186,256	768,018	1,680,977	(505,279)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	53,543	—	—	—	—	—	—
Other Financing Uses	51,481	53,100	53,100	58,645	5,545	60,924	2,279
<b>Gross Appropriations</b>	<b>16,933,359</b>	<b>17,619,731</b>	<b>19,903,809</b>	<b>21,838,266</b>	<b>1,934,457</b>	<b>20,883,106</b>	<b>(955,160)</b>
Intrafund Transfers	(520,080)	(848,355)	(890,787)	(872,760)	18,027	(832,760)	40,000
<b>Net Appropriations</b>	<b>16,413,279</b>	<b>16,771,376</b>	<b>19,013,022</b>	<b>20,965,506</b>	<b>1,952,484</b>	<b>20,050,346</b>	<b>(915,160)</b>
Contingencies/Dept Reserves	1,296,198	442,145	442,145	457,822	15,677	457,822	—
<b>Total Requirements</b>	<b>17,709,477</b>	<b>17,213,521</b>	<b>19,455,167</b>	<b>21,423,328</b>	<b>1,968,161</b>	<b>20,508,168</b>	<b>(915,160)</b>
<b>Net County Cost</b>	<b>7,086,091</b>	<b>6,124,802</b>	<b>8,837,995</b>	<b>10,225,417</b>	<b>1,387,422</b>	<b>11,814,027</b>	<b>1,588,610</b>
Salary Resolution	71.0	70.0	70.0	70.0	—	70.0	—
FTE	70.5	69.5	69.3	69.1	(0.2)	69.1	—

## Local Agency Formation Commission (3570B)

### Mission Statement

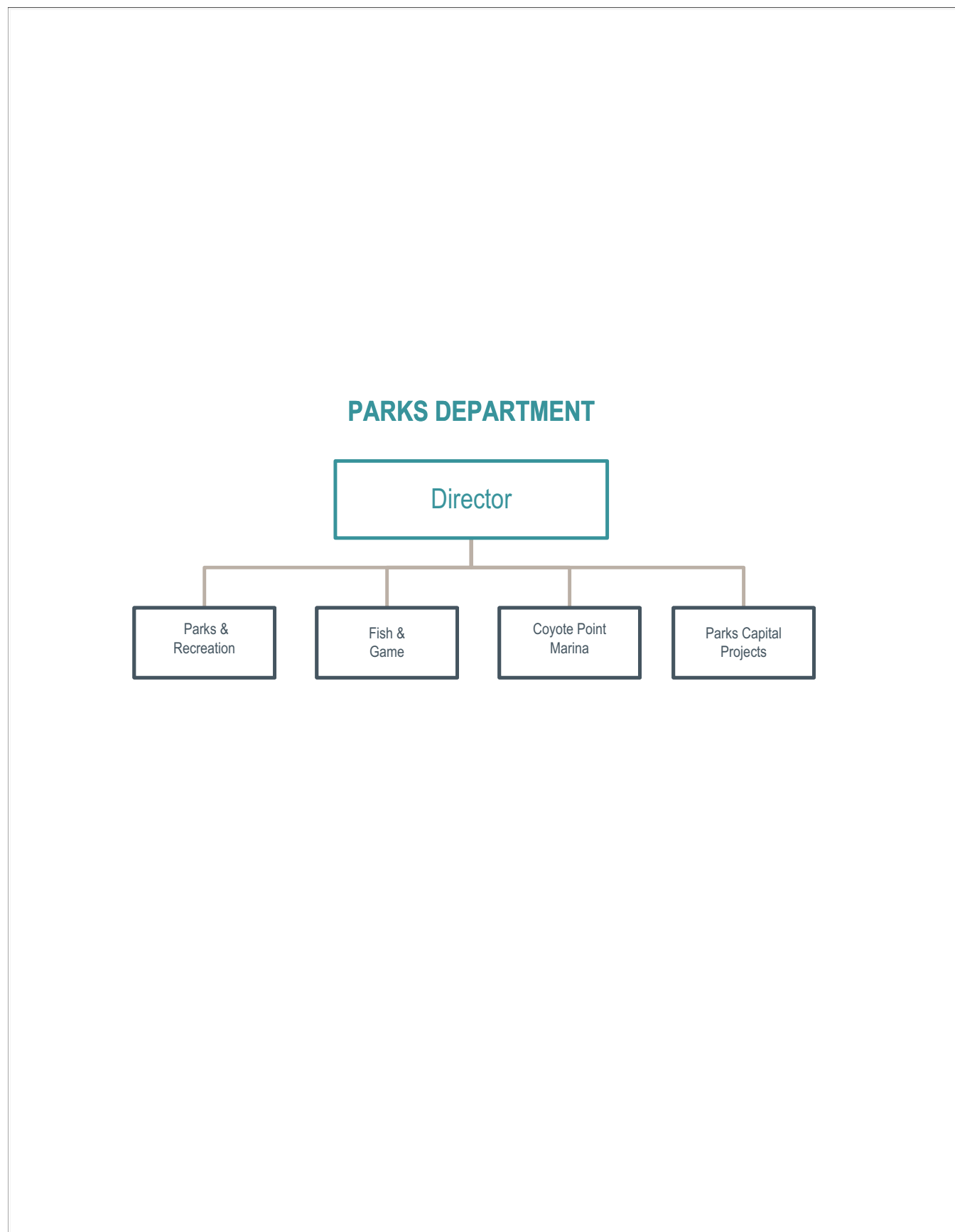
Provide staff support to the Local Agency Formation Commission to ensure city and special district organization and boundary changes comply with State law and State-mandated studies are completed in compliance with State law.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Use of Money and Property	17,195	23,346	8,000	8,000	—	8,000	—
Intergovernmental Revenues	553,122	710,922	710,044	720,897	10,853	762,150	41,253
Charges for Services	53,520	19,434	35,000	30,000	(5,000)	30,000	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	75	—	—	—	—	—	—
<b>Total Revenue</b>	<b>623,912</b>	<b>753,702</b>	<b>753,044</b>	<b>758,897</b>	<b>5,853</b>	<b>800,150</b>	<b>41,253</b>
Fund Balance	207,834	217,948	217,948	290,868	72,920	210,868	(80,000)
<b>Total Sources</b>	<b>831,746</b>	<b>971,650</b>	<b>970,992</b>	<b>1,049,765</b>	<b>78,773</b>	<b>1,011,018</b>	<b>(38,747)</b>
<b>Requirements</b>							
Salaries and Benefits	405,492	450,859	499,983	554,098	54,115	590,549	36,451
Services and Supplies	102,530	125,530	147,245	166,717	19,472	173,487	6,770
Other Charges	105,776	104,393	185,816	118,082	(67,734)	109,034	(9,048)
<b>Gross Appropriations</b>	<b>613,798</b>	<b>680,782</b>	<b>833,044</b>	<b>838,897</b>	<b>5,853</b>	<b>873,070</b>	<b>34,173</b>
Intrafund Transfers	—	—	—	—	—	—	—
<b>Net Appropriations</b>	<b>613,798</b>	<b>680,782</b>	<b>833,044</b>	<b>838,897</b>	<b>5,853</b>	<b>873,070</b>	<b>34,173</b>
Contingencies/Dept Reserves	217,948	290,868	137,948	210,868	72,920	137,948	(72,920)
<b>Total Requirements</b>	<b>831,746</b>	<b>971,650</b>	<b>970,992</b>	<b>1,049,765</b>	<b>78,773</b>	<b>1,011,018</b>	<b>(38,747)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	2.0	2.0	2.0	2.0	—	2.0	—
FTE	2.0	2.0	2.0	2.0	—	2.0	—

## Parks Department (3900D)



## Mission Statement

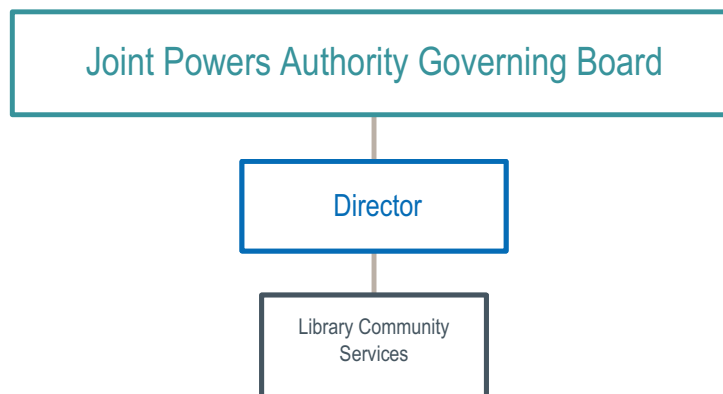
Through stewardship, San Mateo County Parks preserves our County's natural and cultural treasures, and provides safe, accessible parks, recreation, and learning opportunities to enhance the community's quality of life.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	4,645,606	8,961,979	15,322,435	12,887,018	(2,435,417)	—	(12,887,018)
Licenses, Permits and Franchises	—	—	—	—	—	—	—
Fines, Forfeitures and Penalties	18,744	30,414	9,500	17,500	8,000	17,500	—
Use of Money and Property	290,723	370,616	276,934	261,682	(15,252)	265,659	3,977
Intergovernmental Revenues	2,347,365	3,839,954	3,856,765	1,356,765	(2,500,000)	—	(1,356,765)
Charges for Services	3,573,575	3,866,163	4,105,090	4,120,090	15,000	4,120,090	—
Interfund Revenue	1,397,239	—	2,679,890	3,178,604	498,714	310,603	(2,868,001)
Miscellaneous Revenue	2,082,911	3,840,856	6,477,516	2,327,000	(4,150,516)	97,000	(2,230,000)
Other Financing Sources	1,850,823	13,084,833	16,173,425	6,074,601	(10,098,824)	—	(6,074,601)
<b>Total Revenue</b>	<b>16,206,986</b>	<b>33,994,816</b>	<b>48,901,555</b>	<b>30,223,260</b>	<b>(18,678,295)</b>	<b>4,810,852</b>	<b>(25,412,408)</b>
Fund Balance	4,384,571	5,927,190	4,746,519	11,886,397	7,139,878	5,780,785	(6,105,612)
<b>Total Sources</b>	<b>20,591,557</b>	<b>39,922,006</b>	<b>53,648,074</b>	<b>42,109,657</b>	<b>(11,538,417)</b>	<b>10,591,637</b>	<b>(31,518,020)</b>
<b>Requirements</b>							
Salaries and Benefits	14,448,963	15,865,588	16,699,693	18,028,124	1,328,431	18,821,886	793,762
Services and Supplies	6,673,274	6,333,401	12,753,743	11,691,713	(1,062,030)	3,236,385	(8,455,328)
Other Charges	3,388,991	4,603,503	3,403,932	3,418,927	14,995	3,554,337	135,410
Fixed Assets	2,524,696	3,913,625	10,966,915	11,790,746	823,831	96,069	(11,694,677)
Other Financing Uses	6,283,777	15,833,719	26,118,512	12,853,205	(13,265,307)	15,147	(12,838,058)
<b>Gross Appropriations</b>	<b>33,319,700</b>	<b>46,549,836</b>	<b>69,942,795</b>	<b>57,782,715</b>	<b>(12,160,080)</b>	<b>25,723,824</b>	<b>(32,058,891)</b>
Intrafund Transfers	(822,961)	(651,446)	(2,305,516)	(1,725,916)	579,600	(70,000)	1,655,916
<b>Net Appropriations</b>	<b>32,496,739</b>	<b>45,898,390</b>	<b>67,637,279</b>	<b>56,056,799</b>	<b>(11,580,480)</b>	<b>25,653,824</b>	<b>(30,402,975)</b>
Contingencies/Dept Reserves	2,575,461	2,628,295	2,628,295	2,735,153	106,858	2,735,153	—
Non-General Fund Reserves	2,239,490	9,133,777	1,352,138	3,045,632	1,693,494	3,045,632	—
<b>Total Requirements</b>	<b>37,311,689</b>	<b>57,660,461</b>	<b>71,617,712</b>	<b>61,837,584</b>	<b>(9,780,128)</b>	<b>31,434,609</b>	<b>(30,402,975)</b>
<b>Net County Cost</b>	<b>16,720,133</b>	<b>17,738,456</b>	<b>17,969,638</b>	<b>19,727,927</b>	<b>1,758,289</b>	<b>20,842,972</b>	<b>1,115,045</b>
Salary Resolution	88.0	88.0	88.0	88.0	—	88.0	—
FTE	88.0	88.0	88.0	88.0	—	88.0	—

County Library (3700B)

**SAN MATEO COUNTY LIBRARY  
JOINT POWERS AUTHORITY**



## Mission Statement

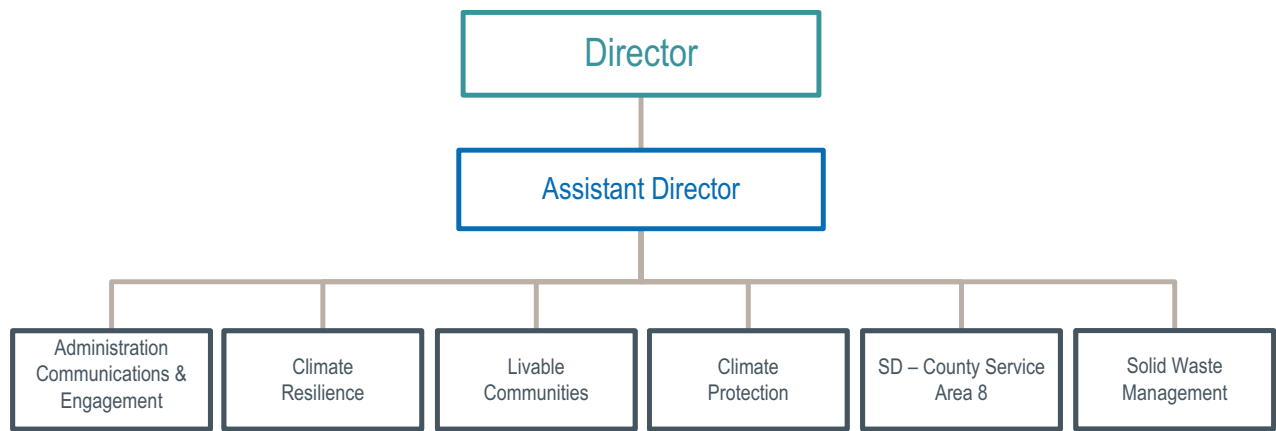
San Mateo County Libraries strengthen our community by creating an inclusive sense of place and environment for learning.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	45,429,636	46,569,018	41,084,616	44,707,104	3,622,488	45,062,720	355,616
Use of Money and Property	1,618,877	1,980,400	371,216	371,216	—	371,216	—
Intergovernmental Revenues	2,071,370	1,999,121	768,510	778,842	10,332	778,842	—
Charges for Services	14,395	10,498	—	—	—	—	—
Interfund Revenue	270,515	573,996	295,292	316,378	21,086	316,378	—
Miscellaneous Revenue	802,597	184,430	5,000	5,000	—	5,000	—
<b>Total Revenue</b>	<b>50,207,391</b>	<b>51,317,463</b>	<b>42,524,634</b>	<b>46,178,540</b>	<b>3,653,906</b>	<b>46,534,156</b>	<b>355,616</b>
Fund Balance	42,640,445	47,309,462	47,309,462	52,893,193	5,583,731	42,758,763	(10,134,430)
<b>Total Sources</b>	<b>92,847,836</b>	<b>98,626,925</b>	<b>89,834,096</b>	<b>99,071,733</b>	<b>9,237,637</b>	<b>89,292,919</b>	<b>(9,778,814)</b>
<b>Requirements</b>							
Salaries and Benefits	23,298,014	25,516,733	26,619,890	29,620,070	3,000,180	30,243,538	623,468
Services and Supplies	17,213,432	16,886,876	21,131,660	19,626,317	(1,505,343)	13,187,617	(6,438,700)
Other Charges	4,359,475	2,737,148	3,069,788	5,358,335	2,288,547	3,288,242	(2,070,093)
Fixed Assets	634,235	592,975	1,645,557	1,666,205	20,648	—	(1,666,205)
Other Financing Uses	33,218	—	36,353	42,043	5,690	43,663	1,620
<b>Gross Appropriations</b>	<b>45,538,373</b>	<b>45,733,732</b>	<b>52,503,248</b>	<b>56,312,970</b>	<b>3,809,722</b>	<b>46,763,060</b>	<b>(9,549,910)</b>
Intrafund Transfers	—	—	—	—	—	—	—
<b>Net Appropriations</b>	<b>45,538,373</b>	<b>45,733,732</b>	<b>52,503,248</b>	<b>56,312,970</b>	<b>3,809,722</b>	<b>46,763,060</b>	<b>(9,549,910)</b>
Contingencies/Dept Reserves	4,709,726	5,100,464	5,100,464	5,874,774	774,310	5,874,774	—
Non-General Fund Reserves	42,599,737	47,792,729	32,230,384	36,883,989	4,653,605	36,655,085	(228,904)
<b>Total Requirements</b>	<b>92,847,836</b>	<b>98,626,925</b>	<b>89,834,096</b>	<b>99,071,733</b>	<b>9,237,637</b>	<b>89,292,919</b>	<b>(9,778,814)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	153.0	165.0	156.0	165.0	9.0	165.0	—
FTE	141.0	151.3	141.4	150.0	8.7	150.0	—

# Sustainability Department (4000D)

## SUSTAINABILITY DEPARTMENT



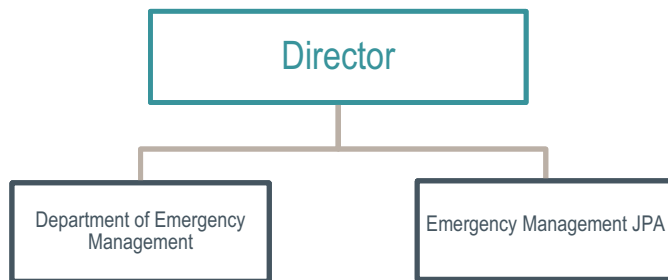
## Mission Statement

The Sustainability Department helps the County of San Mateo and its communities adapt to our changing environment by providing services and resources that inspire new ideas and solutions. We are committed to building a community that fulfills the needs of everyone today and in the future.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	3,013,328	2,597,826	8,855,624	7,679,976	(1,175,648)	7,218,124	(461,852)
Licenses, Permits and Franchises	2,968,056	2,900,698	3,095,926	2,966,967	(128,959)	2,877,967	(89,000)
Use of Money and Property	377,750	395,325	165,767	292,009	126,242	292,009	—
Intergovernmental Revenues	1,215,783	1,956,683	2,603,390	6,297,513	3,694,123	3,328,872	(2,968,641)
Charges for Services	1,954,815	2,174,844	1,924,010	2,553,349	629,339	2,153,349	(400,000)
Interfund Revenue	63,652	285	—	—	—	—	—
Miscellaneous Revenue	552,458	111,567	5,000	3,500	(1,500)	3,500	—
Other Financing Sources	1,246,614	1,641,763	1,895,733	1,688,729	(207,004)	1,923,619	234,890
<b>Total Revenue</b>	<b>11,392,456</b>	<b>11,778,991</b>	<b>18,545,450</b>	<b>21,482,043</b>	<b>2,936,593</b>	<b>17,797,440</b>	<b>(3,684,603)</b>
Fund Balance	14,861,119	14,594,729	14,594,729	14,264,161	(330,568)	13,224,672	(1,039,489)
<b>Total Sources</b>	<b>26,253,575</b>	<b>26,373,720</b>	<b>33,140,179</b>	<b>35,746,204</b>	<b>2,606,025</b>	<b>31,022,112</b>	<b>(4,724,092)</b>
<b>Requirements</b>							
Salaries and Benefits	6,835,427	6,852,679	7,618,635	8,103,169	484,534	8,485,499	382,330
Services and Supplies	9,012,086	9,092,416	15,116,024	15,458,736	342,712	13,817,393	(1,641,343)
Other Charges	929,148	702,462	672,533	776,262	103,729	800,231	23,969
Fixed Assets	—	249,020	—	—	—	—	—
Other Financing Uses	605,717	992,592	5,483,745	10,350,507	4,866,762	5,619,605	(4,730,902)
<b>Gross Appropriations</b>	<b>17,382,378</b>	<b>17,889,169</b>	<b>28,890,937</b>	<b>34,688,674</b>	<b>5,797,737</b>	<b>28,722,728</b>	<b>(5,965,946)</b>
Intrafund Transfers	—	(1,280)	443,557	(273,633)	(717,190)	161,773	435,406
<b>Net Appropriations</b>	<b>17,382,378</b>	<b>17,887,889</b>	<b>29,334,494</b>	<b>34,415,041</b>	<b>5,080,547</b>	<b>28,884,501</b>	<b>(5,530,540)</b>
Contingencies/Dept Reserves	2,041,358	—	2,186,186	2,293,713	107,527	2,293,713	—
Non-General Fund Reserves	10,080,634	10,148,453	9,553,802	7,109,965	(2,443,837)	8,215,089	1,105,124
<b>Total Requirements</b>	<b>29,504,370</b>	<b>28,036,342</b>	<b>41,074,482</b>	<b>43,818,719</b>	<b>2,744,237</b>	<b>39,393,303</b>	<b>(4,425,416)</b>
<b>Net County Cost</b>	<b>3,250,795</b>	<b>1,662,621</b>	<b>7,934,303</b>	<b>8,072,515</b>	<b>138,212</b>	<b>8,371,191</b>	<b>298,676</b>
Salary Resolution	33.0	31.0	31.0	31.0	—	31.0	—
FTE	33.0	31.0	33.0	30.9	(2.1)	30.9	—

### Department of Emergency Management



## Mission Statement

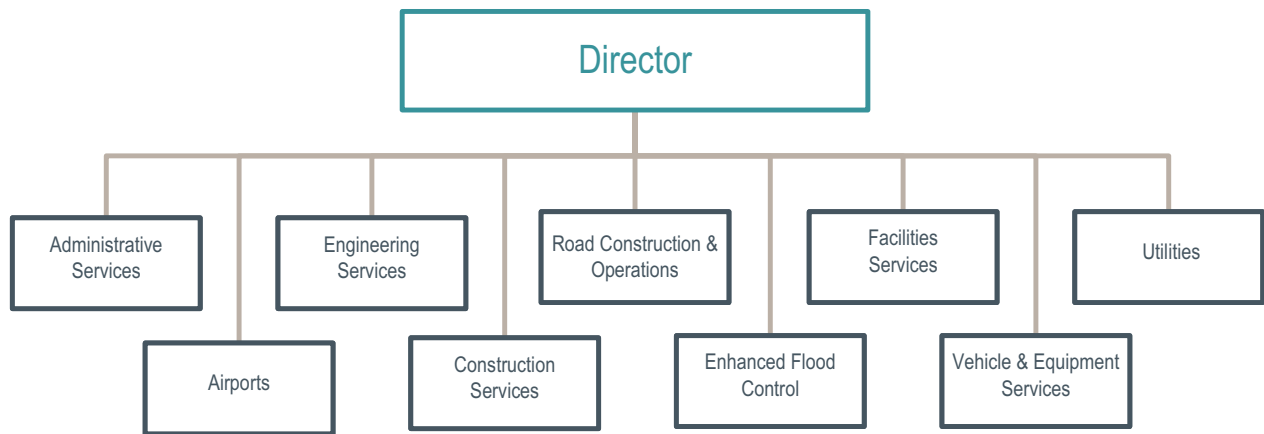
Our mission is to advance community resilience through a proactive and comprehensive approach to emergency management, involving the whole community in every phase of disaster preparedness, mitigation, response and recovery.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	278,675	1,517,193	2,048,142	2,047,645	(497)	588,161	(1,459,484)
Intergovernmental Revenues	1,811,400	2,146,538	2,159,892	2,159,892	—	2,159,892	—
Charges for Services	471,253	527,428	410,000	410,000	—	410,000	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	1,000	—	—	—	—	—	—
Other Financing Sources	137,105	—	650,000	850,000	200,000	850,000	—
<b>Total Revenue</b>	<b>2,699,433</b>	<b>4,191,159</b>	<b>5,268,034</b>	<b>5,467,537</b>	<b>199,503</b>	<b>4,008,053</b>	<b>(1,459,484)</b>
Fund Balance	603,378	347,024	347,024	208,604	(138,420)	192,446	(16,158)
<b>Total Sources</b>	<b>3,302,811</b>	<b>4,538,183</b>	<b>5,615,058</b>	<b>5,676,141</b>	<b>61,083</b>	<b>4,200,499</b>	<b>(1,475,642)</b>
<b>Requirements</b>							
Salaries and Benefits	1,738,101	2,851,680	3,371,059	3,677,134	306,075	3,937,165	260,031
Services and Supplies	2,758,888	3,831,418	5,275,337	5,406,720	131,383	3,830,814	(1,575,906)
Other Charges	1,000,123	1,271,077	777,993	1,379,788	601,795	1,388,268	8,480
Reclassification of Expenses	—	—	239,477	122,225	(117,252)	122,225	—
Fixed Assets	169,515	27,039	—	—	—	—	—
Other Financing Uses	32,806	42,712	37,507	54,948	17,441	57,038	2,090
<b>Gross Appropriations</b>	<b>5,699,432</b>	<b>8,023,927</b>	<b>9,701,373</b>	<b>10,640,815</b>	<b>939,442</b>	<b>9,335,510</b>	<b>(1,305,305)</b>
Intrafund Transfers	—	(155,133)	(877,966)	(650,000)	227,966	(650,000)	—
<b>Net Appropriations</b>	<b>5,699,432</b>	<b>7,868,794</b>	<b>8,823,407</b>	<b>9,990,815</b>	<b>1,167,408</b>	<b>8,685,510</b>	<b>(1,305,305)</b>
Contingencies/Dept Reserves	271,188	330,866	330,866	192,446	(138,420)	192,446	—
<b>Total Requirements</b>	<b>5,970,620</b>	<b>8,199,660</b>	<b>9,154,273</b>	<b>10,183,261</b>	<b>1,028,988</b>	<b>8,877,956</b>	<b>(1,305,305)</b>
<b>Net County Cost</b>	<b>2,667,809</b>	<b>3,661,477</b>	<b>3,539,215</b>	<b>4,507,120</b>	<b>967,905</b>	<b>4,677,457</b>	<b>170,337</b>
Salary Resolution	13.0	18.0	18.0	18.0	—	18.0	—
FTE	13.0	18.0	18.0	18.0	—	18.0	—

Department of Public Works (4500D)

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

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	10,335,969	10,105,002	7,928,146	11,750,855	3,822,709	8,301,555	(3,449,300)
Licenses, Permits and Franchises	1,358,589	1,457,728	1,295,500	1,295,500	—	1,295,500	—
Fines, Forfeitures and Penalties	183	—	15,000	15,000	—	15,000	—
Use of Money and Property	10,209,348	11,023,994	6,151,931	8,648,543	2,496,612	8,656,061	7,518
Intergovernmental Revenues	42,411,897	34,050,028	47,330,235	45,791,328	(1,538,907)	35,980,889	(9,810,439)
Charges for Services	25,295,428	27,206,088	29,062,187	30,047,188	985,001	28,296,240	(1,750,948)
Interfund Revenue	40,685,929	44,498,885	50,024,931	66,489,202	16,464,271	61,988,157	(4,501,045)
Miscellaneous Revenue	915,829	1,342,293	986,239	1,104,239	118,000	1,104,273	34
Other Financing Sources	1,688,720	6,876,128	15,018,411	8,965,403	(6,053,008)	1,350,000	(7,615,403)
<b>Total Revenue</b>	<b>132,901,892</b>	<b>136,560,147</b>	<b>157,812,580</b>	<b>174,107,258</b>	<b>16,294,678</b>	<b>146,987,675</b>	<b>(27,119,583)</b>
Fund Balance	154,121,477	175,703,278	173,529,174	177,196,878	3,667,704	103,430,393	(73,766,485)
<b>Total Sources</b>	<b>287,023,368</b>	<b>312,263,425</b>	<b>331,341,754</b>	<b>351,304,136</b>	<b>19,962,382</b>	<b>250,418,068</b>	<b>(100,886,068)</b>
<b>Requirements</b>							
Salaries and Benefits	50,229,716	56,259,697	63,271,625	69,687,867	6,416,242	73,553,525	3,865,658
Services and Supplies	61,720,150	75,105,291	117,730,563	123,345,679	5,615,116	85,175,893	(38,169,786)
Other Charges	15,583,584	19,792,065	24,924,792	30,600,862	5,676,070	26,454,751	(4,146,111)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	18,153,969	17,327,477	48,488,580	62,919,934	14,431,354	29,017,107	(33,902,827)
Other Financing Uses	3,289,212	8,481,360	17,139,649	10,697,377	(6,442,272)	3,047,134	(7,650,243)
<b>Gross Appropriations</b>	<b>148,976,631</b>	<b>176,965,890</b>	<b>271,555,209</b>	<b>297,251,719</b>	<b>25,696,510</b>	<b>217,248,410</b>	<b>(80,003,309)</b>
Intrafund Transfers	(35,483,221)	(41,900,503)	(42,123,283)	(49,377,976)	(7,254,693)	(51,557,805)	(2,179,829)
<b>Net Appropriations</b>	<b>113,493,410</b>	<b>135,065,386</b>	<b>229,431,926</b>	<b>247,873,743</b>	<b>18,441,817</b>	<b>165,690,605</b>	<b>(82,183,138)</b>
Contingencies/Dept Reserves	138,975,335	148,011,555	79,713,536	82,678,545	2,965,009	68,196,004	(14,482,541)
Non-General Fund Reserves	34,554,623	29,186,483	22,196,292	20,751,848	(1,444,444)	16,531,459	(4,220,389)
<b>Total Requirements</b>	<b>287,023,369</b>	<b>312,263,424</b>	<b>331,341,754</b>	<b>351,304,136</b>	<b>19,962,382</b>	<b>250,418,068</b>	<b>(100,886,068)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	333.0	346.0	341.0	350.0	9.0	350.0	—
FTE	333.0	346.0	340.6	349.6	9.0	349.6	—

## Capital Projects (8500D)

### Mission Statement

The Capital Program plans, designs, constructs, upgrades and in general improves facilities and infrastructure to operate efficiently, and safely.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	1,380,470	484,831	6,127,232	6,019,835	(107,397)	—	(6,019,835)
Use of Money and Property	595,189	750,837	—	—	—	—	—
Charges for Services	16,773	53,707	—	19,569	19,569	20,316	747
Other Financing Sources	25,361,578	38,810,911	103,200,407	107,122,458	3,922,051	56,468,671	(50,653,787)
<b>Total Revenue</b>	<b>27,354,011</b>	<b>40,100,286</b>	<b>109,327,639</b>	<b>113,161,862</b>	<b>3,834,223</b>	<b>56,488,987</b>	<b>(56,672,875)</b>
Fund Balance	15,243,873	18,086,930	18,086,930	21,138,796	3,051,866	14,899,565	(6,239,231)
<b>Total Sources</b>	<b>42,597,884</b>	<b>58,187,216</b>	<b>127,414,569</b>	<b>134,300,658</b>	<b>6,886,089</b>	<b>71,388,552</b>	<b>(62,912,106)</b>
<b>Requirements</b>							
Services and Supplies	860,791	22,537,829	11,464,660	9,910,065	(1,554,595)	2,000,000	(7,910,065)
Other Charges	14	53,329	365,557	365,557	—	1	(365,556)
Fixed Assets	23,650,149	14,457,262	106,471,699	109,125,471	2,653,772	51,756,123	(57,369,348)
<b>Gross Appropriations</b>	<b>24,510,954</b>	<b>37,048,421</b>	<b>118,301,916</b>	<b>119,401,093</b>	<b>1,099,177</b>	<b>53,756,124</b>	<b>(65,644,969)</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>24,510,954</b>	<b>37,048,421</b>	<b>118,301,916</b>	<b>119,401,093</b>	<b>1,099,177</b>	<b>53,756,124</b>	<b>(65,644,969)</b>
Contingencies/Dept Reserves	18,086,930	21,138,796	9,112,653	14,899,565	5,786,912	17,632,428	2,732,863
<b>Total Requirements</b>	<b>42,597,884</b>	<b>58,187,216</b>	<b>127,414,569</b>	<b>134,300,658</b>	<b>6,886,089</b>	<b>71,388,552</b>	<b>(62,912,106)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## County One-Time Expense Fund (8200B)

### Mission Statement

The County One-Time Expense Fund contains appropriations for County capital improvements, facilities maintenance projects, and debt service payments.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Use of Money and Property	3,383,123	3,796,807	3,149,036	2,767,755	(381,281)	2,767,755	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
<b>Total Revenue</b>	<b>3,383,123</b>	<b>3,796,807</b>	<b>3,149,036</b>	<b>2,767,755</b>	<b>(381,281)</b>	<b>2,767,755</b>	<b>—</b>
Fund Balance	93,414,299	95,797,422	95,797,422	97,594,229	1,796,807	97,594,229	—
<b>Total Sources</b>	<b>96,797,422</b>	<b>99,594,229</b>	<b>98,946,458</b>	<b>100,361,984</b>	<b>1,415,526</b>	<b>100,361,984</b>	<b>—</b>
<b>Requirements</b>							
Services and Supplies	1,000,000	—	5,000,000	5,000,000	—	5,000,000	—
Other Charges	—	2,000,000	5,000,000	5,000,000	—	5,000,000	—
Other Financing Uses	—	—	36,160,237	35,367,675	(792,562)	35,367,675	—
<b>Gross Appropriations</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>46,160,237</b>	<b>45,367,675</b>	<b>(792,562)</b>	<b>45,367,675</b>	<b>—</b>
Intrafund Transfers	—	—	—	—	—	—	—
<b>Net Appropriations</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>46,160,237</b>	<b>45,367,675</b>	<b>(792,562)</b>	<b>45,367,675</b>	<b>—</b>
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	95,797,422	97,594,229	52,786,221	54,994,309	2,208,088	54,994,309	—
<b>Total Requirements</b>	<b>96,797,422</b>	<b>99,594,229</b>	<b>98,946,458</b>	<b>100,361,984</b>	<b>1,415,526</b>	<b>100,361,984</b>	<b>—</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Courthouse Construction Fund (8300B)

### Mission Statement

Funds the construction, rehabilitation, leasing, and financing of courtrooms.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Fines, Forfeitures and Penalties	—	31	—	—	—	—	—
Use of Money and Property	(4,011)	(6,887)	—	—	—	—	—
Charges for Services	574,248	780,457	600,000	600,000	—	600,000	—
Interfund Revenue	739,422	714,551	714,551	714,551	—	714,551	—
<b>Total Revenue</b>	<b>1,309,659</b>	<b>1,488,153</b>	<b>1,314,551</b>	<b>1,314,551</b>	<b>—</b>	<b>1,314,551</b>	<b>—</b>
Fund Balance	1,660	172,835	172,835	524,098	351,263	524,098	—
<b>Total Sources</b>	<b>1,311,319</b>	<b>1,660,988</b>	<b>1,487,386</b>	<b>1,838,649</b>	<b>351,263</b>	<b>1,838,649</b>	<b>—</b>
<b>Requirements</b>							
Other Charges	—	—	—	—	—	—	—
Other Financing Uses	1,138,483	1,136,891	1,314,551	1,314,551	—	1,314,551	—
<b>Gross Appropriations</b>	<b>1,138,483</b>	<b>1,136,891</b>	<b>1,314,551</b>	<b>1,314,551</b>	<b>—</b>	<b>1,314,551</b>	<b>—</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>1,138,483</b>	<b>1,136,891</b>	<b>1,314,551</b>	<b>1,314,551</b>	<b>—</b>	<b>1,314,551</b>	<b>—</b>
Contingencies/Dept Reserves	172,835	524,098	121,304	121,304	—	121,304	—
Non-General Fund Reserves	—	—	51,531	402,794	351,263	402,794	—
<b>Total Requirements</b>	<b>1,311,319</b>	<b>1,660,988</b>	<b>1,487,386</b>	<b>1,838,649</b>	<b>351,263</b>	<b>1,838,649</b>	<b>—</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Criminal Justice Construction Fund (8400B)

### Mission Statement

Funds the construction, rehabilitation, leasing, and financing of criminal justice facilities.

### General Fund

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

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

## Other Capital Construction Fund (8450D)

### Mission Statement

The Other Capital Construction Fund contains appropriations for major County capital improvements.

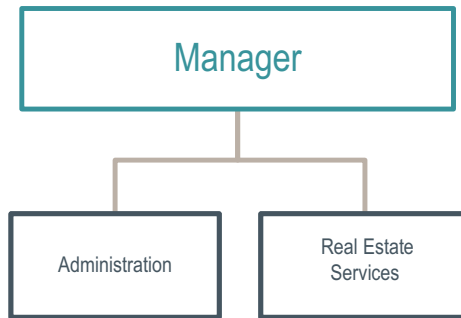
### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	9,933,233	10,122,614	31,629,246	29,582,233	(2,047,013)	16,982,040	(12,600,193)
Use of Money and Property	754,390	473,486	—	—	—	—	—
Intergovernmental Revenues	8,906,132	3,876,246	13,933,584	10,057,338	(3,876,246)	13,933,584	3,876,246
Miscellaneous Revenue	1,027,444	419,777	1,000,000	1,086,840	86,840	1,000,000	(86,840)
Other Financing Sources	40,179,995	99,716,678	200,251,182	109,824,752	(90,426,430)	63,864,337	(45,960,415)
<b>Total Revenue</b>	<b>60,801,194</b>	<b>114,608,802</b>	<b>246,814,012</b>	<b>150,551,163</b>	<b>(96,262,849)</b>	<b>95,779,961</b>	<b>(54,771,202)</b>
Fund Balance	42,801,663	22,227,703	22,227,703	19,892,731	(2,334,972)	—	(19,892,731)
<b>Total Sources</b>	<b>103,602,857</b>	<b>136,836,505</b>	<b>269,041,715</b>	<b>170,443,894</b>	<b>(98,597,821)</b>	<b>95,779,961</b>	<b>(74,663,933)</b>
<b>Requirements</b>							
Services and Supplies	4,850,441	4,100,583	13,525,322	18,796,209	5,270,887	10,542,958	(8,253,251)
Fixed Assets	67,629,869	112,843,190	249,959,751	140,290,589	(109,669,162)	85,237,003	(55,053,586)
Other Financing Uses	8,894,844	—	5,556,642	11,357,096	5,800,454	—	(11,357,096)
<b>Gross Appropriations</b>	<b>81,375,154</b>	<b>116,943,773</b>	<b>269,041,715</b>	<b>170,443,894</b>	<b>(98,597,821)</b>	<b>95,779,961</b>	<b>(74,663,933)</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>81,375,154</b>	<b>116,943,773</b>	<b>269,041,715</b>	<b>170,443,894</b>	<b>(98,597,821)</b>	<b>95,779,961</b>	<b>(74,663,933)</b>
Contingencies/Dept Reserves	101,216	105,251	—	—	—	—	—
Non-General Fund Reserves	22,126,487	19,787,481	—	—	—	—	—
<b>Total Requirements</b>	<b>103,602,857</b>	<b>136,836,506</b>	<b>269,041,715</b>	<b>170,443,894</b>	<b>(98,597,821)</b>	<b>95,779,961</b>	<b>(74,663,933)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Real Property Services (1220B)

**REAL PROPERTY SERVICES**



## Mission Statement

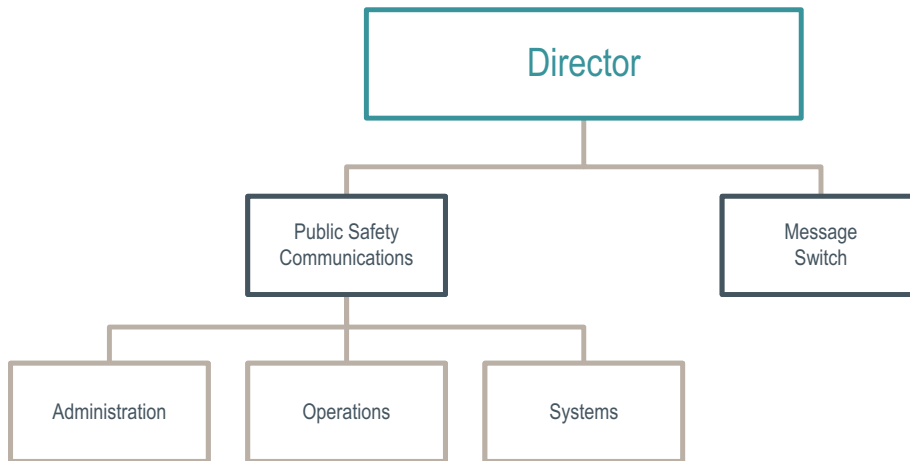
The Real Property program efficiently and effectively researches historical records, negotiates leases as either the landlord or tenant, disposes of surplus real property, and purchases property on the County's behalf. The unit collaborates with County, regional, city, and state agencies to find cost effective, well-considered strategies for providing services of health care, human services, transportation, outdoor activities, and infrastructure maintenance. Real Property works closely with other County departments to define leased facility needs, identify appropriate alternatives, negotiate leases on competitive terms and administer those agreements throughout the term of lease, and protects the County's financial and legal interests. In addition, Real Property negotiates concession and permit agreements and facilitates right of way transactions.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Use of Money and Property	567,476	649,992	501,037	730,072	229,035	730,072	—
Charges for Services	7,588	480	—	—	—	—	—
Interfund Revenue	3,177,144	2,935,435	3,593,768	4,335,840	742,072	4,335,840	—
Miscellaneous Revenue	43,965	11,754	—	—	—	—	—
<b>Total Revenue</b>	<b>3,796,173</b>	<b>3,597,661</b>	<b>4,094,805</b>	<b>5,065,912</b>	<b>971,107</b>	<b>5,065,912</b>	<b>—</b>
Fund Balance	676,870	545,082	545,082	438,658	(106,424)	438,658	—
<b>Total Sources</b>	<b>4,473,043</b>	<b>4,142,743</b>	<b>4,639,887</b>	<b>5,504,570</b>	<b>864,683</b>	<b>5,504,570</b>	<b>—</b>
<b>Requirements</b>							
Salaries and Benefits	736,757	839,442	1,256,532	1,410,593	154,061	1,492,615	82,022
Services and Supplies	268,271	325,994	327,276	403,548	76,272	400,120	(3,428)
Other Charges	23,610,631	25,762,886	23,812,038	25,517,490	1,705,452	25,524,650	7,160
Other Financing Uses	23,363	24,813	24,813	25,455	642	23,199	(2,256)
<b>Gross Appropriations</b>	<b>24,639,022</b>	<b>26,953,136</b>	<b>25,420,659</b>	<b>27,357,086</b>	<b>1,936,427</b>	<b>27,440,584</b>	<b>83,498</b>
Intrafund Transfers	(20,879,838)	(23,080,274)	(21,325,854)	(22,291,174)	(965,320)	(22,374,672)	(83,498)
<b>Net Appropriations</b>	<b>3,759,184</b>	<b>3,872,862</b>	<b>4,094,805</b>	<b>5,065,912</b>	<b>971,107</b>	<b>5,065,912</b>	<b>—</b>
Contingencies/Dept Reserves	713,859	269,881	545,082	438,658	(106,424)	438,658	—
<b>Total Requirements</b>	<b>4,473,043</b>	<b>4,142,743</b>	<b>4,639,887</b>	<b>5,504,570</b>	<b>864,683</b>	<b>5,504,570</b>	<b>—</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	6.0	6.0	6.0	6.0	—	6.0	—
FTE	6.0	6.0	6.0	6.0	—	6.0	—

Public Safety Communications (1240B)

**OFFICE OF PUBLIC SAFETY COMMUNICATIONS**



## Mission Statement

As a consolidated communications center, Public Safety Communications provides the highest quality Law Enforcement, Fire and Emergency Medical Dispatch and communications services by responding quickly and decisively to achieve safety and quality of life for those we serve. Our mission is to serve our community, guided by our core values of dependability, compassion, integrity, respect and responsibility.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	—	2,688,515	—
Charges for Services	7,341,008	7,251,007	8,607,717	8,607,717	—	8,607,717	—
Interfund Revenue	10,714	9,360	—	—	—	—	—
Miscellaneous Revenue	219,826	249,397	117,500	117,500	—	117,500	—
<b>Total Revenue</b>	<b>10,260,063</b>	<b>10,198,279</b>	<b>11,413,732</b>	<b>11,413,732</b>	<b>—</b>	<b>11,413,732</b>	<b>—</b>
Fund Balance	5,682,934	3,977,923	3,977,923	3,915,523	(62,400)	3,852,923	(62,600)
<b>Total Sources</b>	<b>15,942,997</b>	<b>14,176,202</b>	<b>15,391,655</b>	<b>15,329,255</b>	<b>(62,400)</b>	<b>15,266,655</b>	<b>(62,600)</b>
<b>Requirements</b>							
Salaries and Benefits	16,549,154	16,913,546	17,231,338	19,382,420	2,151,082	20,408,131	1,025,711
Services and Supplies	1,736,734	1,333,868	2,541,286	1,694,715	(846,571)	1,686,374	(8,341)
Other Charges	1,474,380	1,605,226	1,484,517	1,753,120	268,603	1,803,304	50,184
Fixed Assets	279,444	242,830	509,073	478,573	(30,500)	478,573	—
Other Financing Uses	66,364	71,026	71,026	85,810	14,784	89,074	3,264
<b>Gross Appropriations</b>	<b>20,106,076</b>	<b>20,166,495</b>	<b>21,837,240</b>	<b>23,394,638</b>	<b>1,557,398</b>	<b>24,465,456</b>	<b>1,070,818</b>
Intrafund Transfers	(1,490,498)	(1,656,399)	(1,528,740)	(1,690,124)	(161,384)	(1,698,154)	(8,030)
<b>Net Appropriations</b>	<b>18,615,578</b>	<b>18,510,096</b>	<b>20,308,500</b>	<b>21,704,514</b>	<b>1,396,014</b>	<b>22,767,302</b>	<b>1,062,788</b>
Contingencies/Dept Reserves	1,907,438	3,173,226	3,173,226	3,852,923	679,697	3,852,923	—
<b>Total Requirements</b>	<b>20,523,016</b>	<b>21,683,322</b>	<b>23,481,726</b>	<b>25,557,437</b>	<b>2,075,711</b>	<b>26,620,225</b>	<b>1,062,788</b>
<b>Net County Cost</b>	<b>4,580,019</b>	<b>7,507,120</b>	<b>8,090,071</b>	<b>10,228,182</b>	<b>2,138,111</b>	<b>11,353,570</b>	<b>1,125,388</b>
Salary Resolution	84.0	81.0	81.0	81.0	—	81.0	—
FTE	84.0	81.0	81.0	81.0	—	81.0	—

## Message Switch (1940B)

### Mission Statement

The mission of the San Mateo County Message Switch System (MSS) is to serve over 30 user agencies, including County criminal justice departments, City police departments, and State, Federal, and specialized law enforcement bodies by providing a specialized computer and communications network that electronically moves "messages" (inquiries, responses, and information bulletins) to and from major criminal justice and related law enforcement data bases maintained by San Mateo County, other Counties, State of California, State of Oregon, and Federal law enforcement agencies.

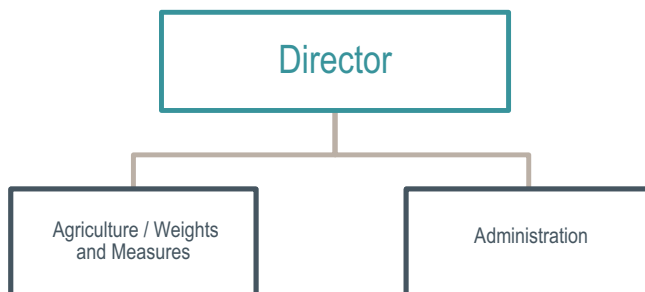
### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Charges for Services	442,257	442,465	491,002	491,002	—	491,002	—
Interfund Revenue	—	—	525	525	—	525	—
<b>Total Revenue</b>	<b>442,257</b>	<b>442,465</b>	<b>491,527</b>	<b>491,527</b>	<b>—</b>	<b>491,527</b>	<b>—</b>
Fund Balance	2,426,513	2,499,228	2,499,228	2,624,694	125,466	2,624,694	—
<b>Total Sources</b>	<b>2,868,770</b>	<b>2,941,693</b>	<b>2,990,755</b>	<b>3,116,221</b>	<b>125,466</b>	<b>3,116,221</b>	<b>—</b>
<b>Requirements</b>							
Services and Supplies	518,857	503,319	599,036	729,663	130,627	729,696	33
Other Charges	5,452	55,381	65,331	60,170	(5,161)	60,545	375
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	87,328	87,328	—	87,328	—
<b>Gross Appropriations</b>	<b>524,310</b>	<b>558,699</b>	<b>751,695</b>	<b>877,161</b>	<b>125,466</b>	<b>877,569</b>	<b>408</b>
Intrafund Transfers	(242,096)	(241,700)	(194,668)	(260,168)	(65,500)	(260,576)	(408)
<b>Net Appropriations</b>	<b>282,214</b>	<b>316,999</b>	<b>557,027</b>	<b>616,993</b>	<b>59,966</b>	<b>616,993</b>	<b>—</b>
Contingencies/Dept Reserves	2,586,556	2,624,693	2,433,728	2,499,228	65,500	2,499,228	—
<b>Total Requirements</b>	<b>2,868,770</b>	<b>2,941,693</b>	<b>2,990,755</b>	<b>3,116,221</b>	<b>125,466</b>	<b>3,116,221</b>	<b>—</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**Agricultural / Weights and Measures (1260B)**

**AGRICULTURE / WEIGHTS AND MEASURES**



## Mission Statement

To protect agricultural and environmental resources, ensure the safe use of pesticides, prevent the introduction of invasive pests, provide consumer protection and ensure equity in the marketplace.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	—	—	153,633	153,633	—	153,633	—
Licenses, Permits and Franchises	620,907	809,728	771,989	789,989	18,000	789,989	—
Fines, Forfeitures and Penalties	15,600	23,850	—	—	—	—	—
Intergovernmental Revenues	3,934,926	4,178,564	3,446,896	3,927,164	480,268	3,927,164	—
Charges for Services	74,150	81,273	102,200	79,200	(23,000)	79,200	—
Interfund Revenue	1,272	—	1,272	—	(1,272)	—	—
Miscellaneous Revenue	588	20,859	—	—	—	—	—
<b>Total Revenue</b>	<b>4,647,444</b>	<b>5,114,274</b>	<b>4,475,990</b>	<b>4,949,986</b>	<b>473,996</b>	<b>4,949,986</b>	<b>—</b>
Fund Balance	1,356,629	1,115,553	1,115,553	1,617,209	501,656	1,217,209	(400,000)
<b>Total Sources</b>	<b>6,004,073</b>	<b>6,229,827</b>	<b>5,591,543</b>	<b>6,567,195</b>	<b>975,652</b>	<b>6,167,195</b>	<b>(400,000)</b>
<b>Requirements</b>							
Salaries and Benefits	5,563,900	6,133,779	6,415,564	7,084,739	669,175	7,528,677	443,938
Services and Supplies	576,626	592,673	956,496	1,392,877	436,381	887,093	(505,784)
Other Charges	701,288	744,851	763,631	904,415	140,784	1,033,673	129,258
Fixed Assets	—	91,374	—	—	—	—	—
Other Financing Uses	658,133	7,888	7,888	10,636	2,748	11,045	409
<b>Gross Appropriations</b>	<b>7,499,947</b>	<b>7,570,565</b>	<b>8,143,579</b>	<b>9,392,667</b>	<b>1,249,088</b>	<b>9,460,488</b>	<b>67,821</b>
Intrafund Transfers	—	(1,208)	—	—	—	—	—
<b>Net Appropriations</b>	<b>7,499,947</b>	<b>7,569,357</b>	<b>8,143,579</b>	<b>9,392,667</b>	<b>1,249,088</b>	<b>9,460,488</b>	<b>67,821</b>
Contingencies/Dept Reserves	546,924	813,680	813,680	1,217,209	403,529	1,217,209	—
Non-General Fund Reserves	—	—	—	—	—	—	—
<b>Total Requirements</b>	<b>8,046,871</b>	<b>8,383,037</b>	<b>8,957,259</b>	<b>10,609,876</b>	<b>1,652,617</b>	<b>10,677,697</b>	<b>67,821</b>
<b>Net County Cost</b>	<b>2,042,799</b>	<b>2,153,210</b>	<b>3,365,716</b>	<b>4,042,681</b>	<b>676,965</b>	<b>4,510,502</b>	<b>467,821</b>
Salary Resolution	30.0	30.0	30.0	36.0	6.0	36.0	—
FTE	30.0	30.0	30.0	34.5	4.5	34.5	—

## Structural Fire (3550B)

### Mission Statement

The mission of the San Mateo County Fire Department is to protect the life, property, and natural resources of its citizens and visitors through effective emergency response, incident mitigation, preparedness, education, and prevention.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	7,389,161	8,434,455	11,652,824	11,217,235	(435,589)	11,810,023	592,788
Use of Money and Property	366,445	290,482	162,483	162,483	—	162,483	—
Intergovernmental Revenues	2,931,951	2,793,785	2,816,220	2,871,602	55,382	2,928,092	56,490
Charges for Services	86,350	110,753	305,500	206,399	(99,101)	920,007	713,608
Miscellaneous Revenue	12,199	126,391	454,613	454,613	—	454,613	—
Other Financing Sources	418,164	—	—	2,736,114	2,736,114	—	(2,736,114)
<b>Total Revenue</b>	<b>11,204,270</b>	<b>11,755,866</b>	<b>15,391,640</b>	<b>17,648,446</b>	<b>2,256,806</b>	<b>16,275,218</b>	<b>(1,373,228)</b>
Fund Balance	4,177,495	1,436,314	1,436,314	89,910	(1,346,404)	—	(89,910)
<b>Total Sources</b>	<b>15,381,765</b>	<b>13,192,180</b>	<b>16,827,954</b>	<b>17,738,356</b>	<b>910,402</b>	<b>16,275,218</b>	<b>(1,463,138)</b>
<b>Requirements</b>							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	26	52	49	41	(8)	43	2
Other Financing Uses	13,945,426	13,102,219	14,323,324	17,648,405	3,325,081	16,275,175	(1,373,230)
<b>Gross Appropriations</b>	<b>13,945,452</b>	<b>13,102,271</b>	<b>14,323,373</b>	<b>17,648,446</b>	<b>3,325,073</b>	<b>16,275,218</b>	<b>(1,373,228)</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>13,945,452</b>	<b>13,102,271</b>	<b>14,323,373</b>	<b>17,648,446</b>	<b>3,325,073</b>	<b>16,275,218</b>	<b>(1,373,228)</b>
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	1,436,314	89,910	2,504,581	89,910	(2,414,671)	—	(89,910)
<b>Total Requirements</b>	<b>15,381,765</b>	<b>13,192,180</b>	<b>16,827,954</b>	<b>17,738,356</b>	<b>910,402</b>	<b>16,275,218</b>	<b>(1,463,138)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Fire Protection Services (3580B)

### Mission Statement

The mission of the San Mateo County Fire Department is to protect the life, property, and natural resources of its citizens and visitors through effective emergency response, incident mitigation, preparedness, education, and prevention.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	897,894	2,293,881	4,305,520	2,953,854	(1,351,666)	2,323,854	(630,000)
Intergovernmental Revenues	298,131	2,762	—	—	—	—	—
Charges for Services	83,302	132,415	—	—	—	—	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	87,240	111,732	—	—	—	—	—
Other Financing Sources	13,945,426	13,102,219	14,323,324	14,912,291	588,967	16,275,300	1,363,009
<b>Total Revenue</b>	<b>15,311,993</b>	<b>15,643,009</b>	<b>18,628,844</b>	<b>17,866,145</b>	<b>(762,699)</b>	<b>18,599,154</b>	<b>733,009</b>
Fund Balance	252,856	—	—	—	—	—	—
<b>Total Sources</b>	<b>15,564,849</b>	<b>15,643,009</b>	<b>18,628,844</b>	<b>17,866,145</b>	<b>(762,699)</b>	<b>18,599,154</b>	<b>733,009</b>
<b>Requirements</b>							
Salaries and Benefits	—	339	339	374	35	374	—
Services and Supplies	12,865,658	12,559,209	16,982,426	17,412,108	429,682	18,206,656	794,548
Other Charges	530,011	454,026	460,443	641,958	181,515	579,503	(62,455)
Fixed Assets	1,214,815	2,413,152	3,705,520	2,323,854	(1,381,666)	2,323,854	—
Other Financing Uses	701,509	216,282	216,282	224,017	7,735	224,933	916
<b>Gross Appropriations</b>	<b>15,311,993</b>	<b>15,643,009</b>	<b>21,365,010</b>	<b>20,602,311</b>	<b>(762,699)</b>	<b>21,335,320</b>	<b>733,009</b>
Intrafund Transfers	—	—	—	—	—	—	—
<b>Net Appropriations</b>	<b>15,311,993</b>	<b>15,643,009</b>	<b>21,365,010</b>	<b>20,602,311</b>	<b>(762,699)</b>	<b>21,335,320</b>	<b>733,009</b>
Non-General Fund Reserves	252,856	—	—	—	—	—	—
<b>Total Requirements</b>	<b>15,564,849</b>	<b>15,643,009</b>	<b>21,365,010</b>	<b>20,602,311</b>	<b>(762,699)</b>	<b>21,335,320</b>	<b>733,009</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>2,736,166</b>	<b>2,736,166</b>	<b>—</b>	<b>2,736,166</b>	<b>—</b>

## County Service Area 1 (3560B)

### Mission Statement

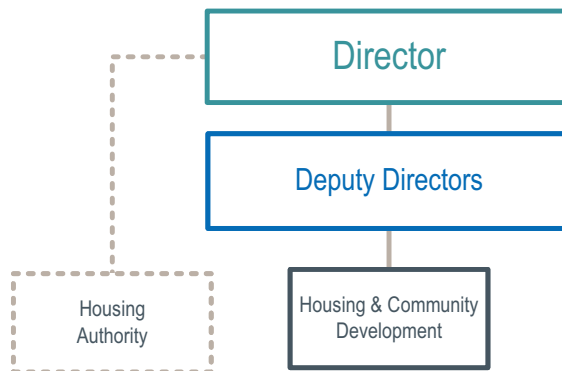
The mission of the San Mateo County Fire Department is to protect the life, property, and natural resources of its citizens and visitors through effective emergency response, incident mitigation, preparedness, education, and prevention.

### General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	4,528,578	4,685,574	5,048,238	5,203,136	154,898	5,388,838	185,702
Use of Money and Property	382,678	464,659	104,872	104,872	—	104,872	—
Intergovernmental Revenues	11,584	11,404	12,283	12,283	—	12,283	—
Charges for Services	92,763	92,890	90,000	90,000	—	90,000	—
Miscellaneous Revenue	39	—	49,175	49,175	—	49,175	—
<b>Total Revenue</b>	<b>5,015,641</b>	<b>5,254,527</b>	<b>5,304,568</b>	<b>5,459,466</b>	<b>154,898</b>	<b>5,645,168</b>	<b>185,702</b>
Fund Balance	10,250,069	11,473,003	11,473,003	13,177,548	1,704,545	13,177,548	—
<b>Total Sources</b>	<b>15,265,710</b>	<b>16,727,530</b>	<b>16,777,571</b>	<b>18,637,014</b>	<b>1,859,443</b>	<b>18,822,716</b>	<b>185,702</b>
<b>Requirements</b>							
Services and Supplies	3,780,152	3,549,838	5,204,432	5,439,346	234,914	5,623,454	184,108
Other Charges	86	144	136	120	(16)	1,714	1,594
Fixed Assets	13,468	—	1,225,000	1,475,000	250,000	1,475,000	—
<b>Gross Appropriations</b>	<b>3,793,707</b>	<b>3,549,982</b>	<b>6,429,568</b>	<b>6,914,466</b>	<b>484,898</b>	<b>7,100,168</b>	<b>185,702</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>3,793,707</b>	<b>3,549,982</b>	<b>6,429,568</b>	<b>6,914,466</b>	<b>484,898</b>	<b>7,100,168</b>	<b>185,702</b>
Non-General Fund Reserves	11,472,003	13,177,548	10,348,003	11,722,548	1,374,545	11,722,548	—
<b>Total Requirements</b>	<b>15,265,710</b>	<b>16,727,530</b>	<b>16,777,571</b>	<b>18,637,014</b>	<b>1,859,443</b>	<b>18,822,716</b>	<b>185,702</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Department of Housing (7900B)

**DEPARTMENT OF HOUSING**



**Legend:**  
----- = Information only non-General Fund Department

## Mission Statement

The Department of Housing collaborates with partners as a catalyst to increase the supply of affordable housing and create opportunities for people of all income levels and abilities to prosper by supporting livable and thriving communities.

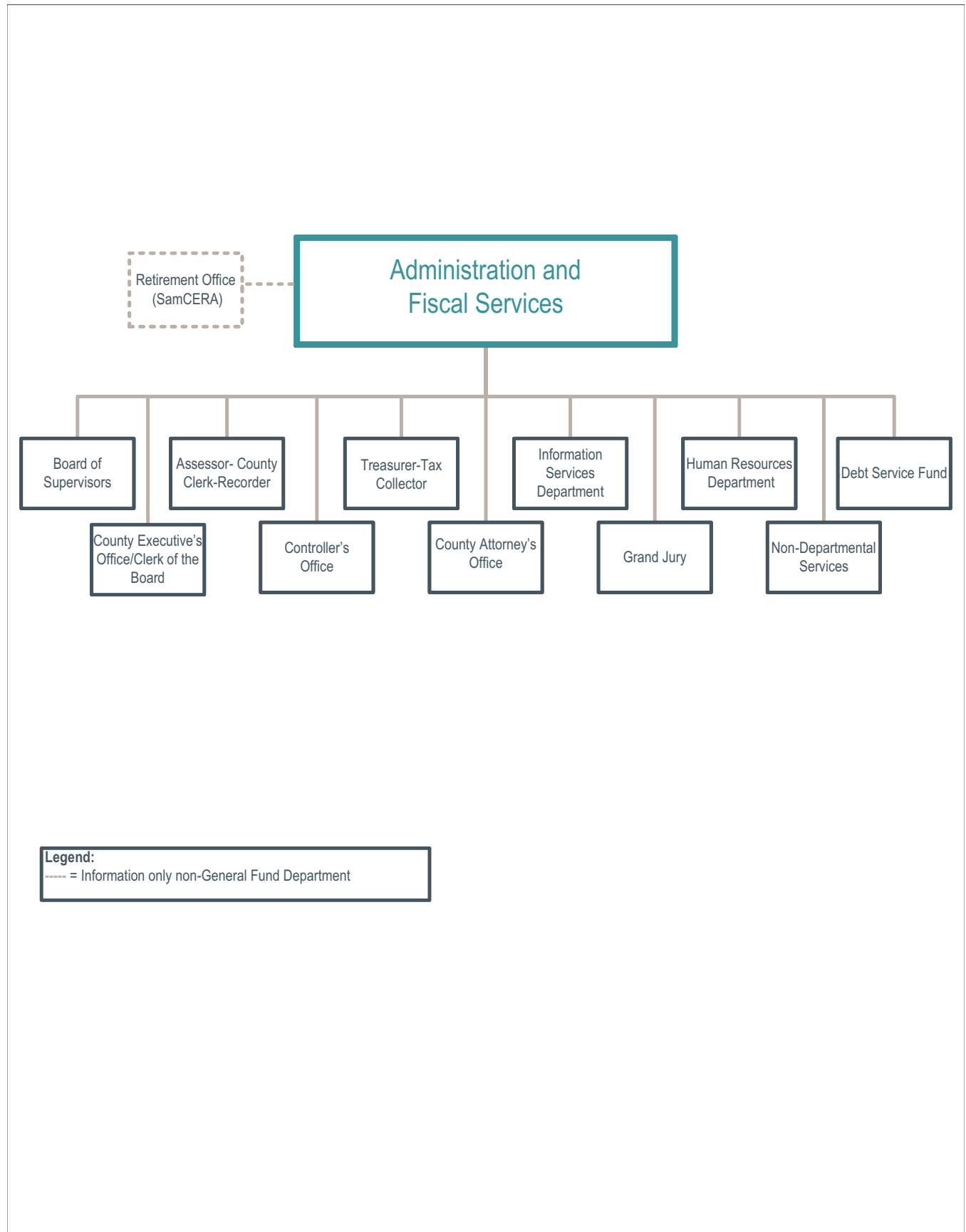
## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	35,391,262	18,028,645	97,601,246	111,063,511	13,462,265	29,056,940	(82,006,571)
Use of Money and Property	3,721,115	2,583,620	2,918,550	2,167,822	(750,728)	2,232,856	65,034
Intergovernmental Revenues	174,315,214	186,685,464	198,277,601	178,431,701	(19,845,900)	153,560,702	(24,870,999)
Charges for Services	536,241	658,282	167,893	232,500	64,607	257,500	25,000
Interfund Revenue	2,350,255	4,824,699	1,801,732	1,128,962	(672,770)	2,027,662	898,700
Miscellaneous Revenue	4,148,066	4,028,951	1,237,400	2,753,356	1,515,956	2,809,607	56,251
Other Financing Sources	—	—	—	—	—	—	—
<b>Total Revenue</b>	<b>220,462,154</b>	<b>216,809,662</b>	<b>302,004,422</b>	<b>295,777,852</b>	<b>(6,226,570)</b>	<b>189,945,267</b>	<b>(105,832,585)</b>
Fund Balance	—	—	—	361,235	361,235	361,235	—
<b>Total Sources</b>	<b>220,462,154</b>	<b>216,809,662</b>	<b>302,004,422</b>	<b>296,139,087</b>	<b>(5,865,335)</b>	<b>190,306,502</b>	<b>(105,832,585)</b>
<b>Requirements</b>							
Salaries and Benefits	12,304,765	14,011,658	15,783,191	15,079,713	(703,478)	15,735,763	656,050
Services and Supplies	4,397,354	4,725,112	5,394,700	5,810,659	415,959	4,456,123	(1,354,536)
Other Charges	219,850,830	202,895,141	307,055,084	295,078,614	(11,976,470)	171,477,108	(123,601,506)
Fixed Assets	94,433	—	—	—	—	—	—
Other Financing Uses	—	4,382,759	—	—	—	—	—
<b>Gross Appropriations</b>	<b>236,647,381</b>	<b>226,014,671</b>	<b>328,232,975</b>	<b>315,968,986</b>	<b>(12,263,989)</b>	<b>191,668,994</b>	<b>(124,299,992)</b>
Intrafund Transfers	(16,183,491)	(8,743,615)	(25,044,688)	(18,860,365)	6,184,323	(314,991)	18,545,374
<b>Net Appropriations</b>	<b>220,463,891</b>	<b>217,271,056</b>	<b>303,188,287</b>	<b>297,108,621</b>	<b>(6,079,666)</b>	<b>191,354,003</b>	<b>(105,754,618)</b>
Contingencies/Dept Reserves	—	—	—	361,235	361,235	361,235	—
<b>Total Requirements</b>	<b>220,463,891</b>	<b>217,271,056</b>	<b>303,188,287</b>	<b>297,469,856</b>	<b>(5,718,431)</b>	<b>191,715,238</b>	<b>(105,754,618)</b>
<b>Net County Cost</b>	<b>1,737</b>	<b>461,394</b>	<b>1,183,865</b>	<b>1,330,769</b>	<b>146,904</b>	<b>1,408,736</b>	<b>77,967</b>
Salary Resolution	78.0	87.0	84.0	84.0	—	84.0	—
FTE	78.0	87.0	84.0	83.8	(0.2)	83.8	—

# Administration and Fiscal Services



# Administration and Fiscal Services



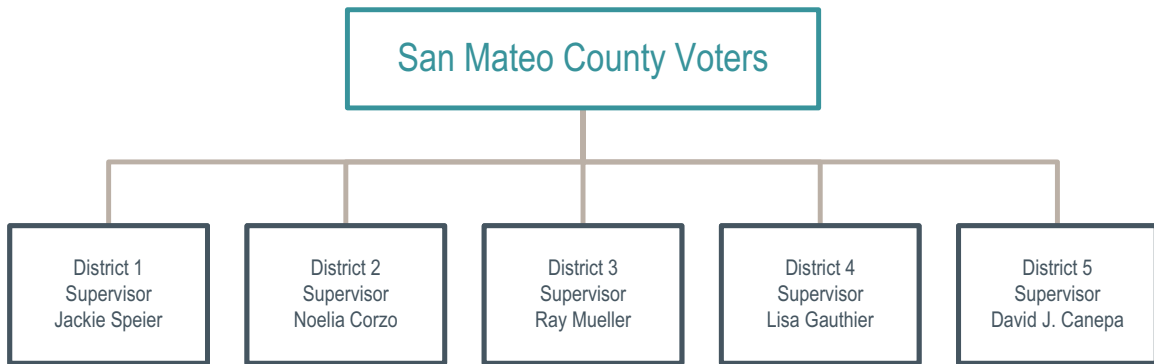
**Legend:**  
----- = Information only non-General Fund Department

**Administration and Fiscal Services**  
**FY 2025-26 and FY 2026-27**  
**All Funds Summary**

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Total Requirements</b>							
<b>General Fund Budgets</b>							
Board of Supervisors	5,202,198	5,760,485	6,001,283	6,529,879	528,596	6,812,271	282,392
County Executive's Office/Clerk of the Board	24,235,848	31,527,466	35,031,313	39,990,327	4,959,014	37,397,484	(2,592,843)
Workforce and Economic Development	—	—	—	—	—	—	—
Assessor-County Clerk-Recorder	33,445,355	36,511,222	42,438,262	45,233,380	2,795,118	45,072,304	(161,076)
Controller's Office	17,427,588	18,886,378	19,833,013	21,296,082	1,463,069	21,984,653	688,571
Treasurer - Tax Collector	8,530,411	8,896,086	16,162,015	16,455,376	293,361	16,346,782	(108,594)
County Attorney's Office	19,858,180	20,150,439	19,721,954	21,253,121	1,531,167	22,535,409	1,282,288
Human Resources Department	20,462,264	19,419,843	23,817,617	26,705,731	2,888,114	25,621,221	(1,084,510)
Information Services Department	38,767,484	31,635,927	52,873,027	60,124,636	7,251,609	36,713,611	(23,411,025)
Grand Jury	127,981	124,099	124,476	134,540	10,064	134,572	32
Non-Departmental Services	1,519,462,481	1,846,126,476	1,492,203,964	1,723,854,625	231,650,661	1,232,042,894	(491,811,731)
<b>Total General Fund</b>	<b>1,687,519,788</b>	<b>2,019,038,421</b>	<b>1,708,206,924</b>	<b>1,961,577,697</b>	<b>253,370,773</b>	<b>1,444,661,201</b>	<b>(516,916,496)</b>
Total Requirements	1,687,519,788	2,019,038,421	1,708,206,924	1,961,577,697	253,370,773	1,444,661,201	(516,916,496)
Total Sources	2,151,474,176	2,531,968,373	2,299,249,727	2,585,910,399	286,660,672	2,102,227,976	(483,682,423)
Net County Cost	(463,954,388)	(512,929,952)	(591,042,803)	(624,332,702)	(33,289,899)	(657,566,775)	(33,234,073)
<b>Non-General Fund Budgets</b>							
Debt Service Fund	70,330,359	73,669,081	72,816,172	63,993,366	(8,822,806)	52,704,611	(11,288,755)
<b>Total Non-General Funds</b>	<b>70,330,359</b>	<b>73,669,081</b>	<b>72,816,172</b>	<b>63,993,366</b>	<b>(8,822,806)</b>	<b>52,704,611</b>	<b>(11,288,755)</b>
<b>Total Requirements</b>	<b>79,061,341</b>	<b>82,503,638</b>	<b>82,943,708</b>	<b>75,647,329</b>	<b>(7,296,379)</b>	<b>64,697,806</b>	<b>(10,949,523)</b>
<b>Total Sources</b>	<b>79,114,114</b>	<b>82,564,821</b>	<b>82,943,708</b>	<b>75,647,329</b>	<b>(7,296,379)</b>	<b>64,697,806</b>	<b>(10,949,523)</b>
<b>Net County Cost</b>	<b>(52,773)</b>	<b>(61,183)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Authorized Positions</b>							
FTE	625.9	633.1	622.0	632.5	10.5	632.5	—
Salary Resolution	627.0	634.0	624.0	634.0	10.0	634.0	—
<b>Information Only</b>							
Retirement Office (Information Only)	8,730,982	8,834,557	10,127,536	11,653,963	1,526,427	11,993,195	339,232

# Board of Supervisors (1100B)

## BOARD OF SUPERVISORS



## Mission Statement

Protect and enhance community health, safety, welfare and natural resources.

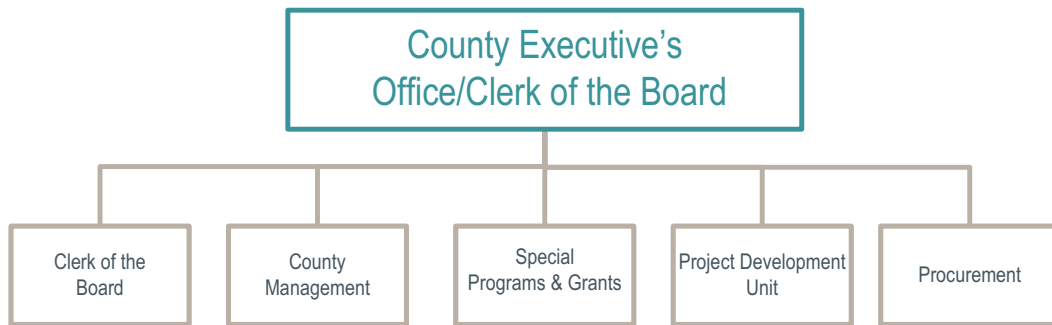
## General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2024-25	Change 2026-27
<b>Sources</b>							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—	—
<b>Total Revenue</b>	—	—	—	—	—	—	—
Fund Balance	—	—	—	—	—	—	—
<b>Total Sources</b>	—	—	—	—	—	—	—
<b>Requirements</b>							
Salaries and Benefits	4,549,776	4,906,863	4,934,791	5,235,384	300,593	5,472,297	236,913
Services and Supplies	270,823	360,365	718,054	685,388	(32,666)	699,417	14,029
Other Charges	409,274	615,460	570,613	874,893	304,280	907,531	32,638
Other Financing Uses	14,600	27,825	27,825	35,846	8,021	37,003	1,157
<b>Gross Appropriations</b>	<b>5,244,473</b>	<b>5,910,513</b>	<b>6,251,283</b>	<b>6,831,511</b>	<b>580,228</b>	<b>7,116,248</b>	<b>284,737</b>
Intrafund Transfers	(42,276)	(150,027)	(250,000)	(301,632)	(51,632)	(303,977)	(2,345)
<b>Net Appropriations</b>	<b>5,202,198</b>	<b>5,760,485</b>	<b>6,001,283</b>	<b>6,529,879</b>	<b>528,596</b>	<b>6,812,271</b>	<b>282,392</b>
<b>Total Requirements</b>	<b>5,202,198</b>	<b>5,760,485</b>	<b>6,001,283</b>	<b>6,529,879</b>	<b>528,596</b>	<b>6,812,271</b>	<b>282,392</b>
<b>Net County Cost</b>	<b>5,202,198</b>	<b>5,760,485</b>	<b>6,001,283</b>	<b>6,529,879</b>	<b>528,596</b>	<b>6,812,271</b>	<b>282,392</b>
Salary Resolution	25.0	22.0	22.0	22.0	—	22.0	—
FTE	24.3	21.5	21.3	21.5	0.2	21.5	—

County Executive's Office/Clerk of the Board (1200B)

**COUNTY EXECUTIVE'S OFFICE/ CLERK OF THE BOARD**



## Mission Statement

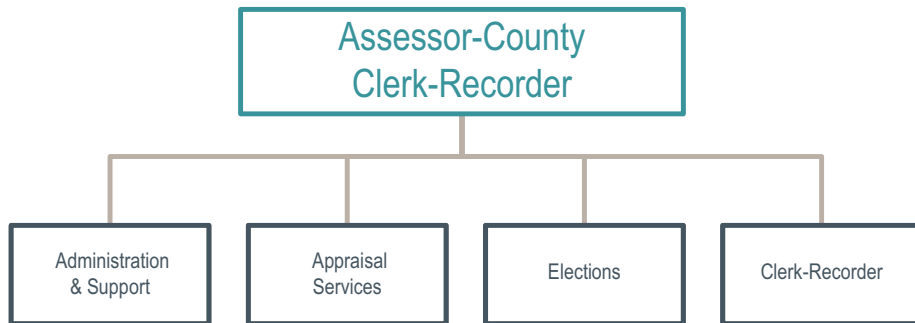
The County Executive's Office/Clerk of the Board implements Board policies by coordinating the work of County departments toward the shared vision of a healthy, safe, livable, prosperous, environmentally conscious and collaborative community.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	2,450,058	2,734,419	3,534,650	3,712,639	177,989	1,495,035	(2,217,604)
Use of Money and Property	—	1,024	1,400	1,400	—	1,400	—
Intergovernmental Revenues	216,600	677,959	1,083,740	1,035,990	(47,750)	1,035,990	—
Charges for Services	209,520	254,637	55,250	55,250	—	55,250	—
Interfund Revenue	787,567	526,155	933,400	533,400	(400,000)	533,400	—
Miscellaneous Revenue	95,713	1,687,555	89,000	37,000	(52,000)	37,000	—
Other Financing Sources	—	—	—	—	—	—	—
<b>Total Revenue</b>	<b>3,759,458</b>	<b>5,881,748</b>	<b>5,697,440</b>	<b>5,375,679</b>	<b>(321,761)</b>	<b>3,158,075</b>	<b>(2,217,604)</b>
Fund Balance	5,088,062	6,313,061	6,313,061	8,344,122	2,031,061	6,979,239	(1,364,883)
<b>Total Sources</b>	<b>8,847,520</b>	<b>12,194,809</b>	<b>12,010,501</b>	<b>13,719,801</b>	<b>1,709,300</b>	<b>10,137,314</b>	<b>(3,582,487)</b>
<b>Requirements</b>							
Salaries and Benefits	14,182,963	17,103,477	19,126,522	21,537,082	2,410,560	22,637,373	1,100,291
Services and Supplies	4,792,288	7,685,573	10,051,368	11,529,952	1,478,584	7,742,938	(3,787,014)
Other Charges	1,693,041	1,544,195	1,916,504	2,313,960	397,456	2,411,688	97,728
Reclassification of Expenses	—	—	23,000	23,000	—	23,000	—
Fixed Assets	544,257	400,981	534,865	—	(534,865)	—	—
Other Financing Uses	201,220	436,646	134,379	133,641	(738)	129,793	(3,848)
<b>Gross Appropriations</b>	<b>21,413,769</b>	<b>27,170,872</b>	<b>31,786,638</b>	<b>35,537,635</b>	<b>3,750,997</b>	<b>32,944,792</b>	<b>(2,592,843)</b>
Intrafund Transfers	(1,439,031)	(1,414,628)	(2,526,547)	(2,526,547)	—	(2,526,547)	—
<b>Net Appropriations</b>	<b>19,974,738</b>	<b>25,756,244</b>	<b>29,260,091</b>	<b>33,011,088</b>	<b>3,750,997</b>	<b>30,418,245</b>	<b>(2,592,843)</b>
Contingencies/Dept Reserves	4,260,029	5,771,222	5,771,222	6,979,239	1,208,017	6,979,239	—
<b>Total Requirements</b>	<b>24,234,767</b>	<b>31,527,466</b>	<b>35,031,313</b>	<b>39,990,327</b>	<b>4,959,014</b>	<b>37,397,484</b>	<b>(2,592,843)</b>
<b>Net County Cost</b>	<b>15,387,247</b>	<b>19,332,658</b>	<b>23,020,812</b>	<b>26,270,526</b>	<b>3,249,714</b>	<b>27,260,170</b>	<b>989,644</b>
Salary Resolution	68.0	83.0	78.0	83.0	5.0	83.0	—
FTE	68.0	83.0	78.0	83.0	5.0	83.0	—

# Assessor-County Clerk-Recorder (1300B)

## ASSESSOR-COUNTY CLERK-RECORDER



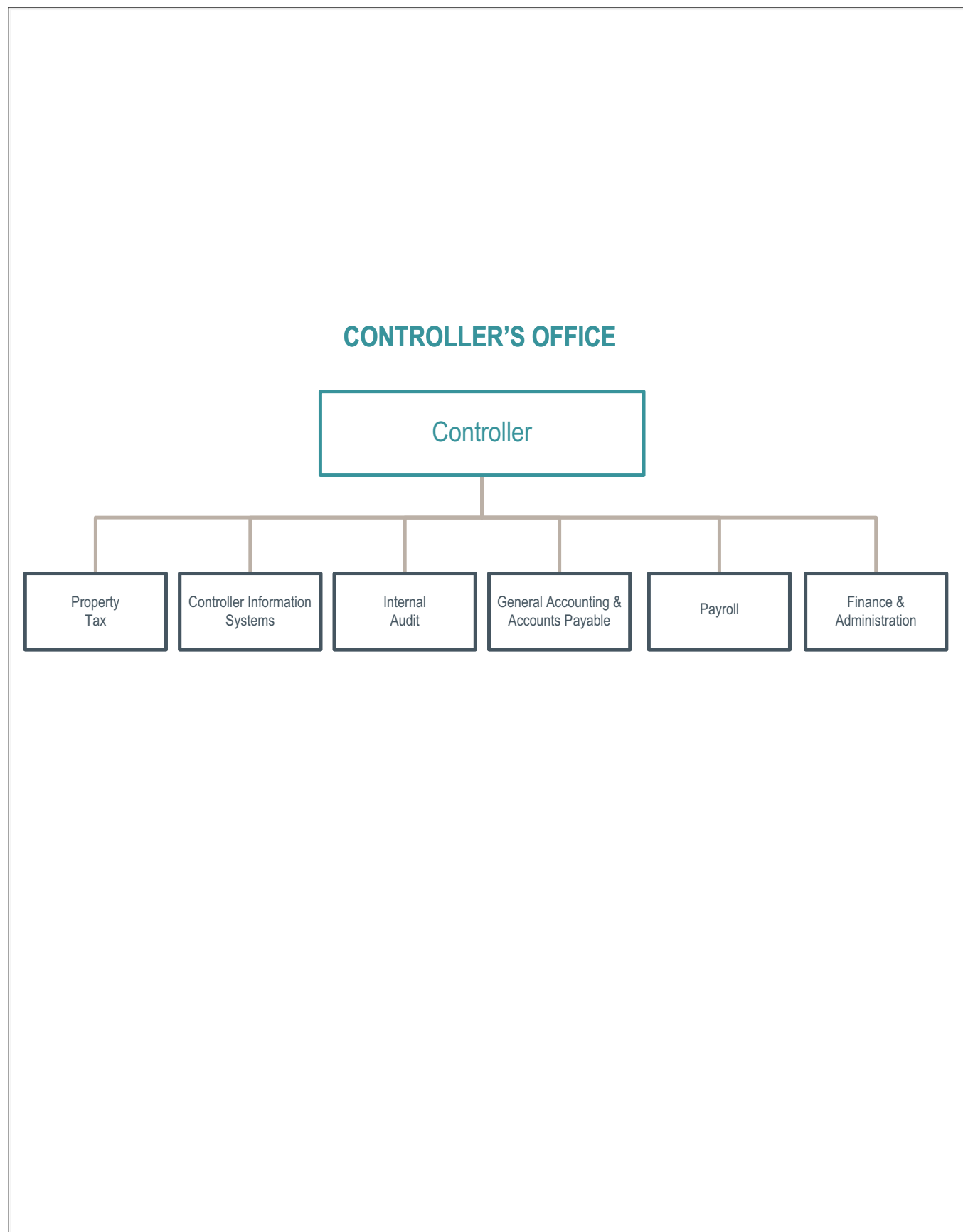
## Mission Statement

The mission of the Assessor-County Clerk-Recorder is to 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.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Intergovernmental Revenues	83,895	321,600	40,000	4,140,462	4,100,462	40,000	(4,100,462)
Charges for Services	9,565,994	14,146,581	17,985,089	13,602,846	(4,382,243)	17,473,400	3,870,554
Interfund Revenue	688,991	2,587,668	2,017,256	1,029,000	(988,256)	1,050,000	21,000
Miscellaneous Revenue	52,004	44,759	34,000	39,000	5,000	39,000	—
<b>Total Revenue</b>	<b>10,390,884</b>	<b>17,100,608</b>	<b>20,076,345</b>	<b>18,811,308</b>	<b>(1,265,037)</b>	<b>18,602,400</b>	<b>(208,908)</b>
Fund Balance	4,021,730	1,623,836	1,623,836	2,926,785	1,302,949	1,542,470	(1,384,315)
<b>Total Sources</b>	<b>14,412,614</b>	<b>18,724,444</b>	<b>21,700,181</b>	<b>21,738,093</b>	<b>37,912</b>	<b>20,144,870</b>	<b>(1,593,223)</b>
<b>Requirements</b>							
Salaries and Benefits	27,955,358	28,830,416	32,494,395	34,878,982	2,384,587	36,128,761	1,249,779
Services and Supplies	9,250,882	11,942,891	9,633,416	16,923,599	7,290,183	9,924,038	(6,999,561)
Other Charges	3,046,042	3,219,255	3,296,152	3,607,860	311,708	3,724,032	116,172
Fixed Assets	2,782,744	3,987,535	—	3,802,480	3,802,480	1,202,000	(2,600,480)
Other Financing Uses	543,328	563,484	1,187,776	1,204,051	16,275	1,159,417	(44,634)
<b>Gross Appropriations</b>	<b>43,578,354</b>	<b>48,543,582</b>	<b>46,611,739</b>	<b>60,416,972</b>	<b>13,805,233</b>	<b>52,138,248</b>	<b>(8,278,724)</b>
Intrafund Transfers	(11,564,004)	(12,681,644)	(4,822,761)	(16,309,374)	(11,486,613)	(7,715,228)	8,594,146
<b>Net Appropriations</b>	<b>32,014,349</b>	<b>35,861,938</b>	<b>41,788,978</b>	<b>44,107,598</b>	<b>2,318,620</b>	<b>44,423,020</b>	<b>315,422</b>
Contingencies/Dept Reserves	1,431,006	649,284	649,284	1,125,782	476,498	649,284	(476,498)
<b>Total Requirements</b>	<b>33,445,355</b>	<b>36,511,222</b>	<b>42,438,262</b>	<b>45,233,380</b>	<b>2,795,118</b>	<b>45,072,304</b>	<b>(161,076)</b>
<b>Net County Cost</b>	<b>19,032,741</b>	<b>17,786,778</b>	<b>20,738,081</b>	<b>23,495,287</b>	<b>2,757,206</b>	<b>24,927,434</b>	<b>1,432,147</b>
Salary Resolution	167.0	167.0	167.0	167.0	—	167.0	—
FTE	167.0	167.0	167.0	167.0	—	167.0	—

### Controller's Office (1400B)



## Mission Statement

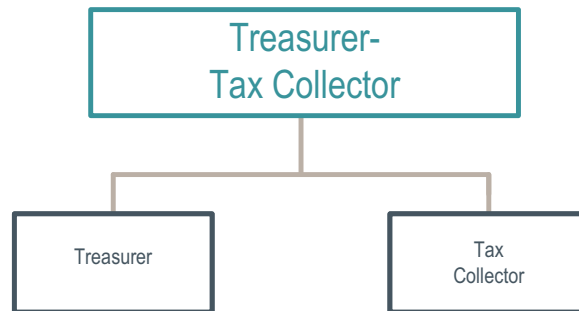
To promote the County's operational effectiveness and ensure its financial transparency and integrity by providing quality accounting, audit and financial reporting services.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	—	—	—	—	—	—	—
Use of Money and Property	147	879	—	—	—	—	—
Intergovernmental Revenues	79,089	76,275	504,080	504,080	—	504,080	—
Charges for Services	2,633,028	2,395,856	2,544,538	2,544,538	—	2,544,538	—
Interfund Revenue	68,432	107,382	109,001	109,001	—	109,001	—
Miscellaneous Revenue	72,721	100,546	44,000	44,000	—	44,000	—
<b>Total Revenue</b>	<b>2,853,416</b>	<b>2,680,939</b>	<b>3,201,619</b>	<b>3,201,619</b>	<b>—</b>	<b>3,201,619</b>	<b>—</b>
Fund Balance	3,477,538	3,829,656	3,829,656	4,068,245	238,589	3,918,245	(150,000)
<b>Total Sources</b>	<b>6,330,954</b>	<b>6,510,595</b>	<b>7,031,275</b>	<b>7,269,864</b>	<b>238,589</b>	<b>7,119,864</b>	<b>(150,000)</b>
<b>Requirements</b>							
Salaries and Benefits	10,251,978	11,038,633	11,594,490	13,041,241	1,446,751	13,864,270	823,029
Services and Supplies	3,320,969	3,557,246	4,285,428	4,508,937	223,509	4,470,811	(38,126)
Other Charges	1,115,206	1,157,885	1,831,417	1,849,621	18,204	1,895,997	46,376
Reclassification of Expenses	—	—	90,448	42,564	(47,884)	48,044	5,480
Fixed Assets	—	—	100,000	100,000	—	20,000	(80,000)
Other Financing Uses	182,442	193,767	193,767	198,778	5,011	181,156	(17,622)
<b>Gross Appropriations</b>	<b>14,870,596</b>	<b>15,947,532</b>	<b>18,095,550</b>	<b>19,741,141</b>	<b>1,645,591</b>	<b>20,480,278</b>	<b>739,137</b>
Intrafund Transfers	(641,185)	(890,810)	(2,092,193)	(2,363,304)	(271,111)	(2,413,870)	(50,566)
<b>Net Appropriations</b>	<b>14,229,410</b>	<b>15,056,722</b>	<b>16,003,357</b>	<b>17,377,837</b>	<b>1,374,480</b>	<b>18,066,408</b>	<b>688,571</b>
Contingencies/Dept Reserves	3,198,178	3,829,656	3,829,656	3,918,245	88,589	3,918,245	—
<b>Total Requirements</b>	<b>17,427,588</b>	<b>18,886,378</b>	<b>19,833,013</b>	<b>21,296,082</b>	<b>1,463,069</b>	<b>21,984,653</b>	<b>688,571</b>
<b>Net County Cost</b>	<b>11,096,634</b>	<b>12,375,783</b>	<b>12,801,738</b>	<b>14,026,218</b>	<b>1,224,480</b>	<b>14,864,789</b>	<b>838,571</b>
Salary Resolution	59.0	58.0	57.0	58.0	1.0	58.0	—
FTE	59.0	58.0	57.0	58.0	1.0	58.0	—

Treasurer - Tax Collector (1500B)

**TREASURER-TAX COLLECTOR**



## Mission Statement

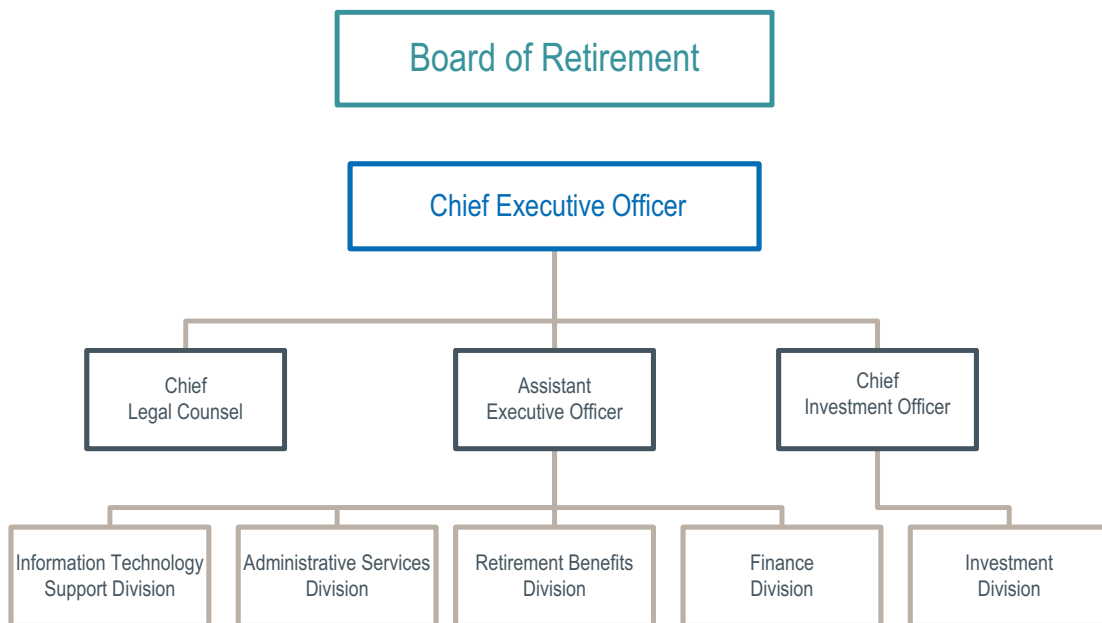
The San Mateo County Treasurer-Tax Collector is dedicated to providing the highest level of customer service in a courteous, consistent, and professional manner while offering accurate information, collecting revenue effectively, investing responsibly, and safeguarding taxpayer dollars for the residents of the County.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Licenses, Permits and Franchises	500	604	1,550	1,550	—	1,550	—
Charges for Services	5,519,328	6,337,001	8,868,942	8,407,375	(461,567)	8,510,664	103,289
Interfund Revenue	89,124	103,797	70,000	70,000	—	70,000	—
Miscellaneous Revenue	102,624	94,092	60,000	30,000	(30,000)	30,000	—
<b>Total Revenue</b>	<b>5,711,577</b>	<b>6,535,494</b>	<b>9,000,492</b>	<b>8,508,925</b>	<b>(491,567)</b>	<b>8,612,214</b>	<b>103,289</b>
Fund Balance	5,173,309	4,565,317	4,565,317	4,629,017	63,700	4,012,924	(616,093)
<b>Total Sources</b>	<b>10,884,886</b>	<b>11,100,811</b>	<b>13,565,809</b>	<b>13,137,942</b>	<b>(427,867)</b>	<b>12,625,138</b>	<b>(512,804)</b>
<b>Requirements</b>							
Salaries and Benefits	4,005,319	4,464,303	5,847,860	6,491,393	643,533	6,612,956	121,563
Services and Supplies	3,329,514	3,280,120	8,130,529	6,421,842	(1,708,687)	6,751,078	329,236
Other Charges	816,289	804,204	1,811,964	2,800,884	988,920	2,247,984	(552,900)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	38,323	—	50,000	50,000	—	50,000	—
Other Financing Uses	154,332	163,227	164,378	167,305	2,927	152,012	(15,293)
<b>Gross Appropriations</b>	<b>8,343,776</b>	<b>8,711,853</b>	<b>16,004,731</b>	<b>15,931,424</b>	<b>(73,307)</b>	<b>15,814,030</b>	<b>(117,394)</b>
Intrafund Transfers	(80,650)	(83,051)	(110,000)	(110,000)	—	(110,000)	—
<b>Net Appropriations</b>	<b>8,263,127</b>	<b>8,628,802</b>	<b>15,894,731</b>	<b>15,821,424</b>	<b>(73,307)</b>	<b>15,704,030</b>	<b>(117,394)</b>
Contingencies/Dept Reserves	267,284	267,284	267,284	633,952	366,668	642,752	8,800
<b>Total Requirements</b>	<b>8,530,411</b>	<b>8,896,086</b>	<b>16,162,015</b>	<b>16,455,376</b>	<b>293,361</b>	<b>16,346,782</b>	<b>(108,594)</b>
<b>Net County Cost</b>	<b>(2,354,475)</b>	<b>(2,204,725)</b>	<b>2,596,206</b>	<b>3,317,434</b>	<b>721,228</b>	<b>3,721,644</b>	<b>404,210</b>
Salary Resolution	34.0	34.0	34.0	34.0	—	34.0	—
FTE	34.0	34.0	34.0	34.0	—	34.0	—

# Retirement Office (2000B)

## RETIREMENT OFFICE (SamCERA)



## Mission Statement

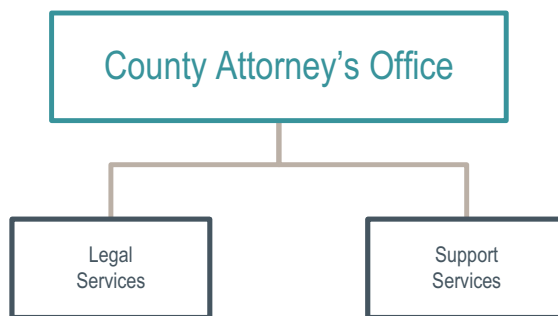
SamCERA exists to serve as a loyal fiduciary for its members and as a prudent administrator of the retirement system.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Miscellaneous Revenue	8,731,082	8,835,356	10,127,436	11,653,963	1,526,527	11,993,195	339,232
Other Financing Sources	—	—	—	—	—	—	—
<b>Total Revenue</b>	<b>8,731,082</b>	<b>8,835,356</b>	<b>10,127,436</b>	<b>11,653,963</b>	<b>1,526,527</b>	<b>11,993,195</b>	<b>339,232</b>
Fund Balance	—	100	100	—	(100)	—	—
<b>Total Sources</b>	<b>8,731,082</b>	<b>8,835,456</b>	<b>10,127,536</b>	<b>11,653,963</b>	<b>1,526,427</b>	<b>11,993,195</b>	<b>339,232</b>
<b>Requirements</b>							
Salaries and Benefits	5,679,184	5,968,174	6,423,726	6,760,706	336,980	7,090,231	329,525
Services and Supplies	2,565,543	2,418,499	3,102,934	4,328,181	1,225,247	4,329,622	1,441
Other Charges	480,861	447,884	600,776	565,076	(35,700)	573,342	8,266
Fixed Assets	5,394	—	—	—	—	—	—
<b>Gross Appropriations</b>	<b>8,730,982</b>	<b>8,834,557</b>	<b>10,127,436</b>	<b>11,653,963</b>	<b>1,526,527</b>	<b>11,993,195</b>	<b>339,232</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>8,730,982</b>	<b>8,834,557</b>	<b>10,127,436</b>	<b>11,653,963</b>	<b>1,526,527</b>	<b>11,993,195</b>	<b>339,232</b>
Non-General Fund Reserves	—	—	100	—	(100)	—	—
<b>Total Requirements</b>	<b>8,730,982</b>	<b>8,834,557</b>	<b>10,127,536</b>	<b>11,653,963</b>	<b>1,526,427</b>	<b>11,993,195</b>	<b>339,232</b>
<b>Net County Cost</b>	<b>(100)</b>	<b>(899)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	23.0	23.0	23.0	23.0	—	23.0	—
FTE	23.0	23.0	22.9	22.9	—	22.9	—

County Attorney's Office (1600B)

**COUNTY ATTORNEY'S OFFICE**



## Mission Statement

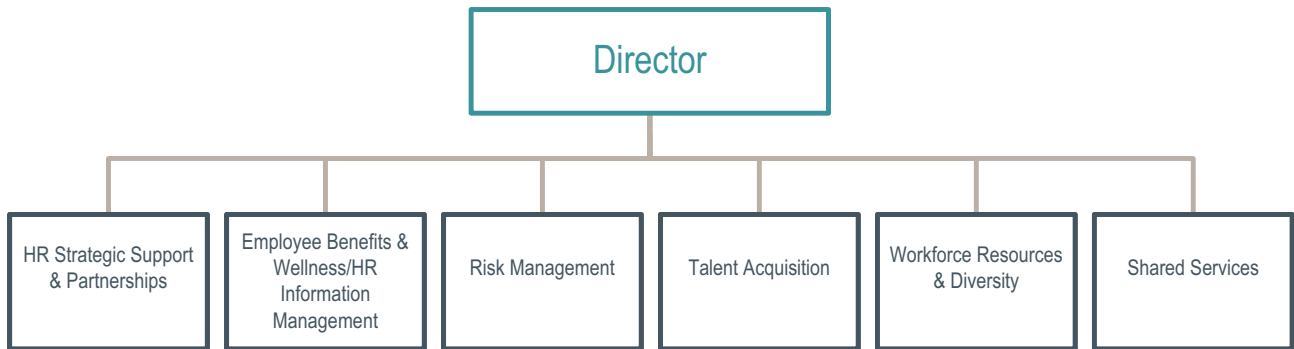
The County Attorney's Office provides quality and timely legal services to the Board of Supervisors, County Executive, elected County officials, and all County departments. It also supports the various boards, commissions, school districts, special districts, and other public agencies operating within the County, thus allowing them to carry out their responsibilities in a manner fully consistent with the law. The support provided by the Office includes legal representation for clients in disputes before administrative agencies and the courts.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	33,499	195,971	365,699	449,471	83,772	449,471	—
Charges for Services	4,476,984	4,633,379	4,717,918	5,439,016	721,098	5,915,805	476,789
Interfund Revenue	33,307	99,662	—	—	—	—	—
Miscellaneous Revenue	726,482	511,735	799,407	1,002,182	202,775	1,002,182	—
<b>Total Revenue</b>	<b>5,270,272</b>	<b>5,440,747</b>	<b>5,883,024</b>	<b>6,890,669</b>	<b>1,007,645</b>	<b>7,367,458</b>	<b>476,789</b>
Fund Balance	6,384,130	5,064,866	5,064,866	3,334,358	(1,730,508)	3,328,268	(6,090)
<b>Total Sources</b>	<b>11,654,402</b>	<b>10,505,613</b>	<b>10,947,890</b>	<b>10,225,027</b>	<b>(722,863)</b>	<b>10,695,726</b>	<b>470,699</b>
<b>Requirements</b>							
Salaries and Benefits	14,837,013	15,844,300	15,855,466	17,496,986	1,641,520	18,524,679	1,027,693
Services and Supplies	1,699,475	1,220,696	1,215,715	8,176,911	6,961,196	8,235,114	58,203
Other Charges	624,246	817,811	855,784	1,078,530	222,746	1,111,353	32,823
Fixed Assets	464,021	407,029	643,867	—	(643,867)	—	—
Other Financing Uses	23,935	611,898	22,025	28,374	6,349	29,290	916
<b>Gross Appropriations</b>	<b>17,648,691</b>	<b>18,901,734</b>	<b>18,592,857</b>	<b>26,780,801</b>	<b>8,187,944</b>	<b>27,900,436</b>	<b>1,119,635</b>
Intrafund Transfers	(2,748,914)	(2,791,049)	(3,291,902)	(8,828,206)	(5,536,304)	(8,665,553)	162,653
<b>Net Appropriations</b>	<b>14,899,777</b>	<b>16,110,685</b>	<b>15,300,955</b>	<b>17,952,595</b>	<b>2,651,640</b>	<b>19,234,883</b>	<b>1,282,288</b>
Contingencies/Dept Reserves	4,958,403	4,039,754	4,420,999	3,300,526	(1,120,473)	3,300,526	—
<b>Total Requirements</b>	<b>19,858,180</b>	<b>20,150,439</b>	<b>19,721,954</b>	<b>21,253,121</b>	<b>1,531,167</b>	<b>22,535,409</b>	<b>1,282,288</b>
<b>Net County Cost</b>	<b>8,203,777</b>	<b>9,644,826</b>	<b>8,774,064</b>	<b>11,028,094</b>	<b>2,254,030</b>	<b>11,839,683</b>	<b>811,589</b>
Salary Resolution	53.0	52.0	52.0	52.0	—	52.0	—
FTE	53.0	52.0	51.3	51.7	0.4	51.7	—

Human Resources Department (1700D)

**HUMAN RESOURCES DEPARTMENT**



## Mission Statement

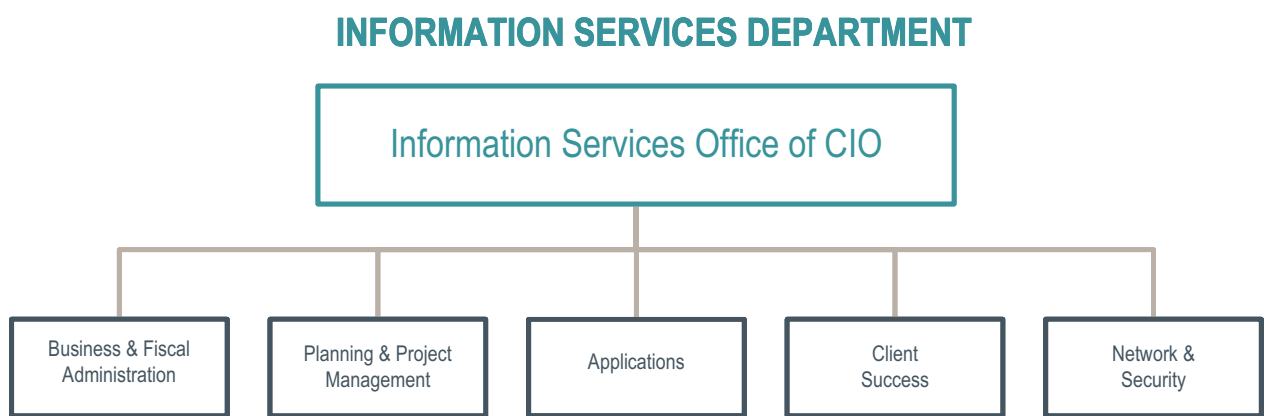
Through strategic partnerships and collaboration, the Human Resources Department attracts, develops, and retains a high performing workforce and promotes a positive employee experience that maximizes individual potential and well-being leading to exceptional service to the community we serve.

## General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	186,406	220,836	454,574	538,276	83,702	49,016	(489,260)
Use of Money and Property	1,371	—	—	—	—	—	—
Charges for Services	457,214	430,622	429,830	513,819	83,989	506,007	(7,812)
Interfund Revenue	8,043,061	8,493,817	10,572,869	11,760,716	1,187,847	12,184,536	423,820
Miscellaneous Revenue	239,259	222,336	198,263	207,596	9,333	192,596	(15,000)
Other Financing Sources	—	—	—	—	—	—	—
<b>Total Revenue</b>	<b>8,927,310</b>	<b>9,367,611</b>	<b>11,655,536</b>	<b>13,020,407</b>	<b>1,364,871</b>	<b>12,932,155</b>	<b>(88,252)</b>
Fund Balance	2,052,839	2,352,835	2,352,835	2,607,176	254,341	833,546	(1,773,630)
<b>Total Sources</b>	<b>10,980,149</b>	<b>11,720,446</b>	<b>14,008,371</b>	<b>15,627,583</b>	<b>1,619,212</b>	<b>13,765,701</b>	<b>(1,861,882)</b>
<b>Requirements</b>							
Salaries and Benefits	17,263,483	17,087,291	18,164,650	19,815,193	1,650,543	20,927,814	1,112,621
Services and Supplies	2,666,662	2,349,385	3,551,467	4,207,237	655,770	3,770,075	(437,162)
Other Charges	1,760,587	1,285,749	1,457,215	1,949,627	492,412	1,924,830	(24,797)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	830,487	27,610	449,579	269,244	(180,335)	—	(269,244)
Other Financing Uses	85,169	104,724	1,788,530	2,021,274	232,744	273,349	(1,747,925)
<b>Gross Appropriations</b>	<b>22,606,388</b>	<b>20,854,759</b>	<b>25,411,441</b>	<b>28,262,575</b>	<b>2,851,134</b>	<b>26,896,068</b>	<b>(1,366,507)</b>
Intrafund Transfers	(2,677,260)	(1,980,470)	(2,139,378)	(2,290,390)	(151,012)	(2,108,393)	181,997
<b>Net Appropriations</b>	<b>19,929,129</b>	<b>18,874,289</b>	<b>23,272,063</b>	<b>25,972,185</b>	<b>2,700,122</b>	<b>24,787,675</b>	<b>(1,184,510)</b>
Contingencies/Dept Reserves	533,135	545,554	545,554	733,546	187,992	833,546	100,000
<b>Total Requirements</b>	<b>20,462,264</b>	<b>19,419,843</b>	<b>23,817,617</b>	<b>26,705,731</b>	<b>2,888,114</b>	<b>25,621,221</b>	<b>(1,084,510)</b>
<b>Net County Cost</b>	<b>9,482,114</b>	<b>7,699,397</b>	<b>9,809,246</b>	<b>11,078,148</b>	<b>1,268,902</b>	<b>11,855,520</b>	<b>777,372</b>
Salary Resolution	84.0	78.0	76.0	78.0	2.0	78.0	—
FTE	84.0	78.0	76.0	78.0	2.0	78.0	—

Information Services Department (1800B)



## 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.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	8,149,503	1,386,427	7,190,105	5,803,678	(1,386,427)	26,385	(5,777,293)
Use of Money and Property	198,772	166,045	153,290	150,000	(3,290)	150,000	—
Intergovernmental Revenues	5,116,203	2,166,787	15,282,375	14,675,671	(606,704)	2,075,210	(12,600,461)
Charges for Services	1,028,904	1,144,381	2,611,973	1,520,971	(1,091,002)	1,668,113	147,142
Interfund Revenue	13,659,885	14,341,541	15,527,675	17,395,782	1,868,107	18,206,685	810,903
Miscellaneous Revenue	123,290	161,252	—	—	—	—	—
<b>Total Revenue</b>	<b>28,276,557</b>	<b>19,366,432</b>	<b>40,765,418</b>	<b>39,546,102</b>	<b>(1,219,316)</b>	<b>22,126,393</b>	<b>(17,419,709)</b>
Fund Balance	10,490,927	12,107,609	12,107,609	12,402,830	295,221	6,491,065	(5,911,765)
<b>Total Sources</b>	<b>38,767,484</b>	<b>31,474,041</b>	<b>52,873,027</b>	<b>51,948,932</b>	<b>(924,095)</b>	<b>28,617,458</b>	<b>(23,331,474)</b>
<b>Requirements</b>							
Salaries and Benefits	28,956,300	30,380,512	33,971,883	37,669,508	3,697,625	39,809,196	2,139,688
Services and Supplies	19,026,687	18,143,136	51,366,312	53,323,017	1,956,705	27,288,880	(26,034,137)
Other Charges	2,707,022	2,828,652	2,533,451	3,174,192	640,741	3,216,828	42,636
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	6,242,066	774,779	3,948,079	—	(3,948,079)	—	—
Other Financing Uses	305,610	270,212	340,953	278,649	(62,304)	280,996	2,347
<b>Gross Appropriations</b>	<b>57,237,685</b>	<b>52,397,291</b>	<b>92,160,678</b>	<b>94,445,366</b>	<b>2,284,688</b>	<b>70,595,900</b>	<b>(23,849,466)</b>
Intrafund Transfers	(30,568,309)	(33,403,609)	(45,054,555)	(48,987,499)	(3,932,944)	(48,469,507)	517,992
<b>Net Appropriations</b>	<b>26,669,376</b>	<b>18,993,682</b>	<b>47,106,123</b>	<b>45,457,867</b>	<b>(1,648,256)</b>	<b>22,126,393</b>	<b>(23,331,474)</b>
Contingencies/Dept Reserves	12,098,108	12,480,359	5,766,904	6,491,065	724,161	6,491,065	—
<b>Total Requirements</b>	<b>38,767,484</b>	<b>31,474,041</b>	<b>52,873,027</b>	<b>51,948,932</b>	<b>(924,095)</b>	<b>28,617,458</b>	<b>(23,331,474)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Salary Resolution	137.0	140.0	138.0	140.0	2.0	140.0	—
FTE	136.6	139.6	137.4	139.4	2.0	139.4	—

## Grand Jury (1920B)

### Mission Statement

Conducts civil investigations of County and city government operations.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Total Sources</b>							
<b>Requirements</b>							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	127,775	123,914	124,291	134,287	9,996	133,015	(1,272)
Other Charges	206	184	185	253	68	1,557	1,304
<b>Gross Appropriations</b>	<b>127,981</b>	<b>124,099</b>	<b>124,476</b>	<b>134,540</b>	<b>10,064</b>	<b>134,572</b>	<b>32</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>127,981</b>	<b>124,099</b>	<b>124,476</b>	<b>134,540</b>	<b>10,064</b>	<b>134,572</b>	<b>32</b>
<b>Total Requirements</b>	<b>127,981</b>	<b>124,099</b>	<b>124,476</b>	<b>134,540</b>	<b>10,064</b>	<b>134,572</b>	<b>32</b>
<b>Net County Cost</b>	<b>127,981</b>	<b>124,099</b>	<b>124,476</b>	<b>134,540</b>	<b>10,064</b>	<b>134,572</b>	<b>32</b>

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## Non-Departmental Services (8000B)

### Mission 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 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, Education Revenue Augmentation Fund (ERAF), Contingencies, and Departmental Reserves. The County's Reserves Policy stipulates that the General Fund maintain a five percent General Reserve and a three percent Contingency and that operating departments maintain a two percent Departmental Reserve. The General Reserve and Contingency are budgeted here. On January 31, 2012, the Board of Supervisors amended the Reserves Policy to use 50 percent of Excess ERAF on an ongoing basis. 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.

## General Fund FY 2025-26 and FY 2026-27 Budget Unit Summary

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Taxes	943,570,466	1,004,488,155	850,460,999	889,658,511	39,197,512	901,061,644	11,403,133
Licenses, Permits and Franchises	890,341	922,648	890,341	890,341	—	890,341	—
Fines, Forfeitures and Penalties	6,974	1,425	—	—	—	—	—
Use of Money and Property	83,956,366	104,899,419	34,134,942	63,540,178	29,405,236	43,404,454	(20,135,724)
Intergovernmental Revenues	35,273,980	61,525,551	31,855,157	38,026,176	6,171,019	33,526,176	(4,500,000)
Charges for Services	4,112,559	1,924,020	2,170,291	2,170,291	—	2,170,291	—
Interfund Revenue	10,493,343	9,294,698	8,218,963	43,045,456	34,826,493	10,045,456	(33,000,000)
Miscellaneous Revenue	476,114	1,581,708	281,843	281,843	—	281,843	—
Other Financing Sources	—	177,682	—	1,876,795	1,876,795	—	(1,876,795)
<b>Total Revenue</b>	<b>1,078,780,143</b>	<b>1,184,815,306</b>	<b>928,012,536</b>	<b>1,039,489,591</b>	<b>111,477,055</b>	<b>991,380,205</b>	<b>(48,109,386)</b>
Fund Balance	970,867,616	1,239,100,137	1,239,100,137	1,404,577,862	165,477,725	999,645,547	(404,932,315)
<b>Total Sources</b>	<b>2,049,647,759</b>	<b>2,423,915,443</b>	<b>2,167,112,673</b>	<b>2,444,067,453</b>	<b>276,954,780</b>	<b>1,991,025,752</b>	<b>(453,041,701)</b>
<b>Requirements</b>							
Salaries and Benefits	10,185,906	50,085,381	29,079,357	144,079,357	115,000,000	19,079,357	(125,000,000)
Services and Supplies	68,920,674	67,121,634	184,155,042	340,484,489	156,329,447	243,604,301	(96,880,188)
Other Charges	29,800,889	102,327,376	123,117,945	144,370,310	21,252,365	144,208,743	(161,567)
Fixed Assets	55,178,623	57,831,981	112,469,391	176,867,173	64,397,782	86,713,216	(90,153,957)
Other Financing Uses	54,073,572	120,137,976	703,844,211	517,087,667	(186,756,544)	415,964,167	(101,123,500)
<b>Gross Appropriations</b>	<b>218,159,664</b>	<b>397,504,349</b>	<b>1,152,665,946</b>	<b>1,322,888,996</b>	<b>170,223,050</b>	<b>909,569,784</b>	<b>(413,319,212)</b>
Intrafund Transfers	(32,115,649)	(417,997)	484,045	(2,754,478)	(3,238,523)	(484,045)	2,270,433
<b>Net Appropriations</b>	<b>186,044,016</b>	<b>397,086,352</b>	<b>1,153,149,991</b>	<b>1,320,134,518</b>	<b>166,984,527</b>	<b>909,085,739</b>	<b>(411,048,779)</b>
Contingencies/Dept Reserves	1,333,418,465	1,449,040,124	339,053,973	403,720,107	64,666,134	322,957,155	(80,762,952)
<b>Total Requirements</b>	<b>1,519,462,481</b>	<b>1,846,126,476</b>	<b>1,492,203,964</b>	<b>1,723,854,625</b>	<b>231,650,661</b>	<b>1,232,042,894</b>	<b>(491,811,731)</b>
<b>Net County Cost</b>	<b>(530,185,278)</b>	<b>(577,788,967)</b>	<b>(674,908,709)</b>	<b>(720,212,828)</b>	<b>(45,304,119)</b>	<b>(758,982,858)</b>	<b>(38,770,030)</b>

## Debt Service Fund (8900B)

### Mission 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.

### General Fund

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

	Actual 2023-24	Actual 2024-25	Revised 2024-25	Adopted 2025-26	Change 2025-26	Recomm 2026-27	Change 2026-27
<b>Sources</b>							
Use of Money and Property	824,365	852,917	—	—	—	—	—
Other Financing Sources	44,344,058	48,065,510	48,065,518	39,795,092	(8,270,426)	38,386,017	(1,409,075)
<b>Total Revenue</b>	<b>45,168,423</b>	<b>48,918,427</b>	<b>48,065,518</b>	<b>39,795,092</b>	<b>(8,270,426)</b>	<b>38,386,017</b>	<b>(1,409,075)</b>
Fund Balance	25,161,936	24,750,654	24,750,654	24,198,274	(552,380)	14,318,594	(9,879,680)
<b>Total Sources</b>	<b>70,330,359</b>	<b>73,669,081</b>	<b>72,816,172</b>	<b>63,993,366</b>	<b>(8,822,806)</b>	<b>52,704,611</b>	<b>(11,288,755)</b>
<b>Requirements</b>							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	44,130,631	47,717,100	47,723,105	39,452,679	(8,270,426)	38,043,604	(1,409,075)
Other Financing Uses	1,449,074	1,753,707	9,986,114	10,222,093	235,979	4,000,000	(6,222,093)
<b>Gross Appropriations</b>	<b>45,579,705</b>	<b>49,470,807</b>	<b>57,709,219</b>	<b>49,674,772</b>	<b>(8,034,447)</b>	<b>42,043,604</b>	<b>(7,631,168)</b>
Intrafund Transfers							
<b>Net Appropriations</b>	<b>45,579,705</b>	<b>49,470,807</b>	<b>57,709,219</b>	<b>49,674,772</b>	<b>(8,034,447)</b>	<b>42,043,604</b>	<b>(7,631,168)</b>
Non-General Fund Reserves	24,750,654	24,198,274	15,106,953	14,318,594	(788,359)	10,661,007	(3,657,587)
<b>Total Requirements</b>	<b>70,330,359</b>	<b>73,669,081</b>	<b>72,816,172</b>	<b>63,993,366</b>	<b>(8,822,806)</b>	<b>52,704,611</b>	<b>(11,288,755)</b>
<b>Net County Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>



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# Attachment C



## MEASURE K FUNDED INITIATIVES

Department Name	Project Name	2025-26 Adopted
County Executive's Office/Clerk of the Board	Programs and Services Dist 4	268,000
Sheriff's Office	Programs and Services Dist 4	10,403
Department of Public Works	Programs and Services Dist 3	15,000
Non-Departmental Services	Programs and Services Dist 1	1,843,061
Non-Departmental Services	Programs and Services Dist 2	1,279,547
Non-Departmental Services	Programs and Services Dist 3	868,833
Non-Departmental Services	Programs and Services Dist 4	1,154,200
Non-Departmental Services	Programs and Services Dist 5	1,292,180
Non-Departmental Services	Measure A Loans and Grants	2,697,402
Capital Projects	Programs and Services Dist 2	195,353
<b>District Specific Total</b>		<b>9,623,979</b>

Department Name	Project Name	2025-26 Adopted
County Executive's Office/Clerk of the Board	Community Legal Aid Services	1,751,284
County Executive's Office/Clerk of the Board	Childcare/Build Up Capacity	250,000
County Executive's Office/Clerk of the Board	Guaranteed Income DV Pilot	348,000
County Executive's Office/Clerk of the Board	Students With Amazing Goals	250,000
County Attorney's Office	Labor Standards	321,496
Human Resources Department	Supported Training Employ Prog	488,276
District Attorney's Office	DA Domestic Violence	260,302
District Attorney's Office	District Attorney Elder Abuse	1,311,454
District Attorney's Office	District Attorney Gun Violence	719,227
District Attorney's Office	District Attorney Human Trafficking	160,000
Sheriff's Office	School Safety	710,138
Probation Department	FLY Intervention Services	250,000
County Library	Direct Pay to Lib for Big Lift	1,088,012
County Library	Library Raising a Reader	100,000
Parks Department	Parks Master Plan	54,775
Parks Department	Parks Department Ops and Maint	3,170,747
Parks Department	Ranger Residences	65,211
Parks Department	Sanchez Adobe Building Repairs	13,051
Parks Department	Parks Capital Projects	5,717,783
County Health	Ravenswood Health Network	250,000
County Health	CareGivers Support Analysis	100,000

Department Name	Project Name	2025-26 Adopted
County Health	AAS Elder Depend Adult Protect	963,042
County Health	AAS Friendship Line	250,000
County Health	Master Plan on Aging Developmt	500,000
County Health	Special Olympics	333,595
County Health	Taxi Voucher - Elderly 70+	600,000
County Health	CoastPride, Inc.	250,000
County Health	Daly City Youth Health Center	250,000
County Health	Meas K Imat Program	1,802,256
County Health	BHRS and Police Pilot Program	500,000
County Health	PES Case Management	416,966
County Health	Penninsula Family Service Peer	443,920
County Health	Pre To T hree	833,872
County Health	Youth Outpatient Case Mgmt	1,005,394
County Health	Youth School-T ransition Age	500,000
County Health	Home Visit Expansion	1,600,460
County Health	Pre To T hree	575,019
County Health	SMMC Coastside Services	108,105
County Health	Redirected Measure K to SMMC	692,919
County Health	SMMC Older Adults	484,462
County Health	SMMC Teen Clinics	82,026
County Health	Coastside Medical Services	610,486
Human Services Agency	Early Learnng and Care Trust Fd	6,971,924
Human Services Agency	HSAPEI-At Risk Child	759,150
Human Services Agency	At-Risk Foster Youth Services	393,868
Human Services Agency	Veterans Services	464,423
Non-Departmental Services	Age Friendly Resources	437,500
Non-Departmental Services	Childcare/Build Up Capacity	250,000
Non-Departmental Services	LGBTQ Support/Pride Center	331,063
Non-Departmental Services	CBO Community Outreach (OCA)	300,000
Non-Departmental Services	Capacity Building for daycare	400,000
Non-Departmental Services	DV system of care/gap analysis	500,000
Non-Departmental Services	Education/T raining childhood	1,500,000
Non-Departmental Services	Friends for Youth	250,000
Non-Departmental Services	Second Harvest	2,000,000
Non-Departmental Services	Youth Autism training	500,000
<b>Children, Families, and Seniors Total</b>		<b>45,240,206</b>

Department Name	Project Name	2025-26 Adopted
Fire Protection Services	County Fire Engine Replc Fnd	2,323,854
Fire Protection Services	Wildland Urban Interface	630,000
Parks Department	Natural Resource Management	478,351
Parks Department	Fire Mitigation	2,467,100
Parks Department	RCD Grant	400,000
Parks Department	Fire Safe SMC Grant	200,000
Parks Department	Fire Mitigation	320,000
Sustainability Department	Flood and Sea Level Rise	1,187,500
Sustainability Department	CZU Lightning Complex Recovery	56,179
Department of Emergency Management	AI Software	430,000
Department of Emergency Management	Alert and Warning DC	178,047
Department of Emergency Management	Community Outreach DC	192,390
Department of Emergency Management	Community Resilience	753,847
Department of Emergency Management	Coastside DC	173,115
Department of Emergency Management	Coastside CERT Prog Coord	188,374
Department of Emergency Management	La Honda Fire Brigade	131,872
County Health	Health Large Animal Evac Group	100,000
County Health	EMS - Medical Reserve Corps	205,250
Department of Housing	Disaster Prep Workshop	292,437
Non-Departmental Services	Cow Palace Emerg Preparedness	1,000,000
Non-Departmental Services	Crisis & Emerg Language Access	200,000
Capital Projects	CSA7&11 Emergency Preparedness	925,893
<b>Emergency Preparedness Total</b>		<b>12,834,209</b>

Department Name	Project Name	2025-26 Adopted
Agriculture/Weights and Measures	Measure K Airport (FAA Ruling)	153,633
County Attorney's Office	Measure K Airport (FAA Ruling)	127,975
Sheriff's Office	Measure K Airport (FAA Ruling)	1,998,060
Department of Public Works	MCO Airport Sup	253,367
Department of Public Works	795 Skyway Building	3,500,000
County Health	Measure K Airport (FAA Ruling)	72,476
<b>FAA Total</b>		<b>6,105,511</b>

Department Name	Project Name	2025-26 Adopted
County Health	Mobile Health Street Medicine	803,045
County Health	SMCHealth-HPSM-House-Retention	2,000,000
County Health	Mental Health Emer Services	552,340
Human Services Agency	ITA- Clarity; FRC database	135,930
Human Services Agency	HOME program	3,215,683
Human Services Agency	BitFocus Clarity Human Svcs	138,548
Human Services Agency	COH Emergency Financial Assist	3,500,000
Human Services Agency	COH Housing Assitance	7,500,000
Human Services Agency	Technical Assistance Service	120,000
Human Services Agency	Coordinated Entry Service	2,661,864
Human Services Agency	Homeless Outreach Service	3,004,085
Human Services Agency	EPA Homeless Shelter Op Exp	841,214
Human Services Agency	Event Center Inclement Weather	652,853
Human Services Agency	Housing Locator Services	1,233,375
Human Services Agency	Motel Voucher/Overflow Shelter	2,293,366
Human Services Agency	Rapid Rehousing Services	1,957,857
Human Services Agency	Interim Housing NCS Nav Center	726,143
Human Services Agency	Safe Harbor Shelter Bridge	1,225,522
Human Services Agency	Youth Shelter	469,388
Department of Housing	Affordable Housing Fund	85,776,131
Department of Housing	Equity Innovation Fund	174,649
Department of Housing	Support/Tech Assist Svcs	628,340
Department of Housing	Local Housing Subsidy Program	20,096,166
Department of Housing	Staff Support	1,356,940
Department of Housing	Farm Labor Housing	2,738,848
Non-Departmental Services	Addiction Program (Homeless)	0
Non-Departmental Services	Affordable Housing Project Dev	814,535
Other Capital Construction Fund	HMB Farm Labor Housing Proj	5,551,160
<b>Housing and Homelessness Total</b>		<b>150,167,982</b>

Department Name	Project Name	2025-26 Adopted
County Executive's Office/Clerk of the Board	Measure K Admin Assistant	586,602
County Executive's Office/Clerk of the Board	Measure A Outreach Coordinator	258,753
Human Resources Department	SMC Light Bulb Ideas Program	50,000
Information Services Department	Technology Infra and Open Data	5,803,678
Sheriff's Office	Gun Buy Back Program	40,000
Sustainability Department	Fleet Electrification	5,000,000
Non-Departmental Services	Measure K Oversight Committee	15,000
Non-Departmental Services	Gun Buy Back Program	80,000
Non-Departmental Services	Middlefield Road Bike Lane	0
Non-Departmental Services	Measure K Data & Evaluation	1,500,000
Non-Departmental Services	Middlefield Road Solar Grid	0
Non-Departmental Services	N Fair Oaks General Plan Implm	7,951,225
Other Capital Construction Fund	Pescadero Fire Station	23,049,033
Other Capital Construction Fund	North Fair Oaks Library	482,040
Other Capital Construction Fund	Tower Road Fire Station	500,000
Capital Projects	Bldgs and Facil Infrastructure	4,898,589
<b>Other Total</b>		<b>50,214,920</b>
<b>Total</b>		<b>274,186,807</b>

# **Attachment D**

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## **CONTROLLER'S SCHEDULE**

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Governmental Funds</b>							
General Fund	\$ 1,625,590,539	\$ -	\$ 2,379,285,385	\$ 4,004,875,924	\$ 3,598,803,619	\$ 406,072,305	\$ 4,004,875,924
Special Revenue Funds	80,053,623	-	129,947,473	210,001,096	197,953,359	12,047,737	210,001,096
Capital Projects Funds	156,399,834	-	314,677,934	471,077,768	391,440,346	79,637,422	471,077,768
Debt Service Funds	24,198,274	-	39,795,092	63,993,366	49,674,772	14,318,594	63,993,366
<b>Total Governmental Funds</b>	<b>\$ 1,886,242,270</b>	<b>\$ -</b>	<b>\$ 2,863,705,884</b>	<b>\$ 4,749,948,154</b>	<b>\$ 4,237,872,096</b>	<b>\$ 512,076,058</b>	<b>\$ 4,749,948,154</b>

<b>Other Funds</b>							
Internal Service Funds	\$ -	\$ 3,450,983	\$ 21,280,617	\$ 24,731,600	\$ 24,731,600	\$ -	\$ 24,731,600
Enterprise Funds	-	(5,031,002)	591,163,785	586,132,783	586,132,783	-	586,132,783
Special Districts and Other Agencies	95,514,995	-	41,180,849	136,695,844	116,750,763	19,945,081	136,695,844
<b>Total Other Funds</b>	<b>\$ 95,514,995</b>	<b>\$ (1,580,019)</b>	<b>\$ 653,625,251</b>	<b>\$ 747,560,227</b>	<b>\$ 727,615,146</b>	<b>\$ 19,945,081</b>	<b>\$ 747,560,227</b>
<b>Total All Funds</b>	<b>\$ 1,981,757,265</b>	<b>\$ (1,580,019)</b>	<b>\$ 3,517,331,135</b>	<b>\$ 5,497,508,381</b>	<b>\$ 4,965,487,242</b>	<b>\$ 532,021,139</b>	<b>\$ 5,497,508,381</b>

Arithmetic Results				COL 2+3+4			COL 6+7
Governmental Fund Totals Transferred From	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	SCH 2, COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8
Internal Service Fund From			SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5	
Enterprise Fund From		SCH 11, COL 5	SCH 11, COL 5		SCH 11, COL 5		
Special Districts From Arithmetic Results	SCH 12, COL 2	SCH 12, COL 3	SCH 12, COL 4	SCH 12, COL 5 COL 5 = COL 8	SCH 12, COL 6	SCH 12, COL 7	SCH 12, COL 8 COL 5 = COL 8

State Controller Schedules		County of San Mateo					Schedule 2	
County Budget Act January 2010 Edition, revision #1		Governmental Funds summary Fiscal Year 2025-26						
Fund Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
<b>General Fund</b>								
General Fund	\$ 1,625,590,539	\$ -	\$ 2,379,285,385	\$ 4,004,875,924	\$ 3,598,803,619	\$ 406,072,305	\$ 4,004,875,924	
<b>Total General Fund</b>	<b>\$ 1,625,590,539</b>	<b>\$ -</b>	<b>\$ 2,379,285,385</b>	<b>\$ 4,004,875,924</b>	<b>\$ 3,598,803,619</b>	<b>\$ 406,072,305</b>	<b>\$ 4,004,875,924</b>	
<b>Special Revenue Funds</b>								
Emergency Medical Services Fund	\$ 2,367,323	\$ -	\$ 1,506,838	\$ 3,874,161	\$ 1,632,892	\$ 2,241,269	\$ 3,874,161	
IHSS Public Authority Fund	6,873,429	-	42,255,892	49,129,321	42,255,892	6,873,429	49,129,321	
Fish and Game Propagation Fund	38,763	-	1,500	40,263	40,263	-	40,263	
County Fire Protection Structure Fund	89,909	-	17,648,447	17,738,356	17,648,446	89,910	17,738,356	
Road Fund	43,331,756	-	58,658,553	101,990,309	101,990,309	-	101,990,309	
Half Cent Transportation Fund	20,996,378	-	5,047,006	26,043,384	26,043,384	-	26,043,384	
County-Wide Road Improvement Fund	4,320,359	-	499,500	4,819,859	2,686,453	2,133,406	4,819,859	
Waste Management Fund	2,035,706	-	3,921,761	5,957,467	5,247,744	709,723	5,957,467	
Waste Management Program	-	-	407,976	407,976	407,976	-	407,976	
<b>Total Special Revenue Funds</b>	<b>\$ 80,053,623</b>	<b>\$ -</b>	<b>\$ 129,947,473</b>	<b>\$ 210,001,096</b>	<b>\$ 197,953,359</b>	<b>\$ 12,047,737</b>	<b>\$ 210,001,096</b>	
<b>Capital Project Funds</b>								
County One-Time Expense	97,594,229	-	2,767,755	100,361,984	45,367,675	54,994,309	100,361,984	
Criminal Justice Temporary Construction Fund	5,194,940	-	660,002	5,854,942	660,000	5,194,942	5,854,942	
Court House Temporary Construction Fund	524,097	-	1,314,552	1,838,649	1,314,551	524,098	1,838,649	
Other Capital Construction Fund	16,094,847	-	4,206,284	20,301,131	20,301,131	-	20,301,131	
Capital Project Fund	32,835,243	-	277,789,783	310,625,026	293,776,278	16,848,748	310,625,026	
Electronic Health Record Fund	4,156,478	-	27,939,558	32,096,036	30,020,711	2,075,325	32,096,036	
<b>Total Capital Project Funds</b>	<b>\$ 156,399,834</b>	<b>\$ -</b>	<b>\$ 314,677,934</b>	<b>\$ 471,077,768</b>	<b>\$ 391,440,346</b>	<b>\$ 79,637,422</b>	<b>\$ 471,077,768</b>	
<b>Debt Service Funds</b>								
Debt Service Funds	\$ 24,198,274	\$ -	\$ 39,795,092	\$ 63,993,366	\$ 49,674,772	\$ 14,318,594	\$ 63,993,366	
<b>Total Debt Service Funds</b>	<b>\$ 24,198,274</b>	<b>\$ -</b>	<b>\$ 39,795,092</b>	<b>\$ 63,993,366</b>	<b>\$ 49,674,772</b>	<b>\$ 14,318,594</b>	<b>\$ 63,993,366</b>	
<b>Total Governmental Funds</b>	<b>\$ 1,886,242,270</b>	<b>\$ -</b>	<b>\$ 2,863,705,884</b>	<b>\$ 4,749,948,154</b>	<b>\$ 4,237,872,096</b>	<b>\$ 512,076,058</b>	<b>\$ 4,749,948,154</b>	
Appropriations Limit	\$2,329,785,961.00							
Appropriations Subject to Limit	\$ 1,121,601,401.00							
Capital Assets - Equipment				COL 2+3+4 COL 5 = COL 8			COL 6+7 COL 5 = COL 8	
Total Capital Assets	SCH 3, COL 6	SCH 4, COL 4	SCH 5, COL 5		SCH 7, COL 5	SCH 4, COL 6	SCH 7, COL 5	
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8	

State Controller Schedules		County of San Mateo			Schedule 3	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Governmental Funds Fiscal Year 2025-26				
					Actual	<input checked="" type="checkbox"/>
					Estimated	<input type="checkbox"/>
Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
<b>General Fund</b>						
General Fund	\$ 1,648,119,840	\$ 2,881,271	\$ 8,112,311	\$ 11,535,719	\$ 1,625,590,539	
<b>Total General Fund</b>	<b>\$ 1,648,119,840</b>	<b>\$ 2,881,271</b>	<b>\$ 8,112,311</b>	<b>\$ 11,535,719</b>	<b>\$ 1,625,590,539</b>	
<b>Special Revenue Funds</b>						
Emergency Medical Services Fund	\$2,367,323	\$ -	\$ -	\$ -	2,367,323	
IHSS Public Authority Fund	6,873,429	-	-	-	6,873,429	
Fish and Game Propagation Fund	38,763	-	-	-	38,763	
County Fire Protection Structure Fund	1,175,600	-	1,085,691	-	89,909	
Road Fund	43,646,781	-	315,025	-	43,331,756	
Half Cent Transportation Fund	20,996,378	-	-	-	20,996,378	
County-Wide Road Improvement Fund	4,320,359	-	-	-	4,320,359	
Waste Management Fund	2,035,706	-	-	-	2,035,706	
Waste Management Program (Non-AB939)	(458)	(458)	-	-	-	
<b>Total Special Revenue Funds</b>	<b>\$ 81,453,881</b>	<b>\$ (458)</b>	<b>\$ 1,400,716</b>	<b>\$ -</b>	<b>\$ 80,053,623</b>	
<b>Capital Project Funds</b>						
County One-Time Expense	\$ 97,594,229	\$ -	\$ -	\$ -	97,594,229	
Criminal Justice Temporary Construction Fund	5,194,940	-	-	-	5,194,940	
Court House Temporary Construction Fund	524,097	-	-	-	524,097	
Other Capital Construction Fund	16,094,847	-	-	-	16,094,847	
Capital Project Fund	32,835,243	-	-	-	32,835,243	
Electronic Health Record Fund	4,156,478	-	-	-	4,156,478	
<b>Total Capital Project Funds</b>	<b>\$ 156,399,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156,399,834</b>	
<b>Debt Service Funds</b>						
Debt Service Funds	\$ 24,198,274	\$ -	\$ -	\$ -	24,198,274	
<b>Total Debt Service Funds</b>	<b>\$ 24,198,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,198,274</b>	
<b>Total Governmental Funds</b>	<b>\$ 1,910,171,829</b>	<b>\$ 2,880,813</b>	<b>\$ 9,513,027</b>	<b>\$ 11,535,719</b>	<b>\$ 1,886,242,270</b>	
<b>Arithmetic Results</b>					COL 2 - 3 - 4 - 5	
Totals Transferred From			COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2		
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2	

State Controller Schedules		County of San Mateo				Schedule 4	
County Budget Act January 2010 Edition, revision #1		Obligated Fund Balances - By Governmental Funds Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5	6	7	
<b>General Fund</b>							
General Reserve	\$ -	\$ -	\$ -	\$ 313,996,522	\$ 406,072,305	\$ 406,072,305	
Restricted	487,138	-	-	-	-	487,138	
Committed	500,000	-	-	-	-	500,000	
Assigned	11,535,719	-	-	-	-	11,535,719	
Reserve for Inventories	82,534	-	-	-	-	82,534	
Reserve for Advance to Special Revenue Fund	55,300	-	-	-	-	55,300	
Reserve for Advance to Special Revenue Fund	4,958,114	-	-	-	-	4,958,114	
Reserve for Advance to Special Revenue Fund	408,370	-	-	-	-	408,370	
Reserve for Advance to Special Revenue Fund	82,497	-	-	-	-	82,497	
Reserve for Advance to Debt Service Fund	-	-	-	-	-	-	
Reserve for Advance to Internal Service Fund	447,919	-	-	-	-	447,919	
Reserve for Advance to Enterprise Fund	943,442	-	-	-	-	943,442	
Reserve for Advance to Road Fund	146,997	-	-	-	-	146,997	
<b>Total General Fund</b>	<b>\$ 19,648,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,996,522</b>	<b>\$ 406,072,305</b>	<b>\$ 425,720,335</b>	
<b>Special Revenue Funds</b>							
Emergency Medical Services Fund							
General Reserve	\$ -	\$ -	\$ -	\$ 2,241,269	\$ 2,241,269	\$ 2,241,269	
IHSS Public Authority Fund							
General Reserve	-	-	-	6,019,859	6,873,429	6,873,429	
Fish and Game Propagation Fund							
General Reserve	-	-	-	-	-	-	
County Fire Protection Structure Fund							
General Reserve	-	-	-	-	89,910	89,910	
Investment in Capital Assets	1,085,691	-	-	-	-	1,085,691	
Road Fund							
Reserve for Inventories	315,025	-	-	-	-	315,025	
County-Wide Road Improvement Fund							
General Reserve	-	-	-	3,208,341	2,133,406	2,133,406	
Waste Management Fund							
General Reserve	-	-	-	1,245,346	709,723	709,723	
<b>Total Special Revenue Funds</b>	<b>\$ 1,400,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,714,815</b>	<b>\$ 12,047,737</b>	<b>\$ 13,448,453</b>	
<b>Capital Project Fund</b>							
Accumulated Capital Outlay	\$ -	\$ -	\$ -	\$ 52,786,221	\$ 54,994,309	\$ 54,994,309	
Criminal Justice Temporary Construction Fund							
General Reserve	-	-	-	4,234,205	5,194,942	5,194,942	
Court House Temporary Construction Fund							
General Reserve	-	-	-	172,835	524,098	524,098	
Parks Acquisition and Development Fund							
General Reserve	-	-	-	-	-	-	
Other Capital Construction Fund							
General Reserve	-	-	-	-	-	-	
General Reserve	-	-	-	-	-	-	
Capital Project Fund							
General Reserve	-	-	-	16,095,975	16,848,748	16,848,748	
Electronic Health Record Fund							
General Reserve	-	-	-	8,371,831	2,075,325	2,075,325	
<b>Total Capital Project Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,661,067</b>	<b>\$ 79,637,422</b>	<b>\$ 79,637,422</b>	
<b>Debt Service Funds</b>							
Debt Service Funds							
General Reserve	\$ -	\$ -	\$ -	\$ 14,178,230	\$ 14,318,594	\$ 14,318,594	
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,178,230</b>	<b>\$ 14,318,594</b>	<b>\$ 14,318,594</b>	
<b>Total Governmental Funds</b>	<b>\$ 21,048,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 422,550,634</b>	<b>\$ 512,076,058</b>	<b>\$ 533,124,804</b>	
Arithmetic Results						COL 2 - 4 + 6	
Total Transferred From	SCH 3, COL'S 4 & 5				SCH 7, COL 5		
Total Transferred To			SCH 2, COL 3		SCH 2, COL 7		

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 5</b>
County Budget Act	Summary of Additional Financing Sources by Source and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

**Summarization by Source**

Taxes	\$ 1,061,771,792	\$ 1,108,372,308	\$ 1,058,299,744	\$ 1,145,975,635
Charges for Services	190,661,428	209,388,879	210,200,993	211,507,412
Fines, Forfeitures and Penalties	6,177,918	8,468,993	8,221,671	8,221,671
Interfund Revenue	93,727,147	108,923,764	157,807,050	202,075,636
Intergovernmental Revenues	697,439,137	748,626,634	804,868,031	836,452,993
Licenses, Permits and Franchises	11,195,768	12,745,439	12,912,478	13,303,361
Miscellaneous Revenue	29,373,552	38,459,274	65,528,786	68,880,170
Other Financing Sources	129,660,290	230,107,432	249,423,495	307,151,807
Use of Money and Property	97,733,533	119,322,740	70,186,551	70,137,192
<b>Total Summarization by Source</b>	<b>\$ 2,317,740,566</b>	<b>\$ 2,584,415,463</b>	<b>\$ 2,637,448,799</b>	<b>\$ 2,863,705,877</b>

**Summarization by Fund**

Electronic Health Record Fund	\$ 16,696,891	\$ 11,916,796	\$ 27,939,558	\$ 27,939,558
Parks Capital Projects Fund	\$ 8,716,017	\$ 25,533,833	\$ 11,073,604	\$ 18,283,040
General Fund	2,053,368,609	2,227,931,965	2,221,029,049	2,379,285,385
Emergency Medical Services Fund	789,902	1,417,674	1,506,837	1,506,837
IHSS Public Authority Fund	38,124,674	41,510,950	42,225,237	42,255,892
Fish and Game Propagation Fund	2,691	2,667	1,500	1,500
Structural Fire Protection Fund	11,204,270	11,755,866	14,841,776	17,648,446
Road Fund	39,725,698	44,503,246	56,278,812	58,658,552
Half-Cent Transportation Fund	4,086,545	4,115,255	3,509,465	3,509,465
Road Improvement Fund	577,726	591,695	499,500	499,500
Solid Waste Fund	0	56,448	90,000	90,000
Waste Management	3,620,622	3,167,841	3,649,979	3,831,763
Measure W - Half Cent Tax 2018	1,771,065	1,803,455	1,537,540	1,537,540

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 5</b>
County Budget Act	Summary of Additional Financing Sources by Source and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Fund				
Waste Management Programs	326,554	234,559	407,976	407,976
County One-Time Expense Fund	3,383,123	3,796,807	2,767,755	2,767,755
Criminal Justice Temporary Construction Fund	712,894	960,737	660,000	660,000
Courthouse Temporary Construction Fund	1,309,659	1,488,153	1,314,551	1,314,551
COB 3 Project Fund	35,046,645	64,691,874	1,006,779	4,206,283
Other Capital Construction Fund	135,219	152,526	0	0
Skylonda Project Fund	3,692	4,035	0	0
Capital Projects Fund	27,354,011	40,100,286	101,796,307	113,161,862
CP - Parking Structure 2	47,242	20,532	0	0
Major Capital Construction Fund	25,568,395	49,739,835	97,773,182	146,344,880
Debt Service Fund	45,168,423	48,918,427	47,539,392	39,795,092
<b>Total Summarization by Fund</b>	<b>\$ 2,317,740,566</b>	<b>\$ 2,584,415,463</b>	<b>\$ 2,637,448,799</b>	<b>\$ 2,863,705,877</b>

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

**General Fund**

**00001 - General Fund**

Taxes						
		Current Yr Secured	\$ 358,043,974	\$ 375,755,116	\$ 392,527,688	\$ 392,527,688
		PY Secured Redemption	80,137	407,813	250,000	250,000
		Excess Tax Losses Reserve	10,000,000	10,000,000	10,000,000	10,000,000
		Current Yr Unsecured	10,866,507	12,918,918	12,318,279	12,318,279
		Prior Yr Unsecured	(180,723)	(447,447)	142,416	142,416
		CY SB 813 Secured Supplemental	10,681,073	6,874,188	6,470,824	6,470,824
		CY SB 813 Unsec Supplemental	125,739	3,907	101,210	101,210
		PY SB 813 Redemption	22,393	204,533	92,257	92,257
		PY SB 813 Unsecured Supplemental	65,359	49,705	20,982	20,982
		Non-Departmental ERAF Rebate	262,368,485	269,553,588	128,425,144	128,425,144
		Former RDA-Residuals	48,774,114	49,614,255	36,465,463	36,465,463
		Penalty & Cost	2,707,915	2,495,287	2,926,901	2,926,901
		Former RDA Passthru Payments	55,517,950	56,922,410	44,358,986	44,358,986
		Sales and Use Taxes	33,423,236	33,555,725	33,296,685	33,296,685
		Aircraft Taxes	1,829,300	1,745,195	1,506,113	1,506,113
		Property Transfer Tax	5,696,120	10,397,578	8,098,403	8,098,403
		Transient Occupancy Tax	6,158,406	6,816,131	6,158,406	6,158,406
		Property Tax In-Lieu of VLF	110,188,182	139,102,341	168,132,783	168,132,783
		Other Taxes	0	61,949	0	0
		Vehicle Rental Business Lic Tax	12,953,950	12,817,951	11,201,425	11,201,425
		Sales & Use Tax - Measure A	106,948,661	90,427,658	147,740,200	225,599,528

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

**General Fund**

**00001 - General Fund**

<b>Taxes</b>						
		Total Taxes	\$ 1,036,270,777	\$ 1,079,276,801	\$ 1,010,234,165	\$ 1,088,093,493

<b>Licenses, Permits and Franchises</b>						
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		Dog Licenses	\$ 793,457	\$ 860,598	\$ 843,457	\$ 843,457
1200		Cat Licenses	50,692	72,145	50,692	50,692
		Dangerous/Vicious Animal Prmit	29,920	37,125	26,000	26,000
1200		Animal Quarantine Fee	20,830	26,445	22,340	22,340
		Other Animal Permits & Fees	200	400	200	200
1200		Miscellaneous Business License	500	265,501	668,427	668,427
		Professional Service Licenses	32,092	50,091	32,092	47,092
1200		Building Permits	2,877,331	3,473,770	3,150,000	3,525,883
		Underground Tank Permits	353,122	233,869	112,862	112,862
1200		Well & Septic Permits	506,519	640,251	793,402	793,402
		Reinstatement Fees	120,777	75,043	100,000	100,000
1200		Reinspection Fees	200	500	0	0
		Zoning Permits	230,675	246,585	265,000	265,000
1200		Grading/Land Clearing Permits	60,884	63,902	66,000	66,000
		Resource Permits	29,658	51,202	34,500	34,500
1200		Variances & Exceptions	40,800	62,967	50,000	50,000
		Land Division Permits	142,495	172,205	164,500	164,500
1200		Stable & Kennel Permits	1,464	4,517	2,000	2,000
		Architecture/Design Revisions	70,721	96,852	80,500	80,500
1200		Other Zoning Fees	29,789	22,151	34,500	34,500

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

**General Fund**

**00001 - General Fund**

**Licenses, Permits and Franchises**

		Death Certificate Filing Fee	31,463	30,412	33,435	33,435
		Device Registration Fees	364,855	537,481	521,489	521,489
		Gun & Shooting Fees	41,821	42,528	25,000	25,000
		Other Registration Fees	221,865	236,508	234,600	234,600
		Misc Licenses & Permits	192,059	432,574	663,530	663,530
		Franchise Fees	1,489,419	1,443,083	1,470,341	1,470,341

		<b>Total Licenses, Permits and Franchises</b>	<b>\$ 7,733,608</b>	<b>\$ 9,178,703</b>	<b>\$ 9,444,867</b>	<b>\$ 9,835,750</b>
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**Fines, Forfeitures and Penalties**

		Court Fines	\$ 3,276,608	\$ 4,564,242	\$ 3,539,676	\$ 3,539,676
		Juvenile Traffic Fines	5,705	5,856	5,000	5,000
		Equipment Violation Fines	277	292	307	307
		Municipal Court Fines	160,086	244,534	238,102	238,102
		Juvenile Court Fines	5,285	6,436	5,379	5,379
		Animal Control Fines	431	742	100	100
		Narcotics Forfeitures	277,046	416,144	534,653	534,653
		Other Forfeitures	74,311	67,140	80,000	80,000
		Agricultural Penalties	5,550	12,200	0	0
		Other Penalties	1,665,182	1,837,939	2,361,955	2,361,955
		Escheated Revenue	5,204	0	0	0

**State Controller Schedules**

**San Mateo County**

**Schedule 6**

County Budget Act

Detail of Additional Financing Sources by Fund and Account

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>General Fund</b>						
<b>00001 - General Fund</b>						
<b>Fines, Forfeitures and Penalties</b>						
		<b>Total Fines, Forfeitures and Penalties</b>	\$ 5,475,684	\$ 7,155,525	\$ 6,765,172	\$ 6,765,172
<b>Use of Money and Property</b>						
1000		Interest Earned	\$ 80,494,180	\$ 98,910,148	\$ 60,358,317	\$ 60,358,317
		Interest Earned - PA/PG	1,165,129	1,342,637	1,091,964	1,091,964
1000		Other Interest Earned	274,123	360,751	199,282	199,282
		Other Investment Income	3,173,801	3,810,938	2,982,870	2,982,870
1000		County Land/Buildings Rentals	385,661	2,227,358	423,414	423,275
		Service Machine Concessions	3,427	2,561	3,456	3,456
1000		Other Rents & Concessions	1,300,535	1,432,961	1,453,824	1,404,604
		Parking Fees	83,525	76,331	80,772	80,772
1000		Electric Vehicle Charging Fees	102,624	153,645	129,255	129,255
		<b>Total Use of Money and Property</b>	\$ 86,983,005	\$ 108,317,330	\$ 66,723,154	\$ 66,673,795
<b>Intergovernmental Revenues</b>						
<b>State Aid</b>						
		Highway Property Tax Rental	\$ 7,743	\$ 6,787	\$ 0	\$ 0
1000		State Block Grant	5,754,857	6,644,188	12,705,581	12,705,581
		State Aid-Housing & Comm Devlp	2,123,602	1,676,523	0	0
1000		Realignment VLF	6,869,423	4,325,210	3,205,783	3,063,841
		Realignment Sales Tax - Health	205,028	266,122	487,989	521,997

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

**General Fund**

**00001 - General Fund**

Intergovernmental Revenues						
State Aid						
		Realignment Sales Tx-Mntl Hlth	45,458,923	49,041,974	53,696,312	53,754,767
		Realignment Sales Tax-Pub Asst	4,898,462	1,281,976	8,252,956	12,710,859
		Realignment Sales Tax 2011	64,967,413	71,666,057	103,808,538	103,923,982
		State Welfare Administration	74,549,206	59,829,233	66,644,355	66,035,318
		State Staff Development	330,658	524,793	519,019	519,019
		Assistance Payments - AFDC	9,050,064	9,979,082	14,023,518	14,023,518
		State IHSS	0	0	0	59,980
		State Child Care	1,243,003	1,598,428	1,336,853	1,336,853
		CCS State Subvention	3,518,432	2,800,841	2,907,832	2,907,832
		Mental Health Short Doyle	8,885,851	13,835,953	12,172,967	12,172,967
		Mental Health SEP	2,661,753	2,624,975	2,661,753	2,661,753
		Mental Health Services Act (MHSA)	52,672,839	62,983,787	63,209,455	68,109,950
		State Public Health Grant	4,873,733	8,286,147	8,281,345	8,281,345
		State Aid - CHDP	4,110,819	3,708,006	3,659,658	3,659,658
		State Aid - WIC	3,383,386	3,763,497	3,751,253	3,751,253
		State Aid-Infectious Diseases	459,969	522,233	461,122	461,122
		State AIDS Drug Asst Program	63,200	65,975	32,000	32,000
		State PH Categorical Aid	1,453,897	262,929	262,929	262,929
		State - Other Public Health	933,274	967,779	1,287,510	1,287,510
		HPSM - IGT	162,658	167,538	417,538	417,538
		Medi-CAL Waiver - IGT	1,478,460	1,101,818	5,127,384	5,127,384
		Alcohol & Drug Programs	153,219	(93,075)	0	0

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>General Fund</b>						
<b>00001 - General Fund</b>						
<b>Intergovernmental Revenues</b>						
State Aid						
		Other State AIDS Program	89,634	84,255	84,255	84,255
		State Aid - Aging	3,470,268	3,483,513	3,958,083	3,886,112
		Other State Health Programs	828,927	295,142	561,346	0
		State Aid - Agriculture	2,541,012	2,818,007	2,594,096	2,594,096
		State Aid - Other Transportatn	70,551	0	0	0
		State Aid- Water Resource Grnt	0	231,827	562,500	562,500
		State Aid - Other Construction	0	4,200,000	0	0
		State Aid - Corrections	0	0	51,800	51,800
		State Aid - Disaster Relief	0	71,138	0	0
		Homeowners Property Tax Relief	1,153,934	1,149,161	1,227,921	1,227,921
		Other State Trial Court	1,759,837	1,545,890	1,545,890	1,545,890
		State Aid - Public Safety	81,887,156	84,429,592	93,259,618	94,750,178
		OCJP Grant - Various	160,785	541,441	479,353	479,353
		State Aid - Juvenile Prob Act	2,790,591	2,573,899	2,881,012	2,881,012
		School Lunch Program	62,317	86,573	15,000	15,000
		Child Support Incentive Progrm	3,522,022	3,736,700	3,498,182	3,498,182
		State-Mandated Cost Reimburse	3,798,399	2,821,116	2,021,651	2,021,651
		Timber Tax Yield Guarantee	18,912	17,185	17,367	17,367
		Misc State Reimb/Subsidies	27,593,363	14,719,684	3,755,431	15,876,306
		All Other State Aid	36,198,678	41,031,538	42,020,486	34,904,033
		State Aid - Anti Terrorism	926,227	918,887	926,227	926,227
		State Aid - TCM-MAA	684,768	436,774	665,436	665,436

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1	2	3	4	5	6	7

**General Fund**

**00001 - General Fund**

Intergovernmental Revenues						
State Aid						
		State Aid - LTC SNF Supplemental	(2,003)	0	0	0
		<b>Total State Aid</b>	<b>\$ 467,825,252</b>	<b>\$ 473,031,100</b>	<b>\$ 529,039,304</b>	<b>\$ 543,776,275</b>
		<b>Total State Aid</b>	<b>\$ 467,825,252</b>	<b>\$ 473,031,100</b>	<b>\$ 529,039,304</b>	<b>\$ 543,776,275</b>
Intergovernmental Revenues						
Federal Aid						
		Federal Welfare Administration	\$ 52,162,097	\$ 82,921,907	\$ 55,818,817	\$ 55,948,157
		Child Support Enforcement	6,654,423	6,618,875	6,632,703	6,632,703
		Federal Staff Development	1,852,896	1,991,988	4,976,719	4,976,719
		Assistance Payments - AFDC	0	7,646,697	0	0
		Assistance Payments - Other	7,612,127	2,405,286	9,258,799	9,258,799
		Title IV-E Payments	(16,222)	0	0	0
		Federal Aid - Roads & Bridges	1,887,535	1,657,625	3,635,684	3,886,904
		Federal Aid - Disaster Relief	0	16,705,665	0	0
		Federal Aid - Anti Terrorism	1,023,368	1,531,528	2,852,880	2,329,222
		Federal UASI Grant	5,066,479	6,019,675	9,867,190	9,877,244
		OCJP Grant - Federal	1,336,663	789,847	1,084,021	740,666
		Federal Aid - Aging	4,566,725	4,633,465	4,478,598	5,011,009
		Fed Comm Development HUD Grant	2,077,735	6,553,998	3,844,411	22,906,592
		Federal Categorical Programs	2,547,837	3,006,760	3,719,818	3,719,818
		All Other Federal Aid	38,844,869	26,823,608	41,920,538	46,420,538
		All Other Federal Grants	2,278,753	3,012,543	4,838,312	4,317,255

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1	2	3	4	5	6	7

**General Fund**

**00001 - General Fund**

<b>Intergovernmental Revenues</b>						
Federal Aid						
		<b>Total Federal Aid</b>	\$ 127,895,286	\$ 172,319,468	\$ 152,928,490	\$ 176,025,626
		<b>Total Federal Aid</b>	\$ 127,895,286	\$ 172,319,468	\$ 152,928,490	\$ 176,025,626
<b>Intergovernmental Revenues</b>						
Other Local Government Aid						
		Other In-Lieu Taxes	\$ 12,940	\$ 6,714	\$ 12,504	\$ 12,504
		County Housing Authority Pymts	910,674	928,834	1,812,356	1,812,356
		RDA Proceeds From Sale of Assets	0	1,563	0	0
		Aid From Cities	245,840	253,538	282,374	282,374
		Aid - Other Local Agencies	6,482,052	6,948,229	7,257,790	7,257,790
		Loan Repayments - Non-County	1,671,019	2,994,851	1,671,019	1,671,019
		JPA Contributions	0	681,616	724,669	724,669
		Ryan White I - Formula (CSF)	1,528,753	1,552,173	1,442,285	1,442,285
		Ryan White I -Supplemental CSF	363,645	381,819	367,992	367,992
		HOPWA Grant (CSF)	878,507	890,107	1,032,116	1,032,116
		Misc Local Agency Grants	4,743,497	4,652,555	5,325,291	5,391,006
		All Other Local Govern Revenue	1,040,440	1,283,494	2,032,509	2,032,509
		Realignment Subsidy - VLF	2,180,987	4,117,622	1,952,405	1,999,030
		<b>Total Other Local Government Aid</b>	\$ 20,058,354	\$ 24,693,114	\$ 23,913,310	\$ 24,025,650
		<b>Total Other Local Government Aid</b>	\$ 20,058,354	\$ 24,693,114	\$ 23,913,310	\$ 24,025,650
		<b>Aid</b>				
<b>Charges for Services</b>						

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1	2	3	4	5	6	7

**General Fund**

**00001 - General Fund**

**Charges for Services**

		Prop Tax Administration Fee	\$ 6,716,643	\$ 7,792,182	\$ 9,227,952	\$ 9,087,952
		Tax/Assessment Collection Fee	1,258,965	1,339,403	1,226,162	1,226,162
		Tax-Defaulted Property Fee	0	4	0	0
		Redemption Fee - County Share	64,847	62,384	60,500	65,500
		Suppl Tax Admin Fee 5%	5,440,994	3,599,732	5,759,655	5,639,655
		Tax/Assessment/Vital Document Fee	788,834	868,526	998,000	998,000
		Special Tax Collector Fees	325,915	320,151	221,014	371,014
		Accounting Svcs-Other Agency	235,148	148,219	246,064	246,064
		Returned Check Charges	79,161	83,690	94,683	94,683
		Management Svcs - Other Agency	3,114,797	4,355,180	6,534,620	6,547,436
		Telephone Services	12,229	11,921	18,712	19,183
		Public Safety Communicat'n Svc	8,601,030	8,541,086	9,977,720	9,977,720
		Network & Information Services	456,213	458,665	491,002	491,002
		Radio Services	692,497	693,865	583,823	998,875
		Candidate Filing Fees	209,883	193,796	150,000	150,000
		Election Services-Other Agency	(355,314)	3,487,284	0	0
		Public Admin Legal Fees	375,774	428,701	300,040	300,040
		Public Guardian Legal Fees	549,375	623,664	568,522	568,522
		Legal Services-Other Agencies	4,101,210	4,204,678	5,138,976	5,138,976
		Miscellaneous Legal Recoveries	215	46,023	0	0
		Human Resources Svcs-Variou	99,952	105,069	100,042	100,042
		Plan Report/Review Fee	0	3,732	0	0

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1	2	3	4	5	6	7

<b>General Fund</b>
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<b>00001 - General Fund</b>
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<b>Charges for Services</b>
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		Plan Research Fee	11,660	23,090	13,000	13,000
		Ordinance/General Plan Fee	13,820	19,301	31,000	31,000
		Geotechnical Fee	41,089	134,086	55,000	55,000
		Other Planning Services Fees	23,011	39,840	28,000	28,000
		Engineering Services	57,624	42,915	62,000	62,000
		Environmental Review Fees	28,236	61,209	45,000	45,000
		Plan Checking Fees	2,120,993	2,137,015	2,025,000	2,125,000
		Agricultural Inspection Fees	16,644	16,523	16,200	16,200
		Miscellaneous Agricultural Fee	46,566	44,870	47,000	47,000
		Admin Fees	171,331	170,124	1,500	1,500
		Process Service Fees/Mileage	108,758	148,607	154,000	154,000
		Restitution Fee - 10%	1,111	56	0	0
		Municipal Court Fees	206,595	328,639	267,136	267,136
		Diversion Admin Fee \$50/\$100	3,091	11,447	0	0
		Miscellaneous Court Fees	4,285	6,547	0	0
		Night Traffic Court Fees	10	2	0	0
		Public Admin Estate Fees	514,406	579,876	435,169	435,169
		Public Guardian Estate Fees	732,588	769,964	719,184	719,184
		Warehouse Service Fees	121,758	130,737	120,325	120,325
		Humane Services Fees	246,574	262,388	240,000	240,000
		Miscellaneous Animal Services	160,943	149,521	160,943	160,943
		Misc Law Enforcement Fees	79,933	44,839	35,000	35,000

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<b>General Fund</b>
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<b>00001 - General Fund</b>
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<b>Charges for Services</b>
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		Eichler Contract Patrol Svc	0	19	0	0
		Other Agency Patrol Services	36,100,638	38,069,585	40,377,530	40,268,868
		Transportation of Prisoners	126,575	161,283	40,000	40,000
		Fingerprinting Fees	66,617	58,628	73,000	73,000
		Crime Lab Services	7,367	10,381	20,000	20,000
		DUI Response Fee	62,575	46,548	0	0
		Crime Investigation Services	1,340,571	1,353,127	1,350,000	1,350,000
		Document Recording Fees	1,814,942	1,839,056	2,158,197	2,158,197
		Vital Statistics Document Fee	696,351	696,837	729,350	729,350
		IT Surcharge	244,429	332,949	280,000	333,205
		Road Maintenance-Other Agency	0	183	0	0
		Reimbursement-Public Works Svc	4,832	2,626	10,000	10,000
		Medical Report Fees	4,278	6,270	5,300	5,300
		Misc Health Services Fees	0	9,806	222,616	222,616
		Other Health Fees	212,449	1,484,070	1,891,426	1,891,426
		Laboratory Service	281,420	179,540	221,946	221,946
		Residency Fees	384,285	384,285	384,285	384,285
		Cal Child Svc (CCS) Client Fee	0	0	2,000	2,000
		PH Solid Waste Services	0	309,642	315,156	315,156
		Public Pool Inspection Fee	660,315	786,780	753,348	753,348
		Hotel/Motel Inspection Fee	1,361,676	360,502	208,148	208,148
		Cross-Connection Fee	430,670	0	623,576	623,576

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1	2	3	4	5	6	7

<b>General Fund</b>
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<b>00001 - General Fund</b>
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<b>Charges for Services</b>
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		Hazardous Waste Inspection Fee	3,060,205	3,757,019	4,405,497	4,405,497
		Food Handling Fees	5,272,395	6,702,400	6,884,101	7,088,125
		Filing Fees - Real Prop Alt	54,994	86,940	169,400	169,400
		Educational Fees	114,522	64,551	145,000	145,000
		Camping Permits	20,850	708,970	471,682	471,682
		Horse Camp Permits	0	16,816	36,000	36,000
		Reservation Fees	542,202	0	383,564	383,564
		Miscellaneous Park Sales	42,255	49,473	5,000	5,000
		Park Entry Fees	920,568	954,070	1,168,015	1,168,015
		Annual Pass Sales	122,231	135,503	133,351	133,351
		Rifle Range Fees	312,573	416,860	225,000	225,000
		RV Site Fee	808	25,931	0	0
		Other Park & Recreation Fees	464	0	18,700	18,700
		Picnic Fee	319,485	243,159	237,080	237,080
		Shelter Fee	0	59,720	10,220	10,220
		Bus Entry Fee	1,884	2,725	0	0
		Iron Ranger	62,724	62,684	0	0
		Special Event Fee	29,485	48,144	1,000	1,000
		Reservation Add-on Fee	1,730	1,870	18	18
		Body Removal & Storage	289,971	310,965	290,000	290,000
		Other Coroner's Fees	597	281	300	300
		HPSM Risk Share Supplemental	1,150	210,570	40,000	40,000

**State Controller Schedules**

**San Mateo County**

**Schedule 6**

County Budget Act

Detail of Additional Financing Sources by Fund and Account

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1	2	3	4	5	6	7
<b>General Fund</b>						
<b>00001 - General Fund</b>						
<b>Charges for Services</b>						
		Medi-Cal FFP	56,801,059	64,819,205	54,471,849	54,471,849
		Medi-Cal State	78,488	154,197	27,561	27,561
		Medicare	1,355,051	1,991,846	1,039,413	1,039,413
		Third Party Reimbursements	37,541	8,856	0	0
		Patient Fees	15,290	10,273	17,463	17,463
		SSI/SSP Collections	640,725	602,861	0	0
		Other Reimbursements	8,722,007	9,601,818	23,203,669	23,634,934
		Medi-Cal FQHC	1,112,061	1,693,214	957,176	957,176
		HPSM - Capitation	229,312	0	0	0
		Other Institutional Care	10,100	3,831	0	0
		Commissions	3,977,095	4,330,755	6,095,942	6,095,942
		Misc Insurance Recoveries	0	59	0	0
		Refuse Disposal Charges	2,560,608	2,221,580	2,613,124	2,510,840
		Storm Drainage Fee	34,276	74,945	45,000	45,000
		Water Service Charges	17,082	10,976	19,404	19,404
		Other Special Charges	0	132,635	38,486	38,486
		Other Sales	2,905	12,327	0	0
		Misc Services to Cities	1,963,126	1,382,385	1,118,962	1,118,962
		Other Charges for Services	6,714,145	6,307,531	6,547,960	6,553,502
		VRS Workcenter Charges	1,698,066	527,247	1,119,280	1,119,280
<b>Total Charges for Services</b>			<b>\$ 178,419,415</b>	<b>\$ 196,326,860</b>	<b>\$ 207,758,039</b>	<b>\$ 208,664,468</b>

**State Controller Schedules**

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County Budget Act

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1	2	3	4	5	6	7
<b>General Fund</b>						
<b>00001 - General Fund</b>						
<b>Interfund Revenue</b>						
		IFR - General Fund	\$ 0	\$ 12,259,016	\$ 8,255,008	\$ 12,731,075
		IFR - Parks Fund	0	0	2,000	2,000
		IFR - Road Fund	5,501,901	7,098,520	6,054,112	6,087,916
		IFR - Off-Road Fund	238	0	0	0
		IFR - Coyote Point Marina Fund	43,095	46,094	35,340	35,340
		IFR - Road Improvement Fund	402,341	358,824	220,000	220,000
		IFR - Airports Fund	616,402	727,905	178,489	182,752
		IFR - Solid Waste Fund	70,527	103,394	0	0
		IFR - Library Fund	0	40	0	0
		IFR - SMCGR	42,059,207	43,331,381	56,116,560	56,267,938
		IFR - Special District Fund	2,498,243	2,659,647	3,734,644	3,764,540
		IFR - Housing Fund	2,141,443	2,738,699	1,427,540	1,128,962
		Other Interfund Revenue	27,662,703	29,658,033	42,201,442	75,950,241
		Loan Repayments - Other Funds	481,986	338,028	470,749	470,749
		IFR - Trial Ct Funding-Super	(181)	0	0	0
		IFR - AB939 Fund	157,148	144,504	108,258	103,345
		IFR - CSA 8 Policing	198,500	198,500	198,500	198,500
		IFR-CSA 1-Eichler Highlands	973,730	990,014	1,063,647	1,063,647
<b>Total Interfund Revenue</b>			<b>\$ 82,807,281</b>	<b>\$ 100,652,600</b>	<b>\$ 120,066,289</b>	<b>\$ 158,207,005</b>
<b>Miscellaneous Revenue</b>						
		Reimbursement-Basic Needs Loan	\$ 107,318	\$ 132,560	\$ 1,095,000	\$ 1,095,000

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**General Fund**

**00001 - General Fund**

**Miscellaneous Revenue**

		Other Client Reimbursements	216,668	249,802	217,068	217,068
		Sale of Literature	6,368	11,275	18,000	18,000
		Sale of Surplus & Salvage	64,931	4,541	0	0
		Sale of Property & Materials	1	1	50	50
		Sale of Data/Microfiche	64,502	27,639	60,000	30,000
		Photocopy Sales	1,554	1,530	7,000	7,000
		Cash Overages	4,017	0	0	0
		Bad Debt Recoveries	4,495	13,827	10,000	10,000
		Compensation Insurance Refunds	1,296,958	1,866,104	1,486,206	1,486,206
		SDI Payments	1,350,090	1,729,848	1,100,955	1,100,955
		Gifts & Donations	59,363	233,677	40,000	80,000
		Miscellaneous Reimbursements	5,060,741	6,946,859	12,914,046	13,104,495
		Insurance Recoveries & Refunds	10,775	23,726	0	0
		Equipment Cost Reimbursement	42,768	62,023	84,885	84,885
		Project Cost Reimbursement	2,953,744	1,335,680	832,414	840,112
		Witness & Jury Fees	65,336	19,784	72,545	72,545
		Other Foundation Grants	13,692	0	0	0
		Non-Government Program Funds	31,500	7,000	0	0
		PG&E Rebates	20,227	10,000	0	0
		All Other Miscellaneous Revenue	6,855,435	12,477,814	37,691,802	38,598,199
		Rebates and Refunds	421,136	2,632,241	771,916	771,916
		Tobacco Settlement	6,064,111	5,941,163	7,228,336	7,228,336

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1	2	3	4	5	6	7	
<b>General Fund</b>							
<b>00001 - General Fund</b>							
<b>Miscellaneous Revenue</b>							
Total Miscellaneous Revenue			\$ 24,715,730	\$ 33,727,094	\$ 63,630,223	\$ 64,744,767	
<b>Other Financing Sources</b>							
Operating Tsfr In			\$ 15,184,217	\$ 23,075,689	\$ 30,526,036	\$ 32,473,384	
Bond Proceeds			0	177,682	0	0	
Total Other Financing Sources			\$ 15,184,217	\$ 23,253,371	\$ 30,526,036	\$ 32,473,384	
Total General Fund Financing Sources			\$ 2,053,368,609	\$ 2,227,931,965	\$ 2,221,029,049	\$ 2,379,285,385	
<b>Total General Fund Financing Sources</b>			<b>\$ 2,053,368,609</b>	<b>\$ 2,227,931,965</b>	<b>\$ 2,221,029,049</b>	<b>\$ 2,379,285,385</b>	
<b>Capital Projects Funds</b>							
<b>00400 - County One-Time Expense Fund</b>							
<b>Use of Money and Property</b>							
Interest Earned			\$ 3,383,123	\$ 3,796,807	\$ 2,767,755	\$ 2,767,755	
Total Use of Money and Property			\$ 3,383,123	\$ 3,796,807	\$ 2,767,755	\$ 2,767,755	
Total County One-Time Expense Fund Financing Sources			\$ 3,383,123	\$ 3,796,807	\$ 2,767,755	\$ 2,767,755	
<b>00401 - Criminal Justice Temporary Construction Fund</b>							

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**Capital Projects Funds**

**00401 - Criminal Justice Temporary Construction Fund**

Use of Money and Property						
	Interest Earned		\$ 138,583	\$ 180,219	\$ 60,000	\$ 60,000
<b>Total Use of Money and Property</b>			<b>\$ 138,583</b>	<b>\$ 180,219</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
Charges for Services						
	Municipal Court Fees		\$ 574,311	\$ 780,517	\$ 600,000	\$ 600,000
<b>Total Charges for Services</b>			<b>\$ 574,311</b>	<b>\$ 780,517</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>Total Criminal Justice Temporary Construction Fund Fin</b>			<b>\$ 712,894</b>	<b>\$ 960,737</b>	<b>\$ 660,000</b>	<b>\$ 660,000</b>

**00402 - Courthouse Temporary Construction Fund**

Fines, Forfeitures and Penalties						
	Court Fines		\$ 0	\$ 31	\$ 0	\$ 0
<b>Total Fines, Forfeitures and Penalties</b>			<b>\$ 0</b>	<b>\$ 31</b>	<b>\$ 0</b>	<b>\$ 0</b>
Use of Money and Property						
	Interest Earned		\$ (4,011)	\$ (6,887)	\$ 0	\$ 0
<b>Total Use of Money and Property</b>			<b>\$ (4,011)</b>	<b>\$ (6,887)</b>	<b>\$ 0</b>	<b>\$ 0</b>

State Controller Schedules

San Mateo County

Schedule 6

County Budget Act

Detail of Additional Financing Sources by Fund and Account

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Capital Projects Funds</b>						
<b>00402 - Courthouse Temporary Construction Fund</b>						
<b>Charges for Services</b>						
		Municipal Court Fees	\$ 574,203	\$ 780,611	\$ 600,000	\$ 600,000
		Diversion Admin Fee \$50/\$100	0	(154)	0	0
		VRS Workcenter Charges	45	0	0	0
<b>Total Charges for Services</b>			<b>\$ 574,248</b>	<b>\$ 780,457</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>Interfund Revenue</b>						
		IFR - General Fund	\$ 739,422	\$ 714,551	\$ 714,551	\$ 714,551
<b>Total Interfund Revenue</b>			<b>\$ 739,422</b>	<b>\$ 714,551</b>	<b>\$ 714,551</b>	<b>\$ 714,551</b>
<b>Total Courthouse Temporary Construction Fund Financing</b>			<b>\$ 1,309,659</b>	<b>\$ 1,488,153</b>	<b>\$ 1,314,551</b>	<b>\$ 1,314,551</b>
<b>00405 - Other Capital Construction Fund</b>						
<b>Use of Money and Property</b>						
		Interest Earned	\$ 135,068	\$ 152,432	\$ 0	\$ 0
		Other Investment Income	151	94	0	0
<b>Total Use of Money and Property</b>			<b>\$ 135,219</b>	<b>\$ 152,526</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Other Capital Construction Fund Financing Sources</b>			<b>\$ 135,219</b>	<b>\$ 152,526</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>00406 - Skylonda Project Fund</b>						

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1	2	3	4	5	6	7

<b>Capital Projects Funds</b>						
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<b>00406 - Skylonda Project Fund</b>						
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<b>Use of Money and Property</b>						
	COB	Interest Earned	\$ 3,357	\$ 3,791	\$ 0	\$ 0
		Other Investment Income	335	243	0	0
		<b>Total Use of Money and Property</b>	<b>\$ 3,692</b>	<b>\$ 4,035</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Skylonda Project Fund Financing Sources</b>			<b>\$ 3,692</b>	<b>\$ 4,035</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>00407 - COB 3 Project Fund</b>						
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<b>Use of Money and Property</b>						
	COB	Interest Earned	\$ 122,451	\$ 293,433	\$ 0	\$ 0
		Other Investment Income	445,786	2,960	0	0
		<b>Total Use of Money and Property</b>	<b>\$ 568,236</b>	<b>\$ 296,393</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Miscellaneous Revenue</b>						
	COB	Miscellaneous Reimbursements	\$ 0	\$ 416,977	\$ 0	\$ 0
		<b>Total Miscellaneous Revenue</b>	<b>\$ 0</b>	<b>\$ 416,977</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Financing Sources</b>						
		Operating Tsfr In	\$ 34,478,409	\$ 63,978,504	\$ 1,006,779	\$ 4,206,283

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
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1	2	3	4	5	6	7

**Capital Projects Funds**

**00407 - COB 3 Project Fund**

<b>Other Financing Sources</b>						
		Total Other Financing Sources	\$ 34,478,409	\$ 63,978,504	\$ 1,006,779	\$ 4,206,283

		Total COB 3 Project Fund Financing Sources	\$ 35,046,645	\$ 64,691,874	\$ 1,006,779	\$ 4,206,283
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**00410 - Capital Projects Fund**

<b>Taxes</b>						
		Sales & Use Tax - Measure A	\$ 1,380,470	\$ 484,831	\$ 6,214,855	\$ 6,019,835
		Total Taxes	\$ 1,380,470	\$ 484,831	\$ 6,214,855	\$ 6,019,835

<b>Use of Money and Property</b>						
		Interest Earned	\$ 595,189	\$ 750,837	\$ 0	\$ 0
		Total Use of Money and Property	\$ 595,189	\$ 750,837	\$ 0	\$ 0

<b>Charges for Services</b>						
		Other Charges for Services	\$ 16,773	\$ 53,707	\$ 19,579	\$ 19,569
		Total Charges for Services	\$ 16,773	\$ 53,707	\$ 19,579	\$ 19,569

<b>Other Financing Sources</b>						
		Operating Tsfr In	\$ 25,361,578	\$ 38,810,911	\$ 95,561,873	\$ 107,122,458

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
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1	2	3	4	5	6	7

**Capital Projects Funds**

**00410 - Capital Projects Fund**

**Other Financing Sources**

<b>Total Other Financing Sources</b>	\$	25,361,578	\$	38,810,911	\$	95,561,873	\$	107,122,458
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<b>Total Capital Projects Fund Financing Sources</b>	\$	27,354,011	\$	40,100,286	\$	101,796,307	\$	113,161,862
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**00411 - Major Capital Construction Fund**

**Taxes**

Sales & Use Tax - Measure A	\$	9,933,233	\$	10,122,614	\$	19,982,040	\$	29,582,233
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<b>Total Taxes</b>	\$	9,933,233	\$	10,122,614	\$	19,982,040	\$	29,582,233
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**Intergovernmental Revenues**

**State Aid**

State Aid-Housing & Comm Devlp	\$	7,906,132	\$	3,876,246	\$	13,933,584	\$	10,057,338
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<b>Total State Aid</b>	\$	7,906,132	\$	3,876,246	\$	13,933,584	\$	10,057,338
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<b>Total State Aid</b>	\$	7,906,132	\$	3,876,246	\$	13,933,584	\$	10,057,338
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**Intergovernmental Revenues**

**Other Local Government Aid**

Misc Local Agency Grants	\$	1,000,000	\$	0	\$	0	\$	0
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<b>Total Other Local Government Aid</b>	\$	1,000,000	\$	0	\$	0	\$	0
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<b>Total Other Local Government Aid</b>	\$	1,000,000	\$	0	\$	0	\$	0
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1	2	3	4	5	6	7
<b>Capital Projects Funds</b>						
<b>00411 - Major Capital Construction Fund</b>						
<b>Miscellaneous Revenue</b>						
		Gifts & Donations	\$ 1,017,500	\$ 2,800	\$ 0	\$ 0
		Project Cost Reimbursement	9,944	0	1,000,000	1,000,000
		Rebates and Refunds	0	0	0	86,840
		<b>Total Miscellaneous Revenue</b>	<b>\$ 1,027,444</b>	<b>\$ 2,800</b>	<b>\$ 1,000,000</b>	<b>\$ 1,086,840</b>
<b>Other Financing Sources</b>						
		Operating Tsfr In	\$ 5,701,586	\$ 35,738,174	\$ 62,857,558	\$ 105,618,469
		<b>Total Other Financing Sources</b>	<b>\$ 5,701,586</b>	<b>\$ 35,738,174</b>	<b>\$ 62,857,558</b>	<b>\$ 105,618,469</b>
		<b>Total Major Capital Construction Fund Financing Sources</b>	<b>\$ 25,568,395</b>	<b>\$ 49,739,835</b>	<b>\$ 97,773,182</b>	<b>\$ 146,344,880</b>
<b>00412 - Parks Capital Projects Fund</b>						
<b>Taxes</b>						
		Sales & Use Tax - Measure A	\$ 1,487,781	\$ 5,108,630	\$ 5,710,000	\$ 6,050,834
		<b>Total Taxes</b>	<b>\$ 1,487,781</b>	<b>\$ 5,108,630</b>	<b>\$ 5,710,000</b>	<b>\$ 6,050,834</b>
<b>Use of Money and Property</b>						
		Interest Earned	\$ 11,638	\$ 110,480	\$ 10,000	\$ 10,000

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1	2	3	4	5	6	7

**Capital Projects Funds**

**00412 - Parks Capital Projects Fund**

<b>Use of Money and Property</b>						
Total Use of Money and Property						
		\$	11,638	\$	110,480	\$ 10,000
						\$ 10,000
<b>Intergovernmental Revenues</b>						
State Aid						
		\$	291,156	\$	319,115	\$ 0
						\$ 0
			1,902,424		3,417,561	0
						0
		Total State Aid	\$ 2,193,580	\$	3,736,675	\$ 0
						\$ 0
		Total State Aid	\$ 2,193,580	\$	3,736,675	\$ 0
						\$ 0
<b>Intergovernmental Revenues</b>						
Federal Aid						
		\$	0	\$	0	\$ 1,000,000
						\$ 1,000,000
		Total Federal Aid	\$ 0	\$	0	\$ 1,000,000
						\$ 1,000,000
		Total Federal Aid	\$ 0	\$	0	\$ 1,000,000
						\$ 1,000,000
<b>Interfund Revenue</b>						
		\$	1,395,223	\$	0	\$ 853,604
						\$ 2,997,605
		Total Interfund Revenue	\$ 1,395,223	\$	0	\$ 853,604
						\$ 2,997,605
<b>Miscellaneous Revenue</b>						
			1,776,972		3,488,216	0
						2,150,000
			0		5,000	0
						0

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1	2	3	4	5	6	7										
<b>Capital Projects Funds</b>																
<b>00412 - Parks Capital Projects Fund</b>																
<b>Miscellaneous Revenue</b>																
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Total Miscellaneous Revenue</td> <td>\$</td> <td></td> <td style="text-align:right">1,776,972</td> <td>\$</td> <td style="text-align:right">3,493,216</td> <td>\$</td> <td style="text-align:right">0</td> <td>\$</td> <td style="text-align:right">2,150,000</td> </tr> </table>							Total Miscellaneous Revenue	\$		1,776,972	\$	3,493,216	\$	0	\$	2,150,000
Total Miscellaneous Revenue	\$		1,776,972	\$	3,493,216	\$	0	\$	2,150,000							
<b>Other Financing Sources</b>																
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Operating Tsfr In</td> <td>\$</td> <td></td> <td style="text-align:right">1,850,823</td> <td>\$</td> <td style="text-align:right">13,084,833</td> <td>\$</td> <td style="text-align:right">3,500,000</td> <td>\$</td> <td style="text-align:right">6,074,601</td> </tr> </table>							Operating Tsfr In	\$		1,850,823	\$	13,084,833	\$	3,500,000	\$	6,074,601
Operating Tsfr In	\$		1,850,823	\$	13,084,833	\$	3,500,000	\$	6,074,601							
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Total Other Financing Sources</td> <td>\$</td> <td></td> <td style="text-align:right">1,850,823</td> <td>\$</td> <td style="text-align:right">13,084,833</td> <td>\$</td> <td style="text-align:right">3,500,000</td> <td>\$</td> <td style="text-align:right">6,074,601</td> </tr> </table>							Total Other Financing Sources	\$		1,850,823	\$	13,084,833	\$	3,500,000	\$	6,074,601
Total Other Financing Sources	\$		1,850,823	\$	13,084,833	\$	3,500,000	\$	6,074,601							
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Total Parks Capital Projects Fund Financing Sources</td> <td>\$</td> <td></td> <td style="text-align:right">8,716,017</td> <td>\$</td> <td style="text-align:right">25,533,833</td> <td>\$</td> <td style="text-align:right">11,073,604</td> <td>\$</td> <td style="text-align:right">18,283,040</td> </tr> </table>							Total Parks Capital Projects Fund Financing Sources	\$		8,716,017	\$	25,533,833	\$	11,073,604	\$	18,283,040
Total Parks Capital Projects Fund Financing Sources	\$		8,716,017	\$	25,533,833	\$	11,073,604	\$	18,283,040							
<b>00421 - CP - Parking Structure 2</b>																
<b>Use of Money and Property</b>																
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Interest Earned</td> <td>\$</td> <td></td> <td style="text-align:right">(19,000)</td> <td>\$</td> <td style="text-align:right">(5,187)</td> <td>\$</td> <td style="text-align:right">0</td> <td>\$</td> <td style="text-align:right">0</td> </tr> </table>							Interest Earned	\$		(19,000)	\$	(5,187)	\$	0	\$	0
Interest Earned	\$		(19,000)	\$	(5,187)	\$	0	\$	0							
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Other Investment Income</td> <td></td> <td></td> <td style="text-align:right">66,243</td> <td></td> <td style="text-align:right">25,719</td> <td></td> <td style="text-align:right">0</td> <td></td> <td style="text-align:right">0</td> </tr> </table>							Other Investment Income			66,243		25,719		0		0
Other Investment Income			66,243		25,719		0		0							
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Total Use of Money and Property</td> <td>\$</td> <td></td> <td style="text-align:right">47,242</td> <td>\$</td> <td style="text-align:right">20,532</td> <td>\$</td> <td style="text-align:right">0</td> <td>\$</td> <td style="text-align:right">0</td> </tr> </table>							Total Use of Money and Property	\$		47,242	\$	20,532	\$	0	\$	0
Total Use of Money and Property	\$		47,242	\$	20,532	\$	0	\$	0							
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Total CP - Parking Structure 2 Financing Sources</td> <td>\$</td> <td></td> <td style="text-align:right">47,242</td> <td>\$</td> <td style="text-align:right">20,532</td> <td>\$</td> <td style="text-align:right">0</td> <td>\$</td> <td style="text-align:right">0</td> </tr> </table>							Total CP - Parking Structure 2 Financing Sources	\$		47,242	\$	20,532	\$	0	\$	0
Total CP - Parking Structure 2 Financing Sources	\$		47,242	\$	20,532	\$	0	\$	0							
<b>00425 - Electronic Health Record Fund</b>																
<b>Use of Money and Property</b>																
<table border="0" style="width:100%"> <tr> <td style="text-align:right">Interest Earned</td> <td>\$</td> <td></td> <td style="text-align:right">2,137,008</td> <td>\$</td> <td style="text-align:right">1,369,551</td> <td>\$</td> <td style="text-align:right">0</td> <td>\$</td> <td style="text-align:right">0</td> </tr> </table>							Interest Earned	\$		2,137,008	\$	1,369,551	\$	0	\$	0
Interest Earned	\$		2,137,008	\$	1,369,551	\$	0	\$	0							

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1	2	3	4	5	6	7
<b>Capital Projects Funds</b>						
<b>00425 - Electronic Health Record Fund</b>						
<b>Use of Money and Property</b>						
<b>Total Use of Money and Property</b>			\$ 2,137,008	\$ 1,369,551	\$ 0	\$ 0
<b>Intergovernmental Revenues</b>						
<b>State Aid</b>						
All Other State Aid			\$ 3,000,000	\$ 0	\$ 0	\$ 0
<b>Total State Aid</b>			\$ 3,000,000	\$ 0	\$ 0	\$ 0
<b>Total State Aid</b>			\$ 3,000,000	\$ 0	\$ 0	\$ 0
<b>Charges for Services</b>						
Other Reimbursements			\$ 18,046	\$ 947,244	\$ 0	\$ 0
HPSM - Capitation			10,091,837	9,600,000	0	0
<b>Total Charges for Services</b>			\$ 10,109,883	\$ 10,547,244	\$ 0	\$ 0
<b>Interfund Revenue</b>						
Other Interfund Revenue			\$ 0	\$ 0	\$ 27,939,558	\$ 27,939,558
<b>Total Interfund Revenue</b>			\$ 0	\$ 0	\$ 27,939,558	\$ 27,939,558
<b>Miscellaneous Revenue</b>						
Other Foundation Grants			\$ 1,000,000	\$ 0	\$ 0	\$ 0

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1	2	3	4	5	6	7

**Capital Projects Funds**

**00425 - Electronic Health Record Fund**

<b>Miscellaneous Revenue</b>						
		Rebates and Refunds	0	0	0	0
<b>Total Miscellaneous Revenue</b>			<b>\$ 1,000,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Financing Sources</b>						
		Operating Tsfr In	\$ 450,000	\$ 0	\$ 0	\$ 0
<b>Total Other Financing Sources</b>			<b>\$ 450,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Electronic Health Record Fund Financing Sources</b>			<b>\$ 16,696,891</b>	<b>\$ 11,916,796</b>	<b>\$ 27,939,558</b>	<b>\$ 27,939,558</b>
<b>Total Capital Projects Funds Financing Sources</b>			<b>\$ 118,973,788</b>	<b>\$ 198,405,415</b>	<b>\$ 244,331,736</b>	<b>\$ 314,677,929</b>

**Debt Service Funds**

**00301 - Debt Service Fund**

<b>Use of Money and Property</b>						
		Interest Earned	\$ 824,365	\$ 852,917	\$ 0	\$ 0
<b>Total Use of Money and Property</b>			<b>\$ 824,365</b>	<b>\$ 852,917</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Financing Sources</b>						
		Operating Tsfr In	\$ 44,344,058	\$ 48,065,510	\$ 47,539,392	\$ 39,795,092

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1	2	3	4	5	6	7

**Debt Service Funds**

<b>00301 - Debt Service Fund</b>						
<b>Other Financing Sources</b>						
<b>Total Other Financing Sources</b>						
		\$	44,344,058	\$	48,065,510	\$ 47,539,392
						\$ 39,795,092
<b>Total Debt Service Fund Financing Sources</b>						
		\$	45,168,423	\$	48,918,427	\$ 47,539,392
						\$ 39,795,092
<b>Total Debt Service Funds Financing Sources</b>						
		\$	45,168,423	\$	48,918,427	\$ 47,539,392
						\$ 39,795,092

**Special Revenue Funds**

<b>00102 - Emergency Medical Services Fund</b>						
<b>Fines, Forfeitures and Penalties</b>						
		\$	351,280	\$	650,122	\$ 730,694
						\$ 730,694
			0		123	0
						0
			350,628		662,866	724,305
						724,305
<b>Total Fines, Forfeitures and Penalties</b>						
		\$	701,907	\$	1,313,110	\$ 1,454,999
						\$ 1,454,999
<b>Use of Money and Property</b>						
		\$	83,095	\$	96,660	\$ 43,838
						\$ 43,838
<b>Total Use of Money and Property</b>						
		\$	83,095	\$	96,660	\$ 43,838
						\$ 43,838
<b>Charges for Services</b>						

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1	2	3	4	5	6	7
<b>Special Revenue Funds</b>						
<b>00102 - Emergency Medical Services Fund</b>						
<b>Charges for Services</b>						
		Municipal Court Fees	\$ 0	\$ 1	\$ 0	\$ 0
<b>Total Charges for Services</b>			<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Miscellaneous Revenue</b>						
		All Other Miscellaneous Revenue	\$ 4,900	\$ 7,903	\$ 8,000	\$ 8,000
<b>Total Miscellaneous Revenue</b>			<b>\$ 4,900</b>	<b>\$ 7,903</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>Total Emergency Medical Services Fund Financing Sources</b>			<b>\$ 789,902</b>	<b>\$ 1,417,674</b>	<b>\$ 1,506,837</b>	<b>\$ 1,506,837</b>
<b>00105 - IHSS Public Authority Fund</b>						
<b>Use of Money and Property</b>						
		Interest Earned	\$ 100,856	\$ 210,552	\$ 100,856	\$ 100,856
		Other Interest Earned	0	31	0	0
<b>Total Use of Money and Property</b>			<b>\$ 100,856</b>	<b>\$ 210,583</b>	<b>\$ 100,856</b>	<b>\$ 100,856</b>
<b>Intergovernmental Revenues</b>						
<b>State Aid</b>						
		Realignment Sales Tax-Pub Asst	\$ 23,572,401	\$ 25,401,967	\$ 26,254,315	\$ 26,254,315
		State IHSS	4,519,715	5,030,718	4,694,290	4,709,617

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1	2	3	4	5	6	7
<b>Special Revenue Funds</b>						
<b>00105 - IHSS Public Authority Fund</b>						
<b>Intergovernmental Revenues</b>						
State Aid						
		Total State Aid	\$ 28,092,117	\$ 30,432,685	\$ 30,948,605	\$ 30,963,932
		Total State Aid	\$ 28,092,117	\$ 30,432,685	\$ 30,948,605	\$ 30,963,932
<b>Intergovernmental Revenues</b>						
Federal Aid						
		Federal IHSS	\$ 4,982,584	\$ 5,861,079	\$ 6,104,677	\$ 6,120,005
		Total Federal Aid	\$ 4,982,584	\$ 5,861,079	\$ 6,104,677	\$ 6,120,005
		Total Federal Aid	\$ 4,982,584	\$ 5,861,079	\$ 6,104,677	\$ 6,120,005
<b>Interfund Revenue</b>						
		IFR - General Fund	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306
		Other Interfund Revenue	830,360	879,528	952,343	952,343
		Total Interfund Revenue	\$ 4,532,666	\$ 4,581,834	\$ 4,654,649	\$ 4,654,649
<b>Miscellaneous Revenue</b>						
		Miscellaneous Reimbursements	415,185	422,598	415,185	415,185
		All Other Miscellaneous Revenue	1,265	2,171	1,265	1,265
		Total Miscellaneous Revenue	\$ 416,450	\$ 424,770	\$ 416,450	\$ 416,450
		<b>Total IHSS Public Authority Fund Financing Sources</b>	<b>\$ 38,124,674</b>	<b>\$ 41,510,950</b>	<b>\$ 42,225,237</b>	<b>\$ 42,255,892</b>

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1	2	3	4	5	6	7

**Special Revenue Funds**

**00106 - Fish and Game Propagation Fund**

**Fines, Forfeitures and Penalties**

Fish & Game Fines	\$	326	\$	326	\$	1,500	\$	1,500
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<b>Total Fines, Forfeitures and Penalties</b>	<b>\$</b>	<b>326</b>	<b>\$</b>	<b>326</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
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**Use of Money and Property**

Interest Earned	\$	2,365	\$	2,341	\$	0	\$	0
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<b>Total Use of Money and Property</b>	<b>\$</b>	<b>2,365</b>	<b>\$</b>	<b>2,341</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>
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<b>Total Fish and Game Propagation Fund Financing Source</b>	<b>\$</b>	<b>2,691</b>	<b>\$</b>	<b>2,667</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
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**00108 - Structural Fire Protection Fund**

**Taxes**

Current Yr Secured	\$	6,921,077	\$	7,984,549	\$	10,319,384	\$	10,389,940
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Current Yr Unsecured		290,602		342,689		515,195		515,195
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Prior Yr Unsecured		(5,534)		(13,739)		0		0
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CY SB 813 Secured Supplemental		172,437		116,547		305,528		305,528
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CY SB 813 Unsec Supplemental		2,281		66		2,392		2,392
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PY SB 813 Redemption		6,903		3,434		3,646		3,646
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PY SB 813 Unsecured Supplemental		1,394		910		534		534
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1	2	3	4	5	6	7
<b>Special Revenue Funds</b>						
<b>00108 - Structural Fire Protection Fund</b>						
<b>Taxes</b>						
		Total Taxes	\$ 7,389,161	\$ 8,434,455	\$ 11,146,679	\$ 11,217,235
<b>Use of Money and Property</b>						
		Interest Earned	\$ 327,610	\$ 251,647	\$ 123,983	\$ 123,983
		Other Rents & Concessions	38,835	38,835	38,500	38,500
		Total Use of Money and Property	\$ 366,445	\$ 290,482	\$ 162,483	\$ 162,483
<b>Intergovernmental Revenues</b>						
<b>State Aid</b>						
		Highway Property Tax Rental	\$ 518	\$ 722	\$ 0	\$ 0
		Homeowners Property Tax Relief	18,741	20,391	29,000	29,000
		State Aid - Public Safety	2,907,055	2,769,125	2,824,507	2,824,507
		Timber Tax Yield Guarantee	3,903	3,547	7,000	7,000
		Total State Aid	\$ 2,930,218	\$ 2,793,785	\$ 2,860,507	\$ 2,860,507
		Total State Aid	\$ 2,930,218	\$ 2,793,785	\$ 2,860,507	\$ 2,860,507
<b>Intergovernmental Revenues</b>						
<b>Other Local Government Aid</b>						
		Other In-Lieu Taxes	\$ 1,733	\$ 0	\$ 0	\$ 0
		Misc Local Agency Grants	0	0	11,095	11,095
		Total Other Local Government Aid	\$ 1,733	\$ 0	\$ 11,095	\$ 11,095

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1	2	3	4	5	6	7
<b>Special Revenue Funds</b>						
<b>00108 - Structural Fire Protection Fund</b>						
<b>Intergovernmental Revenues</b>						
		Total Other Local Government Aid	\$ 1,733	\$ 0	\$ 11,095	\$ 11,095
<b>Charges for Services</b>						
0000		Management Svcs - Other Agency	\$ 0	\$ 0	\$ 120,899	\$ 120,899
		Plan Checking Fees	85,662	110,753	80,000	80,000
0000		Process Service Fees/Mileage	688	0	0	0
		Other Charges for Services	0	0	5,500	5,500
		<b>Total Charges for Services</b>	<b>\$ 86,350</b>	<b>\$ 110,753</b>	<b>\$ 206,399</b>	<b>\$ 206,399</b>
<b>Miscellaneous Revenue</b>						
0000		Miscellaneous Reimbursements	\$ 5,000	\$ 21,611	\$ 76,117	\$ 76,117
		All Other Miscellaneous Revenue	7,199	7,375	378,496	378,496
0000		Rebates and Refunds	0	97,405	0	0
		<b>Total Miscellaneous Revenue</b>	<b>\$ 12,199</b>	<b>\$ 126,391</b>	<b>\$ 454,613</b>	<b>\$ 454,613</b>
<b>Other Financing Sources</b>						
		Operating Tsfr In	\$ 418,164	\$ 0	\$ 0	\$ 2,736,114
		<b>Total Other Financing Sources</b>	<b>\$ 418,164</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,736,114</b>

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1	2	3	4	5	6	7

<b>Special Revenue Funds</b>						
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<b>00108 - Structural Fire Protection Fund</b>						
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Total Structural Fire Protection Fund Financing Sources		\$ 11,204,270	\$ 11,755,866	\$ 14,841,776	\$ 17,648,446
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<b>00110 - Road Fund</b>						
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<b>Taxes</b>						
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		Sales & Use Tax - Measure A	\$ 217,875	\$ 10,124	\$ 15,000	\$ 15,000
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		<b>Total Taxes</b>	<b>\$ 217,875</b>	<b>\$ 10,124</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
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<b>Licenses, Permits and Franchises</b>						
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		Road Priveleges & Permits	\$ 665,789	\$ 861,540	\$ 700,000	\$ 700,000
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		Misc Licenses & Permits	1,390	1,104	0	0
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		<b>Total Licenses, Permits and Franchises</b>	<b>\$ 667,179</b>	<b>\$ 862,644</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>
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<b>Use of Money and Property</b>						
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		Interest Earned	\$ 1,238,075	\$ 1,571,899	\$ 60,000	\$ 60,000
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		County Land/Buildings Rentals	42,668	40,629	35,656	35,656
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		<b>Total Use of Money and Property</b>	<b>\$ 1,280,743</b>	<b>\$ 1,612,528</b>	<b>\$ 95,656</b>	<b>\$ 95,656</b>
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<b>Intergovernmental Revenues</b>						
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<b>State Aid</b>						
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		Highway Users Tax - SCA 1	\$ 3,344,376	\$ 3,489,406	\$ 3,588,742	\$ 3,639,449
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1	2	3	4	5	6	7
<b>Special Revenue Funds</b>						
<b>00110 - Road Fund</b>						
<b>Intergovernmental Revenues</b>						
State Aid						
		Highway Users Tax - 1 5/8	7,186,365	7,658,503	7,647,412	7,751,834
		Highway Users Tax - 1.04	260,905	273,903	301,023	312,082
		Highway Tax SB 300	4,805,954	5,102,540	4,856,923	4,987,998
		State-RMRA	13,446,619	14,511,100	14,002,804	14,425,037
		State Aid - Roads & Bridges	267,402	267,402	0	0
		<b>Total State Aid</b>	<b>\$ 29,311,621</b>	<b>\$ 31,302,854</b>	<b>\$ 30,396,904</b>	<b>\$ 31,116,400</b>
		<b>Total State Aid</b>	<b>\$ 29,311,621</b>	<b>\$ 31,302,854</b>	<b>\$ 30,396,904</b>	<b>\$ 31,116,400</b>
<b>Intergovernmental Revenues</b>						
Federal Aid						
		Federal Aid - Roads & Bridges	\$ 1,628,723	\$ 150,400	\$ 12,947,413	\$ 9,712,023
		<b>Total Federal Aid</b>	<b>\$ 1,628,723</b>	<b>\$ 150,400</b>	<b>\$ 12,947,413</b>	<b>\$ 9,712,023</b>
		<b>Total Federal Aid</b>	<b>\$ 1,628,723</b>	<b>\$ 150,400</b>	<b>\$ 12,947,413</b>	<b>\$ 9,712,023</b>
<b>Intergovernmental Revenues</b>						
Other Local Government Aid						
		Aid - Other Local Agencies	\$ 373,787	\$ 407,797	\$ 423,542	\$ 423,542
		<b>Total Other Local Government Aid</b>	<b>\$ 373,787</b>	<b>\$ 407,797</b>	<b>\$ 423,542</b>	<b>\$ 423,542</b>
		<b>Total Other Local Government Aid</b>	<b>\$ 373,787</b>	<b>\$ 407,797</b>	<b>\$ 423,542</b>	<b>\$ 423,542</b>
<b>Charges for Services</b>						
		Sale of Plans & Specs	\$ 0	\$ 5	\$ 0	\$ 0

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1	2	3	4	5	6	7

**Special Revenue Funds**

**00110 - Road Fund**

**Charges for Services**

		Reimbursement-Public Works Svc	2,982	3,937	5,000	5,000
		Misc Insurance Recoveries	0	270	0	0
		Other Charges for Services	92,860	98,302	104,000	104,000

<b>Total Charges for Services</b>		<b>\$</b>	<b>95,842</b>		<b>\$</b>	<b>102,514</b>		<b>\$</b>	<b>109,000</b>		<b>\$</b>	<b>109,000</b>
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**Interfund Revenue**

		IFR - General Fund	\$ 2,870,037	\$ 1,603,124	\$ 1,806,599	\$ 5,790,468
		IFR - CJTCF	0	2,442	0	0
		IFR - Airports Fund	65,512	51,070	73,500	73,500
		IFR - Solid Waste Fund	1,648	803	0	0
		IFR - SMCGH	13,048	7,937	19,800	19,800
		IFR - Special District Fund	174,037	247,473	223,800	223,800
		Other Interfund Revenue	140,199	178,605	153,000	153,000
		IFR - AB939 Fund	56,801	70,017	1,700	1,700
		Interfund Chargebacks	868,720	813,023	1,300,000	1,300,000

<b>Total Interfund Revenue</b>		<b>\$</b>	<b>4,190,002</b>		<b>\$</b>	<b>2,974,494</b>		<b>\$</b>	<b>3,578,399</b>		<b>\$</b>	<b>7,562,268</b>
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**Miscellaneous Revenue**

		Sale of Surplus & Salvage	\$ 5,938	\$ 3,124	\$ 0	\$ 0
		Compensation Insurance Refunds	107,642	43,263	0	0

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1	2	3	4	5	6	7

<b>Special Revenue Funds</b>						
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<b>00110 - Road Fund</b>						
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<b>Miscellaneous Revenue</b>						
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		SDI Payments	6,312	10,152	0	0
		Miscellaneous Reimbursements	22,013	26,722	16,000	16,000
		Insurance Recoveries & Refunds	29,510	3,263	0	0
		Project Cost Reimbursement	99,360	116,975	0	0
		Rebates and Refunds	432	262	0	0

		<b>Total Miscellaneous Revenue</b>	<b>\$ 271,207</b>	<b>\$ 203,762</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
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<b>Other Financing Sources</b>						
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		Operating Tsfr In	\$ 1,688,720	\$ 6,876,128	\$ 7,996,898	\$ 8,908,663
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		<b>Total Other Financing Sources</b>	<b>\$ 1,688,720</b>	<b>\$ 6,876,128</b>	<b>\$ 7,996,898</b>	<b>\$ 8,908,663</b>
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		<b>Total Road Fund Financing Sources</b>	<b>\$ 39,725,698</b>	<b>\$ 44,503,246</b>	<b>\$ 56,278,812</b>	<b>\$ 58,658,552</b>
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<b>00111 - Half-Cent Transportation Fund</b>						
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<b>Taxes</b>						
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		Sales and Use Taxes	\$ 3,530,056	\$ 3,419,335	\$ 3,459,465	\$ 3,459,465
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		<b>Total Taxes</b>	<b>\$ 3,530,056</b>	<b>\$ 3,419,335</b>	<b>\$ 3,459,465</b>	<b>\$ 3,459,465</b>
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<b>Use of Money and Property</b>						
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1	2	3	4	5	6	7

<b>Special Revenue Funds</b>						
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<b>00111 - Half-Cent Transportation Fund</b>						
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<b>Use of Money and Property</b>						
		Interest Earned	\$ 556,488	\$ 695,920	\$ 50,000	\$ 50,000
		<b>Total Use of Money and Property</b>	<b>\$ 556,488</b>	<b>\$ 695,920</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

		<b>Total Half-Cent Transportation Fund Financing Sources</b>	<b>\$ 4,086,545</b>	<b>\$ 4,115,255</b>	<b>\$ 3,509,465</b>	<b>\$ 3,509,465</b>
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<b>00114 - Road Improvement Fund</b>						
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<b>Use of Money and Property</b>						
		Interest Earned	\$ 178,193	\$ 180,159	\$ 24,500	\$ 24,500
		<b>Total Use of Money and Property</b>	<b>\$ 178,193</b>	<b>\$ 180,159</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>

<b>Charges for Services</b>						
		Mitigation Fees	\$ 399,534	\$ 411,536	\$ 475,000	\$ 475,000
		<b>Total Charges for Services</b>	<b>\$ 399,534</b>	<b>\$ 411,536</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>

		<b>Total Road Improvement Fund Financing Sources</b>	<b>\$ 577,726</b>	<b>\$ 591,695</b>	<b>\$ 499,500</b>	<b>\$ 499,500</b>
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<b>00115 - Solid Waste Fund</b>						
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<b>Licenses, Permits and Franchises</b>						
		Franchise Fees	\$ 0	\$ 56,448	\$ 50,000	\$ 50,000

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1	2	3	4	5	6	7

**Special Revenue Funds**

**00115 - Solid Waste Fund**

**Licenses, Permits and Franchises**

<b>Total Licenses, Permits and Franchises</b>	\$	0	\$	56,448	\$	50,000	\$	50,000
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**Other Financing Sources**

Operating Tsfr In	\$	0	\$	0	\$	40,000	\$	40,000
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<b>Total Other Financing Sources</b>	\$	0	\$	0	\$	40,000	\$	40,000
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<b>Total Solid Waste Fund Financing Sources</b>	\$	0	\$	56,448	\$	90,000	\$	90,000
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**00116 - Waste Management**

**Licenses, Permits and Franchises**

Franchise Fees	\$	192,010	\$	217,667	\$	217,611	\$	217,611
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Franchise Fees-AB939		2,602,971		2,429,977		2,500,000		2,500,000
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<b>Total Licenses, Permits and Franchises</b>	\$	2,794,981	\$	2,647,644	\$	2,717,611	\$	2,717,611
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**Use of Money and Property**

Interest Earned	\$	133,696	\$	102,238	\$	148,309	\$	148,309
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<b>Total Use of Money and Property</b>	\$	133,696	\$	102,238	\$	148,309	\$	148,309
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<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

**Special Revenue Funds**

**00116 - Waste Management**

**Intergovernmental Revenues**

State Aid

State Aid - Waste Management	\$	15,963	\$	16,028	\$	15,000	\$	15,000
Misc State Reimb/Subsidies		9,244		5,403		0		0
All Other State Aid		165,976		0		305,600		305,600

<b>Total State Aid</b>	<b>\$</b>	<b>191,183</b>	<b>\$</b>	<b>21,431</b>	<b>\$</b>	<b>320,600</b>	<b>\$</b>	<b>320,600</b>
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<b>Total State Aid</b>	<b>\$</b>	<b>191,183</b>	<b>\$</b>	<b>21,431</b>	<b>\$</b>	<b>320,600</b>	<b>\$</b>	<b>320,600</b>
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**Intergovernmental Revenues**

Other Local Government Aid

Aid From Cities	\$	48,568	\$	0	\$	40,000	\$	40,000
<b>Total Other Local Government Aid</b>	<b>\$</b>	<b>48,568</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>

<b>Total Other Local Government Aid</b>	<b>\$</b>	<b>48,568</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>
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**Charges for Services**

Plan Report/Review Fee	\$	285	\$	0	\$	0	\$	0
Other Planning Services Fees		57,971		39,682		25,000		25,000
Misc Services to Cities		0		0		0		400,000
Other Charges for Services		0		200		0		0

<b>Total Charges for Services</b>	<b>\$</b>	<b>58,256</b>	<b>\$</b>	<b>39,882</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>425,000</b>
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**Interfund Revenue**

**State Controller Schedules**

**San Mateo County**

**Schedule 6**

County Budget Act

Detail of Additional Financing Sources by Fund and Account

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Special Revenue Funds</b>						
<b>00116 - Waste Management</b>						
<b>Interfund Revenue</b>						
		IFR - General Fund	\$ 0	\$ 285	\$ 0	\$ 0
		Other Interfund Revenue	62,553	0	0	0
<b>Total Interfund Revenue</b>			<b>\$ 62,553</b>	<b>\$ 285</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Miscellaneous Revenue</b>						
		Sale of Surplus & Salvage	\$ 3,106	\$ 2,119	\$ 3,500	\$ 3,500
		Miscellaneous Reimbursements	144,597	54,242	0	0
		Rebates and Refunds	945	0	0	0
<b>Total Miscellaneous Revenue</b>			<b>\$ 148,649</b>	<b>\$ 56,361</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>Other Financing Sources</b>						
		Sale of Fixed Assets	\$ 0	\$ 0	\$ 500	\$ 500
		Operating Tsfr In	182,736	300,000	394,459	176,243
<b>Total Other Financing Sources</b>			<b>\$ 182,736</b>	<b>\$ 300,000</b>	<b>\$ 394,959</b>	<b>\$ 176,743</b>
<b>Total Waste Management Financing Sources</b>			<b>\$ 3,620,622</b>	<b>\$ 3,167,841</b>	<b>\$ 3,649,979</b>	<b>\$ 3,831,763</b>
<b>00117 - Waste Management Programs</b>						
<b>Use of Money and Property</b>						

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 6</b>
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

<b>Special Revenue Funds</b>
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<b>00117 - Waste Management Programs</b>
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<b>Use of Money and Property</b>
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	Interest Earned	\$	(263)	\$	(848)	\$	0	\$	0
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	<b>Total Use of Money and Property</b>	\$	<b>(263)</b>	\$	<b>(848)</b>	\$	<b>0</b>	\$	<b>0</b>
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<b>Charges for Services</b>
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	Other Special Charges	\$	326,817	\$	235,407	\$	407,976	\$	407,976
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	<b>Total Charges for Services</b>	\$	<b>326,817</b>	\$	<b>235,407</b>	\$	<b>407,976</b>	\$	<b>407,976</b>
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	<b>Total Waste Management Programs Financing Sources</b>	\$	<b>326,554</b>	\$	<b>234,559</b>	\$	<b>407,976</b>	\$	<b>407,976</b>
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<b>00119 - Measure W - Half Cent Tax 2018</b>
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<b>Taxes</b>
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	Sales and Use Taxes	\$	1,562,439	\$	1,515,518	\$	1,537,540	\$	1,537,540
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	<b>Total Taxes</b>	\$	<b>1,562,439</b>	\$	<b>1,515,518</b>	\$	<b>1,537,540</b>	\$	<b>1,537,540</b>
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<b>Use of Money and Property</b>
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	Interest Earned	\$	208,626	\$	287,937	\$	0	\$	0
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	<b>Total Use of Money and Property</b>	\$	<b>208,626</b>	\$	<b>287,937</b>	\$	<b>0</b>	\$	<b>0</b>
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**State Controller Schedules**

**San Mateo County**

**Schedule 6**

County Budget Act

Detail of Additional Financing Sources by Fund and Account

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Governmental Funds

Fiscal Year 2025-26

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Special Revenue Funds</b>						
<b>00119 - Measure W - Half Cent Tax 2018</b>						
Total Measure W - Half Cent Tax 2018 Financing Sources			\$ 1,771,065	\$ 1,803,455	\$ 1,537,540	\$ 1,537,540
<b>Total Special Revenue Funds Financing Sources</b>			<b>\$ 100,229,746</b>	<b>\$ 109,159,656</b>	<b>\$ 124,548,622</b>	<b>\$ 129,947,471</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 2,317,740,566</b>	<b>\$ 2,584,415,463</b>	<b>\$ 2,637,448,799</b>	<b>\$ 2,863,705,877</b>

State Controller Schedules		San Mateo County			Schedule 7	
County Budget Act		Summary of Financing Uses by Function and Fund				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
<b>Summarization by Function</b>						
General	\$ 365,994,538	\$ 587,441,353	\$ 1,305,692,075	\$ 1,592,181,561		
Public Protection	534,094,573	545,075,509	621,012,578	612,262,971		
Public Ways and Facilities	33,914,306	50,895,835	108,925,812	116,350,298		
Health and Sanitation	495,621,610	586,193,639	660,869,728	671,929,756		
Public Assistance	407,931,857	391,051,377	458,944,998	584,171,379		
Recreation	22,639,767	24,605,043	27,112,407	29,931,889		
Capital Projects	146,292,585	231,537,609	331,305,709	391,440,346		
Debt Service	45,579,705	49,470,807	56,373,593	49,674,772		
<b>Total Summarization by Function</b>	<b>\$ 2,052,068,942</b>	<b>\$ 2,466,271,172</b>	<b>\$ 3,570,236,900</b>	<b>\$ 4,047,942,972</b>		
<b>Appropriation for Contingencies</b>						
General Fund	\$ 0	\$ 0	\$ 153,841,070	\$ 175,559,276		
Road Fund	0	0	7,888,830	9,460,278		
Measure W - Half Cent Tax 2018	0	0	4,159,089	4,909,570		
<b>Total Appropriation for Contingencies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 165,888,989</b>	<b>\$ 189,929,124</b>		
<b>Subtotal Financing Uses</b>	<b>\$ 2,052,068,942</b>	<b>\$ 2,466,271,172</b>	<b>\$ 3,736,125,889</b>	<b>\$ 4,237,872,096</b>		
<b>Provisions for Obligated Fund Balance</b>						
Electronic Health Record Fund	\$ 0	\$ 0	\$ 8,371,831	\$ 2,075,325		
Parks Capital Projects Fund	\$ 0	\$ 0	\$ 1,277,138	\$ 1,949,183		
General Fund	0	0	313,996,522	406,072,305		
Emergency Medical Services Fund	0	0	2,241,269	2,241,269		
IHSS Public Authority Fund	0	0	6,019,859	6,873,429		
Structural Fire Protection Fund	0	0	0	89,910		
Road Improvement Fund	0	0	3,208,341	2,133,406		

State Controller Schedules		San Mateo County			Schedule 7	
County Budget Act		Summary of Financing Uses by Function and Fund				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
<b>Provisions for Obligated Fund Balance</b>						
Solid Waste Fund	0	0	0	3,233		
Waste Management	0	0	1,245,346	706,490		
County One-Time Expense Fund	0	0	52,786,221	54,994,309		
Criminal Justice Temporary Construction Fund	0	0	4,234,205	5,194,942		
Courthouse Temporary Construction Fund	0	0	172,835	524,098		
Capital Projects Fund	0	0	14,818,837	14,899,565		
Debt Service Fund	0	0	14,178,230	14,318,594		
<b>Total Provisions for Obligated Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 422,550,634</b>	<b>\$ 512,076,058</b>		
<b>Total Financing Uses</b>	<b>\$ 2,052,068,942</b>	<b>\$ 2,466,271,172</b>	<b>\$ 4,158,676,523</b>	<b>\$ 4,749,948,154</b>		
<b>Summarization by Fund</b>						
Electronic Health Record Fund	\$ 30,132,632	\$ 54,766,128	\$ 50,230,987	\$ 32,096,036		
Parks Capital Projects Fund	\$ 8,135,361	\$ 19,642,397	\$ 14,250,742	\$ 26,181,605		
General Fund	1,771,862,051	2,075,448,710	3,478,137,844	4,004,875,924		
Emergency Medical Services Fund	1,209,175	1,113,677	3,748,106	3,874,161		
IHSS Public Authority Fund	34,101,592	40,536,407	48,245,096	49,129,321		
Fish and Game Propagation Fund	10,000	25,000	1,500	40,263		
Structural Fire Protection Fund	13,945,452	13,102,271	14,841,776	17,738,356		
Road Fund	31,038,053	42,705,467	93,325,397	101,990,309		
Half-Cent Transportation Fund	1,733,772	5,762,670	17,477,491	17,993,015		
Road Improvement Fund	938,418	599,454	5,353,422	4,819,859		
Solid Waste Fund	0	52,442	90,000	93,233		
Waste Management	4,827,522	3,853,399	5,503,554	5,864,234		
Measure W - Half Cent Tax 2018	204,063	1,828,244	8,025,762	8,050,369		
Waste Management Programs	326,554	235,016	407,976	407,976		

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 7</b>
County Budget Act	Summary of Financing Uses by Function and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2025-26	

Description	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Summarization by Fund</b>				
County One-Time Expense Fund	1,000,000	2,000,000	98,153,896	100,361,984
Criminal Justice Temporary Construction Fund	0	0	4,894,205	5,854,942
Courthouse Temporary Construction Fund	1,138,483	1,136,891	1,487,386	1,838,649
COB 3 Project Fund	50,655,581	62,417,024	10,296,650	15,771,005
Other Capital Construction Fund	8,350	1,100	3,844,003	3,995,426
Skylonda Project Fund	5,178	0	101,216	105,252
Capital Projects Fund	24,510,954	37,048,421	122,941,896	134,300,658
CP - Parking Structure 2	1,000,000	5,580	414,496	429,448
Major Capital Construction Fund	29,706,046	54,520,069	106,351,299	150,142,763
Debt Service Fund	45,579,705	49,470,807	70,551,823	63,993,366
<b>Total Financing Uses</b>	<b>\$ 2,052,068,942</b>	<b>\$ 2,466,271,172</b>	<b>\$ 4,158,676,523</b>	<b>\$ 4,749,948,154</b>

State Controller Schedules	San Mateo County				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit				
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	Fiscal Year 2025-26				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>General</b>					
<b>Legislation and Administration</b>					
1100B - Board of Supervisors	\$ 5,202,198	\$ 5,760,485	\$ 6,479,209	\$ 6,529,879	
1200B - County Executive's Office/Clerk of the Board	19,974,738	25,756,244	29,350,639	33,011,088	
8000B - Non-Departmental Services	186,044,016	397,086,352	1,049,764,258	1,320,134,518	
<b>Total Legislation and Administration</b>	<b>\$ 211,220,951</b>	<b>\$ 428,603,081</b>	<b>\$ 1,085,594,106</b>	<b>\$ 1,359,675,485</b>	
<b>Finance</b>					
1270B - CEO Revenue Services	\$ 1,081	\$ 0	\$ 0	\$ 0	
1300B - Assessor-County Clerk-Recorder	32,014,349	35,861,938	38,512,933	44,107,598	
1400B - Controller's Office	14,229,410	15,056,722	17,186,174	17,377,837	
1500B - Treasurer - Tax Collector	8,263,127	8,628,802	15,288,900	15,821,424	
<b>Total Finance</b>	<b>\$ 54,507,967</b>	<b>\$ 59,547,462</b>	<b>\$ 70,988,007</b>	<b>\$ 77,306,859</b>	
<b>Counsel</b>					
1600B - County Attorney's Office	\$ 14,899,777	\$ 16,110,685	\$ 17,817,365	\$ 17,952,595	
<b>Total Counsel</b>	<b>\$ 14,899,777</b>	<b>\$ 16,110,685</b>	<b>\$ 17,817,365</b>	<b>\$ 17,952,595</b>	
<b>Personnel</b>					
1700B - Human Resources Department	\$ 19,929,129	\$ 18,874,289	\$ 25,698,335	\$ 25,972,185	
<b>Total Personnel</b>	<b>\$ 19,929,129</b>	<b>\$ 18,874,289</b>	<b>\$ 25,698,335</b>	<b>\$ 25,972,185</b>	
<b>Other General</b>					

State Controller Schedules	San Mateo County				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit				
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Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>General</b>					
<b>Other General</b>					
1220B - Real Property Services	\$ 3,759,184	\$ 3,872,862	\$ 5,065,912	\$ 5,065,912	
1800B - Information Services Department	26,669,376	18,993,682	42,571,109	45,457,867	
1870B - Tech Infrastructure Repl Budgt	0	161,885	757,868	2,642,712	
4510B - Public Works Administration	5,862,359	6,525,349	8,861,520	8,896,463	
4600B - Engineering Services	3,473,655	4,439,682	6,054,052	6,088,276	
4730B - Facilities Services	16,221,714	17,100,933	21,524,154	22,232,030	
4760B - Vehicle and Equipment Services	294,282	322,207	353,448	353,594	
<b>Total Other General</b>	<b>\$ 56,280,569</b>	<b>\$ 51,416,602</b>	<b>\$ 85,188,063</b>	<b>\$ 90,736,854</b>	
<b>Other Protection</b>					
4300B - Department of Emergency Management	\$ 5,699,432	\$ 7,868,794	\$ 9,889,342	\$ 9,990,815	
4660B - Enhanced Flood Control Program	660,153	1,480,021	3,548,800	3,548,800	
4840B - Utilities	2,796,560	3,540,418	6,968,057	6,997,968	
<b>Total Other Protection</b>	<b>\$ 9,156,145</b>	<b>\$ 12,889,234</b>	<b>\$ 20,406,199</b>	<b>\$ 20,537,583</b>	
<b>Total General</b>	<b>\$ 365,994,538</b>	<b>\$ 587,441,353</b>	<b>\$ 1,305,692,075</b>	<b>\$ 1,592,181,561</b>	
<b>Public Protection</b>					
<b>Judicial</b>					
1920B - Grand Jury	\$ 127,981	\$ 124,099	\$ 134,546	\$ 134,540	
2510B - District Attorney's Office	44,241,329	44,554,534	52,009,779	52,143,214	

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 8</b>
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	Fiscal Year 2025-26	

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Public Protection</b>
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<b>Judicial</b>				
2700B - County Support of the Courts	17,645,517	17,495,447	16,866,431	16,866,227
2800B - Private Defender Program	21,966,256	24,785,713	25,790,383	25,755,303
<b>Total Judicial</b>	<b>\$ 83,981,083</b>	<b>\$ 86,959,792</b>	<b>\$ 94,801,139</b>	<b>\$ 94,899,284</b>

<b>Detention and Corrections</b>				
1940B - Message Switch	\$ 282,214	\$ 316,999	\$ 491,527	\$ 616,993
3000B - Sheriff's Office	293,141,495	301,732,508	329,046,218	324,224,723
3200B - Probation Department	69,293,930	68,337,709	90,313,572	84,570,963
<b>Total Detention and Corrections</b>	<b>\$ 362,717,639</b>	<b>\$ 370,387,216</b>	<b>\$ 419,851,317</b>	<b>\$ 409,412,679</b>

<b>Fire Protection</b>				
3550B - Structural Fire	\$ 13,945,452	\$ 13,102,271	\$ 14,841,776	\$ 17,648,446
3580B - Fire Protection Services	15,311,993	15,643,009	22,417,682	20,602,311
<b>Total Fire Protection</b>	<b>\$ 29,257,445</b>	<b>\$ 28,745,279</b>	<b>\$ 37,259,458</b>	<b>\$ 38,250,757</b>

<b>Other Protection</b>				
1240B - Public Safety Communications	\$ 18,615,578	\$ 18,510,096	\$ 22,521,124	\$ 21,704,514
1260B - Agriculture/Weights and Measures	7,499,947	7,569,357	9,317,532	9,392,667
2600B - Department of Child Support Services	10,178,735	10,355,206	11,153,717	11,203,890
3300B - Coroner's Office	5,420,867	5,752,186	6,198,687	6,393,411
3800B - Planning and Building	16,413,279	16,771,376	19,908,104	20,965,506

State Controller Schedules	San Mateo County				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Public Protection</b>					
<b>Other Protection</b>					
3950B - Fish and Game	10,000	25,000	1,500	40,263	
<b>Total Other Protection</b>	\$ 58,138,407	\$ 58,983,222	\$ 69,100,664	\$ 69,700,251	
<b>Total Public Protection</b>	\$ 534,094,573	\$ 545,075,509	\$ 621,012,578	\$ 612,262,971	
<b>Public Ways and Facilities</b>					
<b>Public Ways</b>					
4520B - Road Construction and Operations	\$ 33,914,306	\$ 50,895,835	\$ 108,925,812	\$ 116,350,298	
<b>Total Public Ways</b>	\$ 33,914,306	\$ 50,895,835	\$ 108,925,812	\$ 116,350,298	
<b>Total Public Ways and Facilities</b>	\$ 33,914,306	\$ 50,895,835	\$ 108,925,812	\$ 116,350,298	
<b>Health and Sanitation</b>					
<b>Other Protection</b>					
4000B - Sustainability Department	\$ 9,588,107	\$ 10,687,618	\$ 20,641,011	\$ 23,678,337	
4060B - Waste Reduction	4,827,522	3,905,841	4,348,208	5,247,744	
<b>Total Other Protection</b>	\$ 14,415,629	\$ 14,593,459	\$ 24,989,219	\$ 28,926,081	
<b>Health</b>					
5500B - Health Administration	\$ 4,139,195	\$ 4,432,665	\$ 4,591,305	\$ 4,447,885	

State Controller Schedules	San Mateo County				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit				
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	Fiscal Year 2025-26				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
<b>Health and Sanitation</b>					
<b>Health</b>					
5510B - Health Coverage Unit	5,001,117	5,264,190	6,182,375	6,277,478	
5550B - Public Health, Policy and Planning	50,553,425	52,064,511	59,786,978	59,550,375	
5560B - Health IT	11,525,296	15,472,866	24,623,604	25,705,250	
5600B - Emergency Medical Services GF	10,554,465	11,424,656	12,627,996	12,776,481	
5630B - Emergency Medical Services Fund	1,209,175	1,113,677	1,506,837	1,632,892	
5900B - Environmental Health Services	18,275,939	19,913,111	22,434,631	22,536,371	
6100B - Behavioral Health and Recovery Services	266,720,104	302,999,258	358,281,604	363,497,577	
6240B - Family Health Services	36,285,365	40,495,318	44,608,569	45,176,486	
6300B - Correctional Health Services	32,782,124	35,248,683	37,571,099	37,737,369	
<b>Total Health</b>	<b>\$ 437,046,204</b>	<b>\$ 488,428,936</b>	<b>\$ 572,214,998</b>	<b>\$ 579,338,164</b>	
<b>Hospital Care</b>					
5850B - Contributions to Medical Center	\$ 44,159,777	\$ 83,171,245	\$ 63,665,511	\$ 63,665,511	
<b>Total Hospital Care</b>	<b>\$ 44,159,777</b>	<b>\$ 83,171,245</b>	<b>\$ 63,665,511</b>	<b>\$ 63,665,511</b>	
<b>Total Health and Sanitation</b>	<b>\$ 495,621,610</b>	<b>\$ 586,193,639</b>	<b>\$ 660,869,728</b>	<b>\$ 671,929,756</b>	
<b>Public Assistance</b>					
<b>Health</b>					
7010B - Office of Agency Director	\$ 39,201,002	\$ 6,695,495	\$ 8,756,073	\$ 15,947,082	
7220B - Economic Self-Sufficiency	85,928,631	94,967,457	105,447,918	110,221,014	

State Controller Schedules	San Mateo County				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit				
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	Fiscal Year 2025-26				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Public Assistance</b>					
<b>Health</b>					
7240B - Aid Payments	18,378,857	21,579,046	24,491,422	24,491,422	
7320B - Employment Services	20,094,165	20,689,687	23,960,887	24,102,383	
7330B - Vocational Rehab Services	4,778,062	6,798,866	10,080,037	10,128,859	
7420B - Children and Family Services	64,989,186	71,624,946	97,073,295	98,286,651	
7510B - Center on Homelessness	27,906,263	32,521,256	50,979,854	51,482,837	
7520B - Program Integrity and Community Services	1,873,497	1,999,390	1,376,074	1,377,662	
<b>Total Health</b>	<b>\$ 263,149,663</b>	<b>\$ 256,876,143</b>	<b>\$ 322,165,560</b>	<b>\$ 336,037,910</b>	
<b>Other Assistance</b>					
5700B - Aging and Disability Services	\$ 38,416,898	\$ 44,890,193	\$ 48,609,452	\$ 51,699,204	
5800B - IHSS Public Authority	34,101,592	40,536,407	42,225,237	42,255,892	
6900B - IHSS Public Authority GF	3,702,306	3,702,306	3,702,306	3,702,306	
7900B - Department of Housing	68,561,397	45,046,328	42,242,443	150,476,067	
<b>Total Other Assistance</b>	<b>\$ 144,782,193</b>	<b>\$ 134,175,234</b>	<b>\$ 136,779,438</b>	<b>\$ 248,133,469</b>	
<b>Total Public Assistance</b>	<b>\$ 407,931,857</b>	<b>\$ 391,051,377</b>	<b>\$ 458,944,998</b>	<b>\$ 584,171,379</b>	
<b>Recreation</b>					
<b>Recreation Facilities</b>					
3900B - Parks and Recreation	\$ 22,639,767	\$ 24,605,043	\$ 27,112,407	\$ 29,931,889	

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 8</b>
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Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Recreation</b>				
<b>Recreation Facilities</b>				
Total Recreation Facilities	\$ 22,639,767	\$ 24,605,043	\$ 27,112,407	\$ 29,931,889
<b>Total Recreation</b>	<b>\$ 22,639,767</b>	<b>\$ 24,605,043</b>	<b>\$ 27,112,407</b>	<b>\$ 29,931,889</b>

<b>Capital Projects</b>				
<b>Health</b>				
8420B - Electronic Health Record	\$ 30,132,632	\$ 54,766,128	\$ 41,859,156	\$ 30,020,711
Total Health	\$ 30,132,632	\$ 54,766,128	\$ 41,859,156	\$ 30,020,711

<b>Capital Projects</b>				
3990B - Parks Capital Projects Budget	\$ 8,135,361	\$ 19,642,397	\$ 12,973,604	\$ 24,232,422
8200B - County One-Time Expense Fund	1,000,000	2,000,000	45,367,675	45,367,675
8300B - Courthouse Construction Fund	1,138,483	1,136,891	1,314,551	1,314,551
8400B - Criminal Justice Construction Fund	0	0	660,000	660,000
8450B - Other Capital Construction Fund	50,669,109	62,418,124	14,241,869	19,871,683
8470B - Major Capital Construction	30,706,046	54,525,649	106,765,795	150,572,211
8500B - Capital Projects	24,510,954	37,048,421	108,123,059	119,401,093
Total Capital Projects	\$ 116,159,953	\$ 176,771,481	\$ 289,446,553	\$ 361,419,635
<b>Total Capital Projects</b>	<b>\$ 146,292,585</b>	<b>\$ 231,537,609</b>	<b>\$ 331,305,709</b>	<b>\$ 391,440,346</b>

<b>State Controller Schedules</b>	<b>San Mateo County</b>	<b>Schedule 8</b>
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit	
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	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
Function, Activity, Budget Unit		Estimated		
1	2	3	4	5
<b>Debt Service</b>				
<b>Debt Service Fund</b>				
8900B - Debt Service Fund	\$ 45,579,705	\$ 49,470,807	\$ 56,373,593	\$ 49,674,772
<b>Total Debt Service Fund</b>	<b>\$ 45,579,705</b>	<b>\$ 49,470,807</b>	<b>\$ 56,373,593</b>	<b>\$ 49,674,772</b>
<b>Total Debt Service</b>	<b>\$ 45,579,705</b>	<b>\$ 49,470,807</b>	<b>\$ 56,373,593</b>	<b>\$ 49,674,772</b>
<b>Grand Total Financing Uses by Function</b>	<b>\$ 2,052,068,942</b>	<b>\$ 2,466,271,172</b>	<b>\$ 3,570,236,900</b>	<b>\$ 4,047,942,972</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>San Mateo County</b> Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2025-26	<b>Schedule 9</b>
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Budget Unit: **1100B - Board of Supervisors**  
 Function: **General**  
 Activity: **Legislation and Administration**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Requirements</b>				
Salaries and Benefits	\$ 4,549,776	\$ 4,906,863	\$ 5,221,243	\$ 5,235,384
Services and Supplies	270,823	360,365	672,585	685,388
Other Charges	409,274	615,460	801,585	874,893
Other Financing Uses	14,600	27,825	33,796	35,846
Intrafund Transfers	(42,276)	(150,027)	(250,000)	(301,632)
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,202,198</b>	<b>\$ 5,760,485</b>	<b>\$ 6,479,209</b>	<b>\$ 6,529,879</b>
<b>Net Costs</b>	<b>\$ 5,202,198</b>	<b>\$ 5,760,485</b>	<b>\$ 6,479,209</b>	<b>\$ 6,529,879</b>

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>1200B - County Executive's Office/Clerk of the Board</b>				
	Function: <b>General</b>				
	Activity: <b>Legislation and Administration</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 2,450,058	\$ 2,734,419	\$ 1,692,855	\$ 3,712,639	
Use of Money and Property	0	1,024	1,400	1,400	
Intergovernmental Revenues	216,600	677,959	1,035,990	1,035,990	
Charges for Services	209,520	254,637	55,250	55,250	
Interfund Revenue	787,567	526,155	533,400	533,400	
Miscellaneous Revenue	95,713	1,687,555	37,000	37,000	
<b>Total Sources</b>	<b>\$ 3,759,458</b>	<b>\$ 5,881,748</b>	<b>\$ 3,355,895</b>	<b>\$ 5,375,679</b>	
Requirements					
Salaries and Benefits	\$ 14,182,963	\$ 17,103,477	\$ 21,437,887	\$ 21,537,082	
Services and Supplies	4,792,288	7,685,573	7,968,691	11,529,952	
Other Charges	1,693,041	1,544,195	2,314,401	2,313,960	
Reclassification of Expenses	0	0	23,000	23,000	
Fixed Assets	544,257	400,981	0	0	
Other Financing Uses	201,220	436,646	133,207	133,641	
Intrafund Transfers	(1,439,031)	(1,414,628)	(2,526,547)	(2,526,547)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 19,974,738</b>	<b>\$ 25,756,244</b>	<b>\$ 29,350,639</b>	<b>\$ 33,011,088</b>	

County Budget Act Financing Sources and Uses by Budget Unit by Object  
 January 2010 Edition, revision #1 Governmental Funds  
Fiscal Year 2025-26

Budget Unit: **1200B - County Executive's Office/Clerk of the Board**  
 Function: **General**  
 Activity: **Legislation and Administration**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Costs</b> \$                    16,215,280    \$                    19,874,497    \$                    25,994,744    \$                    27,635,409				

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>1220B - Real Property Services</b>				
	Function: <b>General</b>				
	Activity: <b>Other General</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	\$ 567,476	\$ 649,992	\$ 730,072	\$ 730,072	
Charges for Services	7,588	480	0	0	
Interfund Revenue	3,177,144	2,935,435	4,335,840	4,335,840	
Miscellaneous Revenue	43,965	11,754	0	0	
<b>Total Sources</b>	<b>\$ 3,796,173</b>	<b>\$ 3,597,661</b>	<b>\$ 5,065,912</b>	<b>\$ 5,065,912</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 736,757	\$ 839,442	\$ 1,415,348	\$ 1,410,593	
Services and Supplies	268,271	325,994	393,979	403,548	
Other Charges	23,610,631	25,762,886	25,522,302	25,517,490	
Other Financing Uses	23,363	24,813	25,457	25,455	
Intrafund Transfers	(20,879,838)	(23,080,274)	(22,291,174)	(22,291,174)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 3,759,184</b>	<b>\$ 3,872,862</b>	<b>\$ 5,065,912</b>	<b>\$ 5,065,912</b>	
<b>Net Costs</b>	<b>\$ (36,989)</b>	<b>\$ 275,200</b>	<b>\$ 0</b>	<b>\$ 0</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1220B - Real Property Services**

Function: **General**

Activity: **Other General**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>1240B - Public Safety Communications</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 2,688,515	\$ 2,688,515	\$ 2,688,515	\$ 2,688,515	
Charges for Services	7,341,008	7,251,007	8,607,717	8,607,717	
Interfund Revenue	10,714	9,360	0	0	
Miscellaneous Revenue	219,826	249,397	117,500	117,500	
<b>Total Sources</b>	<b>\$ 10,260,063</b>	<b>\$ 10,198,279</b>	<b>\$ 11,413,732</b>	<b>\$ 11,413,732</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 16,549,154	\$ 16,913,546	\$ 19,283,391	\$ 19,382,420	
Services and Supplies	1,736,734	1,333,868	2,564,019	1,694,715	
Other Charges	1,474,380	1,605,226	1,770,217	1,753,120	
Fixed Assets	279,444	242,830	509,073	478,573	
Other Financing Uses	66,364	71,026	84,548	85,810	
Intrafund Transfers	(1,490,498)	(1,656,399)	(1,690,124)	(1,690,124)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 18,615,578</b>	<b>\$ 18,510,096</b>	<b>\$ 22,521,124</b>	<b>\$ 21,704,514</b>	
<b>Net Costs</b>	<b>\$ 8,355,515</b>	<b>\$ 8,311,817</b>	<b>\$ 11,107,392</b>	<b>\$ 10,290,782</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1240B - Public Safety Communications**

Function: **Public Protection**

Activity: **Other Protection**

State Controller Schedules		San Mateo County			Schedule 9
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		Fiscal Year 2025-26			
Budget Unit: <b>1260B - Agriculture/Weights and Measures</b>					
Function: <b>Public Protection</b>					
Activity: <b>Other Protection</b>					
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 0	\$ 0	\$ 153,633	\$ 153,633	
Licenses, Permits and Franchises	620,907	809,728	789,989	789,989	
Fines, Forfeitures and Penalties	15,600	23,850	0	0	
Intergovernmental Revenues	3,934,926	4,178,564	3,927,164	3,927,164	
Charges for Services	74,150	81,273	79,200	79,200	
Interfund Revenue	1,272	0	0	0	
Miscellaneous Revenue	588	20,859	0	0	
<b>Total Sources</b>	<b>\$ 4,647,444</b>	<b>\$ 5,114,274</b>	<b>\$ 4,949,986</b>	<b>\$ 4,949,986</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 5,563,900	\$ 6,133,779	\$ 7,066,150	\$ 7,084,739	
Services and Supplies	576,626	592,673	1,362,017	1,392,877	
Other Charges	701,288	744,851	878,724	904,415	
Fixed Assets	0	91,374	0	0	
Other Financing Uses	658,133	7,888	10,641	10,636	
Intrafund Transfers	0	(1,208)	0	0	
<b>Total Expenditures and Appropriations</b>	<b>\$ 7,499,947</b>	<b>\$ 7,569,357</b>	<b>\$ 9,317,532</b>	<b>\$ 9,392,667</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1260B - Agriculture/Weights and Measures**

Function: **Public Protection**

Activity: **Other Protection**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<p style="text-align: right;"><b>Net Costs    \$                    2,852,504    \$                    2,455,083    \$                    4,367,546    \$                    4,442,681</b></p>				

State Controller Schedules	San Mateo County			Schedule 9	
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
Budget Unit: <b>1270B - CEO Revenue Services</b>					
Function: <b>General</b>					
Activity: <b>Finance</b>					
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Charges for Services	1,081	0	0	0	
<b>Total Sources</b>	<b>\$ 1,081</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Requirements</b>					
Services and Supplies	502	0	0	0	
Other Charges	5,849	0	0	0	
Intrafund Transfers	(5,270)	0	0	0	
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,081</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Net Costs</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1280B - Workforce and Economic Development**

Function: **Public Assistance**

Activity: **Administration**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Net Costs \$ 0 \$ 0 \$ 0 \$ 0</b>				

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>1300B - Assessor-County Clerk-Recorder</b>				
	Function: <b>General</b>				
	Activity: <b>Finance</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 83,895	\$ 321,600	\$ 40,000	\$ 4,140,462	
Charges for Services	9,565,994	14,146,581	13,602,846	13,602,846	
Interfund Revenue	688,991	2,587,668	700,000	1,029,000	
Miscellaneous Revenue	52,004	44,759	39,000	39,000	
<b>Total Sources</b>	<b>\$ 10,390,884</b>	<b>\$ 17,100,608</b>	<b>\$ 14,381,846</b>	<b>\$ 18,811,308</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 27,955,358	\$ 28,830,416	\$ 33,498,492	\$ 34,878,982	
Services and Supplies	9,250,882	11,942,891	8,833,246	16,923,599	
Other Charges	3,046,042	3,219,255	3,554,015	3,607,860	
Fixed Assets	2,782,744	3,987,535	3,250,000	3,802,480	
Other Financing Uses	543,328	563,484	1,204,108	1,204,051	
Intrafund Transfers	(11,564,004)	(12,681,644)	(11,826,928)	(16,309,374)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 32,014,349</b>	<b>\$ 35,861,938</b>	<b>\$ 38,512,933</b>	<b>\$ 44,107,598</b>	
<b>Net Costs</b>	<b>\$ 21,623,465</b>	<b>\$ 18,761,330</b>	<b>\$ 24,131,087</b>	<b>\$ 25,296,290</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1300B - Assessor-County Clerk-Recorder**

Function: **General**

Activity: **Finance**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>1400B - Controller's Office</b>				
	Function: <b>General</b>				
	Activity: <b>Finance</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	147	879	0	0	
Intergovernmental Revenues	79,089	76,275	504,080	504,080	
Charges for Services	2,633,028	2,395,856	2,544,538	2,544,538	
Interfund Revenue	68,432	107,382	109,001	109,001	
Miscellaneous Revenue	72,721	100,546	44,000	44,000	
<b>Total Sources</b>	<b>\$ 2,853,416</b>	<b>\$ 2,680,939</b>	<b>\$ 3,201,619</b>	<b>\$ 3,201,619</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 10,251,978	\$ 11,038,633	\$ 13,173,019	\$ 13,041,241	
Services and Supplies	3,320,969	3,557,246	4,173,602	4,508,937	
Other Charges	1,115,206	1,157,885	1,862,965	1,849,621	
Reclassification of Expenses	0	0	41,101	42,564	
Fixed Assets	0	0	100,000	100,000	
Other Financing Uses	182,442	193,767	198,791	198,778	
Intrafund Transfers	(641,185)	(890,810)	(2,363,304)	(2,363,304)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 14,229,410</b>	<b>\$ 15,056,722</b>	<b>\$ 17,186,174</b>	<b>\$ 17,377,837</b>	
<b>Net Costs</b>	<b>\$ 11,375,994</b>	<b>\$ 12,375,783</b>	<b>\$ 13,984,555</b>	<b>\$ 14,176,218</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **1400B - Controller's Office**

Function: **General**

Activity: **Finance**

State Controller Schedules	San Mateo County				Schedule 9
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	Fiscal Year 2025-26				
	Budget Unit: <b>1500B - Treasurer - Tax Collector</b>				
	Function: <b>General</b>				
	Activity: <b>Finance</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Licenses, Permits and Franchises	\$ 500	\$ 604	\$ 1,550	\$ 1,550	
Charges for Services	5,519,328	6,337,001	8,512,375	8,407,375	
Interfund Revenue	89,124	103,797	70,000	70,000	
Miscellaneous Revenue	102,624	94,092	60,000	30,000	
<b>Total Sources</b>	<b>\$ 5,711,577</b>	<b>\$ 6,535,494</b>	<b>\$ 8,643,925</b>	<b>\$ 8,508,925</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 4,005,319	\$ 4,464,303	\$ 6,391,997	\$ 6,491,393	
Services and Supplies	3,329,514	3,280,120	6,099,045	6,421,842	
Other Charges	816,289	804,204	2,690,542	2,800,884	
Fixed Assets	38,323	0	50,000	50,000	
Other Financing Uses	154,332	163,227	167,316	167,305	
Intrafund Transfers	(80,650)	(83,051)	(110,000)	(110,000)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 8,263,127</b>	<b>\$ 8,628,802</b>	<b>\$ 15,288,900</b>	<b>\$ 15,821,424</b>	
<b>Net Costs</b>	<b>\$ 2,551,550</b>	<b>\$ 2,093,308</b>	<b>\$ 6,644,975</b>	<b>\$ 7,312,499</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1500B - Treasurer - Tax Collector**

Function: **General**

Activity: **Finance**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>1600B - County Attorney's Office</b>				
	Function: <b>General</b>				
	Activity: <b>Counsel</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 33,499	\$ 195,971	\$ 449,471	\$ 449,471	
Charges for Services	4,476,984	4,633,379	5,439,016	5,439,016	
Interfund Revenue	33,307	99,662	0	0	
Miscellaneous Revenue	726,482	511,735	1,002,182	1,002,182	
<b>Total Sources</b>	<b>\$ 5,270,272</b>	<b>\$ 5,440,747</b>	<b>\$ 6,890,669</b>	<b>\$ 6,890,669</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 14,837,013	\$ 15,844,300	\$ 17,399,440	\$ 17,496,986	
Services and Supplies	1,699,475	1,220,696	8,170,019	8,176,911	
Other Charges	624,246	817,811	1,048,172	1,078,530	
Fixed Assets	464,021	407,029	0	0	
Other Financing Uses	23,935	611,898	27,940	28,374	
Intrafund Transfers	(2,748,914)	(2,791,049)	(8,828,206)	(8,828,206)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 14,899,777</b>	<b>\$ 16,110,685</b>	<b>\$ 17,817,365</b>	<b>\$ 17,952,595</b>	
<b>Net Costs</b>	<b>\$ 9,629,504</b>	<b>\$ 10,669,938</b>	<b>\$ 10,926,696</b>	<b>\$ 11,061,926</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1600B - County Attorney's Office**

Function: **General**

Activity: **Counsel**

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	Budget Unit: <b>1700B - Human Resources Department</b>				
	Function: <b>General</b>				
	Activity: <b>Personnel</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 186,406	\$ 220,836	\$ 488,276	\$ 538,276	
Use of Money and Property	1,371	0	0	0	
Charges for Services	457,214	430,622	513,819	513,819	
Interfund Revenue	8,043,061	8,493,817	11,739,143	11,760,716	
Miscellaneous Revenue	239,259	222,336	207,596	207,596	
<b>Total Sources</b>	<b>\$ 8,927,310</b>	<b>\$ 9,367,611</b>	<b>\$ 12,948,834</b>	<b>\$ 13,020,407</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 17,263,483	\$ 17,087,291	\$ 19,691,930	\$ 19,815,193	
Services and Supplies	2,666,662	2,349,385	4,150,890	4,207,237	
Other Charges	1,760,587	1,285,749	1,851,549	1,949,627	
Fixed Assets	830,487	27,610	0	269,244	
Other Financing Uses	85,169	104,724	2,025,112	2,021,274	
Intrafund Transfers	(2,677,260)	(1,980,470)	(2,021,146)	(2,290,390)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 19,929,129</b>	<b>\$ 18,874,289</b>	<b>\$ 25,698,335</b>	<b>\$ 25,972,185</b>	
<b>Net Costs</b>	<b>\$ 11,001,818</b>	<b>\$ 9,506,678</b>	<b>\$ 12,749,501</b>	<b>\$ 12,951,778</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1700B - Human Resources Department**

Function: **General**

Activity: **Personnel**

State Controller Schedules	San Mateo County				Schedule 9
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	Fiscal Year 2025-26				
	Budget Unit: <b>1800B - Information Services Department</b>				
	Function: <b>General</b>				
	Activity: <b>Other General</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 8,149,503	\$ 1,386,427	\$ 4,944,511	\$ 5,803,678	
Use of Money and Property	198,772	166,045	199,220	150,000	
Intergovernmental Revenues	5,116,203	2,166,787	14,461,799	14,675,671	
Charges for Services	1,028,904	1,144,381	1,102,428	1,520,971	
Interfund Revenue	13,659,885	14,341,541	17,945,533	17,395,782	
Miscellaneous Revenue	123,290	161,252	0	0	
<b>Total Sources</b>	<b>\$ 28,276,557</b>	<b>\$ 19,366,432</b>	<b>\$ 38,653,491</b>	<b>\$ 39,546,102</b>	
Requirements					
Salaries and Benefits	\$ 28,956,300	\$ 30,380,512	\$ 38,479,377	\$ 37,669,508	
Services and Supplies	19,026,687	18,143,136	50,532,710	53,323,017	
Other Charges	2,707,022	2,828,652	3,312,954	3,174,192	
Fixed Assets	6,242,066	774,779	0	0	
Other Financing Uses	305,610	270,212	355,081	278,649	
Intrafund Transfers	(30,568,309)	(33,403,609)	(50,109,013)	(48,987,499)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 26,669,376</b>	<b>\$ 18,993,682</b>	<b>\$ 42,571,109</b>	<b>\$ 45,457,867</b>	
<b>Net Costs</b>	<b>\$ (1,607,181)</b>	<b>\$ (372,750)</b>	<b>\$ 3,917,618</b>	<b>\$ 5,911,765</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **1800B - Information Services Department**

Function: **General**

Activity: **Other General**

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	Fiscal Year 2025-26				
	Budget Unit: <b>1870B - Tech Infrastructure Repl Budgt</b>				
	Function: <b>General</b>				
	Activity: <b>Other General</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	\$ 0	\$ 96,751	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	575,177	88,053	1,364,741	
Charges for Services	0	6,820	5,541	8,392	
Interfund Revenue	0	5,203,707	664,274	1,082,001	
<b>Total Sources</b>	<b>\$ 0</b>	<b>\$ 5,882,455</b>	<b>\$ 757,868</b>	<b>\$ 2,455,134</b>	
<b>Requirements</b>					
Services and Supplies	\$ 0	\$ 0	\$ 0	\$ 200,000	
Fixed Assets	0	161,885	757,868	2,442,712	
<b>Total Expenditures and Appropriations</b>	<b>\$ 0</b>	<b>\$ 161,885</b>	<b>\$ 757,868</b>	<b>\$ 2,642,712</b>	
<b>Net Costs</b>	<b>\$ 0</b>	<b>\$ (5,720,569)</b>	<b>\$ 0</b>	<b>\$ 187,578</b>	

County Budget Act Financing Sources and Uses by Budget Unit by Object  
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Fiscal Year 2025-26

Budget Unit: **1920B - Grand Jury**  
 Function: **Public Protection**  
 Activity: **Judicial**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Requirements</b>				
Services and Supplies	127,775	123,914	134,289	134,287
Other Charges	206	184	257	253
<b>Total Expenditures and Appropriations</b>	<b>\$ 127,981</b>	<b>\$ 124,099</b>	<b>\$ 134,546</b>	<b>\$ 134,540</b>
<b>Net Costs</b>	<b>\$ 127,981</b>	<b>\$ 124,099</b>	<b>\$ 134,546</b>	<b>\$ 134,540</b>

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>1940B - Message Switch</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Detention and Corrections</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Charges for Services	\$ 442,257	\$ 442,465	\$ 491,002	\$ 491,002	
Interfund Revenue	0	0	525	525	
<b>Total Sources</b>	<b>\$ 442,257</b>	<b>\$ 442,465</b>	<b>\$ 491,527</b>	<b>\$ 491,527</b>	
<b>Requirements</b>					
Services and Supplies	\$ 518,857	\$ 503,319	\$ 605,765	\$ 729,663	
Other Charges	5,452	55,381	58,602	60,170	
Fixed Assets	0	0	87,328	87,328	
Intrafund Transfers	(242,096)	(241,700)	(260,168)	(260,168)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 282,214</b>	<b>\$ 316,999</b>	<b>\$ 491,527</b>	<b>\$ 616,993</b>	
<b>Net Costs</b>	<b>\$ (160,043)</b>	<b>\$ (125,466)</b>	<b>\$ 0</b>	<b>\$ 125,466</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>2510B - District Attorney's Office</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Judicial</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 1,355,195	\$ 1,409,860	\$ 2,252,202	\$ 2,450,983	
Fines, Forfeitures and Penalties	1,654,844	1,826,001	2,360,955	2,360,955	
Intergovernmental Revenues	15,778,360	15,968,987	17,572,692	16,474,836	
Charges for Services	152,216	162,102	295,999	295,999	
Interfund Revenue	51,766	0	0	0	
Miscellaneous Revenue	96,393	55,949	133,400	133,400	
<b>Total Sources</b>	<b>\$ 19,088,775</b>	<b>\$ 19,422,899</b>	<b>\$ 22,615,248</b>	<b>\$ 21,716,173</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 37,903,162	\$ 39,351,060	\$ 44,083,693	\$ 45,544,905	
Services and Supplies	4,055,215	2,630,052	3,658,030	3,954,783	
Other Charges	2,329,325	2,343,712	3,531,331	3,521,638	
Fixed Assets	228,744	359,881	726,959	0	
Other Financing Uses	153,012	378,439	507,810	75,754	
Intrafund Transfers	(428,129)	(508,609)	(498,044)	(953,866)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 44,241,329</b>	<b>\$ 44,554,534</b>	<b>\$ 52,009,779</b>	<b>\$ 52,143,214</b>	
<b>Net Costs</b>	<b>\$ 25,152,555</b>	<b>\$ 25,131,635</b>	<b>\$ 29,394,531</b>	<b>\$ 30,427,041</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **2510B - District Attorney's Office**

Function: **Public Protection**

Activity: **Judicial**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>2600B - Department of Child Support Services</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 10,176,445	\$ 10,355,575	\$ 10,130,885	\$ 10,130,885	
Miscellaneous Revenue	0	0	1,022,832	1,073,005	
<b>Total Sources</b>	<b>\$ 10,176,445</b>	<b>\$ 10,355,575</b>	<b>\$ 11,153,717</b>	<b>\$ 11,203,890</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 9,047,918	\$ 9,008,365	\$ 9,943,007	\$ 10,022,022	
Services and Supplies	272,111	241,607	305,442	303,418	
Other Charges	685,345	912,320	1,234,103	1,233,159	
Other Financing Uses	173,361	192,915	198,078	198,051	
Intrafund Transfers	0	0	(526,913)	(552,760)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 10,178,735</b>	<b>\$ 10,355,206</b>	<b>\$ 11,153,717</b>	<b>\$ 11,203,890</b>	
<b>Net Costs</b>	<b>\$ 2,290</b>	<b>\$ (368)</b>	<b>\$ 0</b>	<b>\$ 0</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>2700B - County Support of the Courts</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Judicial</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Fines, Forfeitures and Penalties	\$ 2,952,121	\$ 4,305,296	\$ 3,230,306	\$ 3,230,306	
Charges for Services	443,354	611,487	605,921	605,921	
Miscellaneous Revenue	173,663	65,416	24,953	24,953	
<b>Total Sources</b>	<b>\$ 3,569,138</b>	<b>\$ 4,982,198</b>	<b>\$ 3,861,180</b>	<b>\$ 3,861,180</b>	
<b>Requirements</b>					
Services and Supplies	1,427,701	1,264,730	1,490,053	1,490,044	
Other Charges	16,217,816	16,230,716	17,076,378	17,076,183	
Intrafund Transfers	0	0	(1,700,000)	(1,700,000)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 17,645,517</b>	<b>\$ 17,495,447</b>	<b>\$ 16,866,431</b>	<b>\$ 16,866,227</b>	
<b>Net Costs</b>	<b>\$ 14,076,378</b>	<b>\$ 12,513,248</b>	<b>\$ 13,005,251</b>	<b>\$ 13,005,047</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>2800B - Private Defender Program</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Judicial</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 0	\$ 48,479	\$ 173,316	\$ 173,316	
<b>Total Sources</b>	<b>\$ 0</b>	<b>\$ 48,479</b>	<b>\$ 173,316</b>	<b>\$ 173,316</b>	
<b>Requirements</b>					
Services and Supplies	\$ 21,905,483	\$ 24,723,306	\$ 25,718,591	\$ 25,718,555	
Other Charges	23,551	25,079	34,364	34,311	
Other Financing Uses	37,222	37,327	37,428	2,437	
<b>Total Expenditures and Appropriations</b>	<b>\$ 21,966,256</b>	<b>\$ 24,785,713</b>	<b>\$ 25,790,383</b>	<b>\$ 25,755,303</b>	
<b>Net Costs</b>	<b>\$ 21,966,256</b>	<b>\$ 24,737,234</b>	<b>\$ 25,617,067</b>	<b>\$ 25,581,987</b>	

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: <b>3000B - Sheriff's Office</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Detention and Corrections</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 3,118,866	\$ 2,606,693	\$ 2,768,026	\$ 2,758,601	
Licenses, Permits and Franchises	41,881	42,608	25,000	25,000	
Fines, Forfeitures and Penalties	457,260	436,199	530,000	530,000	
Intergovernmental Revenues	84,512,709	97,293,795	113,633,653	103,424,961	
Charges for Services	41,220,532	43,186,799	46,111,190	46,004,985	
Interfund Revenue	3,765,808	10,404,777	19,962,450	24,456,390	
Miscellaneous Revenue	973,180	1,557,921	1,345,000	1,345,000	
Other Financing Sources	11,408	16,450	21,150	21,150	
<b>Total Sources</b>	<b>\$ 134,101,644</b>	<b>\$ 155,545,243</b>	<b>\$ 184,396,469</b>	<b>\$ 178,566,087</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 208,954,031	\$ 224,829,349	\$ 225,692,316	\$ 231,294,160	
Services and Supplies	41,974,862	39,344,083	55,700,562	46,305,126	
Other Charges	23,810,076	28,639,531	38,740,228	38,418,687	
Fixed Assets	12,129,619	2,172,991	3,710,394	5,143,547	
Other Financing Uses	13,205,235	11,868,936	11,538,176	11,160,080	
Intrafund Transfers	(6,932,328)	(5,122,384)	(6,335,458)	(8,096,877)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 293,141,495</b>	<b>\$ 301,732,508</b>	<b>\$ 329,046,218</b>	<b>\$ 324,224,723</b>	

County Budget Act Financing Sources and Uses by Budget Unit by Object  
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Budget Unit: **3000B - Sheriff's Office**  
 Function: **Public Protection**  
 Activity: **Detention and Corrections**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

**Requirements**

<b>Net Costs</b>	<b>\$ 159,039,852</b>	<b>\$ 146,187,265</b>	<b>\$ 144,649,749</b>	<b>\$ 145,658,636</b>
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State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>3200B - Probation Department</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Detention and Corrections</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 0	\$ 250,000	\$ 250,000	\$ 250,000	
Fines, Forfeitures and Penalties	11,297	12,543	10,736	10,736	
Intergovernmental Revenues	34,662,636	35,950,036	40,168,976	40,168,976	
Charges for Services	4,311	6,548	0	0	
Interfund Revenue	2,896	0	0	0	
Miscellaneous Revenue	167,449	113,672	203,200	203,200	
<b>Total Sources</b>	<b>\$ 34,848,589</b>	<b>\$ 36,332,799</b>	<b>\$ 40,632,912</b>	<b>\$ 40,632,912</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 46,165,607	\$ 44,572,085	\$ 62,127,918	\$ 62,431,297	
Services and Supplies	6,022,211	7,708,909	8,417,190	8,480,107	
Other Charges	9,322,853	9,539,315	11,164,355	11,050,303	
Fixed Assets	227,289	351,621	1,380,000	1,380,000	
Other Financing Uses	7,781,691	6,426,894	7,457,057	1,462,204	
Intrafund Transfers	(225,722)	(261,115)	(232,948)	(232,948)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 69,293,930</b>	<b>\$ 68,337,709</b>	<b>\$ 90,313,572</b>	<b>\$ 84,570,963</b>	
<b>Net Costs</b>	<b>\$ 34,445,341</b>	<b>\$ 32,004,910</b>	<b>\$ 49,680,660</b>	<b>\$ 43,938,051</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **3200B - Probation Department**

Function: **Public Protection**

Activity: **Detention and Corrections**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>3300B - Coroner's Office</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Licenses, Permits and Franchises	\$ 13,976	\$ 13,530	\$ 13,500	\$ 13,500	
Intergovernmental Revenues	772,767	890,541	781,461	781,461	
Charges for Services	290,568	311,246	290,300	290,300	
Interfund Revenue	1,136	0	0	0	
Miscellaneous Revenue	19,243	33,488	4,500	4,500	
<b>Total Sources</b>	<b>\$ 1,097,691</b>	<b>\$ 1,248,805</b>	<b>\$ 1,089,761</b>	<b>\$ 1,089,761</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 2,988,418	\$ 3,306,451	\$ 3,716,147	\$ 3,732,778	
Services and Supplies	1,272,960	1,311,335	1,607,003	1,666,365	
Other Charges	1,082,574	1,053,046	927,520	930,737	
Fixed Assets	0	19,096	0	114,000	
Other Financing Uses	76,914	63,385	36,017	37,531	
Intrafund Transfers	0	(1,128)	(88,000)	(88,000)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,420,867</b>	<b>\$ 5,752,186</b>	<b>\$ 6,198,687</b>	<b>\$ 6,393,411</b>	
<b>Net Costs</b>	<b>\$ 4,323,176</b>	<b>\$ 4,503,381</b>	<b>\$ 5,108,926</b>	<b>\$ 5,303,650</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **3300B - Coroner's Office**

Function: **Public Protection**

Activity: **Other Protection**

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	Fiscal Year 2025-26				
	Budget Unit: <b>3550B - Structural Fire</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Fire Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 7,389,161	\$ 8,434,455	\$ 11,146,679	\$ 11,217,235	
Use of Money and Property	366,445	290,482	162,483	162,483	
Intergovernmental Revenues	2,931,951	2,793,785	2,871,602	2,871,602	
Charges for Services	86,350	110,753	206,399	206,399	
Miscellaneous Revenue	12,199	126,391	454,613	454,613	
Other Financing Sources	418,164	0	0	2,736,114	
<b>Total Sources</b>	<b>\$ 11,204,270</b>	<b>\$ 11,755,866</b>	<b>\$ 14,841,776</b>	<b>\$ 17,648,446</b>	
<b>Requirements</b>					
Other Charges	26	52	38	41	
Other Financing Uses	13,945,426	13,102,219	14,841,738	17,648,405	
<b>Total Expenditures and Appropriations</b>	<b>\$ 13,945,452</b>	<b>\$ 13,102,271</b>	<b>\$ 14,841,776</b>	<b>\$ 17,648,446</b>	
<b>Net Costs</b>	<b>\$ 2,741,181</b>	<b>\$ 1,346,404</b>	<b>\$ 0</b>	<b>\$ 0</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>3580B - Fire Protection Services</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Fire Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 897,894	\$ 2,293,881	\$ 4,839,778	\$ 2,953,854	
Intergovernmental Revenues	298,131	2,762	0	0	
Charges for Services	83,302	132,415	0	0	
Miscellaneous Revenue	87,240	111,732	0	0	
Other Financing Sources	13,945,426	13,102,219	14,841,738	14,912,291	
<b>Total Sources</b>	<b>\$ 15,311,993</b>	<b>\$ 15,643,009</b>	<b>\$ 19,681,516</b>	<b>\$ 17,866,145</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 0	\$ 339	\$ 374	\$ 374	
Services and Supplies	12,865,658	12,559,209	17,390,673	17,412,108	
Other Charges	530,011	454,026	592,830	641,958	
Fixed Assets	1,214,815	2,413,152	4,209,778	2,323,854	
Other Financing Uses	701,509	216,282	224,027	224,017	
<b>Total Expenditures and Appropriations</b>	<b>\$ 15,311,993</b>	<b>\$ 15,643,009</b>	<b>\$ 22,417,682</b>	<b>\$ 20,602,311</b>	
<b>Net Costs</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,736,166</b>	<b>\$ 2,736,166</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **3580B - Fire Protection Services**

Function: **Public Protection**

Activity: **Fire Protection**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>3800B - Planning and Building</b>				
	Function: <b>Public Protection</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 84,502	\$ 0	\$ 0	\$ 0	
Licenses, Permits and Franchises	3,632,881	4,358,635	4,017,000	4,392,883	
Fines, Forfeitures and Penalties	288	288	1,000	1,000	
Intergovernmental Revenues	349,011	314,663	562,500	562,500	
Charges for Services	3,725,567	3,122,752	2,807,062	2,960,267	
Interfund Revenue	92,322	33,657	44,782	44,782	
Miscellaneous Revenue	259,082	360,885	306,353	314,051	
<b>Total Sources</b>	<b>\$ 8,143,652</b>	<b>\$ 8,190,880</b>	<b>\$ 7,738,697</b>	<b>\$ 8,275,483</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 11,059,113	\$ 12,420,419	\$ 14,153,853	\$ 14,218,571	
Services and Supplies	4,444,726	3,628,253	4,579,236	5,374,794	
Other Charges	1,324,496	1,517,959	1,756,343	2,186,256	
Fixed Assets	53,543	0	0	0	
Other Financing Uses	51,481	53,100	58,672	58,645	
Intrafund Transfers	(520,080)	(848,355)	(640,000)	(872,760)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 16,413,279</b>	<b>\$ 16,771,376</b>	<b>\$ 19,908,104</b>	<b>\$ 20,965,506</b>	

**State Controller Schedules**

**San Mateo County**

**Schedule 9**

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **3800B - Planning and Building**

Function: **Public Protection**

Activity: **Other Protection**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<p style="text-align: right;"><b>Net Costs    \$                    8,269,627    \$                    8,580,497    \$                    12,169,407    \$                    12,690,023</b></p>				

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>3900B - Parks and Recreation</b>				
	Function: <b>Recreation</b>				
	Activity: <b>Recreation Facilities</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 3,157,825	\$ 3,853,350	\$ 4,337,672	\$ 6,836,184	
Fines, Forfeitures and Penalties	18,417	30,087	16,000	16,000	
Use of Money and Property	245,837	216,724	231,682	231,682	
Intergovernmental Revenues	153,785	103,279	0	285,000	
Charges for Services	2,066,284	2,311,697	2,464,630	2,464,630	
Interfund Revenue	2,016	0	180,999	180,999	
Miscellaneous Revenue	275,471	301,450	132,000	172,000	
<b>Total Sources</b>	<b>\$ 5,919,635</b>	<b>\$ 6,816,587</b>	<b>\$ 7,362,983</b>	<b>\$ 10,186,495</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 13,836,786	\$ 15,218,300	\$ 17,120,852	\$ 17,264,201	
Services and Supplies	6,121,881	5,948,622	8,257,909	10,909,711	
Other Charges	2,747,133	3,909,654	3,191,789	3,059,313	
Fixed Assets	114,334	166,712	0	110,000	
Other Financing Uses	642,595	13,202	14,587	314,580	
Intrafund Transfers	(822,961)	(651,446)	(1,472,730)	(1,725,916)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 22,639,767</b>	<b>\$ 24,605,043</b>	<b>\$ 27,112,407</b>	<b>\$ 29,931,889</b>	

<b>State Controller Schedules</b>		<b>San Mateo County</b>			<b>Schedule 9</b>
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2025-26			
Budget Unit: <b>3900B - Parks and Recreation</b>					
Function: <b>Recreation</b>					
Activity: <b>Recreation Facilities</b>					
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
<b>Net Costs</b> \$                    16,720,133    \$                    17,788,456    \$                    19,749,424    \$                    19,745,394					

County Budget Act Financing Sources and Uses by Budget Unit by Object  
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Budget Unit: **3950B - Fish and Game**  
 Function: **Public Protection**  
 Activity: **Other Protection**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Sources</b>				
Fines, Forfeitures and Penalties	\$ 326	\$ 326	\$ 1,500	\$ 1,500
Use of Money and Property	2,365	2,341	0	0
<b>Total Sources</b>	<b>\$ 2,691</b>	<b>\$ 2,667</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Requirements</b>				
Services and Supplies	\$ 10,000	\$ 25,000	\$ 1,500	\$ 40,263
<b>Total Expenditures and Appropriations</b>	<b>\$ 10,000</b>	<b>\$ 25,000</b>	<b>\$ 1,500</b>	<b>\$ 40,263</b>
<b>Net Costs</b>	<b>\$ 7,309</b>	<b>\$ 22,333</b>	<b>\$ 0</b>	<b>\$ 38,763</b>

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: 3990B - Parks Capital Projects Budget				
	Function: Capital Projects				
	Activity: Capital Projects				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 1,487,781	\$ 5,108,630	\$ 5,710,000	\$ 6,050,834	
Use of Money and Property	11,638	110,480	10,000	10,000	
Intergovernmental Revenues	2,193,580	3,736,675	1,000,000	1,000,000	
Interfund Revenue	1,395,223	0	853,604	2,997,605	
Miscellaneous Revenue	1,776,972	3,493,216	0	2,150,000	
Other Financing Sources	1,850,823	13,084,833	3,500,000	6,074,601	
<b>Total Sources</b>	<b>\$ 8,716,017</b>	<b>\$ 25,533,833</b>	<b>\$ 11,073,604</b>	<b>\$ 18,283,040</b>	
<b>Requirements</b>					
Services and Supplies	\$ 83,818	\$ 74,967	\$ 0	\$ 113,051	
Fixed Assets	2,410,361	3,746,913	8,621,604	11,680,746	
Other Financing Uses	5,641,182	15,820,517	4,352,000	12,438,625	
<b>Total Expenditures and Appropriations</b>	<b>\$ 8,135,361</b>	<b>\$ 19,642,397</b>	<b>\$ 12,973,604</b>	<b>\$ 24,232,422</b>	
<b>Net Costs</b>	<b>\$ (580,655)</b>	<b>\$ (5,891,437)</b>	<b>\$ 1,900,000</b>	<b>\$ 5,949,382</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **3990B - Parks Capital Projects Budget**

Function: **Capital Projects**

Activity: **Capital Projects**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>4000B - Sustainability Department</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 1,534,146	\$ 1,050,649	\$ 6,219,327	\$ 6,243,679	
Intergovernmental Revenues	953,502	1,920,539	2,943,702	5,933,160	
Charges for Services	131,385	142,746	135,000	135,000	
Interfund Revenue	1,099	0	0	0	
Miscellaneous Revenue	403,809	55,206	0	0	
Other Financing Sources	1,063,878	1,341,763	1,471,986	1,471,986	
<b>Total Sources</b>	<b>\$ 4,087,818</b>	<b>\$ 4,510,902</b>	<b>\$ 10,770,015</b>	<b>\$ 13,783,825</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 4,494,821	\$ 4,394,790	\$ 5,293,226	\$ 5,127,482	
Services and Supplies	3,964,031	4,721,188	9,337,243	8,295,701	
Other Charges	654,178	473,070	500,363	511,616	
Fixed Assets	0	249,020	0	0	
Other Financing Uses	475,077	850,829	5,390,179	10,140,728	
Intrafund Transfers	0	(1,280)	120,000	(397,190)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 9,588,107</b>	<b>\$ 10,687,618</b>	<b>\$ 20,641,011</b>	<b>\$ 23,678,337</b>	
<b>Net Costs</b>	<b>\$ 5,500,289</b>	<b>\$ 6,176,716</b>	<b>\$ 9,870,996</b>	<b>\$ 9,894,512</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **4000B - Sustainability Department**

Function: **Health and Sanitation**

Activity: **Other Protection**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>4060B - Waste Reduction</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Licenses, Permits and Franchises	\$ 2,794,981	\$ 2,704,092	\$ 2,767,611	\$ 2,767,611	
Use of Money and Property	133,696	102,238	148,309	148,309	
Intergovernmental Revenues	239,751	21,431	360,600	360,600	
Charges for Services	58,256	39,882	25,000	425,000	
Interfund Revenue	62,553	285	0	0	
Miscellaneous Revenue	148,649	56,361	3,500	3,500	
Other Financing Sources	182,736	300,000	434,959	216,743	
<b>Total Sources</b>	<b>\$ 3,620,622</b>	<b>\$ 3,224,289</b>	<b>\$ 3,739,979</b>	<b>\$ 3,921,763</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 2,284,428	\$ 2,295,105	\$ 2,539,286	\$ 2,626,012	
Services and Supplies	2,161,432	1,260,690	1,453,265	2,225,179	
Other Charges	251,022	208,283	198,323	198,327	
Other Financing Uses	130,640	141,763	157,334	157,334	
Intrafund Transfers	0	0	0	40,892	
<b>Total Expenditures and Appropriations</b>	<b>\$ 4,827,522</b>	<b>\$ 3,905,841</b>	<b>\$ 4,348,208</b>	<b>\$ 5,247,744</b>	
<b>Net Costs</b>	<b>\$ 1,206,900</b>	<b>\$ 681,552</b>	<b>\$ 608,229</b>	<b>\$ 1,325,981</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **4060B - Waste Reduction**

Function: **Health and Sanitation**

Activity: **Other Protection**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>4300B - Department of Emergency Management</b>				
	Function: <b>General</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 278,675	\$ 1,517,193	\$ 1,942,322	\$ 2,047,645	
Intergovernmental Revenues	1,811,400	2,146,538	2,159,892	2,159,892	
Charges for Services	471,253	527,428	410,000	410,000	
Miscellaneous Revenue	1,000	0	0	0	
Other Financing Sources	137,105	0	850,000	850,000	
<b>Total Sources</b>	<b>\$ 2,699,433</b>	<b>\$ 4,191,159</b>	<b>\$ 5,362,214</b>	<b>\$ 5,467,537</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 1,738,101	\$ 2,851,680	\$ 3,666,046	\$ 3,677,134	
Services and Supplies	2,758,888	3,831,418	5,505,234	5,406,720	
Other Charges	1,000,123	1,271,077	1,419,664	1,379,788	
Reclassification of Expenses	0	0	122,225	122,225	
Fixed Assets	169,515	27,039	0	0	
Other Financing Uses	32,806	42,712	54,139	54,948	
Intrafund Transfers	0	(155,133)	(877,966)	(650,000)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,699,432</b>	<b>\$ 7,868,794</b>	<b>\$ 9,889,342</b>	<b>\$ 9,990,815</b>	
<b>Net Costs</b>	<b>\$ 2,999,999</b>	<b>\$ 3,677,635</b>	<b>\$ 4,527,128</b>	<b>\$ 4,523,278</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **4300B - Department of Emergency Management**

Function: **General**

Activity: **Other Protection**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>4510B - Public Works Administration</b>				
	Function: <b>General</b>				
	Activity: <b>Other General</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Charges for Services	\$ 2,380,312	\$ 2,749,104	\$ 3,790,820	\$ 3,803,636	
Interfund Revenue	3,471,379	3,776,042	5,070,700	5,092,827	
Miscellaneous Revenue	10,667	203	0	0	
<b>Total Sources</b>	<b>\$ 5,862,359</b>	<b>\$ 6,525,349</b>	<b>\$ 8,861,520</b>	<b>\$ 8,896,463</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 7,604,294	\$ 8,248,323	\$ 10,143,127	\$ 10,202,902	
Services and Supplies	416,187	498,556	1,369,168	1,369,608	
Other Charges	868,674	965,831	1,641,964	1,638,830	
Other Financing Uses	149,154	158,413	163,488	163,477	
Intrafund Transfers	(3,175,951)	(3,345,774)	(4,456,227)	(4,478,354)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,862,359</b>	<b>\$ 6,525,349</b>	<b>\$ 8,861,520</b>	<b>\$ 8,896,463</b>	
<b>Net Costs</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>4520B - Road Construction and Operations</b>				
	Function: <b>Public Ways and Facilities</b>				
	Activity: <b>Public Ways</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 5,310,370	\$ 4,944,978	\$ 5,012,005	\$ 5,012,005	
Licenses, Permits and Franchises	667,179	862,644	700,000	700,000	
Use of Money and Property	2,224,049	2,776,544	170,156	170,156	
Intergovernmental Revenues	31,314,130	31,861,051	43,767,859	41,251,965	
Charges for Services	495,376	514,050	584,000	584,000	
Interfund Revenue	4,190,002	2,974,494	3,578,399	7,562,268	
Miscellaneous Revenue	271,207	203,762	16,000	16,000	
Other Financing Sources	1,688,720	6,876,128	7,996,898	8,908,663	
<b>Total Sources</b>	<b>\$ 46,161,033</b>	<b>\$ 51,013,651</b>	<b>\$ 61,825,317</b>	<b>\$ 64,205,057</b>	
Requirements					
Salaries and Benefits	\$ 12,079,749	\$ 13,031,156	\$ 14,386,061	\$ 14,460,188	
Services and Supplies	13,299,847	19,649,434	50,498,735	52,165,974	
Other Charges	2,089,576	2,163,952	6,588,175	8,311,396	
Fixed Assets	3,999,658	8,209,552	27,711,489	31,264,690	
Other Financing Uses	2,499,189	7,841,742	9,741,352	10,148,050	
Intrafund Transfers	(53,712)	0	0	0	
<b>Total Expenditures and Appropriations</b>	<b>\$ 33,914,306</b>	<b>\$ 50,895,835</b>	<b>\$ 108,925,812</b>	<b>\$ 116,350,298</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **4520B - Road Construction and Operations**

Function: **Public Ways and Facilities**

Activity: **Public Ways**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Requirements</b>				
<p style="text-align: right;">Net Costs    \$                    <b>(12,246,727)</b>    \$                    <b>(117,816)</b>    \$                    47,100,495    \$                    52,145,241</p>				

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>4600B - Engineering Services</b>				
	Function: <b>General</b>				
	Activity: <b>Other General</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 0	\$ 845	\$ 0	\$ 0	\$ 0
Charges for Services	93,859	101,893	136,250	136,250	136,250
Interfund Revenue	3,244,922	4,209,069	5,796,002	5,830,065	5,830,065
Miscellaneous Revenue	14,874	8,036	1,800	1,800	1,800
<b>Total Sources</b>	<b>\$ 3,353,655</b>	<b>\$ 4,319,843</b>	<b>\$ 5,934,052</b>	<b>\$ 5,968,115</b>	<b>\$ 5,968,115</b>
<b>Requirements</b>					
Salaries and Benefits	\$ 4,076,009	\$ 4,535,792	\$ 5,949,898	\$ 5,972,721	\$ 5,972,721
Services and Supplies	176,843	297,009	594,325	594,455	594,455
Other Charges	400,474	399,364	547,569	560,500	560,500
Fixed Assets	0	0	100,000	100,000	100,000
Other Financing Uses	85,603	90,918	91,658	91,652	91,652
Intrafund Transfers	(1,265,275)	(883,401)	(1,229,398)	(1,231,052)	(1,231,052)
<b>Total Expenditures and Appropriations</b>	<b>\$ 3,473,655</b>	<b>\$ 4,439,682</b>	<b>\$ 6,054,052</b>	<b>\$ 6,088,276</b>	<b>\$ 6,088,276</b>
<b>Net Costs</b>	<b>\$ 120,000</b>	<b>\$ 119,839</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,161</b>

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **4600B - Engineering Services**

Function: **General**

Activity: **Other General**

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>San Mateo County</b> Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2025-26	<b>Schedule 9</b>
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Budget Unit: **4660B - Enhanced Flood Control Program**  
 Function: **General**  
 Activity: **Other Protection**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Sources</b>				
Charges for Services	657,292	1,477,019	2,693,800	2,693,800
<b>Total Sources</b>	<b>\$ 657,292</b>	<b>\$ 1,477,019</b>	<b>\$ 2,693,800</b>	<b>\$ 2,693,800</b>
<b>Requirements</b>				
Services and Supplies	660,153	1,480,021	2,748,800	2,748,800
Other Charges	0	0	800,000	800,000
<b>Total Expenditures and Appropriations</b>	<b>\$ 660,153</b>	<b>\$ 1,480,021</b>	<b>\$ 3,548,800</b>	<b>\$ 3,548,800</b>
<b>Net Costs</b>	<b>\$ 2,861</b>	<b>\$ 3,002</b>	<b>\$ 855,000</b>	<b>\$ 855,000</b>

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>4730B - Facilities Services</b>				
	Function: <b>General</b>				
	Activity: <b>Other General</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	\$ 862,316	\$ 953,317	\$ 928,347	\$ 928,208	
Intergovernmental Revenues	1,824,759	1,675,761	1,645,890	1,645,890	
Charges for Services	525,013	564,082	612,322	611,993	
Interfund Revenue	12,885,081	16,361,574	18,441,805	18,585,400	
Miscellaneous Revenue	148,989	347,272	531,239	531,239	
<b>Total Sources</b>	<b>\$ 16,246,157</b>	<b>\$ 19,902,005</b>	<b>\$ 22,159,603</b>	<b>\$ 22,302,730</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 17,461,399	\$ 20,101,243	\$ 25,389,683	\$ 25,916,546	
Services and Supplies	23,325,984	25,319,056	26,879,925	28,217,642	
Other Charges	5,526,454	8,462,382	11,462,845	11,577,532	
Fixed Assets	90,237	29,684	25,000	25,000	
Other Financing Uses	303,368	314,667	316,232	163,880	
Intrafund Transfers	(30,485,728)	(37,126,099)	(42,549,531)	(43,668,570)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 16,221,714</b>	<b>\$ 17,100,933</b>	<b>\$ 21,524,154</b>	<b>\$ 22,232,030</b>	
<b>Net Costs</b>	<b>\$ (24,443)</b>	<b>\$ (2,801,072)</b>	<b>\$ (635,449)</b>	<b>\$ (70,700)</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **4730B - Facilities Services**

Function: **General**

Activity: **Other General**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>4760B - Vehicle and Equipment Services</b>				
	Function: <b>General</b>				
	Activity: <b>Other General</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Interfund Revenue	\$ 294,282	\$ 322,207	\$ 353,448	\$ 353,594	
<b>Total Sources</b>	<b>\$ 294,282</b>	<b>\$ 322,207</b>	<b>\$ 353,448</b>	<b>\$ 353,594</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 282,342	\$ 303,374	\$ 322,030	\$ 323,126	
Services and Supplies	5,148	11,477	20,696	20,696	
Other Charges	6,792	7,356	10,722	9,772	
<b>Total Expenditures and Appropriations</b>	<b>\$ 294,282</b>	<b>\$ 322,207</b>	<b>\$ 353,448</b>	<b>\$ 353,594</b>	
<b>Net Costs</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>4840B - Utilities</b>				
	Function: <b>General</b>				
	Activity: <b>Other Protection</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Licenses, Permits and Franchises	\$ 599,078	\$ 520,435	\$ 580,000	\$ 580,000	
Use of Money and Property	2,742	2,003	0	0	
Charges for Services	331,285	237,506	407,976	407,976	
Interfund Revenue	2,276,258	2,854,506	4,247,772	4,277,683	
Miscellaneous Revenue	85,189	110,097	110,000	110,000	
<b>Total Sources</b>	<b>\$ 3,294,552</b>	<b>\$ 3,724,546</b>	<b>\$ 5,345,748</b>	<b>\$ 5,375,659</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 2,489,058	\$ 3,024,454	\$ 3,731,399	\$ 3,754,377	
Services and Supplies	383,365	685,046	1,484,478	1,484,421	
Other Charges	161,210	331,897	1,704,262	1,711,255	
Other Financing Uses	224,400	44,250	47,918	47,915	
Intrafund Transfers	(461,473)	(545,229)	0	0	
<b>Total Expenditures and Appropriations</b>	<b>\$ 2,796,560</b>	<b>\$ 3,540,418</b>	<b>\$ 6,968,057</b>	<b>\$ 6,997,968</b>	
<b>Net Costs</b>	<b>\$ (497,992)</b>	<b>\$ (184,128)</b>	<b>\$ 1,622,309</b>	<b>\$ 1,622,309</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **4840B - Utilities**

Function: **General**

Activity: **Other Protection**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5500B - Health Administration</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 82,349	\$ 143,443	\$ 791,070	\$ 683,136	
Charges for Services	1,941,564	1,872,974	1,625,389	1,589,903	
Interfund Revenue	2,083,332	1,891,395	2,174,846	2,174,846	
Miscellaneous Revenue	30,549	74,625	0	0	
<b>Total Sources</b>	<b>\$ 4,137,794</b>	<b>\$ 3,982,438</b>	<b>\$ 4,591,305</b>	<b>\$ 4,447,885</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 5,819,078	\$ 6,303,229	\$ 6,799,979	\$ 6,661,884	
Services and Supplies	758,267	1,308,394	1,398,458	1,403,860	
Other Charges	493,970	398,999	680,024	589,315	
Fixed Assets	6,837	0	50,000	50,000	
Other Financing Uses	1,615	77,372	639	80,621	
Intrafund Transfers	(2,940,571)	(3,655,328)	(4,337,795)	(4,337,795)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 4,139,195</b>	<b>\$ 4,432,665</b>	<b>\$ 4,591,305</b>	<b>\$ 4,447,885</b>	
<b>Net Costs</b>	<b>\$ 1,401</b>	<b>\$ 450,228</b>	<b>\$ 0</b>	<b>\$ 0</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **5500B - Health Administration**

Function: **Health and Sanitation**

Activity: **Health**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5510B - Health Coverage Unit</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 270,000	\$ (20,769)	\$ 0	\$ 0	\$ 0
Charges for Services	1,868,136	2,165,581	2,871,465		2,910,989
Interfund Revenue	640,531	535,945	346,875		346,875
Miscellaneous Revenue	7,033	14,855	0		0
<b>Total Sources</b>	<b>\$ 2,785,700</b>	<b>\$ 2,695,611</b>	<b>\$ 3,218,340</b>	<b>\$ 3,218,340</b>	<b>\$ 3,257,864</b>
<b>Requirements</b>					
Salaries and Benefits	\$ 4,054,343	\$ 4,489,086	\$ 4,918,181	\$ 4,918,181	\$ 5,110,609
Services and Supplies	755,348	526,817	774,104		743,156
Other Charges	191,426	248,287	490,090		423,050
Other Financing Uses	0	0	0		663
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,001,117</b>	<b>\$ 5,264,190</b>	<b>\$ 6,182,375</b>	<b>\$ 6,182,375</b>	<b>\$ 6,277,478</b>
<b>Net Costs</b>	<b>\$ 2,215,417</b>	<b>\$ 2,568,579</b>	<b>\$ 2,964,035</b>	<b>\$ 2,964,035</b>	<b>\$ 3,019,614</b>

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5550B - Public Health, Policy and Planning</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 2,102,711	\$ 3,141,616	\$ 3,224,198	\$ 3,225,521	
Licenses, Permits and Franchises	912,587	1,013,595	962,624	962,624	
Fines, Forfeitures and Penalties	460	783	150	150	
Intergovernmental Revenues	24,077,109	20,533,314	20,365,332	19,803,986	
Charges for Services	4,751,102	7,683,910	12,362,975	12,521,259	
Interfund Revenue	2,990,323	2,963,296	3,119,624	3,119,624	
Miscellaneous Revenue	84,276	590,531	1,933,264	1,933,264	
<b>Total Sources</b>	<b>\$ 34,918,568</b>	<b>\$ 35,927,044</b>	<b>\$ 41,968,167</b>	<b>\$ 41,566,428</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 31,657,691	\$ 32,559,741	\$ 36,199,187	\$ 36,441,712	
Services and Supplies	16,081,918	16,091,585	17,847,569	17,395,619	
Other Charges	4,482,559	5,011,722	5,342,797	5,322,155	
Fixed Assets	571,334	24,548	50,000	50,000	
Other Financing Uses	64,194	867,515	2,559,737	2,553,201	
Intrafund Transfers	(2,304,271)	(2,490,600)	(2,212,312)	(2,212,312)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 50,553,425</b>	<b>\$ 52,064,511</b>	<b>\$ 59,786,978</b>	<b>\$ 59,550,375</b>	

**State Controller Schedules**

**San Mateo County**

**Schedule 9**

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **5550B - Public Health, Policy and Planning**

Function: **Health and Sanitation**

Activity: **Health**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<p style="text-align: center;"><b>Net Costs    \$                    15,634,856    \$                    16,137,467    \$                    17,818,811    \$                    17,983,947</b></p>				

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5560B - Health IT</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Interfund Revenue	10,679,305	6,881,241	10,063,096	10,427,074	
Miscellaneous Revenue	17,728	21,442	0	0	
Other Financing Sources	0	8,512,139	13,341,162	13,341,162	
<b>Total Sources</b>	<b>\$ 10,697,033</b>	<b>\$ 15,414,822</b>	<b>\$ 23,404,258</b>	<b>\$ 23,768,236</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 11,869,542	\$ 15,682,406	\$ 21,091,918	\$ 21,174,047	
Services and Supplies	3,496,876	3,946,189	10,461,417	11,187,718	
Other Charges	718,210	1,267,093	2,652,538	2,925,727	
Other Financing Uses	2,591	124,078	1,025	1,052	
Intrafund Transfers	(4,561,923)	(5,546,900)	(9,583,294)	(9,583,294)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 11,525,296</b>	<b>\$ 15,472,866</b>	<b>\$ 24,623,604</b>	<b>\$ 25,705,250</b>	
<b>Net Costs</b>	<b>\$ 828,263</b>	<b>\$ 58,045</b>	<b>\$ 1,219,346</b>	<b>\$ 1,937,014</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5600B - Emergency Medical Services GF</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 77,588	\$ 197,433	\$ 204,750	\$ 205,250	
Licenses, Permits and Franchises	32,092	50,091	32,092	47,092	
Intergovernmental Revenues	1,389,811	1,383,438	1,555,435	1,555,435	
Charges for Services	1,653,875	1,836,203	1,910,479	1,910,479	
Interfund Revenue	59,084	437,964	825,579	958,564	
Miscellaneous Revenue	7,196,453	7,375,471	7,955,427	7,955,427	
<b>Total Sources</b>	<b>\$ 10,408,903</b>	<b>\$ 11,280,600</b>	<b>\$ 12,483,762</b>	<b>\$ 12,632,247</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 2,003,007	\$ 2,402,783	\$ 3,002,593	\$ 3,009,284	
Services and Supplies	8,219,412	8,674,691	9,174,547	9,187,076	
Other Charges	451,553	461,777	588,856	718,121	
Intrafund Transfers	(119,507)	(114,595)	(138,000)	(138,000)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 10,554,465</b>	<b>\$ 11,424,656</b>	<b>\$ 12,627,996</b>	<b>\$ 12,776,481</b>	
<b>Net Costs</b>	<b>\$ 145,562</b>	<b>\$ 144,057</b>	<b>\$ 144,234</b>	<b>\$ 144,234</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **5600B - Emergency Medical Services GF**

Function: **Health and Sanitation**

Activity: **Health**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5630B - Emergency Medical Services Fund</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Fines, Forfeitures and Penalties	\$ 701,907	\$ 1,313,110	\$ 1,454,999	\$ 1,454,999	
Use of Money and Property	83,095	96,660	43,838	43,838	
Charges for Services	0	1	0	0	
Miscellaneous Revenue	4,900	7,903	8,000	8,000	
<b>Total Sources</b>	<b>\$ 789,902</b>	<b>\$ 1,417,674</b>	<b>\$ 1,506,837</b>	<b>\$ 1,506,837</b>	
<b>Requirements</b>					
Services and Supplies	\$ 1,209,175	\$ 1,113,677	\$ 1,506,837	\$ 1,632,892	
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,209,175</b>	<b>\$ 1,113,677</b>	<b>\$ 1,506,837</b>	<b>\$ 1,632,892</b>	
<b>Net Costs</b>	<b>\$ 419,273</b>	<b>\$ (303,997)</b>	<b>\$ 0</b>	<b>\$ 126,055</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5700B - Aging and Disability Services</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Other Assistance</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 1,336,567	\$ 1,949,346	\$ 2,659,504	\$ 2,746,637	
Fines, Forfeitures and Penalties	81,376	102,909	81,372	81,372	
Use of Money and Property	1,181,944	1,369,760	1,092,255	1,092,255	
Intergovernmental Revenues	29,665,627	27,850,638	27,704,411	30,498,168	
Charges for Services	3,056,752	2,155,187	2,411,250	2,411,250	
Interfund Revenue	443,788	479,921	476,686	476,686	
Miscellaneous Revenue	328,288	338,457	313,158	313,158	
<b>Total Sources</b>	<b>\$ 36,094,344</b>	<b>\$ 34,246,216</b>	<b>\$ 34,738,636</b>	<b>\$ 37,619,526</b>	
Requirements					
Salaries and Benefits	\$ 24,454,587	\$ 27,198,078	\$ 30,576,146	\$ 31,162,764	
Services and Supplies	5,225,248	4,775,598	5,973,625	6,113,270	
Other Charges	11,059,310	15,365,863	15,298,040	17,661,529	
Intrafund Transfers	(2,322,248)	(2,449,345)	(3,238,359)	(3,238,359)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 38,416,898</b>	<b>\$ 44,890,193</b>	<b>\$ 48,609,452</b>	<b>\$ 51,699,204</b>	
<b>Net Costs</b>	<b>\$ 2,322,554</b>	<b>\$ 10,643,977</b>	<b>\$ 13,870,816</b>	<b>\$ 14,079,678</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **5700B - Aging and Disability Services**

Function: **Public Assistance**

Activity: **Other Assistance**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5800B - IHSS Public Authority</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Other Assistance</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	\$ 100,856	\$ 210,583	\$ 100,856	\$ 100,856	
Intergovernmental Revenues	33,074,700	36,293,764	37,053,282	37,083,937	
Interfund Revenue	4,532,666	4,581,834	4,654,649	4,654,649	
Miscellaneous Revenue	416,450	424,770	416,450	416,450	
<b>Total Sources</b>	<b>\$ 38,124,674</b>	<b>\$ 41,510,950</b>	<b>\$ 42,225,237</b>	<b>\$ 42,255,892</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 2,256,994	\$ 2,672,748	\$ 3,041,749	\$ 3,041,749	
Services and Supplies	8,121,708	9,637,351	9,638,297	9,662,808	
Other Charges	23,722,890	28,226,307	29,545,191	29,551,335	
<b>Total Expenditures and Appropriations</b>	<b>\$ 34,101,592</b>	<b>\$ 40,536,407</b>	<b>\$ 42,225,237</b>	<b>\$ 42,255,892</b>	
<b>Net Costs</b>	<b>\$ (4,023,081)</b>	<b>\$ (974,543)</b>	<b>\$ 0</b>	<b>\$ 0</b>	

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>San Mateo County</b> Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2025-26	<b>Schedule 9</b>
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Budget Unit: **5850B - Contributions to Medical Center**  
 Function: **Health and Sanitation**  
 Activity: **Hospital Care**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Sources</b>				
Miscellaneous Revenue	5,612,056	5,612,056	5,612,056	5,612,056
<b>Total Sources</b>	<b>\$ 5,612,056</b>	<b>\$ 5,612,056</b>	<b>\$ 5,612,056</b>	<b>\$ 5,612,056</b>
<b>Requirements</b>				
Services and Supplies	\$ 43,890	\$ 43,890	\$ 43,890	\$ 43,890
Other Financing Uses	44,115,887	83,127,355	63,621,621	63,621,621
<b>Total Expenditures and Appropriations</b>	<b>\$ 44,159,777</b>	<b>\$ 83,171,245</b>	<b>\$ 63,665,511</b>	<b>\$ 63,665,511</b>
<b>Net Costs</b>	<b>\$ 38,547,721</b>	<b>\$ 77,559,189</b>	<b>\$ 58,053,455</b>	<b>\$ 58,053,455</b>

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>5900B - Environmental Health Services</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 383,087	\$ 0	\$ 0	\$ 0	
Licenses, Permits and Franchises	989,365	1,446,830	2,132,771	2,132,771	
Fines, Forfeitures and Penalties	277,046	416,144	534,653	534,653	
Intergovernmental Revenues	1,519,786	930,836	914,881	914,881	
Charges for Services	14,065,878	16,462,689	18,374,874	18,476,614	
Interfund Revenue	39,473	62,319	1,820	1,820	
Miscellaneous Revenue	516,504	312,626	368,426	368,426	
<b>Total Sources</b>	<b>\$ 17,791,141</b>	<b>\$ 19,631,443</b>	<b>\$ 22,327,425</b>	<b>\$ 22,429,165</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 15,154,781	\$ 15,508,940	\$ 18,430,888	\$ 18,713,684	
Services and Supplies	2,858,938	2,653,538	4,060,102	3,844,791	
Other Charges	1,974,549	2,069,073	2,340,177	2,374,434	
Reclassification of Expenses	0	0	16,540	16,540	
Other Financing Uses	5,472	7,176	3,864	3,862	
Intrafund Transfers	(1,717,801)	(325,616)	(2,416,940)	(2,416,940)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 18,275,939</b>	<b>\$ 19,913,111</b>	<b>\$ 22,434,631</b>	<b>\$ 22,536,371</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2025-26

Budget Unit: **5900B - Environmental Health Services**

Function: **Health and Sanitation**

Activity: **Health**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<p style="text-align: right;"><b>Net Costs    \$                    484,798    \$                    281,668    \$                    107,206    \$                    107,206</b></p>				

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>6100B - Behavioral Health and Recovery Services</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 6,255,783	\$ 3,376,689	\$ 6,521,934	\$ 6,554,748	
Intergovernmental Revenues	135,072,347	165,524,648	173,442,937	178,401,887	
Charges for Services	59,451,777	68,162,438	61,861,515	61,861,515	
Interfund Revenue	4,704	0	0	0	
Miscellaneous Revenue	2,154,178	8,684,697	38,232,865	38,779,538	
<b>Total Sources</b>	<b>\$ 202,938,790</b>	<b>\$ 245,748,472</b>	<b>\$ 280,059,251</b>	<b>\$ 285,597,688</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 92,874,636	\$ 101,703,536	\$ 116,874,454	\$ 118,627,700	
Services and Supplies	99,340,701	109,704,180	142,199,023	141,487,968	
Other Charges	72,731,592	85,350,606	91,862,644	92,252,830	
Fixed Assets	0	2,312,860	0	4,000,000	
Other Financing Uses	3,340,115	5,534,166	9,268,358	9,051,954	
Intrafund Transfers	(1,566,940)	(1,606,091)	(1,922,875)	(1,922,875)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 266,720,104</b>	<b>\$ 302,999,258</b>	<b>\$ 358,281,604</b>	<b>\$ 363,497,577</b>	
<b>Net Costs</b>	<b>\$ 63,781,314</b>	<b>\$ 57,250,785</b>	<b>\$ 78,222,353</b>	<b>\$ 77,899,889</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **6100B - Behavioral Health and Recovery Services**

Function: **Health and Sanitation**

Activity: **Health**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>6240B - Family Health Services</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 1,843,556	\$ 2,038,910	\$ 2,155,045	\$ 2,175,479	
Intergovernmental Revenues	17,971,854	19,555,086	19,905,118	19,905,118	
Charges for Services	1,290,913	358,993	1,505,695	1,772,181	
Interfund Revenue	344,641	892,412	1,369,093	1,369,093	
Miscellaneous Revenue	141,114	211,637	0	0	
<b>Total Sources</b>	<b>\$ 21,592,077</b>	<b>\$ 23,057,038</b>	<b>\$ 24,934,951</b>	<b>\$ 25,221,871</b>	
Requirements					
Salaries and Benefits	\$ 30,730,955	\$ 33,276,716	\$ 36,688,037	\$ 37,062,621	
Services and Supplies	3,728,431	4,877,247	5,718,172	5,818,134	
Other Charges	2,295,650	2,500,554	3,020,180	3,097,997	
Reclassification of Expenses	0	0	0	11,674	
Fixed Assets	140,646	1,101	512,439	512,439	
Other Financing Uses	1,544,322	1,534,549	1,218,635	1,222,515	
Intrafund Transfers	(2,154,639)	(1,694,849)	(2,548,894)	(2,548,894)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 36,285,365</b>	<b>\$ 40,495,318</b>	<b>\$ 44,608,569</b>	<b>\$ 45,176,486</b>	
<b>Net Costs</b>	<b>\$ 14,693,287</b>	<b>\$ 17,438,280</b>	<b>\$ 19,673,618</b>	<b>\$ 19,954,615</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **6240B - Family Health Services**

Function: **Health and Sanitation**

Activity: **Health**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>6300B - Correctional Health Services</b>				
	Function: <b>Health and Sanitation</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	4,860,545	6,829,944	7,624,345	7,670,970	
Charges for Services	4,278	6,270	5,300	5,300	
Interfund Revenue	1,928	16,650	0	0	
Miscellaneous Revenue	100,880	129,384	18,537	18,537	
Other Financing Sources	0	103,118	0	0	
<b>Total Sources</b>	<b>\$ 4,967,632</b>	<b>\$ 7,085,365</b>	<b>\$ 7,648,182</b>	<b>\$ 7,694,807</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 20,657,211	\$ 23,585,436	\$ 24,178,265	\$ 24,292,057	
Services and Supplies	10,754,463	10,529,823	11,285,859	11,349,973	
Other Charges	1,705,594	1,633,609	2,116,147	2,104,511	
Fixed Assets	40,514	0	378,340	378,340	
Intrafund Transfers	(375,658)	(500,184)	(387,512)	(387,512)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 32,782,124</b>	<b>\$ 35,248,683</b>	<b>\$ 37,571,099</b>	<b>\$ 37,737,369</b>	
<b>Net Costs</b>	<b>\$ 27,814,492</b>	<b>\$ 28,163,318</b>	<b>\$ 29,922,917</b>	<b>\$ 30,042,562</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **6300B - Correctional Health Services**

Function: **Health and Sanitation**

Activity: **Health**

County Budget Act Financing Sources and Uses by Budget Unit by Object  
 January 2010 Edition, revision #1 Governmental Funds  
Fiscal Year 2025-26

Budget Unit: **6900B - IHSS Public Authority GF**  
 Function: **Public Assistance**  
 Activity: **Other Assistance**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Requirements</b>				
Other Charges	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306
<b>Total Expenditures and Appropriations</b>	<b>\$ 3,702,306</b>	<b>\$ 3,702,306</b>	<b>\$ 3,702,306</b>	<b>\$ 3,702,306</b>
<b>Net Costs</b>	<b>\$ 3,702,306</b>	<b>\$ 3,702,306</b>	<b>\$ 3,702,306</b>	<b>\$ 3,702,306</b>

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: 7010B - Office of Agency Director				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 6,878,503	\$ 6,589,222	\$ 7,106,073	\$ 7,107,854	
Intergovernmental Revenues	15,867,861	218,211	1,000,000	1,000,000	
Charges for Services	122	0	0	0	
Interfund Revenue	6,936	0	0	0	
Miscellaneous Revenue	22,171	209,863	0	0	
<b>Total Sources</b>	<b>\$ 22,775,594</b>	<b>\$ 7,017,296</b>	<b>\$ 8,106,073</b>	<b>\$ 8,107,854</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 17,391,751	\$ 20,359,033	\$ 23,495,404	\$ 23,590,852	
Services and Supplies	9,428,262	9,042,095	12,446,147	12,572,077	
Other Charges	36,693,235	4,421,852	5,675,882	5,455,615	
Reclassification of Expenses	(25,994,142)	(28,658,261)	(33,159,449)	(29,410,599)	
Fixed Assets	1,668,721	794,065	250,000	1,990,378	
Other Financing Uses	13,175	743,887	48,089	1,748,759	
Intrafund Transfers	0	(7,176)	0	0	
<b>Total Expenditures and Appropriations</b>	<b>\$ 39,201,002</b>	<b>\$ 6,695,495</b>	<b>\$ 8,756,073</b>	<b>\$ 15,947,082</b>	
<b>Net Costs</b>	<b>\$ 16,425,408</b>	<b>\$ (321,801)</b>	<b>\$ 650,000</b>	<b>\$ 7,839,228</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **7010B - Office of Agency Director**

Function: **Public Assistance**

Activity: **Health**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>7220B - Economic Self-Sufficiency</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 127,849	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	86,054,917	91,481,226	80,093,695	81,798,564	
Miscellaneous Revenue	225,002	285,554	240,000	240,000	
<b>Total Sources</b>	<b>\$ 86,407,768</b>	<b>\$ 91,766,780</b>	<b>\$ 80,333,695</b>	<b>\$ 82,038,564</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 57,614,412	\$ 61,146,458	\$ 69,169,300	\$ 69,642,103	
Services and Supplies	4,318,979	5,672,356	6,169,059	6,184,409	
Other Charges	6,223,821	7,264,044	8,313,083	6,983,883	
Reclassification of Expenses	17,612,962	20,161,584	21,497,747	22,529,901	
Fixed Assets	0	553,844	125,000	4,706,752	
Other Financing Uses	158,458	169,171	173,729	173,966	
<b>Total Expenditures and Appropriations</b>	<b>\$ 85,928,631</b>	<b>\$ 94,967,457</b>	<b>\$ 105,447,918</b>	<b>\$ 110,221,014</b>	
<b>Net Costs</b>	<b>\$ (479,136)</b>	<b>\$ 3,200,677</b>	<b>\$ 25,114,223</b>	<b>\$ 28,182,450</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

Fiscal Year 2025-26

Budget Unit: **7220B - Economic Self-Sufficiency**

Function: **Public Assistance**

Activity: **Health**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>7240B - Aid Payments</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 14,177,262	\$ 15,865,982	\$ 17,434,984	\$ 17,434,984	
Miscellaneous Revenue	5,141	17,875	4,500	4,500	
<b>Total Sources</b>	<b>\$ 14,182,403</b>	<b>\$ 15,883,857</b>	<b>\$ 17,439,484</b>	<b>\$ 17,439,484</b>	
<b>Requirements</b>					
Services and Supplies	612,499	279,879	190,000	190,000	
Other Charges	16,271,557	19,128,161	21,387,476	21,387,476	
Reclassification of Expenses	1,494,802	2,171,006	2,913,946	2,913,946	
<b>Total Expenditures and Appropriations</b>	<b>\$ 18,378,857</b>	<b>\$ 21,579,046</b>	<b>\$ 24,491,422</b>	<b>\$ 24,491,422</b>	
<b>Net Costs</b>	<b>\$ 4,196,455</b>	<b>\$ 5,695,189</b>	<b>\$ 7,051,938</b>	<b>\$ 7,051,938</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>7320B - Employment Services</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Intergovernmental Revenues	\$ 16,113,455	\$ 21,206,504	\$ 20,481,989	\$ 20,481,989	
Miscellaneous Revenue	4,508	73,113	5,000	5,000	
<b>Total Sources</b>	<b>\$ 16,117,964</b>	<b>\$ 21,279,617</b>	<b>\$ 20,486,989</b>	<b>\$ 20,486,989</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 6,854,080	\$ 7,680,077	\$ 8,970,418	\$ 9,026,770	
Services and Supplies	3,264,448	4,437,926	5,556,077	5,580,815	
Other Charges	5,611,615	4,428,850	5,099,043	4,959,424	
Reclassification of Expenses	4,312,009	4,045,333	4,280,523	4,128,080	
Fixed Assets	0	42,603	0	352,443	
Other Financing Uses	52,014	54,897	54,826	54,851	
<b>Total Expenditures and Appropriations</b>	<b>\$ 20,094,165</b>	<b>\$ 20,689,687</b>	<b>\$ 23,960,887</b>	<b>\$ 24,102,383</b>	
<b>Net Costs</b>	<b>\$ 3,976,201</b>	<b>\$ (589,930)</b>	<b>\$ 3,473,898</b>	<b>\$ 3,615,394</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: <b>7330B - Vocational Rehab Services</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 0	\$ 1,594,727	\$ 3,212,334	\$ 3,215,683	
Intergovernmental Revenues	712,572	934,628	712,000	712,000	
Charges for Services	1,698,059	527,247	1,119,280	1,119,280	
Interfund Revenue	21,175	1,705	20,000	20,000	
Miscellaneous Revenue	169,846	232,012	116,000	116,000	
<b>Total Sources</b>	<b>\$ 2,601,652</b>	<b>\$ 3,290,320</b>	<b>\$ 5,179,614</b>	<b>\$ 5,182,963</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 4,532,325	\$ 5,222,538	\$ 7,564,319	\$ 10,602,146	
Services and Supplies	3,497,753	4,153,664	3,923,216	3,936,445	
Other Charges	1,339,691	1,783,177	2,378,797	2,390,469	
Reclassification of Expenses	(3,246,792)	(3,063,429)	(2,311,295)	(5,325,201)	
Fixed Assets	0	14,770	125,000	125,000	
Other Financing Uses	3,585	0	0	0	
Intrafund Transfers	(1,348,500)	(1,311,853)	(1,600,000)	(1,600,000)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 4,778,062</b>	<b>\$ 6,798,866</b>	<b>\$ 10,080,037</b>	<b>\$ 10,128,859</b>	
<b>Net Costs</b>	<b>\$ 2,176,410</b>	<b>\$ 3,508,547</b>	<b>\$ 4,900,423</b>	<b>\$ 4,945,896</b>	

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Budget Unit: **7330B - Vocational Rehab Services**

Function: **Public Assistance**

Activity: **Health**

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		Budget Unit: <b>7420B - Children and Family Services</b>				
		Function: <b>Public Assistance</b>				
		Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
<b>Sources</b>						
Taxes	\$ 2,683,925	\$ 2,643,709	\$ 1,153,018	\$ 1,153,018		
Intergovernmental Revenues	33,704,565	31,694,574	68,482,544	68,452,544		
Charges for Services	(169)	0	0	0		
Miscellaneous Revenue	1,182,197	849,952	1,532,628	1,532,628		
<b>Total Sources</b>	<b>\$ 37,570,518</b>	<b>\$ 35,188,235</b>	<b>\$ 71,168,190</b>	<b>\$ 71,138,190</b>		
<b>Requirements</b>						
Salaries and Benefits	\$ 29,718,329	\$ 30,414,703	\$ 41,691,790	\$ 41,911,994		
Services and Supplies	10,549,820	11,933,991	20,828,019	20,996,345		
Other Charges	18,185,496	22,605,923	26,667,535	26,739,640		
Reclassification of Expenses	6,573,864	6,393,356	7,992,555	7,077,900		
Fixed Assets	0	255,620	150,000	2,264,655		
Other Financing Uses	594,407	601,886	608,002	160,723		
Intrafund Transfers	(632,730)	(580,534)	(864,606)	(864,606)		
<b>Total Expenditures and Appropriations</b>	<b>\$ 64,989,186</b>	<b>\$ 71,624,946</b>	<b>\$ 97,073,295</b>	<b>\$ 98,286,651</b>		
<b>Net Costs</b>	<b>\$ 27,418,668</b>	<b>\$ 36,436,710</b>	<b>\$ 25,905,105</b>	<b>\$ 27,148,461</b>		

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Budget Unit: **7420B - Children and Family Services**

Function: **Public Assistance**

Activity: **Health**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>7510B - Center on Homelessness</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 13,973,024	\$ 17,420,361	\$ 26,321,076	\$ 26,324,215	
Intergovernmental Revenues	6,655,992	6,527,874	11,078,852	11,078,852	
Miscellaneous Revenue	277,402	91,360	115,000	615,000	
Other Financing Sources	26,400	0	0	0	
<b>Total Sources</b>	<b>\$ 20,932,817</b>	<b>\$ 24,039,595</b>	<b>\$ 37,514,928</b>	<b>\$ 38,018,067</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 2,855,901	\$ 3,460,864	\$ 5,273,879	\$ 5,289,776	
Services and Supplies	24,149,065	27,363,865	46,769,311	47,272,896	
Other Charges	2,134,338	2,743,975	3,936,755	3,920,195	
Reclassification of Expenses	257,854	57,807	172,148	(527,852)	
Fixed Assets	0	0	0	700,000	
Other Financing Uses	152,578	236,032	333,856	333,917	
Intrafund Transfers	(1,643,473)	(1,341,288)	(5,506,095)	(5,506,095)	
<b>Total Expenditures and Appropriations</b>	<b>\$ 27,906,263</b>	<b>\$ 32,521,256</b>	<b>\$ 50,979,854</b>	<b>\$ 51,482,837</b>	
<b>Net Costs</b>	<b>\$ 6,973,446</b>	<b>\$ 8,481,660</b>	<b>\$ 13,464,926</b>	<b>\$ 13,464,770</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **7510B - Center on Homelessness**

Function: **Public Assistance**

Activity: **Health**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: <b>7520B - Program Integrity and Community Services</b>				
	Function: <b>Public Assistance</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 399,886	\$ 288,709	\$ 464,089	\$ 464,423	
Intergovernmental Revenues	266,150	98,777	165,000	165,000	
Miscellaneous Revenue	119,644	124,058	25,000	25,000	
<b>Total Sources</b>	<b>\$ 785,680</b>	<b>\$ 511,544</b>	<b>\$ 654,089</b>	<b>\$ 654,423</b>	
<b>Requirements</b>					
Salaries and Benefits	\$ 1,877,831	\$ 1,928,403	\$ 2,051,977	\$ 2,072,804	
Services and Supplies	667,031	546,421	253,491	261,813	
Other Charges	444,541	721,290	454,819	427,228	
Reclassification of Expenses	(1,010,556)	(1,107,396)	(1,386,175)	(1,386,175)	
Other Financing Uses	650	2,214	1,962	1,992	
Intrafund Transfers	(106,000)	(91,541)	0	0	
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,873,497</b>	<b>\$ 1,999,390</b>	<b>\$ 1,376,074</b>	<b>\$ 1,377,662</b>	
<b>Net Costs</b>	<b>\$ 1,087,817</b>	<b>\$ 1,487,846</b>	<b>\$ 721,985</b>	<b>\$ 723,239</b>	

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Budget Unit: **7520B - Program Integrity and Community Services**

Function: **Public Assistance**

Activity: **Health**

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County Budget Act		Financing Sources and Uses by Budget Unit by Object				
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		Fiscal Year 2025-26				
Budget Unit: <b>7900B - Department of Housing</b>						
Function: <b>Public Assistance</b>						
Activity: <b>Other Assistance</b>						
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
<b>Sources</b>						
Taxes	\$	35,391,262	\$ 18,028,645	\$ 29,621,940	\$ 111,063,511	
Intergovernmental Revenues		28,629,975	20,403,101	8,083,767	35,166,361	
Charges for Services		536,241	658,282	232,500	232,500	
Interfund Revenue		2,350,255	4,824,699	1,427,540	1,128,962	
Miscellaneous Revenue		1,651,927	670,206	1,553,964	1,553,964	
<b>Total Sources</b>	<b>\$</b>	<b>68,559,660</b>	<b>\$ 44,584,934</b>	<b>\$ 40,919,711</b>	<b>\$ 149,145,298</b>	
<b>Requirements</b>						
Salaries and Benefits	\$	5,117,319	\$ 5,862,799	\$ 7,488,263	\$ 7,591,354	
Services and Supplies		677,541	1,137,931	1,935,663	2,208,419	
Other Charges		78,855,595	42,406,453	34,202,604	159,536,659	
Fixed Assets		94,433	0	0	0	
Other Financing Uses		0	4,382,759	0	0	
Intrafund Transfers		(16,183,491)	(8,743,615)	(1,384,087)	(18,860,365)	
<b>Total Expenditures and Appropriations</b>	<b>\$</b>	<b>68,561,397</b>	<b>\$ 45,046,328</b>	<b>\$ 42,242,443</b>	<b>\$ 150,476,067</b>	
<b>Net Costs</b>	<b>\$</b>	<b>1,737</b>	<b>\$ 461,394</b>	<b>\$ 1,322,732</b>	<b>\$ 1,330,769</b>	

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Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **7900B - Department of Housing**

Function: **Public Assistance**

Activity: **Other Assistance**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2025-26				
	Budget Unit: <b>8000B - Non-Departmental Services</b>				
	Function: <b>General</b>				
	Activity: <b>Legislation and Administration</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 943,570,466	\$ 1,004,488,155	\$ 897,252,131	\$ 889,658,511	
Licenses, Permits and Franchises	890,341	922,648	890,341	890,341	
Fines, Forfeitures and Penalties	6,974	1,425	0	0	
Use of Money and Property	83,922,138	104,859,987	63,540,178	63,540,178	
Intergovernmental Revenues	35,273,980	61,525,551	33,526,176	38,026,176	
Charges for Services	4,094,114	1,903,168	2,170,291	2,170,291	
Interfund Revenue	10,493,343	9,294,698	10,045,456	43,045,456	
Miscellaneous Revenue	476,114	1,581,708	281,843	281,843	
Other Financing Sources	0	177,682	0	1,876,795	
<b>Total Sources</b>	<b>\$ 1,078,727,469</b>	<b>\$ 1,184,755,022</b>	<b>\$ 1,007,706,416</b>	<b>\$ 1,039,489,591</b>	
Requirements					
Salaries and Benefits	\$ 10,185,906	\$ 50,085,381	\$ 69,079,357	\$ 144,079,357	
Services and Supplies	68,920,674	67,121,634	255,395,464	340,484,489	
Other Charges	29,800,889	102,327,376	148,700,132	144,370,310	
Fixed Assets	55,178,623	57,831,981	133,867,173	176,867,173	
Other Financing Uses	54,073,572	120,137,976	443,206,177	517,087,667	
Intrafund Transfers	(32,115,649)	(417,997)	(484,045)	(2,754,478)	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **8000B - Non-Departmental Services**

Function: **General**

Activity: **Legislation and Administration**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Requirements</b>				
Total Expenditures and Appropriations	\$ 186,044,016	\$ 397,086,352	\$ 1,049,764,258	\$ 1,320,134,518
Net Costs	\$ (892,683,454)	\$ (787,668,670)	\$ 42,057,842	\$ 280,644,927

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: <b>8200B - County One-Time Expense Fund</b>				
	Function: <b>Capital Projects</b>				
	Activity: <b>Capital Projects</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	\$ 3,383,123	\$ 3,796,807	\$ 2,767,755	\$ 2,767,755	
<b>Total Sources</b>	<b>\$ 3,383,123</b>	<b>\$ 3,796,807</b>	<b>\$ 2,767,755</b>	<b>\$ 2,767,755</b>	
<b>Requirements</b>					
Services and Supplies	\$ 1,000,000	\$ 0	\$ 5,000,000	\$ 5,000,000	
Other Charges	0	2,000,000	5,000,000	5,000,000	
Other Financing Uses	0	0	35,367,675	35,367,675	
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 45,367,675</b>	<b>\$ 45,367,675</b>	
<b>Net Costs</b>	<b>\$ (2,383,123)</b>	<b>\$ (1,796,807)</b>	<b>\$ 42,599,920</b>	<b>\$ 42,599,920</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: <b>8300B - Courthouse Construction Fund</b>				
	Function: <b>Capital Projects</b>				
	Activity: <b>Capital Projects</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Fines, Forfeitures and Penalties	\$ 0	\$ 31	\$ 0	\$ 0	
Use of Money and Property	(4,011)	(6,887)	0	0	
Charges for Services	574,248	780,457	600,000	600,000	
Interfund Revenue	739,422	714,551	714,551	714,551	
<b>Total Sources</b>	<b>\$ 1,309,659</b>	<b>\$ 1,488,153</b>	<b>\$ 1,314,551</b>	<b>\$ 1,314,551</b>	
<b>Requirements</b>					
Other Financing Uses	1,138,483	1,136,891	1,314,551	1,314,551	
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,138,483</b>	<b>\$ 1,136,891</b>	<b>\$ 1,314,551</b>	<b>\$ 1,314,551</b>	
<b>Net Costs</b>	<b>\$ (171,175)</b>	<b>\$ (351,263)</b>	<b>\$ 0</b>	<b>\$ 0</b>	

Budget Unit: **8400B - Criminal Justice Construction Fund**  
 Function: **Capital Projects**  
 Activity: **Capital Projects**

Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X  Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Sources</b>				
Use of Money and Property	\$ 138,583	\$ 180,219	\$ 60,000	\$ 60,000
Charges for Services	574,311	780,517	600,000	600,000
<b>Total Sources</b>	<b>\$ 712,894</b>	<b>\$ 960,737</b>	<b>\$ 660,000</b>	<b>\$ 660,000</b>
<b>Requirements</b>				
Other Charges	\$ 0	\$ 0	\$ 660,000	\$ 660,000
<b>Total Expenditures and Appropriations</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 660,000</b>	<b>\$ 660,000</b>
<b>Net Costs</b>	<b>\$ (712,894)</b>	<b>\$ (960,737)</b>	<b>\$ 0</b>	<b>\$ 0</b>

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	Budget Unit: <b>8420B - Electronic Health Record</b>				
	Function: <b>Capital Projects</b>				
	Activity: <b>Health</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	\$ 2,137,008	\$ 1,369,551	\$ 0	\$ 0	
Intergovernmental Revenues	3,000,000	0	0	0	
Charges for Services	10,109,883	10,547,244	0	0	
Interfund Revenue	0	0	27,939,558	27,939,558	
Miscellaneous Revenue	1,000,000	0	0	0	
Other Financing Sources	450,000	0	0	0	
<b>Total Sources</b>	<b>\$ 16,696,891</b>	<b>\$ 11,916,796</b>	<b>\$ 27,939,558</b>	<b>\$ 27,939,558</b>	
<b>Requirements</b>					
Services and Supplies	829,347	28,003,823	24,772,095	19,933,650	
Other Charges	192,665	1,050,927	1,430,496	1,430,496	
Fixed Assets	29,110,620	17,052,302	0	0	
Other Financing Uses	0	8,659,075	15,656,565	8,656,565	
<b>Total Expenditures and Appropriations</b>	<b>\$ 30,132,632</b>	<b>\$ 54,766,128</b>	<b>\$ 41,859,156</b>	<b>\$ 30,020,711</b>	
<b>Net Costs</b>	<b>\$ 13,435,742</b>	<b>\$ 42,849,331</b>	<b>\$ 13,919,598</b>	<b>\$ 2,081,153</b>	

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Budget Unit: **8420B - Electronic Health Record**

Function: **Capital Projects**

Activity: **Health**

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	Fiscal Year 2025-26				
	Budget Unit: <b>8450B - Other Capital Construction Fund</b>				
	Function: <b>Capital Projects</b>				
	Activity: <b>Capital Projects</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	707,148	452,954	0	0	
Miscellaneous Revenue	0	416,977	0	0	
Other Financing Sources	34,478,409	63,978,504	1,006,779	4,206,283	
<b>Total Sources</b>	<b>\$ 35,185,557</b>	<b>\$ 64,848,435</b>	<b>\$ 1,006,779</b>	<b>\$ 4,206,283</b>	
<b>Requirements</b>					
Services and Supplies	\$ 24,350	\$ 141,887	\$ 520,000	\$ 520,000	
Fixed Assets	50,644,759	62,276,237	8,165,227	12,871,382	
Other Financing Uses	0	0	5,556,642	6,480,301	
<b>Total Expenditures and Appropriations</b>	<b>\$ 50,669,109</b>	<b>\$ 62,418,124</b>	<b>\$ 14,241,869</b>	<b>\$ 19,871,683</b>	
<b>Net Costs</b>	<b>\$ 15,483,552</b>	<b>\$ (2,430,311)</b>	<b>\$ 13,235,090</b>	<b>\$ 15,665,400</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>8470B - Major Capital Construction</b>				
	Function: <b>Capital Projects</b>				
	Activity: <b>Capital Projects</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 9,933,233	\$ 10,122,614	\$ 19,982,040	\$ 29,582,233	
Use of Money and Property	47,242	20,532	0	0	
Intergovernmental Revenues	8,906,132	3,876,246	13,933,584	10,057,338	
Miscellaneous Revenue	1,027,444	2,800	1,000,000	1,086,840	
Other Financing Sources	5,701,586	35,738,174	62,857,558	105,618,469	
<b>Total Sources</b>	<b>\$ 25,615,637</b>	<b>\$ 49,760,367</b>	<b>\$ 97,773,182</b>	<b>\$ 146,344,880</b>	
<b>Requirements</b>					
Services and Supplies	\$ 4,826,091	\$ 3,958,696	\$ 11,851,991	\$ 18,276,209	
Fixed Assets	16,985,111	50,566,953	94,913,804	127,419,207	
Other Financing Uses	8,894,844	0	0	4,876,795	
<b>Total Expenditures and Appropriations</b>	<b>\$ 30,706,046</b>	<b>\$ 54,525,649</b>	<b>\$ 106,765,795</b>	<b>\$ 150,572,211</b>	
<b>Net Costs</b>	<b>\$ 5,090,408</b>	<b>\$ 4,765,282</b>	<b>\$ 8,992,613</b>	<b>\$ 4,227,331</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>8500B - Capital Projects</b>				
	Function: <b>Capital Projects</b>				
	Activity: <b>Capital Projects</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Sources</b>					
Taxes	\$ 1,380,470	\$ 484,831	\$ 6,214,855	\$ 6,019,835	
Use of Money and Property	595,189	750,837	0	0	
Charges for Services	16,773	53,707	19,579	19,569	
Other Financing Sources	25,361,578	38,810,911	95,561,873	107,122,458	
<b>Total Sources</b>	<b>\$ 27,354,011</b>	<b>\$ 40,100,286</b>	<b>\$ 101,796,307</b>	<b>\$ 113,161,862</b>	
<b>Requirements</b>					
Services and Supplies	\$ 860,791	\$ 22,537,829	\$ 9,587,357	\$ 9,910,065	
Other Charges	14	53,329	365,557	365,557	
Fixed Assets	23,650,149	14,457,262	98,170,145	109,125,471	
<b>Total Expenditures and Appropriations</b>	<b>\$ 24,510,954</b>	<b>\$ 37,048,421</b>	<b>\$ 108,123,059</b>	<b>\$ 119,401,093</b>	
<b>Net Costs</b>	<b>\$ (2,843,057)</b>	<b>\$ (3,051,866)</b>	<b>\$ 6,326,752</b>	<b>\$ 6,239,231</b>	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2025-26				
	Budget Unit: <b>8900B - Debt Service Fund</b>				
	Function: <b>Debt Service</b>				
	Activity: <b>Debt Service Fund</b>				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
<b>Sources</b>					
Use of Money and Property	\$ 824,365	\$ 852,917	\$ 0	\$ 0	
Other Financing Sources	44,344,058	48,065,510	47,539,392	39,795,092	
<b>Total Sources</b>	<b>\$ 45,168,423</b>	<b>\$ 48,918,427</b>	<b>\$ 47,539,392</b>	<b>\$ 39,795,092</b>	
<b>Requirements</b>					
Other Charges	44,130,631	47,717,100	47,196,979	39,452,679	
Other Financing Uses	1,449,074	1,753,707	9,176,614	10,222,093	
<b>Total Expenditures and Appropriations</b>	<b>\$ 45,579,705</b>	<b>\$ 49,470,807</b>	<b>\$ 56,373,593</b>	<b>\$ 49,674,772</b>	
<b>Net Costs</b>	<b>\$ 411,282</b>	<b>\$ 552,380</b>	<b>\$ 8,834,201</b>	<b>\$ 9,879,680</b>	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Internal Service Fund Fiscal Year 2025-26			Schedule 10	
				Fund Title Service Activity	Fleet Maintenance Fund Fleet Maintenance
Operating Detail	2023-24 Actuals	2024-25 Actual Estimated	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Operating Revenues</b>					
Use of Money and Property					
Charges for Services	\$ 64,177	\$ 126,135	\$ 171,151	\$ 171,151	
Interfund Revenue	7,364,031	8,213,873	15,293,906	17,093,906	
Miscellaneous Revenue	333,600	505,214	405,200	405,200	
<b>Total Operating Revenues</b>	<b>\$ 7,761,808</b>	<b>\$ 8,845,222</b>	<b>\$ 15,870,257</b>	<b>\$ 17,670,257</b>	
<b>Operating Expenses</b>					
Salaries and Employee Benefits	\$ 1,600,724	\$ 1,860,574	\$ 2,496,713	\$ 2,505,552	
Services and Supplies	2,637,190	3,020,413	3,930,187	3,930,333	
Other Charges	861,379	898,958	1,226,930	966,930	
Capital Assets	-	-	7,270,000	14,270,000	
Depreciation	2,285,591	2,888,486	-	-	
<b>Total Operating Expenses</b>	<b>\$ 7,384,884</b>	<b>\$ 8,668,431</b>	<b>\$ 14,923,830</b>	<b>\$ 21,672,815</b>	
<b>Operating Income (Loss)</b>	<b>\$ 376,924</b>	<b>\$ 176,791</b>	<b>\$ 946,427</b>	<b>\$ (4,002,558)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	\$ 747,699	\$ 735,875	\$ 600,000	\$ 600,000	
General Reserves	-	-	-	-	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 747,699</b>	<b>\$ 735,875</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,124,623</b>	<b>\$ 912,666</b>	<b>\$ 1,546,427</b>	<b>\$ (3,402,558)</b>	
Transfers-In/(Out)	(11,520)	(13,526)	(10,294)	(10,294)	
<b>Change in Net Assets</b>	<b>\$ 1,113,103</b>	<b>\$ 899,140</b>	<b>\$ 1,536,133</b>	<b>\$ (3,412,852)</b>	
Net Assets - Beginning Balance	30,126,102	31,193,159	32,083,016	32,083,016	
Prior Years Audit Adjustment	(46,046)	(9,284)	-	-	
Net Assets - Beginning of year, as restated	30,080,056	31,183,876	32,083,016	32,083,016	
Net Assets - Ending Balance	\$ 31,193,159	\$ 32,083,016	\$ 33,619,149	\$ 28,670,164	
Memo:					
Capital Assets - Equipment	\$ 2,187,111	\$ 7,294,879	\$ 7,270,000	\$ 14,270,000	
Capital Assets - Construction in Progress	-	-	-	-	
Capital Assets - Structures and Improvements	-	-	-	-	
<b>Total Capital Assets</b>	<b>\$ 2,187,111</b>	<b>\$ 7,294,879</b>	<b>\$ 7,270,000</b>	<b>\$ 14,270,000</b>	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Internal Service Fund Fiscal Year 2025-26			Schedule 10 Fund Title Service Activity		Tower Road Construction Fund Maint., Repair & Renovation	
Operating Detail	2023-24 Actuals	2024-25 Actual Estimated	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors			
1	2	3	4	5			
<b>Operating Revenues</b>							
Charges for Services	\$ 282,210	\$ 100,657	\$ 85,028	\$ 85,028			
Interfund Revenue	1,963,512	1,991,130	2,918,259	2,925,332			
Miscellaneous Revenue	-	92,799	-	-			
<b>Total Operating Revenues</b>	<b>\$ 2,245,722</b>	<b>\$ 2,184,586</b>	<b>\$ 3,003,287</b>	<b>\$ 3,010,360</b>			
<b>Operating Expenses</b>							
Salaries and Employee Benefits	\$ 1,422,211	\$ 1,422,618	\$ 2,085,147	\$ 2,088,851			
Services and Supplies	239,582	186,409	333,112	333,112			
Other Charges	562,931	438,477	613,734	613,734			
<b>Total Operating Expenses</b>	<b>\$ 2,224,724</b>	<b>\$ 2,047,504</b>	<b>\$ 3,031,993</b>	<b>\$ 3,035,697</b>			
<b>Operating Income (Loss)</b>	<b>\$ 20,998</b>	<b>\$ 137,082</b>	<b>\$ (28,706)</b>	<b>\$ (25,337)</b>			
<b>Non-Operating Revenues (Expenses)</b>							
Interest/Investment (Expense) and/or (Loss)	(6,920)	(7,343)	-	-			
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (6,920)</b>	<b>\$ (7,343)</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 14,078</b>	<b>\$ 129,739</b>	<b>\$ (28,706)</b>	<b>\$ (25,337)</b>			
Transfers-In/(Out)	(13,802)	(13,743)	(12,794)	(12,794)			
<b>Change in Net Assets</b>	<b>\$ 276</b>	<b>\$ 115,996</b>	<b>\$ (41,500)</b>	<b>\$ (38,131)</b>			
Net Assets - Beginning Balance	(745,662)	(503,700)	(291,704)	(291,704)			
Prior Years Audit Adjustment	241,686	96,000	-	-			
Net Assets - Beginning of year, as restated	(503,976)	(407,700)	(291,704)	(291,704)			
Net Assets - Ending Balance	\$ (503,700)	(291,704)	\$ (333,204)	\$ (329,835)			

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Enterprise Fund Fiscal Year 2025-26			Schedule 11	
				Operating Detail	2023-24 Actuals
1	2	3	4	5	
<b>Operating Revenues</b>					
Taxes	\$ 239,925	\$ 228,245	\$ 253,357	\$ 3,753,367	
License Permit & Franchise	92,332	74,649	15,500	15,500	
Fines, Forfeitures & Franchises	183	0	15,000	15,000	
Use of Money and Property	3,829,997	3,457,779	4,324,399	4,324,399	
Charges for Services	7,854	15,830	26,000	26,000	
Interfund Revenue	102,686	84,853	-	-	
Miscellaneous Revenue	43,836	68,065	40,000	40,000	
<b>Total Operating Revenues</b>	<b>\$ 4,316,813</b>	<b>\$ 3,929,421</b>	<b>\$ 4,674,256</b>	<b>\$ 8,174,266</b>	
<b>Operating Expenses</b>					
Salaries and Employee Benefits	\$ 1,765,330	\$ 2,254,978	\$ 2,756,965	\$ 2,773,833	
Services and Supplies	2,460,348	2,664,049	2,687,407	2,687,407	
Other Charges	292,744	342,711	494,053	494,053	
Capital Assets	-	-	-	-	
Depreciation	695,778	871,587	-	-	
<b>Total Operating Expenses</b>	<b>\$ 5,214,200</b>	<b>\$ 6,133,325</b>	<b>\$ 5,938,425</b>	<b>\$ 5,955,293</b>	
<b>Operating Income (Loss)</b>	<b>\$ (897,387)</b>	<b>\$ (2,203,904)</b>	<b>\$ (1,264,169)</b>	<b>\$ 2,218,973</b>	
<b>Non-Operating Revenues (Expenses)</b>					
State/Federal Grants	\$ 9,265,145	\$ 275,453	\$ 1,943,441	\$ 2,886,029	
Interest/Investment Income and/or Gain	213,507	212,176	26,000	26,000	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 9,478,652</b>	<b>\$ 487,629</b>	<b>\$ 1,969,441</b>	<b>\$ 2,912,029</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 8,581,265</b>	<b>\$ (1,716,275)</b>	<b>\$ 705,272</b>	<b>\$ 5,131,002</b>	
Transfers-In/(Out)	-	-	-	-	
<b>Change in Net Assets</b>	<b>\$ 8,581,265</b>	<b>\$ (1,716,275)</b>	<b>\$ 705,272</b>	<b>\$ 5,131,002</b>	
Net Assets - Beginning Balance	35,912,201	44,493,466	42,777,191	42,777,191	
Prior Years Audit Adjustment	-	-	-	-	
Net Assets - Beginning of year, as restated	35,912,201	44,493,466	42,777,191	42,777,191	
Net Assets - Ending Balance	\$ 44,493,466	\$ 42,777,191	\$ 43,482,463	47,908,193	
Memo:					
Fixed Assets - Structure/Improv					
Capital Assets - Construction in Progress	\$ 10,271,141	\$ 1,279,799	\$ 3,931,159	\$ 7,410,244	
Fixed Assets - Software					
Capital Assets - Equipment	-	-	-	-	
<b>Total Capital Assets</b>	<b>\$ 10,271,141</b>	<b>\$ 1,279,799</b>	<b>\$ 3,931,159</b>	<b>\$ 7,410,244</b>	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Enterprise Fund Fiscal Year 2025-26			Schedule 11  Fund Title Service Activity	
				Coyote Point Marina Recreation	
Operating Detail	2023-24 Actuals	2024-25 Actual Estimated	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Operating Revenues</b>					
Use of Money and Property	\$ -	\$ -	\$ -	\$ -	
Charges for Services	1,507,292	1,554,466	1,655,460	1,655,460	
Miscellaneous Revenue	30,469	46,190	5,000	5,000	
<b>Total Operating Revenues</b>	<b>\$ 1,537,761</b>	<b>\$ 1,600,656</b>	<b>\$ 1,660,460</b>	<b>\$ 1,660,460</b>	
<b>Operating Expenses</b>					
Salaries and Employee Benefits	\$ 612,177	\$ 647,288	\$ 762,245	\$ 763,923	
Services and Supplies	457,576	284,812	549,812	628,688	
Other Charges	327,626	378,561	359,614	359,614	
Capital Assets	-	-	-	-	
Depreciation	314,232	315,289	-	-	
<b>Total Operating Expenses</b>	<b>\$ 1,711,611</b>	<b>\$ 1,625,950</b>	<b>\$ 1,671,671</b>	<b>\$ 1,752,225</b>	
<b>Operating Income (Loss)</b>	<b>\$ (173,850)</b>	<b>\$ (25,294)</b>	<b>\$ (11,211)</b>	<b>\$ (91,765)</b>	
<b>Non-Operating Revenues (Expenses)</b>					
State/Federal Grants	\$ -	\$ -	\$ -	\$ 71,765	
Interest/Investment Income and/or Gain	30,883	41,072	20,000	20,000	
Gain or Loss on Sale of Capital Assets	-	-	-	-	
General Reserves	-	-	-	-	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 30,883</b>	<b>\$ 41,072</b>	<b>\$ 20,000</b>	<b>\$ 91,765</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (142,967)</b>	<b>\$ 15,778</b>	<b>\$ 8,789</b>	<b>\$ -</b>	
Capital Contributions - Grant, extraordinary items, etc.	\$ -	\$ -	\$ -	\$ -	
Transfers-In/(Out)	-	-	(100,000)	(100,000)	
<b>Change in Net Assets</b>	<b>\$ (142,967)</b>	<b>\$ 15,778</b>	<b>\$ (91,211)</b>	<b>\$ (100,000)</b>	
Net Assets - Beginning Balance	6,747,794	6,683,372	6,781,272	6,781,272	
Prior Years Audit Adjustment	78,545	82,122	-	-	
Net Assets - Beginning of year, as restated	6,826,339	6,765,494	6,781,272	6,781,272	
Net Assets - Ending Balance	\$ 6,683,372	\$ 6,781,272	\$ 6,690,061	\$ 6,681,272	
Memo:					
Capital Assets - Structures and Improvements	\$ -	\$ -	\$ -	\$ -	
Capital Assets - Construction in Progress	-	-	-	-	
Capital Assets - Software	-	-	-	-	
Capital Assets - Equipment	-	-	-	-	
Total Capital Assets	\$ -	\$ -	\$ -	\$ -	

State Controller Schedules	County of San Mateo			Schedule 11	
County Budget Act January 2010 Edition, revision #1	Operation of Enterprise Fund Fiscal Year 2025-26			Fund Title Service Activity	San Mateo Medical Center Hospital Care
Operating Detail	2023-24 Actuals	2024-25 Actual Estimated	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Operating Revenues</b>					
Taxes	\$ 1,746,541	\$ 1,735,979	\$ 1,966,066	\$	1,977,998
Use of Money and Property	-	-	-		-
Charges for Services	193,852,650	247,095,877	309,688,082		309,688,082
Interfund Revenue	1,633,547	3,740,423	876,256		876,256
Miscellaneous Revenue	33,520,361	(6,628,233)	6,568,485		9,068,485
<b>Total Operating Revenues</b>	<b>\$ 230,753,099</b>	<b>\$ 245,944,046</b>	<b>\$ 319,098,889</b>	<b>\$</b>	<b>321,610,821</b>
<b>Operating Expenses</b>					
Salaries and Employee Benefits	\$ 210,940,544	\$ 232,068,079	\$ 255,894,096	\$	259,289,853
Services and Supplies	169,218,907	167,875,487	196,917,342		197,239,486
Other Charges	41,409,722	46,395,028	53,687,890		53,687,890
Capital Assets	-	-	4,500,000		6,100,000
Depreciation	3,622,010	4,137,118	4,021,922		4,021,922
<b>Total Operating Expenses</b>	<b>\$ 425,191,183</b>	<b>\$ 450,475,712</b>	<b>\$ 515,021,250</b>	<b>\$</b>	<b>520,339,151</b>
<b>Operating Income (Loss)</b>	<b>\$ (194,438,084)</b>	<b>\$ (204,531,666)</b>	<b>\$ (195,922,361)</b>	<b>\$</b>	<b>(198,728,330)</b>
<b>Non-Operating Revenues (Expenses)</b>					
State./Federal Grants	\$ 152,533,008	\$ 167,674,418	\$ 184,778,778	\$	185,662,579
Interest/Investment Income and/or Gain	95,224	92,911	20,000		20,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 152,628,232</b>	<b>\$ 167,767,329</b>	<b>\$ 184,798,778</b>	<b>\$</b>	<b>185,682,579</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (41,809,852)</b>	<b>\$ (36,764,337)</b>	<b>\$ (11,123,583)</b>	<b>\$</b>	<b>(13,045,751)</b>
Transfers-In/(Out)	\$ 46,672,971	\$ 52,080,353	\$ 12,745,451	\$	13,045,751
<b>Change in Net Assets</b>	<b>\$ 4,863,119</b>	<b>\$ 15,316,016</b>	<b>\$ 1,621,868</b>	<b>\$</b>	<b>-</b>
Net Assets - Beginning Balance	63,681,373	68,521,753	60,105,878		60,105,878
Prior Years Audit Adjustment	(22,739)	(23,731,891)	-		-
Net Assets - Beginning of year, as restated	63,658,634	44,789,862	60,105,878		60,105,878
Net Assets - Ending Balance	\$ 68,521,753	\$ 60,105,878	\$ 61,727,746	\$	60,105,878
Memo:					
Capital Assets - Structures and Improvements			\$ -	\$	-
Capital Assets - Construction in Progress	7,665,404	9,484,833	-		-
Capital Assets - Software			-		-
Capital Assets - Equipment			4,500,000		6,100,000
<b>Total Capital Assets</b>	<b>\$ 7,665,404</b>	<b>\$ 9,484,833</b>	<b>\$ 4,500,000</b>	<b>\$</b>	<b>6,100,000</b>

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8

**County Service Area**

County Service Area No. 1	\$ 13,177,548	\$ -	\$ 5,459,466	\$ 18,637,014	\$ 6,914,466	\$ 11,722,548	\$ 18,637,014
County Service Area No. 6	1,572,510	-	136,028	1,708,538	1,708,538	-	1,708,538
County Service Area No. 7	39,820	-	158,140	197,960	197,960	-	197,960
County Service Area No. 8	8,112,747	-	3,776,455	11,889,202	5,488,960	6,400,242	11,889,202
County Service Area No. 11	23,723	-	74,180	97,903	97,903	-	97,903
Los Trancos Maintenance District	1,768,992	-	290,800	2,059,792	872,200	1,187,592	2,059,792
<b>Total County Service Area</b>	<b>\$ 24,695,340</b>	<b>\$ -</b>	<b>\$ 9,895,069</b>	<b>\$ 34,590,409</b>	<b>\$ 15,280,027</b>	<b>\$ 19,310,382</b>	<b>\$ 34,590,409</b>

**Sewer Maintenance**

Burlingame Hills Sewer	\$ 2,852,571	\$ -	\$ 1,152,658	\$ 4,005,229	\$ 3,909,591	\$ 95,638	\$ 4,005,229
Emerlad Lake Heights Sewer	7,774,531	-	3,633,262	11,407,793	11,407,793	-	11,407,793
Fair Oak Sewer Maintenance	21,550,385	-	14,425,635	35,976,020	35,976,020	-	35,976,020
Harbor Ind Sewer Maintenance	1,163,009	-	203,135	1,366,144	1,366,144	-	1,366,144
Kensington Square Sewer	322,937	-	194,199	517,136	517,136	-	517,136
Oak Knoll Manor Sewer	855,379	-	303,386	1,158,765	1,158,765	-	1,158,765
Edgewood Sewer Maintenance	105,403	-	31,326	136,729	136,729	-	136,729
Sewer District Clearing	-	-	2,444,651	2,444,651	2,444,651	-	2,444,651
Sewer District Maintenance	-	-	1,973,456	1,973,456	1,973,456	-	1,973,456
<b>Total Sewer Maintenance</b>	<b>\$ 34,624,215</b>	<b>\$ -</b>	<b>\$ 24,361,708</b>	<b>\$ 58,985,923</b>	<b>\$ 58,890,285</b>	<b>\$ 95,638</b>	<b>\$ 58,985,923</b>

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8

**County Sanitary District**

Crystal Springs Sani Dist	\$ 3,808,740	\$ -	\$ 3,316,075	\$ 7,124,815	\$ 7,005,583	\$ 119,232	\$ 7,124,815
Devonshire Co Sani Dist	2,061,180	-	637,788	2,698,968	2,698,968	-	2,698,968
Scenic Heights Co Sani Dist	275,308	-	165,276	440,584	440,584	-	440,584
<b>Total County Sanitary District</b>	<b>\$ 6,145,228</b>	<b>\$ -</b>	<b>\$ 4,119,139</b>	<b>\$ 10,264,367</b>	<b>\$ 10,145,135</b>	<b>\$ 119,232</b>	<b>\$ 10,264,367</b>

**Drainage Maintenance**

Baywood Park Drainage Maintenance	\$ 1,400	\$ -	\$ 30	\$ 1,430	\$ 1,430	\$ -	\$ 1,430
Camp-Bel Uni Pk Drainage Maintenance	160,005	-	9,008	169,013	169,013	-	169,013
Encanted Hills Drainage Maintenance	21,256	-	3,397	24,653	24,653	-	24,653
Highlands Drainage Maintenance	48,541	-	1,870	50,411	50,411	-	50,411
Sequoia Drainage Maintenance	143,532	-	6,094	149,626	149,626	-	149,626
Uni Hts Area Drainage Maintenance	739,828	-	55,575	795,403	795,403	-	795,403
<b>Total Drainage Maintenance</b>	<b>\$ 1,114,562</b>	<b>\$ -</b>	<b>\$ 75,974</b>	<b>\$ 1,190,536</b>	<b>\$ 1,190,536</b>	<b>\$ -</b>	<b>\$ 1,190,536</b>

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Lighting District</b>							
Bel-Aire Lighting Maint	\$ 1,824,675	\$ -	\$ 147,217	\$ 1,971,892	\$ 1,971,892	\$ -	\$ 1,971,892
Belmont Lighting Dist	148,562	-	19,049	167,611	167,611	-	167,611
Colma Lighting Dist	2,344,778	-	229,656	2,574,434	2,574,434	-	2,574,434
Granada Hwy Lighting Dist	1,643,707	-	156,146	1,799,853	1,799,853	-	1,799,853
Emerald Lake Light Dist	8,842,056	-	704,563	9,546,619	9,546,619	-	9,546,619
Enchanted Hills Light Dist	428,866	-	32,767	461,633	461,633	-	461,633
La Honda Lighting Dist	490,164	-	31,668	521,832	521,832	-	521,832
Lighting District Clearing	-	-	350,020	350,020	350,020	-	350,020
Menlo Park Lighting Dist	8,374,222	-	733,235	9,107,457	9,107,457	-	9,107,457
Montara Lighting District	3,956,703	-	271,489	4,228,192	4,228,192	-	4,228,192
Pescadero Lighting District	463,037	-	31,000	494,037	494,037	-	494,037
<b>Total Lighting District</b>	<b>\$ 28,516,770</b>	<b>\$ -</b>	<b>\$ 2,706,810</b>	<b>\$ 31,223,580</b>	<b>\$ 31,223,580</b>	<b>\$ -</b>	<b>\$ 31,223,580</b>
<b>Landscape District</b>							
Highlands Landscape District	\$ 280,449	\$ -	\$ 19,649	\$ 300,098	\$ 7,000	\$ 293,098	\$ 300,098
Alameda de las Pulgas Tree Maintenance	138,431	-	2,500	140,931	14,200	126,731	140,931
<b>Total Landscape District</b>	<b>\$ 418,880</b>	<b>\$ -</b>	<b>\$ 22,149</b>	<b>\$ 441,029</b>	<b>\$ 21,200</b>	<b>\$ 419,829</b>	<b>\$ 441,029</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 95,514,995</b>	<b>\$ -</b>	<b>\$ 41,180,849</b>	<b>\$ 136,695,844</b>	<b>\$ 116,750,763</b>	<b>\$ 19,945,081</b>	<b>\$ 136,695,844</b>
Arithmetic Results				COL 2+3+4 COL 5 = COL 8			COL 6+7 COL 5 = COL 8
Totals Transferred From	SCH 13, COL 6	SCH 14, COL 4	TL All SCH 15 Revs, COL 5		TL All SCH 15 Exps, COL 5	SCH 14, COL 6	
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

State Controller Schedules		County of San Mateo			Schedule 13	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Special Districts and Other Agencies Fiscal Year 2025-26			Actual Estimated	
District/Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
<b>County Service Area</b>						
County Service Area No. 1	\$ 13,177,548	\$ -	\$ -	\$ -	13,177,548	
County Service Area No. 6	1,572,510	-	-	-	1,572,510	
County Service Area No. 7	39,820	-	-	-	39,820	
County Service Area No. 8	8,112,747	-	-	-	8,112,747	
County Service Area No. 11	2,631,609	-	2,607,886	-	23,723	
Los Trancos Maintenance District	1,768,992	-	-	-	1,768,992	
<b>Total County Service Area</b>	<b>\$ 27,303,226</b>	<b>\$ -</b>	<b>\$ 2,607,886</b>	<b>\$ -</b>	<b>24,695,340</b>	
<b>Sewer Maintenance</b>						
Burlingame Hills Sewer	\$ 7,410,129	\$ -	\$ 4,557,558	\$ -	2,852,571	
Emerald Lake Heights Sewer	12,461,051	-	4,686,520	-	7,774,531	
Fair Oak Sewer Maintenance	39,185,051	-	17,634,666	-	21,550,385	
Harbor Ind Sewer Maintenance	1,469,421	-	306,412	-	1,163,009	
Kensington Square Sewer	820,857	-	497,920	-	322,937	
Oak Knoll Manor Sewer	871,930	-	16,551	-	855,379	
Edgewood Sewer Maintenance	105,403	-	-	-	105,403	
<b>Total Sewer Maintenance</b>	<b>\$ 62,323,842</b>	<b>\$ -</b>	<b>\$ 27,699,627</b>	<b>\$ -</b>	<b>34,624,215</b>	
<b>County Sanitary District</b>						
Crystal Springs Sani Dist	\$ 8,482,541	\$ -	\$ 4,673,801	\$ -	3,808,740	
Devonshire Co Sani Dist	2,343,927	-	282,747	-	2,061,180	
Scenic Heighs Co Sani Dist	308,523	-	33,215	-	275,308	

State Controller Schedules		County of San Mateo			Schedule 13	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Special Districts and Other Agencies Fiscal Year 2025-26			Actual Estimated	
District/Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
<b>Total County Sanitary District</b>	<b>\$ 11,134,991</b>	<b>\$ -</b>	<b>\$ 4,989,763</b>	<b>\$ -</b>	<b>\$ 6,145,228</b>	

#### Drainage Maintenance

Baywood Park Drainage Maintenance	\$ 1,400	\$ -	\$ -	\$ -	1,400
Camp-Bel Uni Pk Drainage Maintenance	160,005	-	-	-	160,005
Enchanted Hills Drainage Maintenance	21,256	-	-	-	21,256
Highlands Drainage Maintenance	48,541	-	-	-	48,541
Sequoia Drainage Maintenance	143,532	-	-	-	143,532
Uni Hts Area Drainage Maintenance	739,828	-	-	-	739,828
<b>Total Drainage Maintenance</b>	<b>\$ 1,114,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,114,562</b>

#### Lighting District

Bel-Aire Lighting Maint	\$ 1,824,675	\$ -	\$ -	\$ -	1,824,675
Belmont Lighting Dist	148,562	-	-	-	148,562
Colma Lighting Dist	2,406,523	-	61,745	-	2,344,778
Granada Hwy Lighting Dist	1,643,707	-	-	-	1,643,707
Emerald Lake Light Dist	8,842,056	-	-	-	8,842,056
Enchanted Hills Light Dist	428,866	-	-	-	428,866
La Honda Lighting Dist	490,164	-	-	-	490,164
Lighting District Clearing	-	-	-	-	-
Menlo Park Lighting Dist	8,682,094	-	307,872	-	8,374,222
Montara Lighting District	3,956,703	-	-	-	3,956,703
Pescadero Lighting District	463,037	-	-	-	463,037

State Controller Schedules		County of San Mateo			Schedule 13	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Special Districts and Other Agencies Fiscal Year 2025-26			Actual Estimated	
District/Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
<b>Total Lighting District</b>	<b>\$ 28,886,387</b>	<b>\$ -</b>	<b>\$ 369,617</b>	<b>\$ -</b>	<b>\$ 28,516,770</b>	
<b>Landscape District</b>						
Highlands Landscape District	\$ 280,449	\$ -	\$ -	\$ -	280,449	
Alameda de las Pulgas Tree Maintenance	138,431	-	-	-	138,431	
<b>Total Landscape District</b>	<b>\$ 418,880</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>418,880</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 131,181,888</b>	<b>\$ -</b>	<b>\$ 35,666,893</b>	<b>\$ -</b>	<b>95,514,995</b>	
Arithmetic Results					COL 2 - 3 - 4 - 5	
Totals Transferred From			SCH 14, COL 2	SCH 14, COL 2		
Totals Transferred To					SCH 1, COL 2 SCH 12, COL 2	

122,889,178	OFAS BALANCE
55,300	Loan in 00135
4,899,273	Adv from Other in 00157
408,371	Adv from Other in 00151
1,065,424	LT Liabilities in 00157
1,780,844	LT Liabilities in 00151
82,497	Adv from Other in 00227
<b>131,180,887</b>	<b>match with Schedule 13</b>

State Controller Schedules		County of San Mateo				Schedule 14	
County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies Obligated Fund Balances Fiscal Year 2025-26					
District/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5	6	7	
<b>County Service Area</b>							
County Service Area No. 1	\$ -	\$ -	\$ -	\$ 9,301,565	\$ 11,722,548	\$ 11,722,548	
County Service Area No. 7	-	-	-	-	-	-	
County Service Area No. 8	-	-	-	6,986,528	6,400,242	6,400,242	
County Service Area No. 11	2,607,886	-	-	-	-	2,607,886	
Los Trancos Maintenance District	-	-	-	715,430	1,187,592	1,187,592	
<b>Total County Service Area</b>	<b>\$ 2,607,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,003,523</b>	<b>\$ 19,310,382</b>	<b>\$ 21,918,268</b>	
<b>Sewer Maintenance</b>							
Burlingame Hills Sewer	\$ 4,557,558	\$ -	\$ -	\$ 95,638	\$ 95,638	\$ 4,653,196	
Emerald Lake Heights Sewer	4,686,520	-	-	-	-	4,686,520	
Fair Oak Sewer Maintenance	17,634,666	-	-	-	-	17,634,666	
Harbor Ind Sewer Maintenance	306,412	-	-	-	-	306,412	
Kensington Square Sewer	497,920	-	-	-	-	497,920	
Oak Knoll Manor Sewer	16,551	-	-	-	-	16,551	
<b>Total Sewer Maintenance</b>	<b>\$ 27,699,627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,638</b>	<b>\$ 95,638</b>	<b>\$ 27,795,265</b>	
<b>County Sanitary District</b>							
Crystal Springs Sani Dist	\$ 4,673,801	\$ -	\$ -	\$ 119,232	\$ 119,232	\$ 4,793,033	
Devonshire Co Sani Dist	282,747	-	-	-	-	282,747	
Scenic Heighs Co Sani Dist	33,215	-	-	-	-	33,215	
<b>Total County Sanitary District</b>	<b>\$ 4,989,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,232</b>	<b>\$ 119,232</b>	<b>\$ 5,108,995</b>	
<b>Lighting District</b>							
Colma Lighting Dist	\$ 61,745	\$ -	\$ -	\$ -	\$ -	\$ 61,745	
Menlo Park Lighting Dist	307,872	-	-	-	-	307,872	
Montara Lighting District	-	-	-	-	-	-	
<b>Total Lighting District</b>	<b>\$ 369,617</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 369,617</b>	

State Controller Schedules		County of San Mateo				Schedule 14	
County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies Obligated Fund Balances Fiscal Year 2025-26					
District/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5	6	7	
<b>Landscape District</b>							
Highlands Landscape District	\$ -	\$ -	\$ -	\$ 282,173	\$ 293,098	\$ 293,098	
Alameda de las Pulgas Tree Maintenance	-	-	-	121,245	126,731	126,731	
<b>Total Landscape District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 403,418</b>	<b>\$ 419,829</b>	<b>\$ 419,829</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 35,666,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,621,811</b>	<b>\$ 19,945,081</b>	<b>\$ 55,611,974</b>	
Arithmetic Results						COL 2 - 4 + 6	
Total Transferred From							
Total Transferred To	COL 4 + 5 = SCH 13, COL 2		SCH 12, COL 3 SCH 1, COL 3	All New Reserves: #8612,8811 & 8821.	SCH 12, COL 7 SCH 1, COL 7		

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  County Service Area No. 1	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	\$ 4,528,578	\$ 4,685,574	\$ 5,203,136	\$ 5,203,136
Revenue From Use of Money and Property	382,678	464,659	104,872	104,872
Intergovernmental - State	11,584	11,404	12,283	12,283
Intergovernmental - Federal				
Charges for Services	92,763	92,890	90,000	90,000
Miscellaneous Revenues	39	-	49,175	49,175
Other Financing Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,015,642</b>	<b>\$ 5,254,527</b>	<b>\$ 5,459,466</b>	<b>\$ 5,459,466</b>
Salaries & Benefits	\$ -	\$ -	-	-
Services & Supplies	\$ 3,780,152	\$ 3,549,838	\$ 5,376,290	\$ 5,439,346
Other Charges	86	144	120	120
Capital Assets - Equipment	13,468	-	1,225,000	1,475,000
Other Financing Uses			-	-
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,793,706</b>	<b>\$ 3,549,982</b>	<b>\$ 6,601,410</b>	<b>\$ 6,914,466</b>
<b>Net Cost/(Revenue)</b>	<b>\$ (1,221,936)</b>	<b>\$ (1,704,545)</b>	<b>\$ 1,141,944</b>	<b>\$ 1,455,000</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  County Service Area No. 6	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 102,865	\$ 104,061	\$ 92,801	\$ 92,801
Revenue from Use of Money & Property	50,016	58,648	43,000	43,000
Intergovernmental Revenues - State	237	228	227	227
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

<b>Total Revenues</b>	<b>\$ 153,118</b>	<b>\$ 162,937</b>	<b>\$ 136,028</b>	<b>\$ 136,028</b>
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Total Capital Assets				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 37,050	\$ 49,982	\$ 143,500	\$ 143,500
Other Charges	-	-	-	-
Capital Assets - Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies			1,451,237	1,565,038

<b>Total Expenditures/Appropriations</b>	<b>\$ 37,050</b>	<b>\$ 49,982</b>	<b>\$ 1,594,737</b>	<b>\$ 1,708,538</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (116,068)</b>	<b>\$ (112,955)</b>	<b>\$ 1,458,709</b>	<b>\$ 1,572,510</b>
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State Controller Schedules	County of San Mateo				Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
County Service Area No. 7					
Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Use of Money & Property	\$ 1,236	\$ 1,421	\$ 550	\$ 550	\$ 550
Intergovernmental Revenues - State	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-
Charges for Services	155,021	161,601	157,590	157,590	157,590
Interfund Revenue	-	-	-	-	-
Miscellaneous Revenues	1,204	-	-	-	-
Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 157,461</b>	<b>\$ 163,022</b>	<b>\$ 158,140</b>	<b>\$ 158,140</b>	<b>\$ 158,140</b>
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 147,998	\$ 137,945	\$ 158,200	\$ 158,200	\$ 158,200
Other Charges	10,662	12,754	9,850	9,850	9,850
Capital Assets - Structure & Improvement	-	-	-	-	-
Capital Assets - Infrastructure Water & Sewer	-	-	-	-	-
Transfers Out	-	-	-	-	-
Appropriation for Contingencies	-	-	8,730	8,730	29,910
<b>Total Expenditures/Appropriations</b>	<b>\$ 158,660</b>	<b>\$ 150,699</b>	<b>\$ 176,780</b>	<b>\$ 176,780</b>	<b>\$ 197,960</b>
<b>Net Cost/(Revenue)</b>	<b>\$ 1,199</b>	<b>\$ (12,323)</b>	<b>\$ 18,640</b>	<b>\$ 18,640</b>	<b>\$ 39,820</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  County Service Area No. 8	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 1,479,183	\$ 1,547,177	\$ 1,436,297	\$ 1,436,297
Licenses, Permits and Franchises	173,074	196,607	199,356	199,356
Revenue From Use of Money and Property	244,054	293,088	143,700	143,700
Intergovernmental - State	22,530	14,713	3,753	3,753
Charges for Services	1,765,175	1,992,216	1,993,349	1,993,349
Miscellaneous Revenues		-	-	-
Other Financing Sources	-			

<b>Total Revenues</b>	<b>\$ 3,684,016</b>	<b>\$ 4,043,801</b>	<b>\$ 3,776,455</b>	<b>\$ 3,776,455</b>
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Salaries & Benefits	\$ 56,177	\$ 162,783	\$ 269,675	\$ 349,675
Services & Supplies	2,886,623	3,110,538	3,637,856	4,937,856
Other Charges	23,949	21,109	65,367	66,319
Capital Assets Equipment				
Other Financing Uses			52,445	52,445
Transfers Out			41,773	82,665
Appropriation for Contingencies	-	-	-	-

<b>Total Expenditures/Appropriations</b>	<b>\$ 2,966,749</b>	<b>\$ 3,294,430</b>	<b>\$ 4,067,116</b>	<b>\$ 5,488,960</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (717,267)</b>	<b>\$ (749,371)</b>	<b>\$ 290,661</b>	<b>\$ 1,712,505</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  County Service Area No. 11	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-
Revenue From Use of Money and Property	\$ 1,839	\$ 1,759	\$ 500	\$ 500
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	-	-	-	-
Charges for Services	71,005	88,210	73,680	73,680
Interfund Revenue	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 72,844</b>	<b>\$ 89,969</b>	<b>\$ 74,180</b>	<b>\$ 74,180</b>
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 88,881	\$ 94,379	\$ 76,380	\$ 76,380
Other Charges	71,994	71,994	-	-
Capital Assets - Road	-	-	-	-
Capital Assets - Infrastructure Water & Sewer	-	-	-	-
Other Financing Uses				
Transfers Out				
Intrafund Transfers				
Appropriation for Contingencies		-	10,692	21,523
<b>Total Expenditures/Appropriations</b>	<b>\$ 160,875</b>	<b>\$ 166,373</b>	<b>\$ 87,072</b>	<b>\$ 97,903</b>
<b>Net Cost/(Revenue)</b>	<b>\$ 88,031</b>	<b>\$ 76,404</b>	<b>\$ 12,892</b>	<b>\$ 23,723</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Los Trancos Maintenance District
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 412,014	\$ 428,397	\$ 285,000	\$ 285,000
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	48,717	63,280	5,000	5,000
Intergovernmental - State	744	742	800	800
Intergovernmental - Federal				
Charges for Services				
Interfund Revenue				
Miscellaneous Revenues	-	15	-	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 461,475</b>	<b>\$ 492,434</b>	<b>\$ 290,800</b>	<b>\$ 290,800</b>
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Salaries & Benefits				
Services & Supplies	\$ 149,078	\$ 239,472	\$ 863,200	\$ 863,200
Other Charges	-	9,000	9,000	9,000
Capital Assets - Infrastructure Road	-	-	-	-
Other Financing Uses				
Transfers Out	-	-	-	
Intrafund Transfers				
Appropriation for Contingencies				

<b>Total Expenditures/Appropriations</b>	<b>\$ 149,078</b>	<b>\$ 248,472</b>	<b>\$ 872,200</b>	<b>\$ 872,200</b>
<b>Net Cost/(Revenue)</b>	<b>\$ (312,397)</b>	<b>\$ (243,962)</b>	<b>\$ 581,400</b>	<b>\$ 581,400</b>

State Controller Schedules	County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
Burlingame Hills Sewer					
Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 173,100	\$ 176,137	\$ 109,395	\$ 109,395	
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property	79,013	100,787	80,000	80,000	
Intergovernmental - State	277	269	267	267	
Intergovernmental - Federal					
Charges for Services	885,424	928,237	962,996	962,996	
Interfund Revenue	-	-	-	-	
Miscellaneous Revenues	-	-	-	-	
Other Financing Sources	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 1,137,814</b>	<b>\$ 1,205,430</b>	<b>\$ 1,152,658</b>	<b>\$ 1,152,658</b>	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ 577,974	\$ 725,495	\$ 988,982	\$ 988,982	
Other Charges	232,828	232,828	130,042	130,042	
Capital Assets - Infrastructure Water & Sewer	-	-	500,000	500,000	
Transfers Out			5,520	5,520	
Transfers Out	-	-	-	-	
Appropriation for Contingencies			1,764,294	2,285,047	
<b>Total Expenditures/Appropriations</b>	<b>\$ 810,802</b>	<b>\$ 958,323</b>	<b>\$ 3,388,838</b>	<b>\$ 3,909,591</b>	
<b>Net Cost/(Revenue)</b>	<b>\$ (327,012)</b>	<b>\$ (247,107)</b>	<b>\$ 2,236,180</b>	<b>\$ 2,756,933</b>	

State Controller Schedules	County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
Emerald Lake Heights Sewer					
Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 52,835	\$ 54,073	\$ 33,643	\$ 33,643	
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property	222,134	294,427	270,000	270,000	
Intergovernmental - State	85	83	82	82	
Intergovernmental - Federal					
Charges for Services	3,207,492	3,290,749	3,329,537	3,329,537	
Miscellaneous Revenues	-	1,599	-	-	
Other Financing Sources	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 3,482,546</b>	<b>\$ 3,640,931</b>	<b>\$ 3,633,262</b>	<b>\$ 3,633,262</b>	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ 2,231,965	\$ 2,499,730	\$ 4,552,346	\$ 4,552,346	
Other Charges	288,161	288,161	-	-	
Capital Assets Infrastructure - Water & Sewer	-	-	2,000,000	2,000,000	
Transfers Out	-	-	21,900	21,900	
Transfers Out					
Appropriation for Contingencies		-	4,040,781	4,833,547	
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,520,126</b>	<b>\$ 2,787,891</b>	<b>\$ 10,615,027</b>	<b>\$ 11,407,793</b>	
<b>Net Cost/(Revenue)</b>	<b>\$ (962,420)</b>	<b>\$ (853,040)</b>	<b>\$ 6,981,765</b>	<b>\$ 7,774,531</b>	

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Fair Oaks Sewer Maintenance
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 1,319,607	\$ 1,375,601	\$ 843,127	\$ 843,127
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	684,739	922,499	790,000	790,000
Intergovernmental - State	2,143	2,143	2,103	2,103
Intergovernmental - Federal				
Intergovernmental - Local				
Charges for Services	12,073,468	12,632,276	12,733,665	12,733,665
Interfund Revenue	1,416,453	-	-	-
Miscellaneous Revenues	80	-	-	-
Other Financing Sources	-	-	56,740	56,740
Non-County Revenues				

<b>Total Revenues</b>	<b>\$ 15,496,490</b>	<b>\$ 14,932,519</b>	<b>\$ 14,425,635</b>	<b>\$ 14,425,635</b>
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Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 10,202,206	\$ 11,109,847	\$ 14,442,284	\$ 14,442,284
Other Charges	520,222	2,161,908	1,600,000	1,600,000
Capital Assets - Equipment	-	-	200,000	200,000
Capital Assets Infrastructure - Water & Sewer	1,605,821	491,266	6,000,000	6,000,000
Other Financing Uses				
Transfer Out				
Appropriation for Contingencies		-	10,375,314	13,733,736

<b>Total Expenditures/Appropriations</b>	<b>\$ 12,328,249</b>	<b>\$ 13,763,021</b>	<b>\$ 32,617,598</b>	<b>\$ 35,976,020</b>
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Net Cost/(Revenue) \$	(3,168,241) \$	(1,169,498) \$	18,191,963 \$	21,550,385
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Harbor Ind Sewer Maintenance	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 34,772	\$ 34,744	\$ 19,760	\$ 19,760
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	33,834	41,362	35,000	35,000
Intergovernmental - State	58	56	53	53
Intergovernmental - Federal				
Intergovernmental - Local				
Charges for Services	143,028	155,577	148,322	148,322
Miscellaneous Revenues	-	-	-	-
Non-County Revenues				

<b>Total Revenues</b>	<b>\$ 211,692</b>	<b>\$ 231,739</b>	<b>\$ 203,135</b>	<b>\$ 203,135</b>
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Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 114,342	\$ 99,639	\$ 325,110	\$ 325,110
Other Charges	6,698	6,698	-	-
Capital Assets Equipment				
Capital Assets Infrastructure - Water & Sewer	-	-	350,000	350,000
Transfers Out	-	-	2,580	2,580
Transfers Out	-	-		
Appropriation for Contingencies	-	-	577,522	688,454

<b>Total Expenditures/Appropriations</b>	<b>\$ 121,040</b>	<b>\$ 106,337</b>	<b>\$ 1,255,212</b>	<b>\$ 1,366,144</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (90,652)</b>	<b>\$ (125,402)</b>	<b>\$ 1,052,077</b>	<b>\$ 1,163,009</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Kensington Squire Sewer
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 30,022	\$ 31,851	\$ 19,950	\$ 19,950
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	7,177	11,404	7,800	7,800
Intergovernmental - State	48	49	49	49
Intergovernmental - Federal				
Charges for Services	138,912	153,945	166,400	166,400
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

<b>Total Revenues</b>	<b>\$ 176,159</b>	<b>\$ 197,249</b>	<b>\$ 194,199</b>	<b>\$ 194,199</b>
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Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 91,418	\$ 100,224	\$ 137,700	\$ 137,700
Other Charges	10,883	10,883	-	-
Capital Assets Infrastructure - Water & Sewer	-	-	-	-
Transfers Out	-	-	940	940
Appropriation for Contingencies	-	-	368,451	378,496

<b>Total Expenditures/Appropriations</b>	<b>\$ 102,301</b>	<b>\$ 111,107</b>	<b>\$ 507,091</b>	<b>\$ 517,136</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (73,858)</b>	<b>\$ (86,142)</b>	<b>\$ 312,892</b>	<b>\$ 322,937</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Oak Knoll Manor Sewer	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 11,323	\$ 11,368	\$ 7,036	\$ 7,036
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	26,737	33,202	29,000	29,000
Intergovernmental - State	18	17	17	17
Intergovernmental - Federal				
Charges for Services	248,218	282,630	267,333	267,333
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

<b>Total Revenues</b>	<b>\$ 286,296</b>	<b>\$ 327,217</b>	<b>\$ 303,386</b>	<b>\$ 303,386</b>
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Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 198,195	\$ 224,558	\$ 413,006	\$ 413,006
Other Charges	252	252	-	-
Capital Assets Equipment				
Capital Assets Infrastructure - Water & Sewer	-	-	-	-
Transfers Out	-	-	1,840	1,840
Transfers Out				
Appropriation for Contingencies	-	-	708,906	743,919

<b>Total Expenditures/Appropriations</b>	<b>\$ 198,447</b>	<b>\$ 224,810</b>	<b>\$ 1,123,752</b>	<b>\$ 1,158,765</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (87,849)</b>	<b>\$ (102,407)</b>	<b>\$ 820,366</b>	<b>\$ 855,379</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Crystal Springs Sani District	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 170,110	\$ 175,255	\$ 109,136	\$ 109,136
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	191,973	171,003	240,000	240,000
Intergovernmental - State	272	229,477	267	267
Intergovernmental - Federal				
Charges for Services	2,859,904	2,922,602	2,966,672	2,966,672
Interfund Revenue	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

<b>Total Revenues</b>	<b>\$ 3,222,259</b>	<b>\$ 3,498,337</b>	<b>\$ 3,316,075</b>	<b>\$ 3,316,075</b>
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Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 1,143,604	\$ 2,783,957	\$ 2,271,522	\$ 2,271,522
Other Charges	2,717,813	1,878,634	1,860,000	1,860,000
Capital Assets Infrastructure - Water & Sewer	-	-	500,000	500,000
Transfers Out		-	19,340	19,340
Transfers Out				
Appropriation for Contingencies	-	-	1,951,898	2,354,721

<b>Total Expenditures/Appropriations</b>	<b>\$ 3,861,417</b>	<b>\$ 4,662,591</b>	<b>\$ 6,602,760</b>	<b>\$ 7,005,583</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ 639,158</b>	<b>\$ 1,164,254</b>	<b>\$ 3,286,685</b>	<b>\$ 3,689,508</b>
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State Controller Schedules	County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
Devonshire Co Sani District					
Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 85,196	\$ 87,643	\$ 54,463	\$ 54,463	
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property	57,732	69,067	49,000	49,000	
Intergovernmental - State	136	134	133	133	
Intergovernmental - Federal					
Charges for Services	490,672	517,234	534,192	534,192	
Miscellaneous Revenues	-	-	-	-	
Other Financing Sources	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 633,736</b>	<b>\$ 674,078</b>	<b>\$ 637,788</b>	<b>\$ 637,788</b>	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ 466,343	\$ 461,270	\$ 692,403	\$ 692,403	
Other Charges	6,021	6,021	-	-	
Capital Assets Infrastructure - Water & Sewer	-	-	300,000	300,000	
Transfers Out	-	-	3,720	3,720	
Appropriation for Contingencies	-	-	1,616,925	1,702,845	
<b>Total Expenditures/Appropriations</b>	<b>\$ 472,364</b>	<b>\$ 467,291</b>	<b>\$ 2,613,048</b>	<b>\$ 2,698,968</b>	
<b>Net Cost/(Revenue)</b>	<b>\$ (161,372)</b>	<b>\$ (206,787)</b>	<b>\$ 1,975,260</b>	<b>\$ 2,061,180</b>	

State Controller Schedules	County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
Scenic Heights Co Sani District					
Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 3,752	\$ 4,017	\$ 2,529	\$ 2,529	
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property	5,217	8,161	3,500	3,500	
Intergovernmental - State	6	6	6	6	
Intergovernmental - Federal					
Charges for Services	151,898	152,233	159,241	159,241	
Miscellaneous Revenues	-	-	-	-	
Other Financing Sources	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 160,873</b>	<b>\$ 164,417</b>	<b>\$ 165,276</b>	<b>\$ 165,276</b>	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ 109,552	\$ 109,299	\$ 200,750	\$ 200,750	
Other Charges	726	726	-	-	
Capital Assets Infrastructure - Water & Sewer	-	-	-	-	
Transfers Out	-	-	720	720	
Appropriation for Contingencies	-	-	220,524	239,114	
<b>Total Expenditures/Appropriations</b>	<b>\$ 110,278</b>	<b>\$ 110,025</b>	<b>\$ 421,994</b>	<b>\$ 440,584</b>	
<b>Net Cost/(Revenue)</b>	<b>\$ (50,595)</b>	<b>\$ (54,392)</b>	<b>\$ 256,718</b>	<b>\$ 275,308</b>	

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Edgewood Sewer Maintenance
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	\$	-	\$	-
Licenses, Permits and Franchises		-		-		-
Fines, Forfeitures and Penalties		-		-		-
Revenue From Use of Money and Property	\$	3,369	\$	4,102	\$	3,600
Intergovernmental - State						
Intergovernmental - Federal						
Charges for Services		25,779		26,754		27,726
Miscellaneous Revenues		-		-		-
Other Financing Sources		-		-		-

<b>Total Revenues</b>	<b>\$</b>	<b>29,148</b>	<b>\$</b>	<b>30,856</b>	<b>\$</b>	<b>31,326</b>
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Salaries & Benefits	\$	-	\$	-	\$	-
Services & Supplies	\$	17,818	\$	19,402	\$	26,441
Other Charges						
Capital Assets Equipment						
Transfers Out		-		-	180	180
Appropriation for Contingencies		-		-	103,408	110,108

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>17,818</b>	<b>\$</b>	<b>19,402</b>	<b>\$</b>	<b>130,029</b>
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<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>(11,330)</b>	<b>\$</b>	<b>(11,454)</b>	<b>\$</b>	<b>98,703</b>
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<b>State Controller Schedules</b>		<b>County of San Mateo</b>			<b>Schedule 15</b>
County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			
		Sewer Districts Clearing Fund			
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2023-24 Actuals</b>	<b>2024-25 Actual Estimated</b> <input checked="" type="checkbox"/>	<b>2025-26 Recommended Budget</b>	<b>2025-26 Adopted by the Board of Supervisors</b>	
1	2	3	4	5	

Taxes  
Licenses, Permits and Franchises  
Fines, Forfeitures and Penalties  
Revenue From Use of Money and Property  
Intergovernmental - State  
Intergovernmental - Federal  
Charges for Services  
Interfund Revenue  
Miscellaneous Revenues  
Other Financing Sources

<b>Total Revenues</b>	\$	1,724,455	\$	1,934,744	\$	2,742,782	\$	2,444,651
Salaries & Benefits	\$	-	\$	-	\$	-	\$	-
Services & Supplies	\$	1,701,230	\$	1,907,003	\$	2,417,629	\$	2,417,629
Other Charges		22,502		27,741		27,022		27,022
Capital Assets Equipment								
Intrafund Transfers								
Transfers Out		-		-		-		-
Appropriation for Contingencies		-		-		-		-
<b>Total Expenditures/Appropriations</b>	\$	1,723,732	\$	1,934,744	\$	2,444,651	\$	2,444,651
<b>Net Cost/(Revenue)</b>	\$	(723)	\$	-	\$	(298,131)	\$	-

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Sewer Districts Maintenance Fund
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	\$	-	-
Licenses, Permits and Franchises		-	-	-	-
Fines, Forfeitures and Penalties		-	-	-	-
Revenue From Use of Money and Property	\$	-	\$	-	-
Intergovernmental - State					
Intergovernmental - Federal					
Charges for Services		-	537	-	-
Interfund Revenue		1,587,772	1,615,053	1,967,944	1,973,456
Miscellaneous Revenues		-	-	-	-

<b>Total Revenues</b>	<b>\$</b>	<b>1,587,772</b>	<b>\$</b>	<b>1,615,590</b>	<b>\$</b>	<b>1,967,944</b>	<b>\$</b>	<b>1,973,456</b>
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Salaries & Benefits	\$	1,448,601	\$	1,477,185	\$	1,684,219	\$	1,689,771
Services & Supplies		8,303		(1,718)		116,688		116,688
Other Charges		123,178		135,443		164,422		164,422
Capital Assets Equipment								
Intrafund Transfers								
Other Financing Uses								
Transfers Out		2,176		4,101		2,575		2,575
Appropriation for Contingencies		-						

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>1,582,258</b>	<b>\$</b>	<b>1,615,011</b>	<b>\$</b>	<b>1,967,904</b>	<b>\$</b>	<b>1,973,456</b>
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<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>(5,514)</b>	<b>\$</b>	<b>(579)</b>	<b>\$</b>	<b>(40)</b>	<b>\$</b>	<b>-</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Baywood Park Drainage Maintenance
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	\$	-	\$	-
Licenses, Permits and Franchises		-		-		-
Fines, Forfeitures and Penalties		-		-		-
Revenue From Use of Money and Property	\$	47	\$	53	\$	30
Intergovernmental - State						
Intergovernmental - Federal						
Charges for Services						
Miscellaneous Revenues		-		-		-
Other Financing Sources		-		-		-

<b>Total Revenues</b>	\$	47	\$	53	\$	30
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Salaries & Benefits	\$	-	\$	-	\$	-
Services & Supplies	\$	-	\$	-	\$	260
Other Charges						
Capital Assets Equipment						
Other Financing Uses						
Transfers Out						
Appropriation for Contingencies		-		-		1,037

<b>Total Expenditures/Appropriations</b>	\$	-	\$	-	\$	1,430
<b>Net Cost/(Revenue)</b>	\$	(47)	\$	(53)	\$	1,400

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Camp-Bel Uni Drainage Maintenance	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 7,588	\$ 7,794	\$ 5,794	\$ 5,794
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	4,998	5,944	3,200	3,200
Intergovernmental - State	15	14	14	14
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

<b>Total Revenues</b>	<b>\$ 12,601</b>	<b>\$ 13,752</b>	<b>\$ 9,008</b>	<b>\$ 9,008</b>
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Salaries & Benefits				
Services & Supplies	\$ -	\$ -	\$ 23,250	\$ 23,250
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	134,368	145,763

<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,618</b>	<b>\$ 169,013</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (12,601)</b>	<b>\$ (13,752)</b>	<b>\$ 148,610</b>	<b>\$ 160,005</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Enchanted Hills Drain Maint	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	\$ 3,724	\$ 3,778	\$ 3,189	\$ 3,189
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	1,206	818	200	200
Intergovernmental - State	8	8	8	8
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,938</b>	<b>\$ 4,604</b>	<b>\$ 3,397</b>	<b>\$ 3,397</b>
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 22,809	\$ 3,755	\$ 5,050	\$ 5,050
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	17,888	19,603
<b>Total Expenditures/Appropriations</b>	<b>\$ 22,809</b>	<b>\$ 3,755</b>	<b>\$ 22,938</b>	<b>\$ 24,653</b>
<b>Net Cost/(Revenue)</b>	<b>\$ 17,871</b>	<b>\$ (849)</b>	<b>\$ 19,541</b>	<b>\$ 21,256</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>
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Harbor Ind Drainage Maintenance

Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	\$	-	-	-
Licenses, Permits and Franchises		-	-	-
Fines, Forfeitures and Penalties		-	-	-
Revenue From Use of Money and Property	\$	-	-	-
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources		-	-	-
<b>Total Revenues</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>
Salaries & Benefits	\$	-	-	-
Services & Supplies	\$	-	-	-
Other Charges		-	-	-
Capital Assets Equipment		-	-	-
Other Financing Uses		-	-	-
Transfers Out		-	-	-
Appropriation for Contingencies	\$	-		
<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>
<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>

State Controller Schedules	County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
Highlands Drainage Maintenance					
Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 1,490	\$ 1,562	\$ 968	\$ 968	
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property	1,561	1,822	900	900	
Intergovernmental - State	2	2	2	2	
Intergovernmental - Federal					
Charges for Services					
Miscellaneous Revenues	-	-	-	-	
Other Financing Sources					
<b>Total Revenues</b>	<b>\$ 3,053</b>	<b>\$ 3,386</b>	<b>\$ 1,870</b>	<b>\$ 1,870</b>	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	\$ -	\$ -	\$ 6,100	\$ 6,100	
Other Charges					
Capital Assets Equipment					
Other Financing Uses					
Transfers Out					
Appropriation for Contingencies	-	-	37,277	44,311	
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,377</b>	<b>\$ 50,411</b>	
<b>Net Cost/(Revenue)</b>	<b>\$ (3,053)</b>	<b>\$ (3,386)</b>	<b>\$ 41,507</b>	<b>\$ 48,541</b>	

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Sequoia Drainage Maintenance
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 6,381	\$ 6,376	\$ 3,086	\$ 3,086
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	4,529	5,363	3,000	3,000
Intergovernmental - State	8	8	8	8
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

<b>Total Revenues</b>	<b>\$ 10,918</b>	<b>\$ 11,747</b>	<b>\$ 6,094</b>	<b>\$ 6,094</b>
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Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ -	\$ -	\$ 10,000	\$ 10,000
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	127,016	139,626

<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,016</b>	<b>\$ 149,626</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (10,918)</b>	<b>\$ (11,747)</b>	<b>\$ 130,922</b>	<b>\$ 143,532</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Univ Hts Area Drain Maintenance
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 42,516	\$ 44,259	\$ 36,486	\$ 36,486
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	22,703	27,287	19,000	19,000
Intergovernmental - State	90	90	89	89
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 65,309</b>	<b>\$ 71,636</b>	<b>\$ 55,575</b>	<b>\$ 55,575</b>
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Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Services & Supplies	\$ 1,309	\$ -	\$ 27,900	\$ 27,900
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	736,021	767,503

<b>Total Expenditures/Appropriations</b>	<b>\$ 1,309</b>	<b>\$ -</b>	<b>\$ 763,921</b>	<b>\$ 795,403</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (64,000)</b>	<b>\$ (71,636)</b>	<b>\$ 708,346</b>	<b>\$ 739,828</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Colma Creek Flood Cont Zone	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	-	-
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property		-	-	-
Intergovernmental - State		-	-	-
Intergovernmental - Federal				
Intergovernmental - Local				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources		-	-	-
Non-County Revenues				

<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Salaries & Benefits				
Services & Supplies	\$	-	-	-
Other Charges		-	-	-
Capital Assets Land				
Capital Assets Infrastructure - Water & Sewer		-	-	-
Capital Assets Infrastructure - Flood Control		-	-	-
Transfers Out		-	-	-
Transfers Out				
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Net Cost/(Revenue)	\$	-	\$	-	\$	-	\$	-
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Colma Crk Flood Cont Zone 1	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	-	-
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property		-	-	-
Intergovernmental - State		-	-	-
Intergovernmental - Federal				
Intergovernmental - Local		-		
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources				
Non-County Revenues				

<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Salaries & Benefits				
Services & Supplies				
Other Charges		-	-	-
Capital Assets Equipment				
Transfers Out	\$	-	-	-
Transfers Out				
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Colma Creek Flood Cont Zone 2	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	-	-
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property		-	-	-
Intergovernmental - State		-	-	-
Intergovernmental - Federal				
Intergovernmental - Local				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources				
Non-County Revenue				

<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Salaries & Benefits				
Services & Supplies				
Other Charges		-	-	-
Capital Assets Equipment				
Transfers Out	\$	-	-	-
Transfers Out				
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Colma Creek Flood Cont Zone 3	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	-	-
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property		-	-	-
Intergovernmental - State		-	-	-
Intergovernmental - Federal				
Intergovernmental - Local			-	-
Charges for Services				
Miscellaneous Revenues			-	-
Other Financing Sources				
Non-County Revenues				

<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Salaries & Benefits				
Services & Supplies				
Other Charges		-	-	-
Capital Assets Equipment				
Transfers Out	\$	-	-	-
Transfers Out				
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Ravenswood Slough FI Cont Zone	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	-	-
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property		-	-	-
Intergovernmental - State		-	-	-
Intergovernmental - Federal				
Intergovernmental - Local		-	-	-
Charges for Services				
Miscellaneous Revenues			-	-
Other Financing Sources				
Non-County Revenues				

<b>Total Revenues</b>	\$	-	-	-
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Salaries & Benefits				
Services & Supplies	\$	-	-	-
Other Charges		-	-	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	\$	-	-	-
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	\$	-	-	-
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<b>Net Cost/(Revenue)</b>	\$	-	-	-
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  San Bruno Ck Flood Cont Zone 1	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes				
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	\$	-	\$	-
Intergovernmental - State				
Interfund Revenue		-	-	-
Charges for Services				
Miscellaneous Revenues				
Other Financing Sources		-	-	-

<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Salaries & Benefits				
Services & Supplies	\$	-	\$	-
Other Charges		-	-	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	\$	-	\$	-
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  San Bruno Ck Flood Cont Zone 2
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	-	-
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property		-	-	-
Intergovernmental - State		-	-	-
Intergovernmental - Federal				
Intergovernmental - Local		-		
Charges for Services				
Miscellaneous Revenues			-	-
Other Financing Sources				
Non-County Revenues				

<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Salaries & Benefits				
Services & Supplies	\$	-	-	-
Other Charges		-	-	-
Capital Assets Equipment				
Transfers Out		-	-	-
Transfers Out				
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  San Francisquito Creek Flood Zone
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	-	\$	-
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property		-	-	-
Intergovernmental - State		-	-	-
Intergovernmental - Local			-	-
Charges for Services				
Miscellaneous Revenues			-	-
Other Financing Sources				

<b>Total Revenues</b>	\$	-	\$	-
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Salaries & Benefits				
Services & Supplies	\$	-	\$	-
Other Charges		-	-	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out		-	-	-
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	\$	-	\$	-
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<b>Net Cost/(Revenue)</b>	\$	-	\$	-
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  San Mateo Co Flood Cont Z1	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes				
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	\$	-	\$	-
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues			-	-
Other Financing Sources				

<b>Total Revenues</b>	\$	-	\$	-
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Salaries & Benefits				
Services & Supplies				
Other Charges	\$	-	\$	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out		-	-	-
Appropriation for Contingencies		-	-	-

<b>Total Expenditures/Appropriations</b>	\$	-	\$	-
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<b>Net Cost/(Revenue)</b>	\$	-	\$	-
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Bel-Aire Lighting Maintenance
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 157,646	\$ 162,281	\$ 87,004	\$ 87,004
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	57,064	68,470	60,000	60,000
Intergovernmental - State	216	214	213	213
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 214,926</b>	<b>\$ 230,965</b>	<b>\$ 147,217</b>	<b>\$ 147,217</b>
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Salaries & Benefits				
Services & Supplies	\$ 44,826	\$ 76,293	\$ 117,700	\$ 117,700
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	1,739,291	1,854,192

<b>Total Expenditures/Appropriations</b>	<b>\$ 44,826</b>	<b>\$ 76,293</b>	<b>\$ 1,856,991</b>	<b>\$ 1,971,892</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (170,100)</b>	<b>\$ (154,672)</b>	<b>\$ 1,709,774</b>	<b>\$ 1,824,675</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Belmont Lighting District	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 24,516	\$ 24,573	\$ 14,015	\$ 14,015
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	4,597	5,472	5,000	5,000
Intergovernmental - State	36	34	34	34
Interfund Revenue	-	-	-	-
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 29,149</b>	<b>\$ 30,079</b>	<b>\$ 19,049</b>	<b>\$ 19,049</b>
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Salaries & Benefits				
Services & Supplies	\$ 14,444	\$ 5,947	\$ 20,850	\$ 20,850
Other Charges	4,394	4,394	4,394	4,394
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	132,215	142,367

<b>Total Expenditures/Appropriations</b>	<b>\$ 18,838</b>	<b>\$ 10,341</b>	<b>\$ 157,459</b>	<b>\$ 167,611</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (10,311)</b>	<b>\$ (19,738)</b>	<b>\$ 138,410</b>	<b>\$ 148,562</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Colma Lighting District	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 256,041	\$ 261,032	\$ 152,782	\$ 152,782
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	73,371	87,672	76,500	76,500
Intergovernmental - State	384	375	374	374
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues	6,023	5,000	-	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 335,819</b>	<b>\$ 354,079</b>	<b>\$ 229,656</b>	<b>\$ 229,656</b>
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Salaries & Benefits				
Services & Supplies	\$ 140,764	\$ 141,694	\$ 396,640	\$ 396,640
Other Charges				
Other Charges	12,349	12,349	-	-
Capital Assets Infrastructure - Lighting				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	1,928,025	2,177,794

<b>Total Expenditures/Appropriations</b>	<b>\$ 153,113</b>	<b>\$ 154,043</b>	<b>\$ 2,324,665</b>	<b>\$ 2,574,434</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (182,706)</b>	<b>\$ (200,036)</b>	<b>\$ 2,095,009</b>	<b>\$ 2,344,778</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Granada Hwy Lighting Dist	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 107,165	\$ 109,925	\$ 95,916	\$ 95,916
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	51,567	61,126	60,000	60,000
Intergovernmental - State	236	231	230	230
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues				
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 158,968</b>	<b>\$ 171,282</b>	<b>\$ 156,146</b>	<b>\$ 156,146</b>
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Salaries & Benefits				
Services & Supplies	\$ 33,870	\$ 34,730	\$ 115,200	\$ 115,200
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	1,603,726	1,684,653

<b>Total Expenditures/Appropriations</b>	<b>\$ 33,870</b>	<b>\$ 34,730</b>	<b>\$ 1,718,926</b>	<b>\$ 1,799,853</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (125,098)</b>	<b>\$ (136,552)</b>	<b>\$ 1,562,780</b>	<b>\$ 1,643,707</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Emerald Lake Lighting Dist	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 595,981	\$ 610,920	\$ 353,698	\$ 353,698
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	271,635	327,510	350,000	350,000
Intergovernmental - State	887	869	865	865
Intergovernmental - Federal				
Charges for Services				
Other Financing Sources	-	-	-	-
Miscellaneous Revenues	-	-	-	-

<b>Total Revenues</b>	<b>\$ 868,503</b>	<b>\$ 939,299</b>	<b>\$ 704,563</b>	<b>\$ 704,563</b>
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Salaries & Benefits				
Services & Supplies	\$ 69,734	\$ 73,202	\$ 196,500	\$ 196,500
Other Charges				
Capital Assets - Equipment	-	-	-	-
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	9,195,972	9,350,119

<b>Total Expenditures/Appropriations</b>	<b>\$ 69,734</b>	<b>\$ 73,202</b>	<b>\$ 9,392,472</b>	<b>\$ 9,546,619</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (798,769)</b>	<b>\$ (866,097)</b>	<b>\$ 8,687,909</b>	<b>\$ 8,842,056</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Enchanted Hills Lighting Dist	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$	29,479	\$ 29,719	\$ 17,225	\$ 17,225
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property		13,195	15,896	15,500	15,500
Intergovernmental - State		44	42	42	42
Intergovernmental - Federal					
Charges for Services					
Miscellaneous Revenues		-	-	-	-
Other Financing Sources					

<b>Total Revenues</b>	<b>\$</b>	<b>42,718</b>	<b>\$ 45,657</b>	<b>\$ 32,767</b>	<b>\$ 32,767</b>
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Salaries & Benefits					
Services & Supplies	\$	4,305	\$ 3,878	\$ 21,550	\$ 21,550
Other Charges					
Capital Assets Equipment					
Other Financing Uses					
Transfers Out		-	-	-	-
Appropriation for Contingencies		-	-	420,813	440,083

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>4,305</b>	<b>\$ 3,878</b>	<b>\$ 442,363</b>	<b>\$ 461,633</b>
<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>(38,413)</b>	<b>\$ (41,779)</b>	<b>\$ 409,596</b>	<b>\$ 428,866</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  La Honda Lighting District	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 27,498	\$ 27,745	\$ 14,632	\$ 14,632
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	15,489	18,334	17,000	17,000
Intergovernmental - State	38	36	36	36
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues				
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 43,025</b>	<b>\$ 46,115</b>	<b>\$ 31,668</b>	<b>\$ 31,668</b>
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Salaries & Benefits				
Services & Supplies	\$ 7,148	\$ 5,746	\$ 51,300	\$ 51,300
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	422,279	470,532

<b>Total Expenditures/Appropriations</b>	<b>\$ 7,148</b>	<b>\$ 5,746</b>	<b>\$ 473,579</b>	<b>\$ 521,832</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (35,877)</b>	<b>\$ (40,369)</b>	<b>\$ 441,911</b>	<b>\$ 490,164</b>
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State Controller Schedules	County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
Menlo Park Lighting District					
Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 817,498	\$ 838,763	\$ 452,130	\$ 452,130	
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property	253,946	308,535	280,000	280,000	
Intergovernmental - State	1,134	1,111	1,105	1,105	
Intergovernmental - Federal					
Charges for Services	-	-	-	-	
Miscellaneous Revenues	-	-	-	-	
Other Financing Sources					
<b>Total Revenues</b>	<b>\$ 1,072,578</b>	<b>\$ 1,148,409</b>	<b>\$ 733,235</b>	<b>\$ 733,235</b>	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	267,231	197,604	564,000	564,000	
Other Charges	27,988	27,988	-	-	
Capital Assets - Infrastructure Lighting	-	-	-	-	
Other Financing Uses					
Transfers Out	-	-	-	-	
Appropriation for Contingencies	-	-	8,132,953	8,543,457	
<b>Total Expenditures/Appropriations</b>	<b>\$ 295,219</b>	<b>\$ 225,592</b>	<b>\$ 8,696,953</b>	<b>\$ 9,107,457</b>	
<b>Net Cost/(Revenue)</b>	<b>\$ (777,359)</b>	<b>\$ (922,817)</b>	<b>\$ 7,963,718</b>	<b>\$ 8,374,222</b>	

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Montara Lighting District	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 267,340	\$ 272,670	\$ 141,144	\$ 141,144
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	122,920	146,930	130,000	130,000
Intergovernmental - State	668	605	345	345
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 390,928</b>	<b>\$ 420,205</b>	<b>\$ 271,489</b>	<b>\$ 271,489</b>
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Salaries & Benefits				
Services & Supplies	\$ 76,236	\$ 38,952	\$ 138,000	\$ 138,000
Other Charges	-	-	-	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	3,965,335	4,090,192

<b>Total Expenditures/Appropriations</b>	<b>\$ 76,236</b>	<b>\$ 38,952</b>	<b>\$ 4,103,335</b>	<b>\$ 4,228,192</b>
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<b>Net Cost/(Revenue)</b>	<b>\$ (314,692)</b>	<b>\$ (381,253)</b>	<b>\$ 3,831,846</b>	<b>\$ 3,956,703</b>
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<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26  Pescadero Lighting District	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes	\$ 28,627	\$ 29,768	\$ 14,963	\$ 14,963
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	14,462	17,272	16,000	16,000
Intergovernmental - State	37	37	37	37
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues				
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 43,126</b>	<b>\$ 47,077</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>
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Salaries & Benefits				
Services & Supplies	\$ 4,773	\$ 6,235	\$ 13,700	\$ 13,700
Other Charges	-	-	-	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	470,209	480,337

<b>Total Expenditures/Appropriations</b>	<b>\$ 4,773</b>	<b>\$ 6,235</b>	<b>\$ 483,909</b>	<b>\$ 494,037</b>
<b>Net Cost/(Revenue)</b>	<b>\$ (38,353)</b>	<b>\$ (40,842)</b>	<b>\$ 452,909</b>	<b>\$ 463,037</b>

<b>State Controller Schedules</b>		<b>County of San Mateo</b>			<b>Schedule 15</b>
County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			
Lighting District Clearing Fund					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2023-24 Actuals</b>	<b>2024-25 Actual Estimated</b> <input checked="" type="checkbox"/>	<b>2025-26 Recommended Budget</b>	<b>2025-26 Adopted by the Board of Supervisors</b>	
1	2	3	4	5	

Taxes					
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenue From Use of Money and Property			\$	-	-
Interfund Revenue	\$	165,255	\$	161,572	\$ 350,020
Intergovernmental - State					350,020
Intergovernmental - Federal					
Charges for Services					
Miscellaneous Revenues		-			
Other Financing Sources					

<b>Total Revenues</b>	<b>\$</b>	<b>165,255</b>	<b>\$</b>	<b>161,572</b>	<b>\$</b>	<b>350,020</b>	<b>\$</b>	<b>350,020</b>
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Salaries & Benefits	\$	-	\$	-	\$	-	\$	-
Services & Supplies	\$	140,979	\$	138,487	\$	237,890	\$	237,890
Other Charges		23,979		23,382		112,130		112,130
Capital Assets Equipment								
Other Financing Uses								
Intrafund Transfers		-		-		-		-
Appropriation for Contingencies								

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>164,958</b>	<b>\$</b>	<b>161,869</b>	<b>\$</b>	<b>350,020</b>	<b>\$</b>	<b>350,020</b>
<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>(297)</b>	<b>\$</b>	<b>297</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>
EPA County Waterworks Dist Fund		

Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes				
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	\$	-		
Interfund Revenue				
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	\$	-	\$	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Salaries & Benefits				
Services & Supplies	\$	-	\$	-
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Intrafund Transfers				
Appropriation for Contingencies				

<b>Total Expenditures/Appropriations</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Net Cost/(Revenue)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	<b>Schedule 15</b>
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Fiscal Year 2025-26

Highlands Landscape District

Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	\$ 16,588	\$ 17,465	\$ 15,611	\$ 15,611
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	8,547	10,314	4,000	4,000
Intergovernmental - State	38	38	38	38
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources				
<b>Total Revenues</b>	<b>\$ 25,173</b>	<b>\$ 27,817</b>	<b>\$ 19,649</b>	<b>\$ 19,649</b>
Salaries & Benefits				
Services & Supplies	\$ -	\$ -	\$ 7,000	\$ 7,000
Other Charges		-	-	-
Capital Assets				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b>Net Cost/(Revenue)</b>	<b>\$ (25,173)</b>	<b>\$ (27,817)</b>	<b>\$ (12,649)</b>	<b>\$ (12,649)</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>County of San Mateo</b> Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26	<b>Schedule 15</b>  Alameda de las Pulgas Tree Maintenance
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Detail by Revenue Category and Expenditure Object	2023-24 Actuals	2024-25 Actual Estimated <input checked="" type="checkbox"/>	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5

Taxes				
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	\$ 4,554	\$ 5,311	\$ 2,500	\$ 2,500
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services	7,228	7,228	-	-
Miscellaneous Revenues		-	-	-
Other Financing Sources				

<b>Total Revenues</b>	<b>\$ 11,782</b>	<b>\$ 12,539</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
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Salaries & Benefits				
Services & Supplies	\$ 1,119	\$ 6,814	\$ 14,200	\$ 14,200
Other Charges				
Capital Assets				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-		

<b>Total Expenditures/Appropriations</b>	<b>\$ 1,119</b>	<b>\$ 6,814</b>	<b>\$ 14,200</b>	<b>\$ 14,200</b>
<b>Net Cost/(Revenue)</b>	<b>\$ (10,663)</b>	<b>\$ (5,725)</b>	<b>\$ 11,700</b>	<b>\$ 11,700</b>

		2023-24 Actuals	2024-25 Actual Estimated	2025-26 Recommended Budget	2025-26 Adopted by the Board of Supervisors
Recon					
Per Sch 15					
	Total Revenues	\$ 41,192,612	\$ 42,400,070	\$ 41,473,468	\$ 41,180,849
	Total Expenditures	\$ 32,013,207	\$ 35,021,941	\$ 108,235,258	\$ 116,750,763
	Net Cost/(Revenue)	\$ (9,179,405)	\$ (7,378,129)	\$ 66,761,790	\$ 75,569,914
Per Sherpa/OFAS					
	Total Revenues	\$ 41,188,448	\$ 42,398,463	\$ 41,473,468	\$ 41,180,849
	Total Expenditures	\$ 32,050,238	\$ 35,020,334	\$ 108,356,503	\$ 116,877,494
	Net Cost/(Revenue)	\$ (9,138,210)	\$ (7,378,129)	\$ 66,883,035	\$ 75,696,645
Difference from Sch 15 & Sherpa/OFAS					
	Total Revenues	\$ 4,164	\$ 1,607	\$ -	\$ -
	Total Expenditures	(37,031)	1,607	121,245	126,731
	Net Cost/(Revenue)	\$ 41,195	\$ (0)	\$ 121,245	\$ 126,731
Recon					
Revenue					
	00135 Negative Use of Money & Prop (1500) to Misc C	\$ -	\$ -	\$ -	\$ -
	00175 Negative Use of Money & Prop (1500) to Misc C	(4,164)	(1,607)		
	00175 Negative Services & Supplies to Misc Revenue	-	-		
	<b>Total</b>	<b>(4,164)</b>	<b>(1,607)</b>	<b>-</b>	<b>-</b>
	Reconciled Difference	(0)	(0)	-	-
Expense					
	00135 Negative Use of Money & Prop (1500) to Misc C	\$ -	\$ -	\$ -	\$ -
	00134 Contingency not included in original adopted bur	\$ -	\$ -	\$ -	\$ -
	00157 Negative Intrafund Transfers (8000) to Other Ch	38,986	\$	\$ -	\$ -
	00175 Negative Use of Money & Prop (1500) to Misc C	(4,164)	(1,607)	\$ -	\$ -
	00175 Negative Services & Supplies to Misc Revenue	\$ -	\$ -	\$ -	\$ -
	00175 Negative Intrafund Transfers (8000) to Other Ch	2,209	\$ -	\$ -	\$ -
	00267 8612 Included in Schedule 14			(121,245)	(126,731)
	<b>Total</b>	<b>\$ 37,031</b>	<b>\$ (1,607)</b>	<b>\$ (121,245)</b>	<b>\$ (126,731)</b>
	Reconciled Difference	\$ 0	\$ -	\$ -	\$ -
Recon Sherpa revenue to Sch 15					
RV	Net Appropriations			\$ 55,972,151	\$ 57,712,603
	Contingencies/Dept Reserves			52,384,352	59,164,891
	<b>Total to match with</b>			<b>\$ 108,356,503</b>	<b>\$ 116,877,494</b>



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# **Attachment E**



## **SCHEDULE OF AUTHORIZED POSITIONS**

Job Code	Position by Budget Unit	Position Count	Minimum Biweekly	Maximum Biweekly
<b>1100B Board of Supervisors</b>		<b>22</b>		
B027	Executive Assistant To the BOS - Confidential/Unclassified	1	\$3,736.00	\$4,670.40
B239	Legislative Aide - Unclassified	9	\$4,031.20	\$5,038.40
B241	Senior Legislative Aide - Unclassified	7	\$5,402.40	\$6,750.40
A044	Supervisor 1st Supervisorial District - Elective	1	\$6,942.40	\$6,942.40
A045	Supervisor 2nd Supervisorial District - Elective	1	\$6,942.40	\$6,942.40
A046	Supervisor 3rd Supervisorial District - Elective	1	\$6,942.40	\$6,942.40
A047	Supervisor 4th Supervisorial District - Elective	1	\$6,942.40	\$6,942.40
A048	Supervisor 5th Supervisorial District - Elective	1	\$6,942.40	\$6,942.40
<b>1200B County Executive's/Clerk of the Board</b>		<b>83</b>		
E011	Accountant II	4	\$3,552.00	\$4,440.00
E029	Administrative Assistant I	3	\$3,240.80	\$4,051.20
E031	Administrative Assistant I - Confidential	1	\$3,238.40	\$4,050.40
E002	Administrative Secretary II	1	\$2,926.40	\$3,656.80
E006	Administrative Secretary III - Confidential	2	\$3,069.60	\$3,835.20
E475	Agenda Administrator - Confidential	1	\$3,792.00	\$4,741.60
E463	Assistant Clerk Of The Board - Confidential	1	\$4,040.80	\$5,050.40
D238	Assistant County Chief Financial Officer	1	\$8,379.20	\$10,472.80
B201	Assistant County Executive - Unclassified	1	\$11,913.60	\$14,889.60
D246	Assistant Director of Procurement	1	\$5,956.80	\$7,445.60
D182	Associate Management Analyst	4	\$4,031.20	\$5,038.40
E125	Buyer II	2	\$3,571.20	\$4,464.80
N108	Capital Projects Manager II	2	\$5,475.20	\$6,846.40
D190	Chief Communications Officer	1	\$6,210.40	\$7,765.60
D244	Chief Equity Officer / Director of Economic Opportunity and Labor	1	\$7,238.40	\$9,048.80
D242	Chief of Community Affairs and Programming	1	\$6,562.40	\$8,205.60
E055	Communication Specialist - Confidential	2	\$4,508.80	\$5,636.80
D105	Communications Officer	1	\$5,402.40	\$6,750.40
G246	Community Program Analyst II	2	\$4,053.60	\$5,064.00
G113	Community Worker II	4	\$2,552.80	\$3,188.80
G248	Contract Administrator II	4	\$4,053.60	\$5,064.00
D030	County Chief Financial Officer	1	\$10,693.60	\$13,365.60
D003	County Executive Office Manager	1	\$4,664.00	\$5,831.20
B207	County Executive Officer - Unclassified	1	\$20,760.00	\$20,760.00
D025	Deputy County Executive - Unclassified	3	\$10,693.60	\$13,365.60
D203	Director of Procurement	1	\$7,980.00	\$9,978.40
D243	Director of Strategic Communications and Community Partnerships	1	\$7,238.40	\$9,048.80
D232	Equity Manager	1	\$5,402.40	\$6,750.40
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
E124	Lead Buyer	1	\$3,927.20	\$4,908.00
D181	Management Analyst	12	\$4,664.00	\$5,831.20
E337	Office Specialist	1	\$2,528.80	\$3,160.00
D180	Principal Management Analyst	5	\$6,562.40	\$8,205.60
G244	Program Coordinator II	1	\$4,053.60	\$5,064.00
D131	Program Services Manager I	1	\$4,664.00	\$5,831.20
D088	Program Services Manager II	1	\$5,402.40	\$6,750.40
D218	Project Development Director	1	\$8,797.60	\$10,996.80
E474	Public Services Specialist - Confidential	1	\$2,404.00	\$3,004.00
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
E004	Senior Accountant - Confidential	1	\$4,356.00	\$5,447.20
D170	Senior Capital Projects Manager	1	\$6,253.60	\$7,816.00

G228	Senior Community Program Specialist	1	\$4,053.60	\$5,064.00
D185	Senior Management Analyst	5	\$5,143.20	\$6,430.40
<b>1220B Real Property Services</b>		<b>6</b>		
D181	Management Analyst	1	\$4,664.00	\$5,831.20
U005	Real Property Agent I	1	\$3,626.40	\$4,055.20
U004	Real Property Agent II	1	\$4,450.40	\$5,564.00
U003	Real Property Agent III	2	\$4,944.80	\$6,183.20
D176	Real Property Services Manager	1	\$6,253.60	\$7,816.00
<b>1240B Public Safety Communications</b>		<b>81</b>		
E091	Administrative Assistant II	1	\$3,681.60	\$4,603.20
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
D089	Assistant Public Safety Communications Director	1	\$6,894.40	\$8,619.20
D182	Associate Management Analyst	2	\$4,031.20	\$5,038.40
V045	Communication Dispatch Coordinator	1	\$4,729.60	\$5,912.00
V050	Communications Dispatcher I	20	\$3,884.00	\$4,340.80
V048	Communications Dispatcher II	35	\$4,291.20	\$5,369.60
D062	Communications Program Services Manager	4	\$6,239.20	\$7,796.80
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
V056	GIS Technician III	1	\$4,192.00	\$4,952.00
D110	Information Technology Manager	1	\$5,672.00	\$7,089.60
V230	Information Technology Technician	1	\$3,868.80	\$4,836.80
E337	Office Specialist	1	\$2,528.80	\$3,160.00
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
D065	Public Safety Communications Director - Unclassified	1	\$8,400.00	\$10,500.00
V234	Senior Information Technology Analyst	1	\$4,980.00	\$6,225.60
V231	Senior Information Technology Technician	1	\$3,947.20	\$4,935.20
D063	Supervising Communications Dispatcher	7	\$5,368.80	\$6,708.00
<b>1260B Agricultural Commissioner/Sealer</b>		<b>36</b>		
E029	Administrative Assistant I	1	\$3,240.80	\$4,051.20
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
J063	Biologist / Standards Specialist II	1	\$3,639.20	\$4,547.20
J064	Biologist / Standards Specialist III	1	\$4,066.40	\$5,083.20
J065	Biologist / Standards Specialist IV	17	\$4,556.00	\$5,697.60
D220	Deputy Director Of Agricultural Services	3	\$5,672.00	\$7,089.60
D146	Director Of Agricultural Services	1	\$7,980.00	\$9,977.60
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
J067	Pest Detection Specialist	9	\$2,392.00	\$2,988.80
D131	Program Services Manager I	1	\$4,664.00	\$5,831.20
<b>1300B Assessor-County Clerk-Recorder</b>		<b>167</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E031	Administrative Assistant I - Confidential	1	\$3,238.40	\$4,050.40
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
U076	Appraiser I	12	\$3,338.40	\$3,729.60
U074	Appraiser II	13	\$3,689.60	\$4,612.00
A010	Assessor - County Clerk - Recorder - Elective	1	\$11,613.60	\$11,613.60
E325	Assessor / Recorder Support Services Supervisor - Exempt	4	\$3,240.80	\$4,051.20
E322	Assessor / Recorder Technician II	5	\$2,380.80	\$2,976.80
E323	Assessor Recorder Technician III	30	\$2,728.00	\$3,408.80
B151	Assistant Assessor - County Clerk Recorder - Unclassified	1	\$7,980.00	\$9,978.40
E467	Assistant to the Assessor-County Clerk-Recorder - Confidential	1	\$3,559.20	\$4,446.40
U079	Auditor - Appraiser I	3	\$3,338.40	\$3,729.60
U078	Auditor - Appraiser II	3	\$3,689.60	\$4,612.00

D005	Chief Appraiser	3	\$6,253.60	\$7,816.00
V233	Departmental Systems Analyst	9	\$4,881.60	\$6,102.40
D095	Deputy Assessor - Clerk Recorder	3	\$7,238.40	\$9,048.80
E167	Elections Specialist II	1	\$2,834.40	\$3,540.80
E168	Elections Specialist III	12	\$3,775.20	\$4,717.60
E169	Elections Specialist Supervisor	2	\$4,340.80	\$5,425.60
E468	Executive Assistant - Confidential	1	\$3,559.20	\$4,446.40
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
E350	Fiscal Office Specialist	1	\$2,728.00	\$3,408.80
V060	GIS Analyst III	3	\$4,881.60	\$6,102.40
N041	Graphics Specialist	1	\$3,240.80	\$4,051.20
D110	Information Technology Manager	3	\$5,672.00	\$7,089.60
V306	IS Project Manager II	2	\$6,024.80	\$7,529.60
D181	Management Analyst	2	\$4,664.00	\$5,831.20
E337	Office Specialist	2	\$2,528.80	\$3,160.00
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
U045	Principal Appraiser - Exempt	11	\$4,956.00	\$6,198.40
U077	Principal Auditor - Appraiser - Exempt	2	\$4,956.00	\$6,198.40
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
U068	Senior Appraiser	20	\$4,189.60	\$5,236.80
U063	Senior Auditor - Appraiser	8	\$4,189.60	\$5,236.80
V238	Senior Graphics Specialist	1	\$3,947.20	\$4,935.20
<b>1400B Controller's Office</b>		<b>58</b>		
E030	Accountant I	4	\$3,037.60	\$3,798.40
E011	Accountant II	4	\$3,552.00	\$4,440.00
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20
D149	Assistant Controller	1	\$8,379.20	\$10,472.80
D182	Associate Management Analyst	1	\$4,031.20	\$5,038.40
A012	Controller - Elective	1	\$11,613.60	\$11,613.60
D026	Controller Division Manager	5	\$6,253.60	\$7,816.00
D111	Department Director of Automation	1	\$7,238.40	\$9,048.80
V233	Departmental Systems Analyst	1	\$4,881.60	\$6,102.40
V241	Departmental Systems Analyst - Confidential	2	\$4,881.60	\$6,102.40
D103	Deputy Controller	1	\$7,597.60	\$9,501.60
B205	Deputy Controller - Unclassified	1	\$7,597.60	\$9,501.60
D060	Financial Services Manager I	2	\$5,143.20	\$6,430.40
E350	Fiscal Office Specialist	3	\$2,728.00	\$3,408.80
V235	Information Technology Analyst	1	\$4,881.60	\$6,102.40
D110	Information Technology Manager	3	\$5,672.00	\$7,089.60
E094	Internal Auditor II	3	\$3,762.40	\$4,704.80
V262	IS Application Support Analyst III	3	\$5,351.20	\$6,688.00
D181	Management Analyst	4	\$4,664.00	\$5,831.20
E337	Office Specialist	1	\$2,528.80	\$3,160.00
E538	Payroll-Personnel Coordinator IV	3	\$3,048.00	\$3,810.40
E018	Property Tax Specialist	1	\$3,552.00	\$4,440.00
E007	Senior Accountant	3	\$4,356.00	\$5,448.00
E004	Senior Accountant - Confidential	1	\$4,356.00	\$5,447.20
E093	Senior Internal Auditor	5	\$4,831.20	\$6,038.40
E017	Senior Property Tax Specialist	2	\$4,356.00	\$5,448.00
<b>1500B Treasurer - Tax Collector</b>		<b>34</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E029	Administrative Assistant I	1	\$3,240.80	\$4,051.20
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20

D084	Assistant Tax Collector	1	\$7,597.60	\$9,501.60
D085	Assistant Treasurer	1	\$7,980.00	\$9,978.40
E354	Banking And Cash Management Supervisor-Exempt	1	\$3,934.40	\$4,916.80
E348	Cash Management Specialist	8	\$2,883.20	\$3,602.40
V233	Departmental Systems Analyst	1	\$4,881.60	\$6,102.40
D143	Deputy Tax Collector - Treasurer	1	\$6,253.60	\$7,816.00
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
E350	Fiscal Office Specialist	7	\$2,728.00	\$3,408.80
V230	Information Technology Technician	1	\$3,868.80	\$4,836.80
E015	Investment Services Specialist II	2	\$3,309.60	\$4,137.60
E375	Legal Office Specialist	1	\$2,997.60	\$3,746.40
D181	Management Analyst	1	\$4,664.00	\$5,831.20
E455	Revenue Collection Supervisor - Exempt	1	\$3,934.40	\$4,916.80
E457	Revenue Collector II	2	\$3,076.80	\$3,845.60
E345	Senior Cash Management Specialist	1	\$3,048.00	\$3,809.60
A054	Tax Collector - Treasurer - Elective	1	\$10,401.60	\$10,401.60
<b>1600B County Attorney's Office</b>		<b>52</b>		
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
B203	Assistant County Attorney - Unclassified	1	\$11,200.80	\$14,003.20
B212	Chief Deputy County Attorney - Unclassified	4	\$10,184.00	\$12,728.80
B204	County Attorney - Unclassified	1	\$13,506.40	\$16,885.60
B036	Deputy County Attorney IV - Unclassified	27	\$9,242.40	\$11,553.60
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
E530	Legal Executive Assistant - Confidential	1	\$3,736.00	\$4,670.40
E373	Legal Office Assistant II	1	\$2,620.00	\$3,275.20
E381	Legal Secretary I - Confidential	2	\$2,774.40	\$3,470.40
E382	Legal Secretary II - Confidential	6	\$3,089.60	\$3,863.20
D181	Management Analyst	1	\$4,664.00	\$5,831.20
E016	Paralegal - Confidential	5	\$3,320.80	\$4,151.20
G250	Program Coordinator II - Confidential	1	\$4,053.60	\$5,064.00
<b>1700B Human Resources Department</b>		<b>78</b>		
E540	Accountant II - Confidential	1	\$3,552.00	\$4,440.00
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
D182	Associate Management Analyst	1	\$4,031.20	\$5,038.40
G251	Community Program Specialist I - Confidential	1	\$3,081.60	\$3,852.80
V241	Departmental Systems Analyst - Confidential	2	\$4,881.60	\$6,102.40
D027	Deputy Director of Human Resources	4	\$7,377.60	\$9,223.20
B210	Director Of Human Resources - Unclassified	1	\$9,236.80	\$11,545.60
D118	Employee and Labor Relations Analyst	4	\$5,672.00	\$7,089.60
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
E470	Fiscal Office Specialist - Confidential	2	\$2,728.00	\$3,408.80
D050	Human Resources (HR) Division Manager	7	\$5,956.80	\$7,445.60
D245	Human Resources Program Manager	3	\$5,402.40	\$6,750.40
E013	Human Resources Technician - Confidential	13	\$3,048.00	\$3,810.40
D110	Information Technology Manager	1	\$5,672.00	\$7,089.60
V405	IS Application Support Analyst II - Confidential	2	\$4,980.00	\$6,225.60
E400	Mail Services Driver	4	\$2,296.00	\$2,869.60
D181	Management Analyst	21	\$4,664.00	\$5,831.20
E544	Payroll-Personnel Coordinator IV - Confidential	1	\$3,048.00	\$3,810.40
G249	Program Coordinator I - Confidential	1	\$3,452.80	\$4,316.00
G244	Program Coordinator II	1	\$4,053.60	\$5,064.00
E474	Public Services Specialist - Confidential	1	\$2,404.00	\$3,004.00
V239	Senior Graphics Specialist - Confidential	1	\$3,946.40	\$4,934.40

E401	Supervising Mail Services Driver	1	\$2,828.00	\$3,533.60
D198	Workers' Compensation Analyst	3	\$4,664.00	\$5,831.20
<b>1800B Information Services Department</b>		<b>140</b>		
E011	Accountant II	3	\$3,552.00	\$4,440.00
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
D112	Assistant Director of Information Services	2	\$8,797.60	\$10,996.80
D182	Associate Management Analyst	1	\$4,031.20	\$5,038.40
G248	Contract Administrator II	4	\$4,053.60	\$5,064.00
B233	Director Of Information Services - Unclassified	1	\$10,184.00	\$12,728.80
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
E350	Fiscal Office Specialist	1	\$2,728.00	\$3,408.80
D114	Information Services Department Division Manager	5	\$7,410.40	\$9,265.60
V236	Information Technology Analyst - Confidential	1	\$4,881.60	\$6,102.40
V263	IS Application Support - Senior	1	\$5,351.20	\$6,688.00
V261	IS Application Support Analyst II	4	\$4,980.00	\$6,225.60
V262	IS Application Support Analyst III	6	\$5,351.20	\$6,688.00
V304	IS Application Support Supervisor	2	\$5,699.20	\$7,123.20
V265	IS Business Analyst II	2	\$4,980.00	\$6,225.60
V271	IS Client Systems Specialist - Senior	2	\$5,351.20	\$6,688.00
V268	IS Client Systems Specialist I	4	\$4,184.00	\$5,234.40
V269	IS Client Systems Specialist II	20	\$4,980.00	\$6,225.60
V270	IS Client Systems Specialist III	1	\$5,351.20	\$6,688.00
V301	IS Client Systems Supervisor	3	\$5,699.20	\$7,123.20
V280	IS Communications Specialist I	1	\$4,184.00	\$5,234.40
V281	IS Communications Specialist II	14	\$4,980.00	\$6,225.60
V282	IS Communications Specialist III	5	\$5,351.20	\$6,688.00
V307	IS Communications Supervisor	3	\$5,699.20	\$7,123.20
V273	IS Data Specialist II	1	\$4,980.00	\$6,225.60
V274	IS Data Specialist III	4	\$5,351.20	\$6,688.00
V302	IS Data Supervisor	2	\$5,699.20	\$7,123.20
D119	IS Manager I	3	\$6,024.80	\$7,529.60
D115	IS Manager II	8	\$6,253.60	\$7,816.00
V305	IS Project Manager I	2	\$5,699.20	\$7,123.20
V306	IS Project Manager II	1	\$6,024.80	\$7,529.60
V276	IS Systems Specialist I	1	\$4,184.00	\$5,234.40
V277	IS Systems Specialist II	2	\$4,980.00	\$6,225.60
V278	IS Systems Specialist III	13	\$5,351.20	\$6,688.00
V303	IS Systems Supervisor	2	\$5,699.20	\$7,123.20
E478	Lead Telephone Operator	1	\$2,848.00	\$3,561.60
E337	Office Specialist	1	\$2,528.80	\$3,160.00
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
E480	Telephone Operator	8	\$2,307.20	\$2,884.80
E477	Telephone Services Supervisor - Exempt	1	\$3,226.40	\$4,032.80
<b>1950B First 5 San Mateo County</b>		<b>8</b>		
B131	Administrative Assistant I - Unclassified	1	\$3,240.80	\$4,051.20
B016	Administrative Secretary III - Unclassified	1	\$3,072.00	\$3,836.80
B247	Executive Director, First 5 SMC - Unclassified	1	\$6,562.40	\$8,205.60
B225	First 5 Deputy Executive Director - Unclassified	1	\$5,143.20	\$6,430.40
B161	First 5 Program Specialist II - Unclassified	1	\$4,053.60	\$5,064.00
B165	First 5 Research and Evaluation Specialist - Unclassified	1	\$4,053.60	\$5,064.00
B414	First 5 Senior Program Specialist - Unclassified	1	\$4,285.60	\$5,358.40
B221	Management Analyst - Unclassified	1	\$4,664.00	\$5,831.20

<b>2000B Retirement Office</b>		<b>23</b>		
D076	Assistant Executive Officer, SamCERA	1	\$8,379.20	\$10,472.80
B250	Chief Executive Officer, SAMCERA	1	\$10,693.60	\$13,365.60
D078	Chief Investment Officer, SamCERA	1	\$11,359.20	\$14,201.60
E490	Retirement Accountant II	2	\$3,552.00	\$4,440.00
E491	Retirement Analyst	2	\$3,396.00	\$4,244.80
D077	Retirement Benefits Manager	1	\$6,562.40	\$8,205.60
B132	Retirement Chief Legal Counsel - Unclassified	1	\$10,184.00	\$12,728.80
E054	Retirement Communication Specialist	1	\$4,508.80	\$5,636.80
E488	Retirement Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D075	Retirement Finance Officer	1	\$6,253.60	\$7,816.00
E053	Retirement Financial Analyst II	2	\$5,133.60	\$6,417.60
E012	Retirement Senior Accountant - Exempt	2	\$4,356.00	\$5,448.00
E493	Retirement Support Specialist	2	\$2,806.40	\$3,508.80
V237	Retirement Systems Technologist	2	\$5,128.00	\$6,407.20
D079	Retirement Technology Officer	1	\$6,806.40	\$8,506.40
E492	Senior Retirement Analyst	2	\$3,981.60	\$4,976.80
<b>2510B District Attorney's Office</b>		<b>162</b>		
E010	Accountant II - Exempt	1	\$3,552.00	\$4,440.00
B213	Assistant District Attorney - Unclassified	3	\$10,184.00	\$12,728.80
B209	Chief Deputy District Attorney - Unclassified	1	\$11,200.80	\$14,003.20
B243	Chief Inspector	1	\$7,850.40	\$9,815.20
B024	Deputy District Attorney I - Unclassified	9	\$4,766.40	\$5,039.20
B023	Deputy District Attorney II - Unclassified	4	\$6,566.40	\$8,210.40
B022	Deputy District Attorney III - Unclassified	4	\$7,984.80	\$9,980.80
B021	Deputy District Attorney IV - Unclassified	46	\$9,242.40	\$11,553.60
B234	Director of Welfare Fraud Investigations/NCRIC/HIDTA - Unc	1	\$7,850.40	\$9,815.20
A018	District Attorney - Elective	1	\$16,081.60	\$16,081.60
H035	District Attorney's Inspector	15	\$5,688.80	\$7,112.00
G110	District Attorney's Office Supervising Victim Advocate	2	\$3,720.00	\$4,652.00
G111	District Attorney's Office Victim Advocate I	4	\$2,859.20	\$3,571.20
B401	District Attorney's Office Victim Advocate I - Unclassified	1	\$2,859.20	\$3,571.20
G114	District Attorney's Office Victim Advocate II	12	\$3,372.80	\$4,217.60
B402	District Attorney's Office Victim Advocate II - Unclassified	1	\$3,372.80	\$4,217.60
B425	Family Justice Center Manager - Unclassified	1	\$6,894.40	\$8,619.20
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
V235	Information Technology Analyst	1	\$4,881.60	\$6,102.40
D110	Information Technology Manager	1	\$5,672.00	\$7,089.60
E379	Lead Legal Secretary	3	\$3,323.20	\$4,152.00
E373	Legal Office Assistant II	5	\$2,620.00	\$3,275.20
E377	Legal Secretary I	6	\$2,774.40	\$3,470.40
E378	Legal Secretary II	14	\$3,089.60	\$3,863.20
D181	Management Analyst	2	\$4,664.00	\$5,831.20
E335	Office Assistant II	1	\$2,292.00	\$2,864.80
D177	Office Services Manager, District Attorney's Office	1	\$5,143.20	\$6,430.40
E008	Paralegal	6	\$3,323.20	\$4,152.00
E368	Public Services Specialist	4	\$2,404.00	\$3,004.00
H100	Senior District Attorney's Inspector	2	\$6,263.20	\$7,830.40
V231	Senior Information Technology Technician	2	\$3,947.20	\$4,935.20
G098	Social Worker I	1	\$3,305.60	\$3,696.00
G096	Social Worker III	1	\$3,938.40	\$4,922.40
E380	Supervising Legal Secretary - Exempt	3	\$3,822.40	\$4,775.20
D137	Victim Programs Services Manager	1	\$6,253.60	\$7,816.00

<b>2600B Department of Child Support Services</b>		<b>53</b>		
E436	Child Support Analyst I	5	\$3,055.20	\$3,822.40
E435	Child Support Analyst II	12	\$3,218.40	\$4,022.40
E437	Child Support Analyst III	5	\$3,452.80	\$4,316.80
B149	Child Support Attorney IV - Unclassified	2	\$8,379.20	\$10,472.80
E431	Child Support Customer Service Specialist	3	\$2,727.20	\$3,407.20
D066	Child Support Services Manager	2	\$5,143.20	\$6,430.40
E290	Child Support Specialist I	1	\$2,728.00	\$3,408.80
E291	Child Support Specialist II	3	\$2,925.60	\$3,656.00
E294	Child Support Specialist III	1	\$3,218.40	\$4,022.40
E434	Child Support Supervisor - Exempt	6	\$4,014.40	\$5,016.00
E432	Child Support Technician	5	\$2,727.20	\$3,407.20
D044	DCSS Administrative Division Manager	1	\$5,672.00	\$7,089.60
B240	Director Of Child Support Services - Unclassified	1	\$9,236.80	\$11,545.60
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
E438	Lead Child Support Customer Service Specialist	1	\$3,218.40	\$4,022.40
E008	Paralegal	2	\$3,323.20	\$4,152.00
V234	Senior Information Technology Analyst	1	\$4,980.00	\$6,225.60
V231	Senior Information Technology Technician	1	\$3,947.20	\$4,935.20
<b>3000B Sheriff's Office</b>		<b>826</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
B002	Accountant II - Unclassified	1	\$3,552.00	\$4,440.00
E029	Administrative Assistant I	1	\$3,240.80	\$4,051.20
E091	Administrative Assistant II	5	\$3,681.60	\$4,603.20
E090	Administrative Assistant II - Confidential	2	\$3,681.60	\$4,603.20
E089	Administrative Assistant II - Exempt	2	\$3,681.60	\$4,603.20
B416	Administrative Assistant II - Unclassified	1	\$3,681.60	\$4,603.20
E005	Administrative Secretary II - Confidential	1	\$2,926.40	\$3,656.80
E006	Administrative Secretary III - Confidential	1	\$3,069.60	\$3,835.20
D045	Administrative Services Manager I	2	\$5,402.40	\$6,750.40
B245	Assistant Sheriff - Unclassified	3	\$8,796.80	\$10,996.80
D182	Associate Management Analyst	3	\$4,031.20	\$5,038.40
D105	Communications Officer	1	\$5,402.40	\$6,750.40
G227	Community Program Specialist II	5	\$3,452.80	\$4,316.00
B181	Community Program Specialist II - Unclassified	1	\$3,452.80	\$4,316.00
G236	Community Program Supervisor	1	\$4,456.80	\$5,573.60
T074	Community Services Officer I	10	\$2,433.60	\$3,044.00
T073	Community Services Officer II	10	\$2,653.60	\$3,316.80
G112	Community Worker I	1	\$2,312.00	\$2,888.80
G113	Community Worker II	1	\$2,552.80	\$3,188.80
S030	Cook I	2	\$2,728.80	\$3,050.40
S027	Cook II	9	\$2,952.00	\$3,301.60
G050	Crime Analyst	3	\$3,933.60	\$4,916.00
B010	Crime Analyst - Unclassified	13	\$3,933.60	\$4,916.00
H029	Criminalist I	8	\$3,834.40	\$4,789.60
H028	Criminalist II	11	\$4,773.60	\$5,966.40
D111	Department Director of Automation	1	\$7,238.40	\$9,048.80
Q002	Department of Emergency Management Coordinator	1	\$3,951.20	\$4,939.20
D049	Departmental Human Resources (HR) Manager	1	\$5,402.40	\$6,750.40
B309	Deputy Director of NCHIDTA/NCRIC-Unclassified	2	\$6,894.40	\$8,619.20
H060	Deputy Sheriff	224	\$4,590.40	\$5,738.40
H062	Deputy Sheriff Bailiff	3	\$4,590.40	\$4,856.00
H061	Deputy Sheriff Trainee	69	\$4,590.40	\$4,877.60

D070	Director Of Food And Nutrition Services	1	\$5,672.00	\$7,089.60
E468	Executive Assistant - Confidential	1	\$3,559.20	\$4,446.40
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
E347	Fiscal Office Assistant II	1	\$2,380.80	\$2,976.80
E351	Fiscal Office Services Supervisor - Exempt	1	\$3,240.80	\$4,051.20
E350	Fiscal Office Specialist	7	\$2,728.00	\$3,408.80
B067	Fiscal Office Specialist - Unclassified	1	\$2,728.00	\$3,408.80
D175	Food Service Unit Manager	2	\$3,480.00	\$4,352.80
S037	Food Service Worker II	5	\$2,600.00	\$2,908.00
B152	Information Technology Analyst - Unclassified	1	\$4,881.60	\$6,102.40
B275	Information Technology Manager - Unclassified	1	\$5,672.00	\$7,089.60
V240	Information Technology Supervisor - Exempt	1	\$5,351.20	\$6,688.00
B136	Information Technology Supervisor - Unclassified	1	\$5,351.20	\$6,688.00
V268	IS Client Systems Specialist I	2	\$4,184.00	\$5,234.40
V269	IS Client Systems Specialist II	4	\$4,980.00	\$6,225.60
B423	IS Client Systems Specialist III - Unclassified	1	\$5,351.20	\$6,688.00
D196	Laboratory Director	1	\$7,597.60	\$9,501.60
B007	Lead Crime Analyst - Unclassified	9	\$4,324.00	\$5,408.00
E376	Legal Office Services Supervisor - Exempt	3	\$3,567.20	\$4,456.80
E375	Legal Office Specialist	41	\$2,997.60	\$3,746.40
D181	Management Analyst	9	\$4,664.00	\$5,831.20
B426	NCHIDTA/NCRIC Criminal Intelligence Manager-Unclassified	1	\$5,956.80	\$7,445.60
B070	Office Assistant II - Unclassified	1	\$2,292.00	\$2,864.80
E337	Office Specialist	3	\$2,528.80	\$3,160.00
E538	Payroll-Personnel Coordinator IV	3	\$3,048.00	\$3,810.40
G244	Program Coordinator II	2	\$4,053.60	\$5,064.00
D088	Program Services Manager II	2	\$5,402.40	\$6,750.40
E009	Senior Accountant - Exempt	1	\$4,356.00	\$5,448.00
B003	Senior Accountant - Unclassified - Exempt	1	\$4,356.00	\$5,448.00
B153	Senior Information Technology Analyst - Unclassified	1	\$4,980.00	\$6,225.60
B419	Senior Information Technology Technician - Unclassified	1	\$3,947.20	\$4,935.20
D185	Senior Management Analyst	1	\$5,143.20	\$6,430.40
A024	Sheriff - Elective	1	\$13,917.60	\$13,917.60
D192	Sheriff's Captain	7	\$7,850.40	\$9,815.20
H058	Sheriff's Correctional Officer	164	\$3,901.60	\$4,877.60
D202	Sheriff's Criminal Records Manager	1	\$5,402.40	\$6,750.40
E447	Sheriff's Criminal Records Supervisor - Exempt	4	\$3,421.60	\$4,279.20
E446	Sheriff's Criminal Records Technician II	12	\$2,609.60	\$3,264.00
E448	Sheriff's Criminal Records Technician III	6	\$2,997.60	\$3,746.40
D240	Sheriff's Director of Communications	1	\$5,870.40	\$7,338.40
H085	Sheriff's Identification Technician	3	\$2,920.00	\$3,652.80
D191	Sheriff's Lieutenant	15	\$6,783.20	\$8,480.00
D092	Sheriff's Office Deputy Director Of Finance	1	\$6,562.40	\$8,205.60
D029	Sheriff's Office Director of Finance	1	\$7,597.60	\$9,501.60
E309	Sheriff's Office Extradition and Warrant Specialist	1	\$3,297.60	\$4,122.40
D004	Sheriff's Property Manager	1	\$5,143.20	\$6,430.40
E106	Sheriff's Property Officer I	5	\$2,577.60	\$3,221.60
E105	Sheriff's Property Officer II	6	\$3,088.00	\$3,860.00
H044	Sheriff's Sergeant	61	\$5,508.00	\$6,884.80
B424	Sheriff's Sergeant - Unclassified	1	\$5,508.00	\$6,884.80
E407	Storekeeper II	3	\$2,467.20	\$3,084.00
B331	Storekeeping Supervisor - Unclassified - Exempt	1	\$3,006.40	\$3,760.00

S020	Supervising Cook - Exempt	2	\$3,142.40	\$3,510.40
H027	Supervising Criminalist - Exempt	3	\$5,654.40	\$7,067.20
H095	Supervising Sheriff's Identification Technician	1	\$3,363.20	\$4,202.40
B206	Undersheriff - Unclassified	1	\$9,588.80	\$11,988.00
T064	Utility Worker I	1	\$2,381.60	\$2,977.60
T063	Utility Worker II	11	\$2,512.00	\$3,140.00
<b>3200B Probation Department</b>		<b>305</b>		
E010	Accountant II - Exempt	2	\$3,552.00	\$4,440.00
E031	Administrative Assistant I - Confidential	1	\$3,238.40	\$4,050.40
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20
E089	Administrative Assistant II - Exempt	3	\$3,681.60	\$4,603.20
E006	Administrative Secretary III - Confidential	2	\$3,069.60	\$3,835.20
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
D161	Assistant Chief Probation Officer	1	\$7,238.40	\$9,048.80
D182	Associate Management Analyst	2	\$4,031.20	\$5,038.40
G240	Case Management / Assessment Specialist II	1	\$3,340.00	\$4,176.00
B214	Chief Probation Officer	1	\$9,699.20	\$12,123.20
V233	Departmental Systems Analyst	2	\$4,881.60	\$6,102.40
D164	Deputy Chief Probation Officer	3	\$6,562.40	\$8,205.60
D011	Deputy Director Of Probation - Administration	1	\$6,562.40	\$8,205.60
C001	Deputy Probation Officer I	2	\$3,617.60	\$4,522.40
C002	Deputy Probation Officer II	16	\$4,039.20	\$5,045.60
C003	Deputy Probation Officer III	68	\$4,270.40	\$5,341.60
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
E350	Fiscal Office Specialist	4	\$2,728.00	\$3,408.80
C004	Group Supervisor I	6	\$2,907.20	\$3,632.00
C005	Group Supervisor II	46	\$3,279.20	\$4,101.60
C006	Group Supervisor III	26	\$3,647.20	\$4,558.40
D110	Information Technology Manager	1	\$5,672.00	\$7,089.60
V230	Information Technology Technician	1	\$3,868.80	\$4,836.80
D165	Institution Services Manager	10	\$4,231.20	\$5,288.80
V261	IS Application Support Analyst II	1	\$4,980.00	\$6,225.60
E372	Legal Office Assistant I	1	\$2,484.80	\$3,105.60
E373	Legal Office Assistant II	1	\$2,620.00	\$3,275.20
D152	Legal Office Services Manager II	1	\$4,442.40	\$5,553.60
E376	Legal Office Services Supervisor - Exempt	8	\$3,567.20	\$4,456.80
E375	Legal Office Specialist	41	\$2,997.60	\$3,746.40
D181	Management Analyst	4	\$4,664.00	\$5,831.20
D184	Manager of Research and Performance Outcomes	1	\$5,956.80	\$7,445.60
E462	Payroll / Personnel Supervisor - Confidential	1	\$3,292.80	\$4,115.20
E538	Payroll-Personnel Coordinator IV	1	\$3,048.00	\$3,810.40
E020	Pre-Trial Specialist	10	\$3,171.20	\$3,964.80
D163	Probation Services Manager I	17	\$4,901.60	\$6,124.80
D162	Probation Services Manager II	5	\$5,672.00	\$7,089.60
E368	Public Services Specialist	5	\$2,404.00	\$3,004.00
E455	Revenue Collection Supervisor - Exempt	1	\$3,934.40	\$4,916.80
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
V234	Senior Information Technology Analyst	1	\$4,980.00	\$6,225.60
D185	Senior Management Analyst	1	\$5,143.20	\$6,430.40
T062	Senior Utility Worker	1	\$2,769.60	\$3,461.60
T063	Utility Worker II	1	\$2,512.00	\$3,140.00
<b>3300B Coroner's Office</b>		<b>18</b>		
B215	Chief Deputy Coroner - Unclassified	1	\$5,402.40	\$6,750.40

A014	Coroner - Elective	1	\$8,536.80	\$8,536.80
H131	Deputy Coroner	9	\$4,098.40	\$5,121.60
E468	Executive Assistant - Confidential	1	\$3,559.20	\$4,446.40
T070	Forensic Autopsy Technician	3	\$2,805.60	\$3,507.20
E335	Office Assistant II	1	\$2,292.00	\$2,864.80
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
H132	Supervising Deputy Coroner	1	\$4,506.40	\$5,633.60
<b>3570B Local Agency Formation Commission</b>		<b>2</b>		
B420	LAFCO Executive Officer - Unclassified	1	\$6,894.40	\$8,619.20
D181	Management Analyst	1	\$4,664.00	\$5,831.20
<b>3700B County Library</b>		<b>165</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20
K008	Circulation Supervisor - Exempt	3	\$3,305.60	\$4,132.00
E056	Communication Specialist	1	\$4,508.80	\$5,636.80
G226	Community Program Specialist I	6	\$3,081.60	\$3,852.80
G227	Community Program Specialist II	17	\$3,452.80	\$4,316.00
G248	Contract Administrator II	1	\$4,053.60	\$5,064.00
N107	Department Facilities Projects Coordinator II	1	\$4,060.00	\$5,074.40
D142	Deputy Director Of Library Services	3	\$6,894.40	\$8,619.20
D147	Director Of Library Services	1	\$8,797.60	\$10,996.80
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
E350	Fiscal Office Specialist	1	\$2,728.00	\$3,408.80
V235	Information Technology Analyst	1	\$4,881.60	\$6,102.40
D110	Information Technology Manager	1	\$5,672.00	\$7,089.60
V240	Information Technology Supervisor - Exempt	1	\$5,351.20	\$6,688.00
V230	Information Technology Technician	2	\$3,868.80	\$4,836.80
K001	Librarian I	13	\$3,288.00	\$4,112.00
K002	Librarian II	15	\$3,587.20	\$4,481.60
K009	Library Assistant I	19	\$2,519.20	\$2,815.20
K010	Library Assistant II	29	\$2,657.60	\$3,323.20
D188	Library Branch Manager I	2	\$4,230.40	\$5,289.60
D189	Library Branch Manager II	9	\$4,901.60	\$6,124.80
D061	Library Services Manager	7	\$5,672.00	\$7,089.60
K012	Library Technician II	3	\$2,657.60	\$3,323.20
D181	Management Analyst	3	\$4,664.00	\$5,831.20
E536	Payroll-Personnel Coordinator II	1	\$2,727.20	\$3,408.80
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
G243	Program Coordinator I	2	\$3,452.80	\$4,316.00
G228	Senior Community Program Specialist	2	\$4,053.60	\$5,064.00
V238	Senior Graphics Specialist	1	\$3,947.20	\$4,935.20
V231	Senior Information Technology Technician	1	\$3,947.20	\$4,935.20
K003	Senior Librarian	10	\$3,836.80	\$4,796.80
K017	Senior Library Assistant	3	\$2,820.00	\$3,524.00
K016	Senior Library Technician	1	\$2,820.00	\$3,524.00
T064	Utility Worker I	1	\$2,381.60	\$2,977.60
<b>3800B Planning and Building</b>		<b>70</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E091	Administrative Assistant II	2	\$3,681.60	\$4,603.20
E002	Administrative Secretary II	1	\$2,926.40	\$3,656.80
E003	Administrative Secretary III	2	\$3,072.00	\$3,836.80
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
D048	Assistant Building Inspector Manager	1	\$5,402.40	\$6,750.40

D043	Assistant Building Official/Building Inspector Manager	1	\$6,253.60	\$7,816.00
D140	Assistant Director of Planning and Building	1	\$7,597.60	\$9,501.60
N033	Assistant Engineer	1	\$3,858.40	\$4,820.80
N020	Associate Civil Engineer	1	\$5,108.80	\$6,385.60
N018	Associate Engineer	1	\$4,564.00	\$5,704.80
J057	Building Inspector I	1	\$3,613.60	\$4,515.20
J058	Building Inspector II	3	\$4,952.80	\$5,537.60
J056	Building Permit Coordinator	1	\$3,744.00	\$4,680.00
J050	Building Permit Services Supervisor	1	\$4,116.80	\$5,145.60
J061	Building Permit Technician II	3	\$3,118.40	\$3,899.20
J066	Building Permit Technician III	1	\$3,297.60	\$4,123.20
J069	Building Plans Examiner II	1	\$4,651.20	\$5,814.40
J055	Building Plans Specialist	1	\$5,376.00	\$6,720.00
R005	Code Compliance Officer II	2	\$3,680.00	\$4,602.40
R007	Code Compliance Officer III	3	\$3,885.60	\$4,861.60
D028	Deputy Director Of Planning and Building	1	\$7,238.40	\$9,048.80
D081	Director Of Planning and Building - Unclassified	1	\$8,379.20	\$10,472.80
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
V235	Information Technology Analyst	2	\$4,881.60	\$6,102.40
V240	Information Technology Supervisor - Exempt	1	\$5,351.20	\$6,688.00
D181	Management Analyst	2	\$4,664.00	\$5,831.20
E337	Office Specialist	3	\$2,528.80	\$3,160.00
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
R060	Planner I	1	\$3,273.60	\$4,093.60
R050	Planner II	4	\$3,880.80	\$4,851.20
R040	Planner III	9	\$4,444.00	\$5,552.80
D172	Planning Services Manager	1	\$6,562.40	\$8,205.60
R065	Planning Technician	2	\$2,789.60	\$3,487.20
D088	Program Services Manager II	1	\$5,402.40	\$6,750.40
E368	Public Services Specialist	2	\$2,404.00	\$3,004.00
R006	Senior Code Compliance Officer - Exempt	2	\$4,401.60	\$5,500.80
V234	Senior Information Technology Analyst	1	\$4,980.00	\$6,225.60
R020	Senior Planner - Exempt	5	\$5,452.00	\$6,812.80
<b>3900B Parks Department</b>		<b>85</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E029	Administrative Assistant I	2	\$3,240.80	\$4,051.20
B308	Assistant Director of Parks - Unclassified	1	\$7,238.40	\$9,048.80
D105	Communications Officer	1	\$5,402.40	\$6,750.40
G248	Contract Administrator II	1	\$4,053.60	\$5,064.00
L044	County Arborist - Urban Forester	1	\$4,404.00	\$5,507.20
D148	Director Of Parks And Recreation	1	\$9,699.20	\$12,123.20
L017	Equipment Mechanic / Operator Parks	1	\$3,976.80	\$4,970.40
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
D181	Management Analyst	1	\$4,664.00	\$5,831.20
D102	Natural Resource Manager	1	\$5,402.40	\$6,750.40
J085	Natural Resource Specialist II	3	\$3,936.00	\$4,920.00
E335	Office Assistant II	1	\$2,292.00	\$2,864.80
E337	Office Specialist	1	\$2,528.80	\$3,160.00
L041	Park Ranger II	37	\$3,392.80	\$4,243.20
L039	Park Ranger III	18	\$3,948.00	\$4,936.00
L025	Park Ranger IV - Exempt	7	\$4,404.00	\$5,507.20
D001	Park Superintendent	1	\$6,562.40	\$8,205.60
L014	Parks And Open Space Equipment Operator	1	\$4,169.60	\$4,970.40

L043	Parks Electrician And Maintenance Worker	1	\$4,416.80	\$5,522.40
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
G244	Program Coordinator II	1	\$4,053.60	\$5,064.00
R020	Senior Planner - Exempt	1	\$5,452.00	\$6,812.80
<b>3980B Coyote Point Marina</b>		<b>3</b>		
E029	Administrative Assistant I	1	\$3,240.80	\$4,051.20
D166	Harbormaster	1	\$4,442.40	\$5,553.60
L041	Park Ranger II	1	\$3,392.80	\$4,243.20
<b>4000B Sustainability Department</b>		<b>20</b>		
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20
D083	Assistant Director of Office of Sustainability	1	\$6,894.40	\$8,619.20
D105	Communications Officer	1	\$5,402.40	\$6,750.40
D080	Director, Office of Sustainability	1	\$8,379.20	\$10,472.80
D181	Management Analyst	1	\$4,664.00	\$5,831.20
D008	Resource Conservation Program Manager	2	\$5,402.40	\$6,750.40
J083	Resource Conservation Specialist II	5	\$3,936.00	\$4,920.00
J081	Resource Conservation Specialist III	3	\$4,250.40	\$5,313.60
J080	Senior Sustainability Specialist	5	\$4,750.40	\$5,940.80
<b>4060B Solid Waste Management</b>		<b>11</b>		
D008	Resource Conservation Program Manager	2	\$5,402.40	\$6,750.40
J083	Resource Conservation Specialist II	1	\$3,936.00	\$4,920.00
J081	Resource Conservation Specialist III	6	\$4,250.40	\$5,313.60
J080	Senior Sustainability Specialist	2	\$4,750.40	\$5,940.80
<b>4300B Department of Emergency Management</b>		<b>18</b>		
D241	Assistant Director of Emergency Management	1	\$5,956.80	\$7,445.60
B220	Associate Management Analyst - Unclassified	1	\$4,031.20	\$5,038.40
Q002	Department of Emergency Management Coordinator	6	\$3,951.20	\$4,939.20
B321	Department of Emergency Management Coordinator - Unclassified	6	\$3,951.20	\$4,939.20
D230	Director of Emergency Management - Unclassified	1	\$7,597.60	\$9,501.60
D181	Management Analyst	1	\$4,664.00	\$5,831.20
D088	Program Services Manager II	1	\$5,402.40	\$6,750.40
Q005	Supervising Coordinator, Department of Emergency Management	1	\$4,357.60	\$5,448.00
<b>4510B Public Works Administration</b>		<b>42</b>		
E030	Accountant I	1	\$3,037.60	\$3,798.40
E011	Accountant II	1	\$3,552.00	\$4,440.00
E029	Administrative Assistant I	2	\$3,240.80	\$4,051.20
B163	C/CAG Program Director - Unclassified	2	\$6,720.80	\$8,401.60
B217	C/CAG Program Specialist I - Unclassified	1	\$3,452.80	\$4,316.00
B218	C/CAG Program Specialist II - Unclassified	2	\$4,053.60	\$5,064.00
B333	C/CAG Stormwater Program Director - Unclassified	1	\$6,253.60	\$7,816.00
D049	Departmental Human Resources (HR) Manager	1	\$5,402.40	\$6,750.40
D038	Deputy Director Of Administration And Airports	1	\$6,894.40	\$8,619.20
B216	Deputy Director Of C/CAG - Unclassified	1	\$7,584.00	\$9,478.40
B229	Director Of Public Works - Unclassified	1	\$10,184.00	\$12,728.80
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D060	Financial Services Manager I	2	\$5,143.20	\$6,430.40
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
E351	Fiscal Office Services Supervisor - Exempt	1	\$3,240.80	\$4,051.20
E350	Fiscal Office Specialist	5	\$2,728.00	\$3,408.80
V235	Information Technology Analyst	1	\$4,881.60	\$6,102.40
D110	Information Technology Manager	1	\$5,672.00	\$7,089.60
V230	Information Technology Technician	2	\$3,868.80	\$4,836.80
D181	Management Analyst	2	\$4,664.00	\$5,831.20

E335	Office Assistant II	1	\$2,292.00	\$2,864.80
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
E543	Payroll-Personnel Coordinator III - Confidential	1	\$2,883.20	\$3,604.00
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
E009	Senior Accountant - Exempt	1	\$4,356.00	\$5,448.00
B413	Senior C/CAG Program Specialist - Unclassified	3	\$4,750.40	\$5,939.20
V234	Senior Information Technology Analyst	2	\$4,980.00	\$6,225.60
D041	Transportation Systems Coordinator	1	\$6,253.60	\$7,816.00
B211	Transportation Systems Coordinator - Unclassified	1	\$6,253.60	\$7,816.00
<b>4520B Road Construction and Operations</b>		<b>77</b>		
E002	Administrative Secretary II	1	\$2,926.40	\$3,656.80
N033	Assistant Engineer	1	\$3,858.40	\$4,820.80
N020	Associate Civil Engineer	1	\$5,108.80	\$6,385.60
N018	Associate Engineer	1	\$4,564.00	\$5,704.80
T029	Construction Carpenter / Mason	1	\$3,516.00	\$4,395.20
N060	Construction Inspector I	1	\$3,472.80	\$4,341.60
N062	Construction Inspector II	2	\$4,085.60	\$5,104.80
D006	Deputy Director Of Public Works	1	\$7,597.60	\$9,501.60
T100	Equipment Mechanic I	2	\$3,197.60	\$3,996.80
T095	Equipment Mechanic II	3	\$3,787.20	\$4,733.60
T094	Equipment Mechanic III	1	\$4,004.80	\$5,006.40
T092	Equipment Mechanic Supervisor	1	\$4,404.80	\$5,507.20
T112	Equipment Services Worker II	1	\$2,824.00	\$3,532.00
J086	Natural Resource Specialist III	1	\$4,250.40	\$5,313.60
N010	Public Works Technician I	1	\$3,014.40	\$3,768.80
N011	Public Works Technician II	2	\$3,534.40	\$4,419.20
T083	Road Construction Supervisor	1	\$4,134.40	\$5,168.00
T081	Road Equipment Operator I	2	\$3,646.40	\$4,559.20
T080	Road Equipment Operator II	2	\$3,971.20	\$4,963.20
T082	Road Equipment Supervisor	1	\$4,368.80	\$5,464.00
D169	Road Maintenance Manager	2	\$5,402.40	\$6,750.40
N085	Road Maintenance Supervisor	6	\$3,986.40	\$4,985.60
T090	Road Maintenance Worker I	22	\$2,763.20	\$3,455.20
T085	Road Maintenance Worker II	17	\$3,146.40	\$3,929.60
D064	Senior Civil Engineer	1	\$6,063.20	\$7,580.00
T062	Senior Utility Worker	1	\$2,769.60	\$3,461.60
E407	Storekeeper II	1	\$2,467.20	\$3,084.00
<b>4600B Engineering Services</b>		<b>24</b>		
N020	Associate Civil Engineer	4	\$5,108.80	\$6,385.60
N018	Associate Engineer	6	\$4,564.00	\$5,704.80
N062	Construction Inspector II	2	\$4,085.60	\$5,104.80
D228	County Surveyor	1	\$6,063.20	\$7,580.00
D006	Deputy Director Of Public Works	1	\$7,597.60	\$9,501.60
D058	Principal Civil Engineer	1	\$6,894.40	\$8,619.20
N011	Public Works Technician II	3	\$3,534.40	\$4,419.20
J083	Resource Conservation Specialist II	1	\$3,936.00	\$4,920.00
D064	Senior Civil Engineer	4	\$6,063.20	\$7,580.00
J080	Senior Sustainability Specialist	1	\$4,750.40	\$5,940.80
<b>4730B Facilities Services</b>		<b>144</b>		
E029	Administrative Assistant I	2	\$3,240.80	\$4,051.20
D229	Capital Programs Manager	1	\$6,894.40	\$8,619.20
N001	Capital Projects Manager I	4	\$4,511.20	\$5,639.20
N108	Capital Projects Manager II	6	\$5,475.20	\$6,846.40

T030	Carpenter / Mill Cabinet Worker	7	\$4,395.20	\$4,395.20
T013	Crafts Supervisor	2	\$4,551.20	\$5,690.40
D093	Custodial Services Manager	1	\$4,031.20	\$5,038.40
T075	Custodian	28	\$2,264.80	\$2,828.80
D006	Deputy Director Of Public Works	1	\$7,597.60	\$9,501.60
T024	Electrician	2	\$5,259.20	\$5,259.20
D046	Energy Program Manager	1	\$5,402.40	\$6,750.40
D039	Facilities Services Manager	2	\$5,956.80	\$7,445.60
V230	Information Technology Technician	1	\$3,868.80	\$4,836.80
L005	Lead Gardener	2	\$3,632.00	\$4,539.20
T027	Locksmith	2	\$4,395.20	\$4,395.20
T028	Locksmith Trainee	1	\$3,140.80	\$3,509.60
D181	Management Analyst	1	\$4,664.00	\$5,831.20
E337	Office Specialist	2	\$2,528.80	\$3,160.00
T026	Painter	6	\$4,395.20	\$4,395.20
D131	Program Services Manager I	1	\$4,664.00	\$5,831.20
N011	Public Works Technician II	1	\$3,534.40	\$4,419.20
D170	Senior Capital Projects Manager	1	\$6,253.60	\$7,816.00
V234	Senior Information Technology Analyst	1	\$4,980.00	\$6,225.60
T041	Stationary Engineer I	10	\$3,184.80	\$3,982.40
T040	Stationary Engineer II	31	\$4,710.40	\$4,710.40
N109	Supervising Capital Projects Manager	1	\$5,788.80	\$7,239.20
T060	Supervising Custodian - Exempt	3	\$2,633.60	\$3,294.40
T012	Supervising Stationary Engineer - Exempt	3	\$4,635.20	\$5,793.60
T064	Utility Worker I	7	\$2,381.60	\$2,977.60
T063	Utility Worker II	13	\$2,512.00	\$3,140.00
<b>4740B Construction Services</b>		<b>10</b>		
T030	Carpenter / Mill Cabinet Worker	3	\$4,395.20	\$4,395.20
T013	Crafts Supervisor	1	\$4,551.20	\$5,690.40
T024	Electrician	3	\$5,259.20	\$5,259.20
E337	Office Specialist	1	\$2,528.80	\$3,160.00
T026	Painter	1	\$4,395.20	\$4,395.20
T062	Senior Utility Worker	1	\$2,769.60	\$3,461.60
<b>4760B Vehicle and Equipment Services</b>		<b>16</b>		
E029	Administrative Assistant I	1	\$3,240.80	\$4,051.20
W038	Automotive Mechanic	2	\$4,334.40	\$4,334.40
W039	Automotive Mechanic Trainee	2	\$3,281.60	\$4,102.40
W125	Automotive Service Supervisor - Exempt	2	\$5,108.80	\$5,108.80
W040	Automotive Service Worker II	5	\$2,628.00	\$3,282.40
E350	Fiscal Office Specialist	1	\$2,728.00	\$3,408.80
D181	Management Analyst	1	\$4,664.00	\$5,831.20
T063	Utility Worker II	1	\$2,512.00	\$3,140.00
D012	Vehicle And Equipment Manager	1	\$5,672.00	\$7,089.60
<b>4840B Utilities</b>		<b>24</b>		
N033	Assistant Engineer	1	\$3,858.40	\$4,820.80
N020	Associate Civil Engineer	2	\$5,108.80	\$6,385.60
N018	Associate Engineer	3	\$4,564.00	\$5,704.80
D102	Natural Resource Manager	1	\$5,402.40	\$6,750.40
J085	Natural Resource Specialist II	1	\$3,936.00	\$4,920.00
J086	Natural Resource Specialist III	1	\$4,250.40	\$5,313.60
E337	Office Specialist	1	\$2,528.80	\$3,160.00
D058	Principal Civil Engineer	1	\$6,894.40	\$8,619.20
N011	Public Works Technician II	2	\$3,534.40	\$4,419.20

D064	Senior Civil Engineer	2	\$6,063.20	\$7,580.00
J087	Senior Natural Resource Specialist	1	\$4,750.40	\$5,940.80
N065	Wastewater Collection Supervisor	1	\$4,434.40	\$5,541.60
N063	Wastewater Collection Worker I	3	\$3,075.20	\$3,842.40
N064	Wastewater Collection Worker II	4	\$3,499.20	\$4,369.60
<b>4850B Airports</b>		<b>13</b>		
E091	Administrative Assistant II	2	\$3,681.60	\$4,603.20
D002	Airport Manager	1	\$6,253.60	\$7,816.00
M002	Airport Operations Specialist II	4	\$3,098.40	\$3,872.80
M001	Airport Operations Supervisor - Exempt	1	\$3,933.60	\$4,916.00
E055	Communication Specialist - Confidential	1	\$4,508.80	\$5,636.80
D006	Deputy Director Of Public Works	1	\$7,597.60	\$9,501.60
D181	Management Analyst	1	\$4,664.00	\$5,831.20
T063	Utility Worker II	2	\$2,512.00	\$3,140.00
<b>5500B Health Administration</b>		<b>21</b>		
E029	Administrative Assistant I	2	\$3,240.80	\$4,051.20
D059	Chief Financial Officer - Health System	1	\$8,379.20	\$10,472.80
B284	Chief of Health	1	\$15,104.00	\$18,880.00
D068	Deputy Chief of Health	1	\$11,228.80	\$14,035.20
D223	Deputy Director for Administration and Finance - SMC Health	1	\$6,894.40	\$8,619.20
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
D033	Health Services Manager II	2	\$5,956.80	\$7,445.60
D098	Leap Improvement Systems Manager II	5	\$5,956.80	\$7,445.60
D099	Leap Institute Deputy Director	1	\$6,562.40	\$8,205.60
D067	LEAP Institute Director	1	\$7,238.40	\$9,048.80
D181	Management Analyst	1	\$4,664.00	\$5,831.20
G244	Program Coordinator II	1	\$4,053.60	\$5,064.00
E004	Senior Accountant - Confidential	1	\$4,356.00	\$5,447.20
T063	Utility Worker II	1	\$2,512.00	\$3,140.00
<b>5510B Health Coverage Unit</b>		<b>26</b>		
E484	Health Benefits Analyst II	16	\$3,030.40	\$3,790.40
E486	Health Benefits Supervisor	5	\$4,105.60	\$5,133.60
D033	Health Services Manager II	1	\$5,956.80	\$7,445.60
E485	Lead Health Benefits Analyst	4	\$3,261.60	\$4,074.40
<b>5550B Public Health, Policy and Planning</b>		<b>163</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E029	Administrative Assistant I	1	\$3,240.80	\$4,051.20
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20
E089	Administrative Assistant II - Exempt	1	\$3,681.60	\$4,603.20
E003	Administrative Secretary III	1	\$3,072.00	\$3,836.80
F014	Ambulatory Care Nurse	4	\$5,753.60	\$6,799.20
G254	Care Management Specialist II	13	\$3,340.00	\$4,176.00
G255	Care Management Specialist III	1	\$3,938.40	\$4,922.40
G241	Case Management / Assessment Specialist III	1	\$3,938.40	\$4,922.40
F012	Charge Nurse	2	\$6,318.40	\$7,467.20
F011	Clinical Nurse	1	\$6,318.40	\$7,467.20
D159	Clinical Services Manager - Laboratory	1	\$7,238.40	\$9,048.80
D116	Clinical Services Manager - Public Health	1	\$6,876.00	\$8,596.00
D154	Clinical Services Manager II - Nursing	1	\$7,238.40	\$9,048.80
D036	Clinics Manager	1	\$6,876.00	\$8,596.00
J047	Communicable Disease Investigator	12	\$3,332.80	\$4,164.80
E056	Communication Specialist	1	\$4,508.80	\$5,636.80

D105	Communications Officer	1	\$5,402.40	\$6,750.40
F055	Community Health Planner	4	\$4,108.00	\$5,136.00
G227	Community Program Specialist II	3	\$3,452.80	\$4,316.00
G236	Community Program Supervisor	2	\$4,456.80	\$5,573.60
G113	Community Worker II	6	\$2,552.80	\$3,188.80
G248	Contract Administrator II	1	\$4,053.60	\$5,064.00
D150	County Health Officer	1	\$12,968.80	\$16,212.80
D010	Deputy Health Officer	1	\$10,184.00	\$12,728.80
D129	Director Of Public Health Programs	1	\$8,379.20	\$10,472.80
V402	Electronic Health Record Analyst III	1	\$5,620.00	\$7,022.40
F002	Epidemiologist II	6	\$4,185.60	\$5,232.00
D060	Financial Services Manager I	2	\$5,143.20	\$6,430.40
D151	Financial Services Manager II	1	\$5,956.80	\$7,445.60
E350	Fiscal Office Specialist	1	\$2,728.00	\$3,408.80
D023	Health Services Manager I	1	\$5,143.20	\$6,430.40
D033	Health Services Manager II	4	\$5,956.80	\$7,445.60
V269	IS Client Systems Specialist II	1	\$4,980.00	\$6,225.60
F156	Laboratory Assistant II	2	\$2,458.40	\$3,073.60
E413	Lead Patient Services Assistant	1	\$2,920.80	\$3,652.80
F160	Lead Public Health Laboratory Technician	1	\$3,139.20	\$3,920.80
F020	Licensed Vocational Nurse	1	\$3,328.00	\$3,934.40
D181	Management Analyst	3	\$4,664.00	\$5,831.20
E417	Medical Office Assistant II	1	\$2,483.20	\$3,103.20
E421	Medical Office Services Supervisor - Exempt	1	\$3,423.20	\$4,280.00
E420	Medical Office Specialist	10	\$2,876.00	\$3,597.60
F079	Medical Services Assistant II	1	\$2,417.60	\$3,021.60
F195	Mobile Clinic Certified Medical Assistant	2	\$2,702.40	\$3,376.80
E422	Mobile Health Services Assistant	1	\$2,702.40	\$3,376.80
F009	Nurse Practitioner	4	\$7,487.20	\$8,849.60
E412	Patient Services Assistant II	2	\$2,553.60	\$3,192.80
E415	Patient Services Supervisor - Exempt	1	\$3,632.00	\$4,540.00
G243	Program Coordinator I	3	\$3,452.80	\$4,316.00
G244	Program Coordinator II	2	\$4,053.60	\$5,064.00
B415	Program Coordinator II - Unclassified	1	\$4,053.60	\$5,064.00
D131	Program Services Manager I	1	\$4,664.00	\$5,831.20
G040	Psychiatric Social Worker I	1	\$3,842.40	\$4,803.20
F065	Public Health Microbiologist I	1	\$4,187.20	\$5,234.40
F066	Public Health Microbiologist II	6	\$4,433.60	\$5,541.60
F040	Public Health Nurse	8	\$5,879.20	\$6,948.00
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
J045	Senior Communicable Diseases Investigator	6	\$3,522.40	\$4,402.40
F054	Senior Community Health Planner	2	\$4,417.60	\$5,520.80
D185	Senior Management Analyst	1	\$5,143.20	\$6,430.40
F038	Senior Public Health Nurse	2	\$5,880.80	\$7,349.60
G095	Social Work Supervisor	2	\$4,636.80	\$5,796.00
G093	Social Work Supervisor - Exempt	2	\$4,636.80	\$5,796.00
G096	Social Worker III	2	\$3,938.40	\$4,922.40
F124	Staff Physician	4	\$9,759.20	\$11,535.20
F101	Supervising Epidemiologist	2	\$4,908.00	\$6,136.00
F008	Supervising Nurse Practitioner	1	\$7,788.00	\$9,736.00
F127	Supervising Physician	1	\$10,524.00	\$12,439.20
F062	Supervising Public Health Microbiologist - Exempt	2	\$4,879.20	\$6,100.80
<b>5560B Health IT</b>		<b>49</b>		

E029	Administrative Assistant I	1	\$3,240.80	\$4,051.20
D113	Assistant Chief Information Officer - SMC Health	1	\$8,060.00	\$10,078.40
D101	Chief Information Officer - Health System	1	\$9,700.00	\$12,124.80
F011	Clinical Nurse	5	\$6,318.40	\$7,467.20
G248	Contract Administrator II	1	\$4,053.60	\$5,064.00
V401	Electronic Health Record Analyst II	18	\$5,230.40	\$6,536.80
V402	Electronic Health Record Analyst III	2	\$5,620.00	\$7,022.40
V403	Electronic Health Record Supervisor	4	\$5,984.00	\$7,478.40
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
D017	Health Information Systems and Technology Manager	5	\$6,892.00	\$8,616.00
V261	IS Application Support Analyst II	1	\$4,980.00	\$6,225.60
V265	IS Business Analyst II	1	\$4,980.00	\$6,225.60
V266	IS Business Analyst III	3	\$5,351.20	\$6,688.00
V274	IS Data Specialist III	2	\$5,351.20	\$6,688.00
V305	IS Project Manager I	2	\$5,699.20	\$7,123.20
V306	IS Project Manager II	1	\$6,024.80	\$7,529.60
<b>5600B Emergency Medical Services GF</b>		<b>11</b>		
D108	Assistant Director of Emergency Medical Services	1	\$6,562.40	\$8,205.60
F011	Clinical Nurse	1	\$6,318.40	\$7,467.20
G246	Community Program Analyst II	2	\$4,053.60	\$5,064.00
G236	Community Program Supervisor	1	\$4,456.80	\$5,573.60
D035	EMS Administrator	1	\$7,597.60	\$9,501.60
D033	Health Services Manager II	1	\$5,956.80	\$7,445.60
D181	Management Analyst	2	\$4,664.00	\$5,831.20
D131	Program Services Manager I	1	\$4,664.00	\$5,831.20
D088	Program Services Manager II	1	\$5,402.40	\$6,750.40
<b>5700B Aging and Disability Services</b>		<b>153</b>		
E030	Accountant I	1	\$3,037.60	\$3,798.40
E011	Accountant II	4	\$3,552.00	\$4,440.00
E010	Accountant II - Exempt	1	\$3,552.00	\$4,440.00
E089	Administrative Assistant II - Exempt	1	\$3,681.60	\$4,603.20
E002	Administrative Secretary II	1	\$2,926.40	\$3,656.80
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
D182	Associate Management Analyst	3	\$4,031.20	\$5,038.40
D234	Clinical Services Manager II - Aging and Disability	1	\$6,253.60	\$7,816.00
G246	Community Program Analyst II	6	\$4,053.60	\$5,064.00
G227	Community Program Specialist II	1	\$3,452.80	\$4,316.00
G236	Community Program Supervisor	1	\$4,456.80	\$5,573.60
G113	Community Worker II	3	\$2,552.80	\$3,188.80
G248	Contract Administrator II	1	\$4,053.60	\$5,064.00
D096	Deputy Director of Aging and Disability Services	2	\$6,562.40	\$8,205.60
G224	Deputy Public Administrator II	3	\$3,340.00	\$4,176.00
G225	Deputy Public Guardian Conservator II	2	\$3,340.00	\$4,176.00
G217	Deputy Public Guardian Conservator III	17	\$3,938.40	\$4,922.40
D014	Director of Aging and Disability Services	1	\$7,597.60	\$9,501.60
E443	Estate Property Officer	3	\$2,721.60	\$3,404.00
G215	Estate Property Supervisor - Exempt	1	\$4,636.80	\$5,796.00
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
E350	Fiscal Office Specialist	8	\$2,728.00	\$3,408.80
D023	Health Services Manager I	4	\$5,143.20	\$6,430.40
D033	Health Services Manager II	1	\$5,956.80	\$7,445.60
E442	Lead Estate Property Officer	1	\$2,994.40	\$3,744.00

D181	Management Analyst	1	\$4,664.00	\$5,831.20
E337	Office Specialist	7	\$2,528.80	\$3,160.00
G107	Program Counselor II	1	\$3,514.40	\$4,392.00
F040	Public Health Nurse	3	\$5,879.20	\$6,948.00
E368	Public Services Specialist	2	\$2,404.00	\$3,004.00
E009	Senior Accountant - Exempt	2	\$4,356.00	\$5,448.00
G093	Social Work Supervisor - Exempt	8	\$4,636.80	\$5,796.00
G098	Social Worker I	2	\$3,305.60	\$3,696.00
G097	Social Worker II	4	\$3,340.00	\$4,176.00
B108	Social Worker II - Unclassified	2	\$3,340.00	\$4,176.00
G096	Social Worker III	44	\$3,938.40	\$4,922.40
B106	Social Worker III - Unclassified	2	\$3,938.40	\$4,922.40
G218	Supervising Deputy Public Guardian - Conservator - Exempt	5	\$4,636.80	\$5,796.00
<b>5900B Environmental Health Services</b>		<b>88</b>		
E089	Administrative Assistant II - Exempt	1	\$3,681.60	\$4,603.20
D127	Deputy Director of Environmental Health	2	\$6,562.40	\$8,205.60
D128	Director Of Environmental Health Services	1	\$7,597.60	\$9,501.60
J007	Environmental Health Program Supervisor - Exempt	7	\$5,533.60	\$6,916.00
J048	Environmental Health Specialist I	6	\$3,673.60	\$4,108.00
J046	Environmental Health Specialist II	1	\$4,304.80	\$5,379.20
J049	Environmental Health Specialist III	19	\$4,568.00	\$5,708.00
J037	Environmental Health Specialist IV	10	\$4,931.20	\$6,162.40
J039	Environmental Health Technician I	1	\$2,916.00	\$3,644.00
J040	Environmental Health Technician II	4	\$3,079.20	\$3,850.40
E347	Fiscal Office Assistant II	2	\$2,380.80	\$2,976.80
E350	Fiscal Office Specialist	2	\$2,728.00	\$3,408.80
J001	Hazardous Materials Specialist I	4	\$3,673.60	\$4,108.00
J003	Hazardous Materials Specialist II	3	\$4,304.80	\$5,379.20
J004	Hazardous Materials Specialist III	9	\$4,568.00	\$5,708.00
J005	Hazardous Materials Specialist IV	8	\$4,931.20	\$6,162.40
J041	Lead Environmental Health Technician	1	\$3,268.80	\$4,082.40
D181	Management Analyst	1	\$4,664.00	\$5,831.20
E335	Office Assistant II	2	\$2,292.00	\$2,864.80
E337	Office Specialist	2	\$2,528.80	\$3,160.00
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
E368	Public Services Specialist	1	\$2,404.00	\$3,004.00
<b>6100B Behavioral Health and Recovery Services</b>		<b>532</b>		
E011	Accountant II	3	\$3,552.00	\$4,440.00
E010	Accountant II - Exempt	1	\$3,552.00	\$4,440.00
E002	Administrative Secretary II	3	\$2,926.40	\$3,656.80
E003	Administrative Secretary III	1	\$3,072.00	\$3,836.80
E006	Administrative Secretary III - Confidential	1	\$3,069.60	\$3,835.20
D045	Administrative Services Manager I	2	\$5,402.40	\$6,750.40
F140	Adult Psychiatrist	25	\$11,696.80	\$14,622.40
D056	Assistant Director Of Behavioral Health & Recovery Services	1	\$7,597.60	\$9,501.60
D182	Associate Management Analyst	2	\$4,031.20	\$5,038.40
G079	Behavioral Health And Recovery Services Analyst II	9	\$4,165.60	\$5,204.80
G080	Behavioral Health And Recovery Services Supervisor	3	\$4,560.00	\$5,700.80
G240	Case Management / Assessment Specialist II	8	\$3,340.00	\$4,176.00
B013	Case Management / Assessment Specialist II - Unclassified	1	\$3,340.00	\$4,176.00
G241	Case Management / Assessment Specialist III	11	\$3,938.40	\$4,922.40
F122	Child Psychiatrist	5	\$12,575.20	\$14,866.40
D054	Clinical Services Manager I - Mental Health	1	\$5,402.40	\$6,750.40

D144	Clinical Services Manager I - Nursing	1	\$6,876.00	\$8,596.00
D055	Clinical Services Manager II - Mental Health	15	\$6,253.60	\$7,816.00
E055	Communication Specialist - Confidential	1	\$4,508.80	\$5,636.80
F055	Community Health Planner	2	\$4,108.00	\$5,136.00
F049	Community Mental Health Nurse	15	\$6,214.40	\$6,948.00
G226	Community Program Specialist I	1	\$3,081.60	\$3,852.80
G227	Community Program Specialist II	3	\$3,452.80	\$4,316.00
G248	Contract Administrator II	4	\$4,053.60	\$5,064.00
D057	Deputy Director Of Behavioral Health And Recovery Services	4	\$6,892.00	\$8,616.00
D032	Director Of Behavioral Health And Recovery Services	1	\$9,700.00	\$12,124.80
V402	Electronic Health Record Analyst III	1	\$5,620.00	\$7,022.40
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D151	Financial Services Manager II	2	\$5,956.80	\$7,445.60
E350	Fiscal Office Specialist	1	\$2,728.00	\$3,408.80
E484	Health Benefits Analyst II	2	\$3,030.40	\$3,790.40
G085	Health Education Associate	1	\$3,059.20	\$3,828.00
D017	Health Information Systems and Technology Manager	1	\$6,892.00	\$8,616.00
D023	Health Services Manager I	2	\$5,143.20	\$6,430.40
D033	Health Services Manager II	3	\$5,956.80	\$7,445.60
V261	IS Application Support Analyst II	2	\$4,980.00	\$6,225.60
V269	IS Client Systems Specialist II	1	\$4,980.00	\$6,225.60
G242	Lead Behavioral Health and Recovery Services Specialist	6	\$4,165.60	\$5,204.80
E375	Legal Office Specialist	2	\$2,997.60	\$3,746.40
D181	Management Analyst	8	\$4,664.00	\$5,831.20
G121	Marriage And Family Therapist I	26	\$3,842.40	\$4,803.20
B110	Marriage And Family Therapist I - Unclassified	1	\$3,842.40	\$4,803.20
G120	Marriage And Family Therapist II	67	\$4,320.00	\$5,403.20
D155	Medical Director	1	\$11,238.40	\$14,049.60
E417	Medical Office Assistant II	2	\$2,483.20	\$3,103.20
E420	Medical Office Specialist	10	\$2,876.00	\$3,597.60
G119	Mental Health Counselor I	2	\$2,956.00	\$3,696.00
G118	Mental Health Counselor II	11	\$3,340.00	\$4,176.00
G081	Mental Health Program Specialist	22	\$4,671.20	\$5,838.40
G084	Milieu Program Specialist	1	\$4,292.80	\$5,366.40
G082	Milieu Program Supervisor	1	\$4,721.60	\$5,903.20
F009	Nurse Practitioner	1	\$7,487.20	\$8,849.60
F175	Occupational Therapist II	4	\$4,572.80	\$5,716.00
E335	Office Assistant II	2	\$2,292.00	\$2,864.80
E337	Office Specialist	2	\$2,528.80	\$3,160.00
E412	Patient Services Assistant II	24	\$2,553.60	\$3,192.80
D040	Patient Services Office Manager	1	\$5,402.40	\$6,750.40
E414	Patient Services Specialist	9	\$2,920.80	\$3,652.80
E415	Patient Services Supervisor - Exempt	6	\$3,632.00	\$4,540.00
E462	Payroll / Personnel Supervisor - Confidential	1	\$3,292.80	\$4,115.20
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
E538	Payroll-Personnel Coordinator IV	1	\$3,048.00	\$3,810.40
D167	PBM Program Manager	1	\$8,685.60	\$10,857.60
G191	Peer Support Specialist I	4	\$2,542.40	\$3,177.60
G192	Peer Support Specialist II	17	\$2,807.20	\$3,508.00
G115	Peer Support Worker I	1	\$2,312.00	\$2,888.80
G116	Peer Support Worker II	1	\$2,552.80	\$3,188.80
G243	Program Coordinator I	1	\$3,452.80	\$4,316.00
G244	Program Coordinator II	4	\$4,053.60	\$5,064.00

D131	Program Services Manager I	1	\$4,664.00	\$5,831.20
D088	Program Services Manager II	1	\$5,402.40	\$6,750.40
B130	Psychiatric Resident - Unclassified	16	\$3,321.60	\$4,151.20
G040	Psychiatric Social Worker I	22	\$3,842.40	\$4,803.20
B112	Psychiatric Social Worker I - Unclassified	2	\$3,842.40	\$4,803.20
G035	Psychiatric Social Worker II	36	\$4,320.00	\$5,403.20
F050	Psychologist II	2	\$4,932.80	\$6,167.20
F057	Public Health Educator	1	\$4,108.00	\$5,136.00
D051	Quality Assurance Manager	1	\$5,956.80	\$7,445.60
G025	Residential Counselor I	4	\$3,160.00	\$3,951.20
G027	Residential Counselor II	10	\$3,514.40	\$4,392.00
G028	Residential Counselor III	5	\$3,716.80	\$4,642.40
E007	Senior Accountant	3	\$4,356.00	\$5,448.00
F054	Senior Community Health Planner	2	\$4,417.60	\$5,520.80
G228	Senior Community Program Specialist	1	\$4,053.60	\$5,064.00
G117	Senior Community Worker	2	\$2,956.00	\$3,696.00
D185	Senior Management Analyst	1	\$5,143.20	\$6,430.40
F124	Staff Physician	1	\$9,759.20	\$11,535.20
F142	Supervising Adult Psychiatrist	6	\$12,614.40	\$15,765.60
F128	Supervising Child Psychiatrist	1	\$13,560.80	\$16,029.60
F005	Supervising Mental Health Clinician - Exempt	30	\$5,136.80	\$6,420.00
F006	Supervising Mental Health Psychologist - Exempt	1	\$5,500.80	\$6,876.00
F194	Supervising Psychologist - Exempt	1	\$5,307.20	\$6,631.20
<b>6240B Family Health Services</b>		<b>169</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E090	Administrative Assistant II - Confidential	1	\$3,681.60	\$4,603.20
E003	Administrative Secretary III	1	\$3,072.00	\$3,836.80
G070	Benefits Analyst II	2	\$3,059.20	\$3,828.00
D237	Clinical Services Manager - Community Health	2	\$6,876.00	\$8,596.00
D154	Clinical Services Manager II - Nursing	2	\$7,238.40	\$9,048.80
G227	Community Program Specialist II	3	\$3,452.80	\$4,316.00
G236	Community Program Supervisor	6	\$4,456.80	\$5,573.60
G113	Community Worker II	15	\$2,552.80	\$3,188.80
D223	Deputy Director for Administration and Finance - SMC Health	1	\$6,894.40	\$8,619.20
S024	Dietitian I	2	\$3,828.80	\$4,785.60
D015	Director Of Family Health Services	1	\$7,597.60	\$9,501.60
V401	Electronic Health Record Analyst II	1	\$5,230.40	\$6,536.80
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
E350	Fiscal Office Specialist	2	\$2,728.00	\$3,408.80
D033	Health Services Manager II	1	\$5,956.80	\$7,445.60
D181	Management Analyst	2	\$4,664.00	\$5,831.20
D155	Medical Director	1	\$11,238.40	\$14,049.60
E421	Medical Office Services Supervisor - Exempt	1	\$3,423.20	\$4,280.00
E420	Medical Office Specialist	13	\$2,876.00	\$3,597.60
F185	Occupational Therapist II, California Children's Services	9	\$4,572.80	\$5,716.00
G116	Peer Support Worker II	3	\$2,552.80	\$3,188.80
F059	Pharmacist	1	\$6,436.80	\$8,047.20
F182	Physical Therapist II, California Children's Services	9	\$4,572.80	\$5,716.00
G243	Program Coordinator I	1	\$3,452.80	\$4,316.00
F057	Public Health Educator	1	\$4,108.00	\$5,136.00
F040	Public Health Nurse	41	\$5,879.20	\$6,948.00
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
F054	Senior Community Health Planner	1	\$4,417.60	\$5,520.80

G228	Senior Community Program Specialist	3	\$4,053.60	\$5,064.00
G117	Senior Community Worker	19	\$2,956.00	\$3,696.00
F038	Senior Public Health Nurse	8	\$5,880.80	\$7,349.60
G096	Social Worker III	1	\$3,938.40	\$4,922.40
S025	Supervising Dietitian	6	\$4,221.60	\$5,279.20
F051	Supervising Public Health Nutritionist - Exempt	1	\$4,221.60	\$5,279.20
F187	Supervising Therapist - Exempt	3	\$5,396.80	\$6,748.00
F044	Therapy Aide	2	\$2,539.20	\$3,173.60
<b>6300B Correctional Health Services</b>		<b>109</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
E089	Administrative Assistant II - Exempt	1	\$3,681.60	\$4,603.20
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
F140	Adult Psychiatrist	2	\$11,696.80	\$14,622.40
F012	Charge Nurse	5	\$6,318.40	\$7,467.20
F011	Clinical Nurse	1	\$6,318.40	\$7,467.20
D055	Clinical Services Manager II - Mental Health	1	\$6,253.60	\$7,816.00
D154	Clinical Services Manager II - Nursing	1	\$7,238.40	\$9,048.80
G236	Community Program Supervisor	1	\$4,456.80	\$5,573.60
F018	Correctional Health Nurse	28	\$5,753.60	\$6,799.20
B312	Correctional Health Nurse - Unclassified	5	\$5,753.60	\$6,799.20
F032	Dentist	1	\$7,700.00	\$9,625.60
S021	Dietitian II	1	\$4,045.60	\$5,060.00
D013	Director Of Correctional Health Services	1	\$7,980.00	\$9,977.60
V401	Electronic Health Record Analyst II	1	\$5,230.40	\$6,536.80
D023	Health Services Manager I	1	\$5,143.20	\$6,430.40
E419	Lead Medical Office Assistant	1	\$2,876.00	\$3,597.60
F020	Licensed Vocational Nurse	8	\$3,328.00	\$3,934.40
G121	Marriage And Family Therapist I	4	\$3,842.40	\$4,803.20
G120	Marriage And Family Therapist II	4	\$4,320.00	\$5,403.20
E417	Medical Office Assistant II	8	\$2,483.20	\$3,103.20
E421	Medical Office Services Supervisor - Exempt	1	\$3,423.20	\$4,280.00
E306	Medical Records Coder II	1	\$3,604.00	\$4,507.20
G118	Mental Health Counselor II	2	\$3,340.00	\$4,176.00
G081	Mental Health Program Specialist	1	\$4,671.20	\$5,838.40
F009	Nurse Practitioner	5	\$7,487.20	\$8,849.60
E412	Patient Services Assistant II	1	\$2,553.60	\$3,192.80
E414	Patient Services Specialist	1	\$2,920.80	\$3,652.80
F059	Pharmacist	2	\$6,436.80	\$8,047.20
F058	Pharmacy Technician	2	\$3,125.60	\$3,908.00
G107	Program Counselor II	2	\$3,514.40	\$4,392.00
G040	Psychiatric Social Worker I	7	\$3,842.40	\$4,803.20
F116	Psychologist I	2	\$4,498.40	\$5,622.40
F063	Registered Dental Assistant	1	\$2,793.60	\$3,492.80
G228	Senior Community Program Specialist	1	\$4,053.60	\$5,064.00
F005	Supervising Mental Health Clinician - Exempt	2	\$5,136.80	\$6,420.00
F194	Supervising Psychologist - Exempt	1	\$5,307.20	\$6,631.20
<b>6600B San Mateo Medical Center</b>		<b>1041</b>		
E011	Accountant II	2	\$3,552.00	\$4,440.00
E029	Administrative Assistant I	2	\$3,240.80	\$4,051.20
E089	Administrative Assistant II - Exempt	1	\$3,681.60	\$4,603.20
E001	Administrative Secretary I	1	\$2,711.20	\$3,387.20
E002	Administrative Secretary II	1	\$2,926.40	\$3,656.80
E003	Administrative Secretary III	1	\$3,072.00	\$3,836.80

E006	Administrative Secretary III - Confidential	2	\$3,069.60	\$3,835.20
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
F140	Adult Psychiatrist	10	\$11,696.80	\$14,622.40
F014	Ambulatory Care Nurse	46	\$5,753.60	\$6,799.20
D168	Assistant Medical Director	1	\$10,184.00	\$12,728.80
E125	Buyer II	2	\$3,571.20	\$4,464.80
F089	Cardiac Sonographer II	1	\$5,896.00	\$7,368.80
F080	Central Services And Supply Supervisor - Exempt	2	\$4,251.20	\$5,314.40
F012	Charge Nurse	32	\$6,318.40	\$7,467.20
B285	Chief Executive Officer, SM Medical Center - Unclassified	1	\$13,728.80	\$17,164.00
D210	Chief Financial Officer - San Mateo Medical Center	1	\$10,184.00	\$12,728.80
D215	Chief Medical Officer	1	\$11,790.40	\$14,736.80
D216	Chief Nursing Officer, SMMC	1	\$11,228.80	\$14,035.20
D211	Chief Operations Officer, SMMC	1	\$11,228.80	\$14,035.20
D231	Chief Quality and Patient Experience Officer	1	\$11,228.80	\$14,035.20
E308	Clinical Documentation Specialist	1	\$4,641.60	\$5,804.80
F023	Clinical Laboratory Scientist II	8	\$5,012.00	\$6,264.80
F011	Clinical Nurse	25	\$6,318.40	\$7,467.20
D156	Clinical Services Manager - Diagnostic Imaging	1	\$7,238.40	\$9,048.80
D159	Clinical Services Manager - Laboratory	1	\$7,238.40	\$9,048.80
D187	Clinical Services Manager - Nutrition	1	\$5,402.40	\$6,750.40
D158	Clinical Services Manager - Pharmacy	1	\$8,685.60	\$10,857.60
D087	Clinical Services Manager - Rehabilitation	1	\$6,253.60	\$7,816.00
D034	Clinical Services Manager - Respiratory Therapy	1	\$6,562.40	\$8,205.60
D144	Clinical Services Manager I - Nursing	10	\$6,876.00	\$8,596.00
D154	Clinical Services Manager II - Nursing	2	\$7,238.40	\$9,048.80
D036	Clinics Manager	5	\$6,876.00	\$8,596.00
D105	Communications Officer	1	\$5,402.40	\$6,750.40
F055	Community Health Planner	1	\$4,108.00	\$5,136.00
G246	Community Program Analyst II	2	\$4,053.60	\$5,064.00
G227	Community Program Specialist II	2	\$3,452.80	\$4,316.00
G236	Community Program Supervisor	1	\$4,456.80	\$5,573.60
G113	Community Worker II	1	\$2,552.80	\$3,188.80
S027	Cook II	6	\$2,952.00	\$3,301.60
F029	Creative Arts Therapist	3	\$3,399.20	\$4,250.40
F022	Critical Care Nurse	43	\$5,753.60	\$6,799.20
T075	Custodian	30	\$2,264.80	\$2,828.80
F039	Dental Assistant	1	\$2,364.00	\$2,953.60
D145	Dental Program Manager	1	\$9,998.40	\$12,501.60
F032	Dentist	9	\$7,700.00	\$9,625.60
D049	Departmental Human Resources (HR) Manager	1	\$5,402.40	\$6,750.40
V233	Departmental Systems Analyst	1	\$4,881.60	\$6,102.40
D225	Deputy Director Of Ambulatory Services	1	\$9,998.40	\$12,501.60
D016	Deputy Director of Ancillary Services	1	\$9,496.80	\$11,876.00
D212	Deputy Director of Nursing Services	3	\$7,597.60	\$9,501.60
S021	Dietitian II	7	\$4,045.60	\$5,060.00
D070	Director Of Food And Nutrition Services	1	\$5,672.00	\$7,089.60
D157	Director Of Health Information Management	2	\$6,894.40	\$8,619.20
D042	Director Of Materials Management	1	\$5,956.80	\$7,445.60
F108	Electrograph Technician II	2	\$2,952.00	\$3,690.40
V401	Electronic Health Record Analyst II	4	\$5,230.40	\$6,536.80
V402	Electronic Health Record Analyst III	7	\$5,620.00	\$7,022.40
D239	Environmental Services Manager - Hospital and Clinics	1	\$5,143.20	\$6,430.40

E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D060	Financial Services Manager I	3	\$5,143.20	\$6,430.40
D151	Financial Services Manager II	4	\$5,956.80	\$7,445.60
E347	Fiscal Office Assistant II	1	\$2,380.80	\$2,976.80
E350	Fiscal Office Specialist	3	\$2,728.00	\$3,408.80
S035	Food Service Supervisor - Exempt	1	\$2,952.00	\$3,301.60
S037	Food Service Worker II	14	\$2,600.00	\$2,908.00
E484	Health Benefits Analyst II	1	\$3,030.40	\$3,790.40
E486	Health Benefits Supervisor	1	\$4,105.60	\$5,133.60
D017	Health Information Systems and Technology Manager	1	\$6,892.00	\$8,616.00
D023	Health Services Manager I	3	\$5,143.20	\$6,430.40
D033	Health Services Manager II	1	\$5,956.80	\$7,445.60
F077	Healthcare Assistant	7	\$2,646.40	\$2,646.40
D109	Hospital And Clinics Controller	1	\$8,797.60	\$10,996.80
D107	Hospital And Clinics Finance Manager	3	\$6,894.40	\$8,619.20
E418	Hospital Unit Coordinator	11	\$2,553.60	\$3,192.80
F025	Infusion Nurse	10	\$5,753.60	\$6,799.20
V262	IS Application Support Analyst III	1	\$5,351.20	\$6,688.00
V304	IS Application Support Supervisor	1	\$5,699.20	\$7,123.20
F156	Laboratory Assistant II	8	\$2,458.40	\$3,073.60
F152	Laboratory Support Services Supervisor	1	\$3,235.20	\$4,043.20
F091	Lead Cardiac Sonographer	1	\$5,975.20	\$7,814.40
F076	Lead Central Services And Supply Assistant	1	\$2,564.80	\$3,208.80
T076	Lead Custodian	1	\$2,459.20	\$3,074.40
E359	Lead Medical Interpreter / Translator	1	\$3,256.00	\$4,068.80
E419	Lead Medical Office Assistant	1	\$2,876.00	\$3,597.60
E413	Lead Patient Services Assistant	9	\$2,920.80	\$3,652.80
F090	Lead Pharmacist	1	\$6,792.00	\$8,491.20
F118	Lead Radiologic Technologist	2	\$5,604.00	\$7,004.80
F086	Lead Sterile Processing Technician	2	\$2,713.60	\$3,391.20
F082	Lead Ultrasonographer	1	\$5,975.20	\$7,814.40
F120	Licensed Psychiatric Technician	1	\$3,145.60	\$3,934.40
F020	Licensed Vocational Nurse	16	\$3,328.00	\$3,934.40
F027	Long Term Care Nurse	7	\$5,753.60	\$6,799.20
D181	Management Analyst	9	\$4,664.00	\$5,831.20
D219	Manager, Corporate And HIPAA Compliance	1	\$5,956.80	\$7,445.60
E040	Medical Coding Supervisor	1	\$4,596.00	\$5,744.00
D155	Medical Director	4	\$11,238.40	\$14,049.60
F157	Medical Laboratory Technician	5	\$3,420.00	\$4,273.60
E417	Medical Office Assistant II	5	\$2,483.20	\$3,103.20
E421	Medical Office Services Supervisor - Exempt	1	\$3,423.20	\$4,280.00
E420	Medical Office Specialist	9	\$2,876.00	\$3,597.60
E306	Medical Records Coder II	4	\$3,604.00	\$4,507.20
E307	Medical Records Coder III	2	\$4,145.60	\$5,184.00
F079	Medical Services Assistant II	104	\$2,417.60	\$3,021.60
F031	Medical Surgical Nurse	51	\$5,753.60	\$6,799.20
E422	Mobile Health Services Assistant	1	\$2,702.40	\$3,376.80
F009	Nurse Practitioner	29	\$7,487.20	\$8,849.60
F021	Nurse Practitioner Trainee	5	\$6,974.40	\$6,974.40
F175	Occupational Therapist II	3	\$4,572.80	\$5,716.00
E335	Office Assistant II	1	\$2,292.00	\$2,864.80
F084	Operating Room Technician	3	\$3,145.60	\$3,934.40
F068	Orthopedic Technician	2	\$2,661.60	\$3,326.40

E412	Patient Services Assistant II	95	\$2,553.60	\$3,192.80
B084	Patient Services Assistant II - Unclassified	1	\$2,553.60	\$3,192.80
E414	Patient Services Specialist	26	\$2,920.80	\$3,652.80
E415	Patient Services Supervisor - Exempt	16	\$3,632.00	\$4,540.00
E538	Payroll-Personnel Coordinator IV	4	\$3,048.00	\$3,810.40
E544	Payroll-Personnel Coordinator IV - Confidential	2	\$3,048.00	\$3,810.40
F034	Perioperative Nurse	16	\$5,753.60	\$6,799.20
F059	Pharmacist	11	\$6,436.80	\$8,047.20
F053	Pharmacy Buyer	1	\$3,305.60	\$4,132.80
F058	Pharmacy Technician	8	\$3,125.60	\$3,908.00
F172	Physical Therapist II	7	\$4,572.80	\$5,716.00
F109	Physicians Assistant	1	\$8,020.00	\$10,025.60
G243	Program Coordinator I	5	\$3,452.80	\$4,316.00
G244	Program Coordinator II	6	\$4,053.60	\$5,064.00
D088	Program Services Manager II	3	\$5,402.40	\$6,750.40
F037	Psychiatric Nurse	37	\$5,753.60	\$6,799.20
F050	Psychologist II	8	\$4,932.80	\$6,167.20
D051	Quality Assurance Manager	1	\$5,956.80	\$7,445.60
F075	Radiologic Technologist I	1	\$4,649.60	\$5,812.80
F119	Radiologic Technologist II	1	\$4,918.40	\$6,149.60
F125	Radiologic Technologist III	8	\$5,196.00	\$6,496.80
F063	Registered Dental Assistant	10	\$2,793.60	\$3,492.80
F134	Respiratory Therapist III	14	\$4,475.20	\$5,595.20
D217	San Mateo Medical Center Well-Being and Engagement Officer	1	\$5,956.80	\$7,445.60
E007	Senior Accountant	2	\$4,356.00	\$5,448.00
E009	Senior Accountant - Exempt	1	\$4,356.00	\$5,448.00
F047	Senior Clinical Pharmacist	2	\$6,823.20	\$8,529.60
G117	Senior Community Worker	4	\$2,956.00	\$3,696.00
V238	Senior Graphics Specialist	1	\$3,947.20	\$4,935.20
G095	Social Work Supervisor	2	\$4,636.80	\$5,796.00
G096	Social Worker III	10	\$3,938.40	\$4,922.40
F003	Speech Pathologist	1	\$4,572.80	\$5,716.00
F124	Staff Physician	21	\$9,759.20	\$11,535.20
F123	Staff Physician - Pediatrics	11	\$9,759.20	\$11,535.20
F085	Sterile Processing Technician	4	\$2,557.60	\$3,196.80
F142	Supervising Adult Psychiatrist	2	\$12,614.40	\$15,765.60
F191	Supervising Clinical Laboratory Scientist - Exempt	2	\$5,517.60	\$6,897.60
S020	Supervising Cook - Exempt	1	\$3,142.40	\$3,510.40
T060	Supervising Custodian - Exempt	2	\$2,633.60	\$3,294.40
F030	Supervising Dentist	1	\$8,064.80	\$10,080.00
F006	Supervising Mental Health Psychologist - Exempt	2	\$5,500.80	\$6,876.00
F008	Supervising Nurse Practitioner	4	\$7,788.00	\$9,736.00
F092	Supervising Pharmacist	2	\$7,171.20	\$8,961.60
F127	Supervising Physician	8	\$10,524.00	\$12,439.20
F129	Supervising Physician - Pediatrics	3	\$10,524.00	\$12,439.20
F126	Supervising Radiologic Technologist - Exempt	1	\$6,336.80	\$7,922.40
F187	Supervising Therapist - Exempt	2	\$5,396.80	\$6,748.00
F166	Therapy Assistant	3	\$3,220.00	\$4,024.00
F081	Ultrasonographer II	3	\$5,896.00	\$7,368.80
V269-Y	Value Analysis Analyst Y-Rated	1	\$6,225.60	\$6,225.60
<b>7000D Human Services Agency</b>		<b>813</b>		
E011	Accountant II	12	\$3,552.00	\$4,440.00
E010	Accountant II - Exempt	2	\$3,552.00	\$4,440.00

E029	Administrative Assistant I	4	\$3,240.80	\$4,051.20
E002	Administrative Secretary II	6	\$2,926.40	\$3,656.80
E006	Administrative Secretary III - Confidential	7	\$3,069.60	\$3,835.20
D045	Administrative Services Manager I	1	\$5,402.40	\$6,750.40
D182	Associate Management Analyst	1	\$4,031.20	\$5,038.40
G071	Benefits Analyst I	6	\$3,020.80	\$3,376.80
G070	Benefits Analyst II	183	\$3,059.20	\$3,828.00
G069	Benefits Analyst III	46	\$3,288.80	\$4,112.80
D236	Children's Services Program Manager II	5	\$6,253.60	\$7,816.00
G094	Children's Services Social Work Supervisor - E	19	\$5,136.80	\$6,420.00
G091	Children's Services Social Worker II	13	\$3,663.20	\$4,579.20
G092	Children's Services Social Worker III	68	\$4,320.00	\$5,403.20
E055	Communication Specialist - Confidential	1	\$4,508.80	\$5,636.80
G113	Community Worker II	21	\$2,552.80	\$3,188.80
G247	Contract Administrator I	1	\$3,452.80	\$4,316.00
G248	Contract Administrator II	4	\$4,053.60	\$5,064.00
T075	Custodian	1	\$2,264.80	\$2,828.80
D126	Department Facilities Project Manager	1	\$4,664.00	\$5,831.20
N106	Department Facilities Projects Coordinator I	3	\$3,434.40	\$4,291.20
N107	Department Facilities Projects Coordinator II	1	\$4,060.00	\$5,074.40
D049	Departmental Human Resources (HR) Manager	1	\$5,402.40	\$6,750.40
V233	Departmental Systems Analyst	4	\$4,881.60	\$6,102.40
D037	Deputy Director Of Human Services	2	\$6,894.40	\$8,619.20
D020	Director Of Children And Family Services	1	\$7,597.60	\$9,501.60
B224	Director Of Human Services Agency - Unclassified	1	\$11,228.80	\$14,033.60
D132	Director Of Program Support	2	\$7,597.60	\$9,501.60
D019	Director Of Self Sufficiency Services	1	\$7,597.60	\$9,501.60
G238	Employment Services Specialist II	19	\$3,340.00	\$4,176.00
E476	Executive Secretary - Confidential	1	\$3,387.20	\$4,233.60
D060	Financial Services Manager I	5	\$5,143.20	\$6,430.40
D151	Financial Services Manager II	3	\$5,956.80	\$7,445.60
E350	Fiscal Office Specialist	12	\$2,728.00	\$3,408.80
G065	Fraud Investigator I	3	\$3,523.20	\$4,404.80
G066	Fraud Investigator II	2	\$4,135.20	\$5,171.20
D022	Human Services Agency Assistant Director	1	\$8,379.20	\$10,472.80
D130	Human Services Agency Director Of Finance	1	\$7,597.60	\$9,501.60
G231	Human Services Analyst II	19	\$3,716.00	\$4,642.40
G062	Human Services Care Counselor II	18	\$3,514.40	\$4,392.00
G233	Human Services Hearings Officer	4	\$4,145.60	\$5,183.20
D090	Human Services Manager I	10	\$5,143.20	\$6,430.40
D091	Human Services Manager II	11	\$5,956.80	\$7,445.60
G221	Human Services Program Policy Analyst	13	\$4,352.00	\$5,442.40
G232	Human Services Supervisor - Exempt	33	\$4,145.60	\$5,183.20
V235	Information Technology Analyst	10	\$4,881.60	\$6,102.40
V240	Information Technology Supervisor - Exempt	3	\$5,351.20	\$6,688.00
V230	Information Technology Technician	3	\$3,868.80	\$4,836.80
G067	Investigative Analyst	3	\$3,299.20	\$4,123.20
V305	IS Project Manager I	1	\$5,699.20	\$7,123.20
G235	Job Development Specialist II	7	\$3,716.00	\$4,642.40
E336	Lead Office Assistant	12	\$2,528.80	\$3,160.00
E456	Lead Revenue Collector	1	\$3,339.20	\$4,173.60
T104	Lead Transportation Officer	1	\$2,582.40	\$3,225.60
D181	Management Analyst	18	\$4,664.00	\$5,831.20

G082	Milieu Program Supervisor	1	\$4,721.60	\$5,903.20
E335	Office Assistant II	41	\$2,292.00	\$2,864.80
E338	Office Services Supervisor - Exempt	1	\$3,080.80	\$3,850.40
E337	Office Specialist	9	\$2,528.80	\$3,160.00
G075	Overpayments and Collections Analyst I	1	\$2,856.80	\$3,571.20
G074	Overpayments and Collections Analyst II	4	\$3,235.20	\$4,043.20
G073	Overpayments and Collections Analyst III	5	\$3,478.40	\$4,348.80
G072	Overpayments and Collections Supervisor	2	\$4,145.60	\$5,183.20
E462	Payroll / Personnel Supervisor - Confidential	1	\$3,292.80	\$4,115.20
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
E538	Payroll-Personnel Coordinator IV	3	\$3,048.00	\$3,810.40
G040	Psychiatric Social Worker I	7	\$3,842.40	\$4,803.20
G035	Psychiatric Social Worker II	7	\$4,320.00	\$5,403.20
E368	Public Services Specialist	25	\$2,404.00	\$3,004.00
E460	Records Center Assistant II	3	\$2,528.80	\$3,160.00
E473	Records Center Supervisor - Exempt	1	\$3,006.40	\$3,760.00
F150	Rehabilitation Production Manager - Exempt	2	\$4,423.20	\$5,532.00
F041	Rehabilitation Production Supervisor I	2	\$2,892.80	\$3,615.20
F043	Rehabilitation Production Supervisor II	9	\$3,284.80	\$4,108.80
E007	Senior Accountant	8	\$4,356.00	\$5,448.00
E009	Senior Accountant - Exempt	2	\$4,356.00	\$5,448.00
G117	Senior Community Worker	3	\$2,956.00	\$3,696.00
G063	Senior Human Services Care Counselor - Exempt	4	\$3,901.60	\$4,877.60
V234	Senior Information Technology Analyst	3	\$4,980.00	\$6,225.60
D185	Senior Management Analyst	1	\$5,143.20	\$6,430.40
T062	Senior Utility Worker	1	\$2,769.60	\$3,461.60
G098	Social Worker I	1	\$3,305.60	\$3,696.00
G097	Social Worker II	2	\$3,340.00	\$4,176.00
G096	Social Worker III	5	\$3,938.40	\$4,922.40
G076	Supervising Human Services Care Counselor	2	\$4,292.80	\$5,366.40
G252	Supervising Human Services Hearings Officer	1	\$4,560.00	\$5,700.80
F005	Supervising Mental Health Clinician - Exempt	3	\$5,136.80	\$6,420.00
G064	Supervisor Fraud Investigation Unit - Exempt	1	\$4,548.80	\$5,685.60
T103	Transportation Officer	5	\$2,664.00	\$2,977.60
T064	Utility Worker I	1	\$2,381.60	\$2,977.60
T063	Utility Worker II	1	\$2,512.00	\$3,140.00
G222	Veterans Services Representative II	3	\$3,716.00	\$4,642.40
G100	Vocational Rehabilitation Counseling Supervisor	1	\$4,732.80	\$5,914.40
G013	Vocational Rehabilitation Counselor II	3	\$3,340.00	\$4,176.00
G190	Vocational Rehabilitation Counselor III	5	\$3,938.40	\$4,922.40
<b>7900B Department of Housing</b>		<b>36</b>		
E011	Accountant II	1	\$3,552.00	\$4,440.00
D182	Associate Management Analyst	1	\$4,031.20	\$5,038.40
D213	Deputy Director Of Housing	3	\$7,238.40	\$9,048.80
B310	Director Of Housing	1	\$8,379.20	\$10,472.80
D060	Financial Services Manager I	1	\$5,143.20	\$6,430.40
E350	Fiscal Office Specialist	2	\$2,728.00	\$3,408.80
R002	Housing / Community Development Specialist II	7	\$4,032.00	\$5,038.40
R003	Housing / Community Development Specialist III	8	\$4,616.00	\$5,771.20
R010	Housing And Community Development Supervisor	3	\$5,254.40	\$6,567.20
D094	Housing Program Manager	1	\$5,956.80	\$7,445.60
D110	Information Technology Manager	1	\$5,672.00	\$7,089.60
D181	Management Analyst	1	\$4,664.00	\$5,831.20

E337	Office Specialist	2	\$2,528.80	\$3,160.00
E537	Payroll-Personnel Coordinator III	1	\$2,883.20	\$3,604.00
D008	Resource Conservation Program Manager	1	\$5,402.40	\$6,750.40
E007	Senior Accountant	1	\$4,356.00	\$5,448.00
R011	Senior Housing and Community Development Policy Analyst	1	\$5,254.40	\$6,567.20
<b>Total</b>		<b>6087</b>		

# **Attachment F**

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## **GLOSSARY OF BUDGET TERMS**

## 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 subaccounts) 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 four 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. The amount of required ERAF contributions grows annually along with assessed property value growth. 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 generally do not receive benefits (i.e., medical, dental, life insurance, and paid vacation time) but may be eligible depending on their average working hours per week and length of service.

**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 fulltime 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) = 1.0 [2 x (20/40)]

1 - Part-time position (32 hours a week) = 0.8 [1 x (32/40)]

FTE Total = (2.0 + 1.0 + 0.8) = 3.8

**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:** 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.

**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 healthcare 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 lease transaction by which a public agency leases a building or other asset from a third party and the rent paid by the public agency is used to pay debt service on the bonds issued by that third party and sold to investors..

**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 subaccounts 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 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.