COUNTY EXECUTIVE'S OFFICE

Fiscal Year 2026-27 September Revisions

September 29, 2026

PRESENTED BY:

Michael P. Callagy

County Executive Officer

COUNTY OF SAN MATEO

FY 2026-27 SEPTEMBER REVISIONS

RECOMMENDED BY:

MICHAEL P. CALLAGY
County Executive Officer

ADAM ELY
Assistant County Executive

JUSTIN MATES
Assistant County Executive

NICHOLAS CALDERON
Deputy County Executive

ROCIO KIRYCZUN
Deputy County Executive

PREPARED BY:

ROBERT MANCHIA
Chief Financial Officer

MICHAEL BOLANDER
Assistant Chief Financial Officer

MISTY HOMMERDING
Principal Management Analyst

JOHN ALLAN
Senior Management Analyst

JOHN RIDENER
Senior Management Analyst

JOSEFINA RUBIO
Senior Management Analyst

MANAGEMENT ANALYSTS:

YANITXA ALBINO

KARINA BRAVO SALGADO

MARIKA BUCHHOLZ

IAN EARLEY

JEI HORCA

HELEN LEI

VANESSA WASHINGTON

ACCOUNTING STAFF:

MICHAEL LEACH
Financial Services Manager

JOY LIMIN
Senior Accountant

GENEVIEVE GONZALEZ
Senior Accountant

SPECIAL THANKS TO:

CONTROLLER'S OFFICE
FISCAL OFFICER COMMITTEE

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Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Michael P. Callagy, County Executive

Roberto Manchia, County Chief Financial Officer

Subject: Final Budget Changes to the Fiscal Year 2026-27 Approved Recommended Budget

RECOMMENDATION:

Approve the following actions related to final budget revisions to the Fiscal Year 2026-27 Approved Recommended Budget:

Adopt Resolutions:

A) Adopting the revised budget of the County of San Mateo, as to expenditures for Fiscal Year 2026-27 and making appropriations therefore;
B) Adopting the revised budget of the County of San Mateo as to the means of financing for Fiscal Year 2026-27;
C) Establishing the appropriation limit for the County of San Mateo for Fiscal Year 2026-27; and
D) Authorizing an amendment to Master Salary Resolution No. 081981 as per Fiscal Year 2026-27 Adopted budget.

BACKGROUND:

The County Budget Act (Government Code §§ 29000-29144, 30200, and 53065) requires that the Board of Supervisors adopt the County budget by October 2, 2026.

On June 9, 2026, as part of the two-year budget process, the Board of Supervisors approved the FY 2026-27 Recommended Budget. The purpose of this subsequent budget transmittal is to adopt the FY 2026-27 Budget, which has been amended to include FY 2025-26 year-end Fund Balance adjustments; changes to local, state, and federal funding sources; increases in benefits; and other adjustments deemed necessary to ensure the effective delivery of services that contribute to achieving County goals.

DISCUSSION:

The FY 2026-27 Recommended Budget approved by the Board in June emphasized preparation for significant federal policy shifts and resulting economic uncertainty, financially positioning the County to meet challenges while seeking opportunities ahead. Since that time, year-end financial activities have been completed, estimates have been updated, and the County continues to pursue actions and work with the State to address the Vehicle License Fee Adjustment Amount (VLFAA) funding issue.

The County continues to face significant and growing VLFAA shortfalls because the State's current funding mechanism does not provide sufficient funding to deliver the full amounts owed to the County and its cities, without further State action. In recent years, the County has relied on one-time State appropriations and, when necessary, local General Fund resources and Reserves to address these gaps and maintain essential services, while seeking a permanent solution with the State to support full payments in the future

Without a permanent solution, the County has continued to seek one-time appropriations from the State Legislature. In 2025, the State provided approximately two-thirds of the VLFAA shortfall for FY 2023-24, leaving an estimated $22.3 million outstanding in unpaid VLFAA revenues for the County. For FY 2024-25, approximately $168 million in VLFAA was due to the County, while only $97 million was available from existing funding sources, resulting in a $70.8 million shortfall. The State provided only partial funding to address this gap.

The payment shortfalls continue to grow. For FY 2025-26, the County and its cities face an estimated combined VLFAA shortfall of approximately $226 million, of which the County's share is approximately $134 million. The County has submitted a claim to the State for this amount to be reimbursed as part of the FY2027-28 State budget, per historical practice.

The September Revisions assume the County will receive the full VLFAA amount owed by the State consistent with the County's ongoing advocacy for the full amount. One-time Reserves have been used to temporarily bridge the funding gaps from the past two years, but Reserves are not a sustainable solution for an ongoing funding problem. If the State does not provide the full VLFAA amount due, the County will have to implement reductions across County programs and services which could begin as early as October 2026.

The County has worked closely with its State legislative delegation, the California State Association of Counties, cities, labor partners, Community Based Organizations, and other stakeholders to advance a permanent solution to this VLFAA issue. As a result, the State Department of Finance and the Governor's Office have committed to work with the County and its partners to identify a long-term solution.

The County will continue to closely monitor these efforts, the timing, and amount of State funding, and will make future budget adjustments as necessary.

The County appreciates the leadership and partnership of its legislative delegation, and the many local and statewide partners including the Community Based Organizations and labor unions for advocating for a resolution to this critical revenue source. A permanent and sustainable VLFAA funding solution is vital to maintaining the County's long-term fiscal stability and its ability to provide essential services to San Mateo County residents and communities.

These September Revisions reflect the best information currently available and position the County to respond to the VLFAA uncertainty and other fiscal challenges through FY 2026-27.

The Board-approved FY 2026-27 Recommended Budget as of June 9, 2026, contained $5.2 billion with 5,945 authorized positions across all County funds. After year-end final Fund Balance adjustments, rollover of unspent appropriations (e.g., Measure K), and other budget changes, the proposed FY 2026-27 Adopted Budget increases expenditures by $983 million and adds 3 positions. As a result, the revised FY 2026-27 Budget now totals $6.2 billion with 5,948 positions. The General Fund portion is $4.6 billion with 4,769 positions. See Attachment D for the September revisions.

The following table summarizes Requirements for the September Revisions by County Agency and Non-Departmental Services:

FY 2026-27 Proposed Adopted Budget, All Funds (Requirements)

County Agencies All Funds	2026-27 May Rec	2026-27 September Revisions	2026-27 Proposed Adopted	2026-27 Authorized Positions
General Fund (GF)				
Administration/Fiscal*	240,024,200	24,854,370	264,878,830	629
Community Services	246,750,402	110,308,631	357,059,033	587
Criminal Justice	597,219,738	11,497,903	608,717,641	1,322
Health Services	847,419,171	43,160,413	890,579,584	1,365
Social Services	388,464,006	31,264,215	419,728,221	866
Agency Total*	**2,319,877,517**	**221,085,532**	**2,540,963,309**	**4,769**
Non-Departmental Services*	1,463,862,763	636,122,940	2,099,985,703	-
Total GF	**3,783,740,280**	**857,208,732**	**4,640,949,012**	**4,769**
Non-General Fund (NGF)				
Administration/Fiscal	60,391,564	852,195	61,243,759	-
Community Services	709,727,846	76,113,261	785,841,107	137
Health Services	668,569,982	49,061,488	717,631,470	1,042
Total NGF	**1,438,689,392**	**126,026,944**	**1,564,716,336**	**1,179**
Total GF & NGF	**5,222,429,672**	**983,235,676**	**6,205,665,348**	**5,948**

**Non-Departmental Services is structurally part of Administration/Fiscal but presented separately to better illustrate budget changes within the Agency.*

FY 2026-27 September Revisions

In June, the FY 2026-27 Recommended Budget was presented to the Board of Supervisors for approval, emphasizing the need for fiscal responsibility in the context of ever-changing economic conditions. The September revisions make the necessary modifications to stay the course set in the Recommended Budget with this focus in mind. The revisions include approximately $983.2 million in both General Fund and Non-General Fund adjustments, driven by several key factors:

- Final Fund Balance Adjustments: Following FY 2025-26 year-end closing, $710.8 million in Fund Balance adjustments were made, including allocations for one-time projects and increases to Contingencies and Reserves. The total consists of $647.1 million in General Fund adjustments and $63.7 million in Non-General Fund Balance adjustments, for a total of $710.8 million.

  The largest adjustment is $625 million in Non-Departmental Services, supporting one-time needs such as the purchase and rehabilitation of the Burlingame/Bayshore and Hillsdale properties ($80 million), workforce housing ($50 million), additional capital projects ($46 million), the Tri-Share childcare initiative ($10M), the Sheriff's Real Time Information Center ($1.8 million), the Promenade ($10 million), Bridgepoint ($10 million), projects on the Coastside including Mirada Road and El Granda ($35 million) and a pledge to the American Cancer Society ($7 million). Other significant adjustments include $26.4 million for Public Works Utilities, primarily set aside in Reserves; $11.3 million for County Health's Electronic Health Record implementation; $10.4 million across Technology Services for technology infrastructure, telephone and radio systems, Web Content Accessibility Guidelines (WCAG) accessibility improvements, operational projects, and working capital; $7.9 million for County Library, including outreach vehicles and a new Foster City Library makerspace; $5.5 million for the Sheriff's Office to Reserves (explained below); $5.0 million for Parks Capital Projects, including Tunitas Creek Beach, Flood Park, Pescadero Community Space, and Ohlone State Historic Trail projects; and $4.2 million for Major Capital Construction, including the South San Francisco Wellness Center, Navigation Center, Stone Pine Cove, Cordilleras, and electric vehicle charging infrastructure.

  The remaining $15.1 million reflects net adjustments across other County departments and funds for equipment and technology needs, environmental projects, debt and loan repayments, project closeout costs, Reserves, and other one-time expenses. These amounts also reflect year-end reductions and reconciliations within County Health in an amount of $5.8 million due to a discrepancy between Health IT and EHR Fund Balance that was covered by the General Fund to reconcile a variance between revenues and expenditures, the Human Services Agency reduction of $4.3 million due to a Year-End shortfall, and Other Capital Construction Fund projects. See Attachment B for the full final Fund Balance adjustments.

- Capital Projects: The FY 2026-27 September Revisions include a net increase of $265.2 million for capital projects, to address project needs and align budgets with available funding. These adjustments bring the total fully funded FY 2026-27 Capital Projects budget to $793 million. The capital budget supports projects throughout the County, including roads, information technology infrastructure, and improvements to County-owned facilities. Additional capital projects have been added for September Revisions, these projects include property purchases in Burlingame and Hillsdale, capital improvements in El Granada, Workforce Housing for County Employees, and an easement purchase for Big Wave. The County continues to shift its capital strategy from large-scale new construction toward purchasing, renovating, and improving existing properties to better meet the needs of the community. See Attachment E -Capital Projects.

- Measure K Adjustments: The FY 2026-27 September Revisions include a net increase of $109.8 million in Measure K funding to continue previously approved projects and programs. The adjustment includes $76.6 million for Housing and Homelessness, $16.4 million for capital and other projects, $8.2 million for Children, Families, and Seniors, $4.0 million for District-Specific programs, $2.6 million for Emergency Preparedness, and $2.0 million for FAA-related projects.

- Sheriff’s Office Reserves: The Sheriff’s Office exceeded its prior-year budget by $16 million, which was incurred before the current administration came into office at the end of calendar year 2025 which was covered by the General Fund. This reduced the department’s Reserves below the County’s reserve policy requirement. As part of the September Revisions, the County is providing $5.5 million in one-time Fund Balance to restore the Sheriff’s Office Reserves to 2 percent and provide greater financial stability as the department manages its budget. The Sheriff’s Office will be responsible for building the remaining 2 percent over the next three years to meet the County’s 4 percent Reserves Policy requirement. Consistent with the Reserves Policy, the County Executive’s Office will provide ongoing budget oversight, including review of the department’s revenues, expenditures, and financial projections.

Position Changes

These September revisions include a net increase of 3 positions from the FY 2026-27 Recommended Budget to the FY 2026-27 Proposed Adopted Budget. Positions were added/deleted in the following departments:

County Health	*One add in Public Health, Policy and Planning due to a discrepancy in Workday and is restored, added to the budget for reconciliation.* *One full-time Nurse Practitioner is deleted and split into two part-time Nurse Partitioners in San Mateo Medical Center to support patient visits across clinics.*	2
Department of Public Works	*One Deputy Director of Public Works is added to support the Engineering Services Division as part of the Department’s executive team*	1

	reorganization. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment	

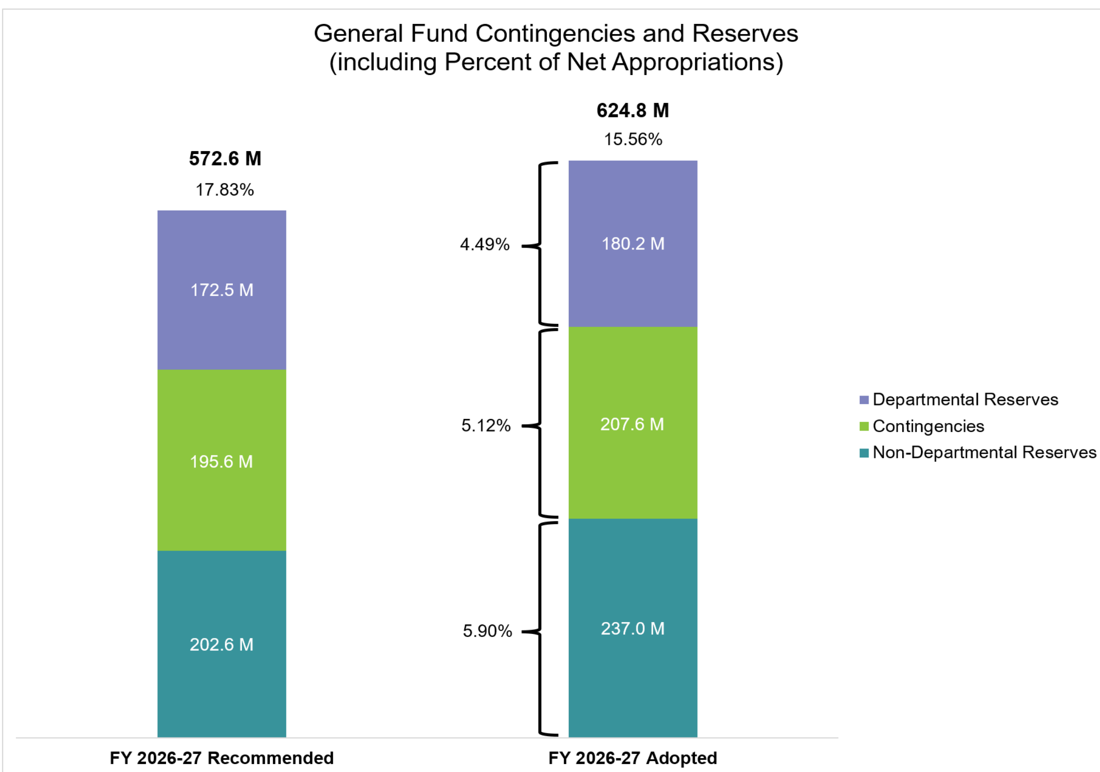
For further information, a detailed list of position changes is set forth in Attachment A.

<u>Reserves</u>

The County Reserves Policy (updated in 2024) changed the General Fund reserve requirement to 15 percent of County Net Appropriations which are inclusive of minimum requirements for Departmental Reserves (4 percent), Non-Departmental Reserves (6 percent), and General Fund appropriation for Contingencies (5 percent).

The September Revisions include adjustments to Contingencies and Reserves for County All Funds has Contingencies and Reserve of $738.6 million which is an increase of $163.1 million from the FY 2026-27 Recommended Budget. In the General Fund, Contingencies and Reserves total $624.8 million, or 15.6 percent of Net Appropriations, exceeding the County's reserve requirement. This represents an increase of $125.6 million from the Recommended Budget approved in June.

The chart below shows the change in General Fund Contingencies and Reserves from the FY 2026-27 Recommended Budget, including the values as a percentage of Net Appropriations.



Federal and State Funding Changes and Impacts

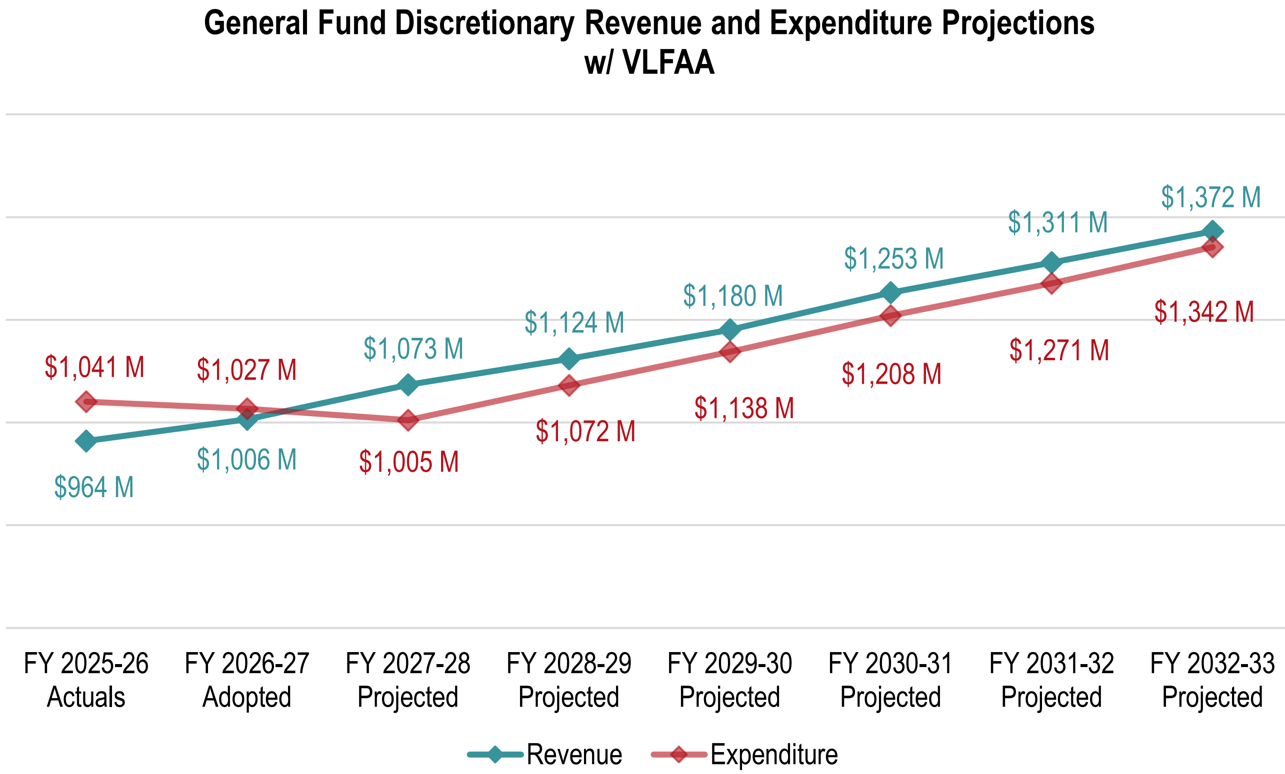
Federal H.R. 1 and recent State budget actions include significant changes to the health and social safety net that are expected to impact both the Human Services Agency (HSA) and County Health. HSA expects increased workload as approximately 52,000 Medi-Cal beneficiaries navigate new eligibility, renewal, work, and documentation requirements, which may increase the risk of coverage loss. To support this workload, HSA is adding 32 limited-term positions at a cost of approximately $3.9 million, funded by one-time State and federal Medi-Cal administrative funding. These positions will support Medi-Cal re-determinations and help meet State-mandated processing timeframes. County Health expects these changes to increase the number of uninsured residents who may rely on County services, while reducing funding available to support the health care safety net. While the FY 2026-27 State Budget delayed or reduced some impacts and provided one-time funding to support HSA's implementation efforts, uncertainty remains around the longer-term fiscal and operational impacts.

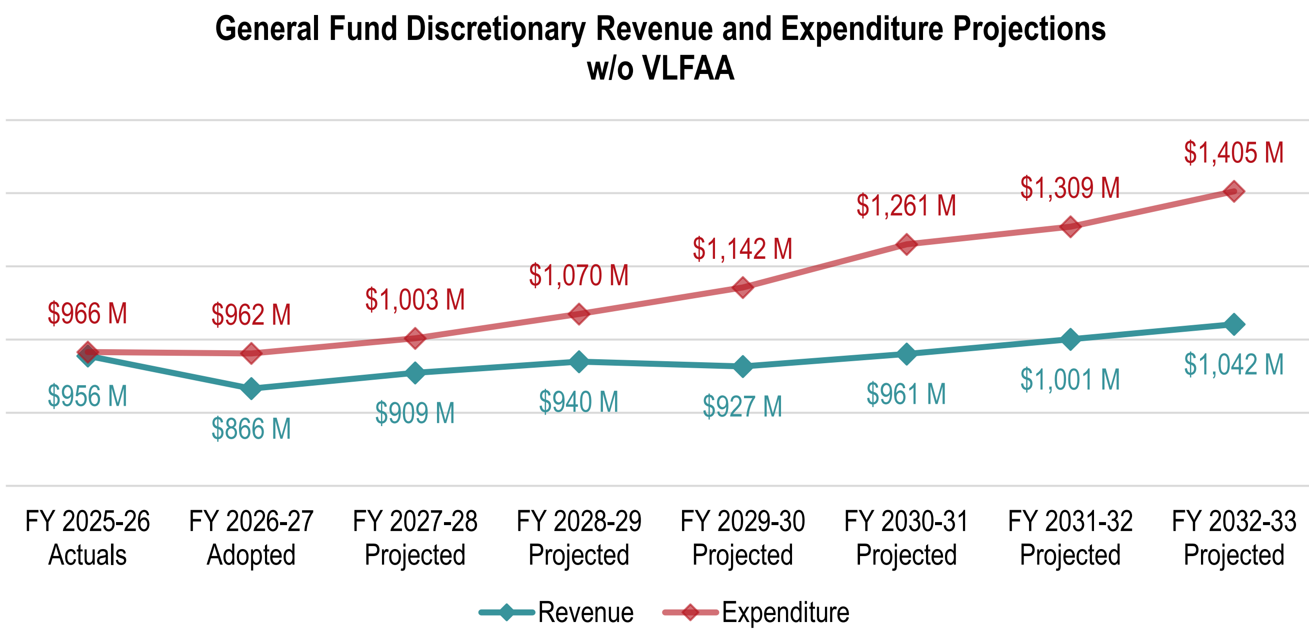
Conclusion

The FY 2026-27 Proposed Adopted Budget reflects the County's continued commitment to responsible fiscal management and maintaining high-quality services. The budget maintains a stable workforce with a net increase of three positions, fully funds one-time expenses, supports continued investment in capital and infrastructure, and maintains adequate Contingencies and Reserves. Departments also continue to carefully manage their budgets within available resources. This approach positions the County to manage changing fiscal conditions, including uncertainty surrounding VLFAA funding. The FY 2026-27 September Revisions budget assumes receipt of the full VLFAA amount owed by the State, while the County continues working toward a permanent solution, recognizing that continued unpaid VLFAA shortfalls will require program, staffing and service reductions. Through careful planning and responsible use of resources, the County prioritizes long-term fiscal stability while maintaining essential services for residents.

The charts below illustrate the significant impact VLFAA has on the County's General Fund outlook. With VLFAA funding, discretionary revenues are projected to generally keep pace with expenditures and exceed expenditures beginning in FY 2027-28. In FY 2026-27, projected revenue is approximately $1.006 billion compared to $1.027 billion in expenditures, a gap of approximately $21 million. By FY 2032-33, projected revenue reaches approximately $1.372 billion compared to $1.342 billion in expenditures, resulting in revenue exceeding expenditures by approximately $30 million.

Without VLFAA funding, the County faces a different financial outlook. Beginning with the FY 2026-27 Adopted Budget, projected expenditures exceed discretionary revenues, and the gap grows significantly over time. In FY 2026-27, expenditures are approximately $962 million compared to $866 million in revenue, a difference of approximately $96 million. By FY 2032-33, the difference grows to approximately $305 million, with projected expenditures of $1.4 billion compared to $1.1 billion in revenue. The projections are based on current revenue and expenditure assumptions.





The growing difference between revenues and expenditure demonstrates the importance of receiving the VLFAA funding owed by the State and securing a permanent funding solution. While the County has used one-time Reserves to help manage prior funding gaps, Reserves cannot sustainably support an ongoing imbalance between revenues and expenditures.

The County remains committed to protecting taxpayer dollars through careful financial planning, maintaining adequate Reserves, managing ongoing costs, and preserving its long-term fiscal health and continuing to be prepared for whatever may come its way. The County continues to work through situations to ensure residents feel the least impact as possible. With capital projects fully funded and debt service continuing to decline, the County has some flexibility to respond to future fiscal challenges. However, that flexibility does not replace the need for a permanent VLFAA solution.

As the County continues working with the State, it will closely monitor fiscal conditions and make thoughtful budget decisions to maintain financial stability and preserve essential services for San Mateo County residents.

COMMUNITY IMPACT:

The FY 2026-27 Proposed Adopted Budget allocates resources to essential services such as healthcare, education, and social welfare, ensuring access for all residents regardless of socioeconomic status. Investments in infrastructure and capital projects focus on serving vulnerable populations and public input has been sought in key decisions.

FISCAL IMPACT:

The impact on the revised budget of all September changes on Total Requirements for all County funds is an increase of $983.2 million in FY 2026-27 (compared to the FY 2026-27 Recommended Budget that was approved in June). Fund Balance has increased by $711 million for all County funds ($647 million in the General Fund and $64 million in other County funds). General Fund Reserves now total $624.8 million, which represents 15.6 percent of Net Appropriations.

ATTACHMENTS

Attachment A – Position Changes Summary

Attachment B – Final Fund Balance Adjustments

Attachment C– Measure K Allocations Summary

Attachment D – September Revisions

Attachment E – Capital Projects

RESOLUTION NO.

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

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RESOLUTION ADOPTING THE REVISED BUDGET OF THE COUNTY OF SAN MATEO AS TO EXPENDITURES FOR FISCAL YEAR 2026-27 AND MAKING APPROPRIATIONS THEREFORE

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

WHEREAS, this Board has, pursuant to law, published such required notice that the recommended budget documents are available to members of the public; and

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 2026-27, 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 2026-27, after making any revisions of, deductions from, or increases or additions to, the recommended budget it deems advisable during or after the public hearing, by resolution no later than October 2, 2026; and

WHEREAS, the Board desires to adopt the budget as finally determined, and such budget adopted by the Board and incorporated by reference herein will specify the following: (a) appropriations by objects of expenditure within each budget unit, except for capital assets that are appropriated at the subobject level pursuant to Section 29008; (b) other financing uses by budget unit; (c) intrafund transfers by budget unit; (d) transfers-out by fund; (e) appropriations for contingencies, by fund; (f) provisions for nonspendable, restricted, committed, and assigned fund balances, by fund and purpose; and (g) the means of financing the budget requirements; and

WHEREAS, the Board finds and determines that all proceedings for the adoption of the approved recommended budget for the County were conducted in the manner and within the time provided by law.

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 Recommended Budget of the County of San Mateo for the fiscal year 2026-27, as revised by the final determinations of the Board concerning any revisions, deductions, and increases or additions to the Recommended Budget, and the financing uses therein, 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 2026-27.
3. Revenues classified as tax proceeds received during the fiscal year in excess of that amount budgeted in conformance with California Constitution Article XIIIB 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 2026-27, 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, 2026.

5. The hereinafter specified expenditures, by general classes as set forth therein, are detailed in the Recommended Budget, which was approved on June 9, 2026, as modified in the Budget adopted herein.

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RESOLUTION NO. .

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

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RESOLUTION ADOPTING THE REVISED BUDGET OF THE COUNTY OF SAN MATEO AS TO THE MEANS OF FINANCING FOR FISCAL YEAR 2026-27

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 2026-27, as set forth in the Recommended Budget approved on June 9, 2026 as modified in he Budget adopted on September 29, 2026 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 2026-27.

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RESOLUTION NO. .

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

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RESOLUTION ESTABLISHING THE APPROPRIATION LIMIT FOR THE COUNTY OF SAN MATEO FOR FISCAL YEAR 2026-27

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 XIIIB 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 XIIIB; and

WHEREAS, Article XIIIB 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 XIIIB 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 2025-2026 for purposes of determining the base year value used to calculate the appropriations limit for Fiscal Year 2026-2027; and

WHEREAS, the Board elects to employ the Local Assessment Roll Factor in calculating the appropriations limit for the 2026-27 fiscal year; and

WHEREAS, documentation used in the determination of the appropriations limit and other necessary determinations have been made available to the public on the County of San Mateo's Budget, Policy, and Performance webpage 15 days prior to the meeting to establish the limit; and

WHEREAS, employing the Local Assessment Roll Factor in calculating the appropriations limit for the 2026-27 fiscal year results in an appropriation limit of $2,470,738,012 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 2026-27 fiscal year shall be $2,470,738,012.

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RESOLUTION NO.

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

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RESOLUTION AUTHORIZING AN AMENDMENT TO MASTER SALARY RESOLUTION 081981 AS PER FY 2026-2027 ADOPTED BUDGET.

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 9, 2026, the Board adopted Resolution No. 081981 (“Master Salary Resolution”) for fiscal year 2026-27, 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

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 yar 2026-27 Recommended Budget.

NOW THEREFORE, IT IS HEREBY ORDERED that the Board of Supervisors authorizes an amendment to Master Salary Resolution 081981 as follows:

SECTION 1: Section 14 of the Resolution is amended as indicated:

<u>18000 TECHNOLOGY SERVICES DEPARTMENT</u>

1. Item V260S, IS Support Series is decreased by 1 position for a new total of 80 positions.
2. Item V306, IS Project Manager II is increased by 1 position for a new total of 2 positions.

<u>30000 SHERIFF'S OFFICE</u>

1. Item E091, Administrative Assistant II is decreased by 1 position for a new total of 5 positions.
2. Item G247S, Contract Administrator Series is increased by 1 position for a new total of 2 positions.
3. Item V240, Information Technology Supervisor is decreased by 1 position for a new total of 0 positions.
4. Item D051, Quality Assurance Manager is increased by 1 position for a new total of 1 position.

<u>55500 PUBLIC HEALTH, POLICY AND PLANNING</u>

1. Item E029, Administrative Assistant I is increased by 1 position for a new total of 1 position.

2. Item D185, Senior Management Analyst is decreased by 1 position for a new total of 0 positions.
3. Item E420, Medical Office Specialist is decreased by 2 positions for a new total of 8 positions.
4. Item G255, Care Management Specialist III is decreased by 1 position for a new total of 0 positions.
5. Item G226S, Community Program Specialist Series is decreased by 1 position for a new total of 2 positions.
6. Item G085S, Public Health Educator Series is decreased by 1 position for a new total of 3 positions.

<u>55600 HEALTH IT</u>

1. Item D017, Health Information Systems and Technology Manager is decreased by 1 position for a new total of 7 positions.
2. Item D086, Clinical Services Manager - Informatics is increased by 1 position for a new total of 1 position.
3. Item V400S, EHR Analyst Series is increased by 1 position for a new total of 23 positions.

<u>59000 ENVIRONMENTAL HEALTH SERVICES</u>

1. Item D185, Senior Management Analyst is increased by 1 position for a new total of 1 position.

<u>62400 FAMILY HEALTH SERVICES</u>

1. Item V400S, EHR Analyst Series is decreased by 1 position for a new total of 0 positions.

66000 SAN MATEO MEDICAL CENTER

1. Item One E411S, Patient Services Assistant Series is increased by 2 positions for a new total of 95 positions.
2. Item F009S, Patient Care Series is increased by 3 positions for a new total of 394 positions.
3. Item F157, Medical Laboratory Technician is increased by 1 position for a new total of 5 positions.

79000 DEPARTMENT OF HOUSING

1. Item E53S, Payroll/Personnel Coordinator Series is decreased by 1 position for a new total of 0 positions.
2. Item E476S, Executive Secretary – Confidential is increased by 1 position for a new total of 1 position.

SECTION 2: Effective Date

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

* * * * * *

Attachment A

POSITION CHANGES SUMMARY

Position Change Summary

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Criminal Justice						
District Attorney's Office	2510P	Paralegal	E008		(1)	One vacant Paralegal is deleted and one Victim Advocate II is added to better align staffing with the Victim Services Unit's operational and fiscal needs and work performed. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Victim Advocate II	G114	1		
		Social Worker III	G096		(1)	One vacant Social Worker III is deleted and one Victim Advocate II is added to better align staffing with the Victim Service Unit's operational and fiscal needs and work performed. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Victim Advocate II	G114	1		
Probation Department	3211P	Legal Office Specialist	E375		(1)	One vacant Legal Office Specialist is deleted and two Buyer II are added to better support department operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment
		Buyer II	E125	2		
	3253P	Legal Office Specialist	E375		(1)	One vacant Legal Office Specialist is deleted to better support the department's operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
	3211P	Departmental Systems Analyst	V233		(1)	One vacant Departmental Systems Analyst is deleted and Contract Administrator II is added to better support department operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment
		Contract Administrator II	G248	1		
Sheriff's Office	3011P	Accountant II	E011		(1)	One vacant Accountant II is deleted and one Accountant II - Exempt is added to better align staffing with operational needs across the department.
		Accountant II - Exempt	E010	1		
	3011P	Administrative Assistant II	E091		(1)	One vacant Administrative Assistant II is deleted and transferred from Administrative Services Division to Support Services Division to better align staffing with operational needs across the department.
	3013P	Administrative Assistant II	E091	1		
	3055P	Management Analyst	D181		(1)	One vacant Management Analyst is deleted and transferred from Homeland Security Division to Administrative Services Division to better align staffing with operational needs across the department.
	3011P	Management Analyst	D181	1		

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Sheriff's Office	3053P	Administrative Assistant II	E091		(1)	One vacant Administrative Assistant II is deleted and one Contract Administrator I is added to support contract management in the Administrative Services Division and to better align staffing with operational needs across the department.
	3011P	Contract Administrator I	G247	1		
	3011P	Information Technology Supervisor - Exempt	V240		(1)	One vacant Information Technology Supervisor - Exempt is deleted and one Quality Assurance Manager is added to assist with quality assurance in reporting and data support in the Forensic Laboratory Division.
	3017P	Quality Assurance Manager	D051	1		
	3053P	Crime Analyst - Unclassified	B010		(1)	One vacant Crime Analyst - Unclassified is deleted and transferred within the Investigations Bureau to better align staffing with operational needs.
		Crime Analyst - Unclassified	B010	1		
	3011P	Sheriff's Property Officer I	E106		(1)	One vacant Sheriff's Property Officer I Administrative Services Division to Support Services Division to better align staffing with operational needs across the department.
	3013P	Sheriff's Property Officer I	E106	1		
			Criminal Justice	**12**	**(12)**	

Health Services

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Health Administration	5500P	Administrative Assistant I	E029		**(1)**	One filled Administrative Assistant I is reclassified to an Accountant II to provide fiscal support to Health Administration, Health IT, and portions of Public Health Policy and Planning, including accounts payable processing for the Electronic Health Record Enterprise Fund, Medi-Cal Administrative Claim preparation, budget and encumbrance monitoring, year-end closeout coordination, and quarterly fiscal reporting.This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Accountant II	E011	1		
Public Health, Policy and Planning	5550P	Community Program Supervisor	G236		(1)	One vacant Community Program Supervisor is deleted and one Pharmacist is added to assist support a pharmacist-led HIV care model by overseeing medication management for approximately clients living with HIV. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Pharmacist	F059	1		
		Administrative Assistant I	E029	1		One vacant Administrative Assistant is added and restored due a Workday discrepancy. This position was part of the departments overall count and ensuring it is captured in the department's budget.

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Public Health, Policy and Planning	5550P	Senior Management Analyst	D185		(1)	One vacant Senior Management Analyst is deleted and transferred from Public Health, Policy and Planning to Environmental Health Services to better align with the operational needs of County Health.
		Medical Office Specialist	E420		(2)	Two vacant Medical Office Specialists are deleted and transferred to San Mateo Medical Center to assist with the North County Wellness Health Center.
		Case Management Specialist III	G255		(1)	One vacant Case Management Specialist III is deleted and transferred to San Mateo Medical Center to assist with the North County Wellness Health Center.
		Community Program Specialist II	G227		(1)	One vacant Community Program Specialist II is deleted and transferred to San Mateo Medical Center to assist with the North County Wellness Health Center.
		Community Health Planner	F055		(1)	One vacant Community Health Planner is deleted and transferred to San Mateo Medical Center to assist with the North County Wellness Health Center.
Health IT	5560P	Health Information Systems and Technology Manager	D086		(1)	One vacant Health Information Systems and Technology Manager is deleted and one Clinical Services Manager - Informatics is added to better align staffing with the division's operational needs and support the implementation of the Electronic Health Record across County clinics.
		Clinical Services Manager - Informatics	D017	1		
		Electronic Health Record Analyst II	V401	1		One filled Electronic Health Record Analyst II is added and transferred from Family Health Services to Health IT to align the position with its current reporting structure and funding responsibility. Health IT currently funds the position.
Aging and Disability Services	5700P	Public Health Nurse	F040		(1)	One vacant Public Health Nurse is deleted and one Social Work Supervisor - Exempt is added to support the case management and supervisory needs of the Adult Protective Services program. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Social Worker Supervisor - Exempt		1		
		Social Worker III - Unclassified	B106		(1)	One filled Social Worker III -Unclassified is converted to a permanent Social Worker III - Classified to better meet the service needs of the program. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Social Worker III - Classified	G096	1		
Environmental Health Services	5900P	Hazardous Materials Specialist III	J004		(1)	One vacant Hazardous Materials Specialist III is deleted and one Environmental Health Program Supervisor - Exempt is added to better to better align staffing with the department's operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Environmental Health Program Supervisor - Exempt	J007	1		

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Environmental Health Services	5900P	Hazardous Materials Specialist III	J004		(1)	One vacant Hazardous Materials Specialist III is deleted and one Administrative Assistant I is added to better to better align staffing with the department's operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Administrative Assistant I	E029	1		
		Senior Management Analyst	D185	1		One vacant Senior Management Analyst is added and transferred from Public Health, Policy and Planning to Environmental Health Services to better align with the operational needs of County Health.
Behavioral Health and Recovery Services	6110P	Medical Office Specialist	B076		(1)	One vacant Medical Office Specialist is deleted and one Pharmacist is added to support staff training on Medication Assisted Treatment medications, and address the growing need for pharmaceutical consultation on complex cases and new state and federal requirements. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Pharmacist	B097	1		
Family Health Services	6240P	Electronic Health Record Analyst II	V401		(1)	One filled Electronic Health Record Analyst II is transferred from Family Health Services to Health IT to better with the current reporting structure and funding responsibility.
Correctional Health Services	6300P	Psychiatric Social Worker II	G035		(1)	One vacant Psychiatric Social Worker II is deleted and one Mental Health Program Specialist is added to support the CalAIM Program. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Mental Health Program Specialist	G081	1		
San Mateo Medical Center	6600P	Adult Psychiatrist	F140		(1)	One vacant Adult Psychiatrist is deleted and transferred from Clinic Administration to Fair Oaks Health Center within the department to better align with staffing needs.
				1		
		Staff Physician	F124		(1)	One vacant Staff Physician is deleted and transferred from Staff Medical Unit to Fair Oaks Health Center within the department to better align with staffing needs.
				1		
		Nurse Practitioner	F009		(1)	One vacant full-time Nurse Practitioner is deleted and split into two half-time Nurse Practitioners to support patient visits across clinics. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
				2		
		Patient Services Assistant II - Unclassified	B084		(1)	One filled Patient Services Assistant - Unclassified is reclassified to a Patient Services Assistant is better align with staffing needs and support appropriate patient care. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
		Patient Services Assistant	E412	1		

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
San Mateo Medical Center	6600P	Health Services Manager II	D033		(1)	One filled Health Services Manager II is deleted and transferred to the Health Futures Lab in the Medical Center to better align with operational needs.
				1		
		Patient Services Assistant II	E412	2		Two vacant Patient Services Assistant II are added and transferred from Public Health, Policy and Planning to assist with the North County Wellness Center.
		Medical Services Assistant II	F079	2		Two vacant Medical Services Assistant II are added and transferred from Public Health, Policy and Planning to assist with the North County Wellness Center.
		Medical Laboratory Technician	F157	1		One vacant Medical Laboratory Technician is added and transferred from Public Health, Policy and Planning to assist with the North County Wellness Center.
			Health Services	**23**	**(21)**	

Social Services

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
				-	-	
			Social Services	**-**	**-**	

Community Services

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Department of Housing	7920P	Payroll Personnel Coordinator III	E537		(1)	One vacant Payroll Personnel Coordinator III is deleted and Executive Secretary - Confidential is added to provide necessary secretarial support to the department head and deputy directors.
		Executive Secretary - Confidential	E476	1		
Department of Public Works	4600P	Deputy Director of Public Works	D006	1		One vacant Deputy Director of Public Works is added to support the Engineering Services Division as part of the Department's executive team reorganization. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.
			Community Services	**2**	**(1)**	

Administration & Fiscal Services

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Technology Services Department	1820P	IS Client Systems Specialist II	V269		(1)	One filled IS Client Systems Specialist II is coverted to an IS Client Systems Specialist II - Senior is added to assist with the oversight of the department and align with operational needs.
		IS Client Systems Specialist - Senior	V271	1		

Department	Program Unit ID	Job Title	Job Class Code	Add	Del	Description
Technology Services Department	1820P	IS Systems Specialist III	V278		(1)	One filled IS Systems Specialist III is converted to an IS Client Systems Specialist III to better align with the staffing needs of the department.
		IS Client Systems Specialist III	V270	1		
	1850P	IS Manager I	D119		(1)	One vacant IS Manager I is deleted and one IS Manager II is added to better align with the staffing needs of the department.
		IS Manager II	D115	1		
		IS Communications Specialist I	V280		(1)	One vacant IS Communications Specialist I is deleted and converted into an IS Project Manager I to align with current staffing needs.
		IS Project Manager I	V305	1		
		IS Project Manager I	V305		(1)	One vacant IS Project Manager I is deleted and one IS Project Manager II is added to better align with the staffing needs of the department.
	1844P	IS Project Manager II	V306	1		
	1860P	IS Applications Support Supervisor	V304		(1)	One filled IS Applications Support Supervisor is deleted and transferredServer & Disaster Recovery and transfers the position to Criminal Justice Information for alignment with current staffing needs.
		IS Applications Support Supervisor	V304	1		
		Administration & Fiscal Services		**6**	**(6)**	

Total Position Changes:

Total Position Changes	**43**	**(40)**	
Net Position Changes	**3**		

Attachment B

FINAL FUND BALANCE ADJUSTMENTS

Final Fund Balance Adjustments

Program	Department Name	FY 2026-27 Final FB Adjusted	Description
1210P	County Executive's Office/Clerk of the Board-County Management	2,641,617	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including the exemption of the remaining value of a Silicon Valley Community Foundation grant received by the County Management Program in FY 2024-25 but not rolled to Fund Balance in FY 2025-26. This action corrects this oversight.
1210P	County Executive's Office/Clerk of the Board-County Management	431,537	This action adjusts Final Year-End Fund Balance for one-time expenses, including for the Office of Racial and Social Justice to recognize the remaining balance of a Silicon Valley Community Foundation grant received in FY 2024-25 that was not included in FY 2025-26 Fund Balance.
1310P	Assessor-County Clerk-Recorder-Appraisal Services	1,984,453	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including various technology projects in the Appraisal Services Division.
1411P	Controller's Office-Administration	418,941	This action adjusts the Final Year-End Fund Balance and sets it aside in Reserves.
1441P	Controller's Office-General Accounting	120,000	This action appropriates Final Fund Balance for capital asset software to support the implementation of GASB requirements impacting the County's Annual Comprehensive Financial Report (ACFR).
1510P	Treasurer - Tax Collector-Tax Collector	455,553	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including support for the opening of the South San Francisco Wellness Center; one-time Tax System integration with the Assessor's system to improve data sharing and operational efficiency; and one-time technology and operational initiatives.
1520P	Treasurer - Tax Collector-Treasurer	603,497	This action adjusts Final Year-End Fund Balance and sets aside funding for one-time expenses associated with the opening and transition into the new South San Francisco Wellness Center. The funding will support salary and benefits for extra-help staff during the FY 2026-27 tax season, part-time security support during the initial occupancy of the new facility, one-time Technology Services Department hourly support services, and other operational expenses related to establishing the new South San Francisco office building.
1600P	County Attorney's Office-County Attorney's Office	486,397	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
1710P	Human Resources Department-HR Strategy and Innovation	353,916	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including wellness initiatives.

1740P	Human Resources Department-People Experience & Culture	364,935	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including Americans with Disabilities Act (ADA) Capital Projects.
1810P	Technology Services Department-Business & Fiscal Administration	(270,368)	This action adjusts Final Year-End Fund Balance for one-time expenses including operational projects and 60-day working capital.
1820P	Technology Services Department-Client Success	1,827,824	This action adjusts Final Year-End Fund Balance and appropriates for one-time operational projects, 60-day working capital, and reserves.
1844P	Technology Services Department-Planning & Project Management	805,177	This action adjusts Final Year-End Fund Balance for one-time expenses including operational projects and 60-day working capital.
1844P	Technology Services Department-Planning & Project Management	(351,985)	This action adjusts Final Year-End Fund Balance for one-time expenses related to Human Resources Information Systems projects managed by the Controller's Office and Human Resources Department.
1850P	Technology Services Department-IT Security	4,415,731	This action adjusts Final Year-End Fund Balance and sets it aside in reserves for one-time expenses including telephone and radio infrastructure projects, radio operations, and 60-day working capital.
1860P	Technology Services Department-Applications	2,482,650	This action adjusts Final Year-End Fund Balance and sets it aside in reserves for one-time expenses including Web Content Accessibility Guidelines (WCAG) 2.0 upgrades, Countywide virtual server infrastructure projects, and 60-day working capital.
1870P	Technology Services Department-Tech Infrastructure Repl Budgt	2,456,088	This action adjusts Final Year-End Fund Balance for one-time expenses including technology infrastructure replacements managed by the department and future technology replacement needs.
8000P	Non-Departmental Services-Non-Departmental Services	625,047,403	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including the purchase and rehabilitation of the Burlingame/ Bayshore and Hillsdale properties; workforce housing; additional capital projects; the Tri-Share Childcare Initiative; the Sheriff's Real Time Information Center; the Promenade and Bridgepoint projects; Coastside projects, including Mirada Road and El Granada; and a pledge to the American Cancer Society.
Administration and Fiscal Services - General Fund		**644,273,366**	
8900P	Debt Service Fund-Debt Service Fund	852,195	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
Administration and Fiscal Services - Non-General Fund		**852,195**	

1220P	Real Property Services-Real Property Services	(216,457)	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
1240P	Public Safety Communications-Public Safety Communications	1,092,947	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including handheld radio replacements, computer equipment purchases, and software procurement.
1260P	Agriculture/Weights and Measures-Agriculture/Weights and Measures	(59,448)	This action adjusts Final Year-End Fund Balance and related appropriations, including reductions to departmental reserves and unused expenditure accounts.
1940P	Public Safety Communications-Message Switch	291,856	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including computer equipment maintenance.
3810P	Planning and Building-Administration and Support	659,817	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
3900P	Parks Department-Parks and Recreation	124,559	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4010P	Sustainability Department-Administration	1,616,357	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including Proposition 4 grant application and reporting support and audiovisual equipment.
4310P	Department of Emergency Management-Dept of Emergency Management	(355,028)	This action adjusts Final Year-End Fund Balance and and Reserves for one-time expenses.
4320P	Department of Emergency Management-Emergency Management JPA	1,078,998	This action adjusts Final Year-End Fund Balance for one-time expenses, including the purchase of a hazardous materials response vehicle.
4660P	Department of Public Works-Enhanced Flood Control Program Admin	854,950	This action adjusts Final Year-End Fund Balance for one-time expenses, including a project contribution to the City of Belmont for the Belmont Creek Restoration Project.
4730P	Department of Public Works-Facilities Services	(424,424)	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4840P	Department of Public Works-Utilities	1,685,303	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
7920P	Department of Housing-Housing and Community Development	(74,686)	This action adjusts Final Year-End Fund Balance and makes corresponding reduction in Reserves.
	Community Services - General Fund	**6,274,744**	
3550P	Structural Fire-Structural Fire	627,200	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
3560P	County Service Area #1-County Service Area #1	323,207	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
3570P	Local Agency Formation Commission-Local Agency Formation Commission	41,427	This action adjusts Final Year-End Fund Balance and sets aside the balance in Reserves.
3700P	County Library-County Library	7,859,033	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including nine outreach vehicles, a new makerspace at the Foster City Library, and the rollover of unspent Friends of the Library and other restricted donations from prior years.

3950P	Parks Department-Fish and Game	42,595	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
3980P	Parks Department-Coyote Point Marina	149,674	This action adjusts the Final Year-End Fund Balance to repay the Breakwater Improvement Loan from the Department of Boating and Waterways, with the remaining balance set aside in Reserves. The Dock 29 Replacement Loan remains outstanding.
3990P	Parks Department-Parks Capital Projects Budget	4,980,536	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including the Tunitas Creek Beach Improvement Project, Realize Flood Park, Pescadero Community Space Project, and Ohlone State Historic Trail Markers Project.
4060P	Sustainability Department-Waste Reduction	100,155	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including costs associated with the operation of the Pescadero Transfer Station.
4060P	Sustainability Department-Waste Reduction	407,535	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including illegal dumping cleanup in the County Franchise Area.
4060P	Sustainability Department-Waste Reduction	885,564	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including professional services for edible food recovery and compliance activities and administrative service charges related to AB 939 programs.
4060P	Sustainability Department-Waste Reduction	13,391	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including salary and benefit costs for staff supporting SB 1383 activities in the unincorporated County.
4070P	Sustainability Department-CSA-8 North Fair Oaks	1,521,378	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including professional services and illegal dumping mitigation efforts in North Fair Oaks.
4070P	Sustainability Department-CSA-8 North Fair Oaks	196,151	This action adjusts Final Year-End Fund Balance for one-time expenses, including recycling service costs associated with a prior-year invoice.
4520P	Department of Public Works-Road Construction and Operations	3,216,404	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4740P	Department of Public Works-Construction Services	97,483	This action adjusts Final Year-End Fund Balance to increase repayment of the General Fund loan, with the remaining balance set aside in Reserves.
4760P	Department of Public Works-Vehicle and Equipment Services	6,760,542	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
4840P	Department of Public Works-Utilities	26,432,142	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.

4850P	Department of Public Works-Airports	(76,016)	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
8200P	County One-Time Expense Fund-County One-Time Expense Fund	2,881,777	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including County Capital projects.
8300P	Courthouse Construction Fund-Courthouse Construction Fund	369,598	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
8400P	Criminal Justice Construction Fund-Criminal Justice Construction Fund	992,905	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
8450P	Other Capital Construction Fund-Warm Shell Project Budget	(6,437,338)	This action adjusts Final Year-End Fund Balance for one-time expenses, including County Office Building 3 Project closeout costs and prior-year project expenditures. The remaining balance will be transferred to Non-Departmental Services upon project closeout.
8450P	Other Capital Construction Fund-Warm Shell Project Budget	162,273	This action adjusts Final Year-End Fund Balance for one-time expenses, including financial closeout costs for the completed Warm Shell and Skylonda Fire Station projects. The remaining balance will be transferred to Non-Departmental Services upon project closeout.
8470P	Other Capital Construction Fund-Major Capital Construction	4,188,759	This action adjusts Final Year-End Fund Balance for one-time expenses, including Major Capital Construction projects such as the South San Francisco Wellness Center, Navigation Center, Stone Pine Cove, and electric vehicle charging stations. Any remaining balance will be transferred to Non-Departmental Services.
8470P	Other Capital Construction Fund-Major Capital Construction	33,539	This action adjusts Final Year-End Fund Balance for one-time expenses, including remaining expenditures for the Cordilleras Project. The remaining balance will partially fund the Culvert Creek Project.
8500P	Capital Projects-Capital Projects	(534,119)	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
	Community Services - Non-General Fund	**55,235,795**	
2510P	District Attorney's Office-District Attorney's Office	(183,285)	This action adjusts Final Year-End Fund Balance and makes corresponding reduction in Reserves.
3011P	Sheriff's Office-Administrative Services	5,496,320	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
3211P	Probation Department-Administrative Services	822,267	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including computer upgrades and other financing transfer out for capital projects.
3227P	Probation Department-Adult Services	100,000	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including other financing transfer out for capital projects.

3300P	Coroner's Office-Coroner's Office	425,115	This action adjusts Final Year-End Fund Balance for one-time expenses, including the upgrade of software services and safety equipment, and the balance set aside in Reserves.
	Criminal Justice - General Fund	**6,660,417**	
5500P	County Health-Health Administration	-	There is no Fund Balance to carry over.
5510P	County Health-Health Coverage Unit	1,891	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5550P	County Health-Public Health, Policy and Planning	71,753	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5560P	County Health-Health IT	(4,113,914)	This action adjusts Final Year-End Fund Balance and related appropriations to reflect the final available fund balance. Fund Balance was covered by the General Fund to reconcile a discrepancy resulting from a variance between revenues and expenditures associated with an Appropriation Transfer Request between the Health IT and Electronic Health Record budget units. Health IT will complete a journal entry to reimburse the General Fund.
5600P	County Health-Emergency Medical Services GF	2	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5700P	County Health-Aging and Disability Services	(1,923,999)	This action adjusts Final Year-End Fund Balance and reduces capital project appropriations for the North County Wellness Center.
6110P	County Health-Behavioral Health and Recovery Administration	74,547	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
6240P	County Health-Family Health Services	54,370	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
6300P	County Health-Correctional Health Services	34,200	This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including Services and Supplies for one-time technology expenses.
	Health Services - General Fund	**(5,801,150)**	
1950P	First 5 San Mateo County-First 5 San Mateo County	1,457,058	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5630P	County Health-Emergency Medical Services Fund	571,926	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
5800P	County Health-IHSS Public Authority	3,578,188	This action adjusts Final Year-End Fund Balance and sets it aside in Reserves.
8420P	County Health-Electronic Health Record	11,348,023	This action adjusts Final Year-End Fund Balance and reappropriates remaining expenditures for the Electronic Health Record Implementation project into FY 2026-27.
	Health Services - Non-General Fund	**16,955,195**	

7010P	Human Services Agency-Office of Agency Director	(4,289,061)	This action adjusts Reserves to cover the Year-End shortfall in Fiscal Year 2025-26.
	Social Services - General Fund	**(4,289,061)**	

Summary - County	**2026-27 Final FB Adjusted**
General Fund	647,118,316
Non-General Fund	63,685,667
Total All County Funds	**710,803,983**
Summary - Information Only	**2026-27 Final FB Adjusted**
Non-General Fund	9,357,518
Total All County Funds	**9,357,518**

Attachment C

MEASURE K SUMMARY

Measure K Allocation Summary

Budget Unit	Department Name	Project Name	2026-27 Recommended	2026-27 September Revisions	2026-27 Adopted
1200B	County Executive's Office/Clerk of the Board	Measure K Admin Assistant	586,102	-	586,102
1200B	County Executive's Office/Clerk of the Board	Measure A Outreach Coordinator	258,753	-	258,753
1800B	Technology Services Department	Technology Infra and Open Data	4,529,274	310,592	4,839,866
3000B	Sheriff's Office	Gun Buy Back Program	40,000	-	40,000
4000B	Sustainability Department	Fleet Electrification	-	4,593,411	4,593,411
8000B	Non-Departmental Services	Measure K Oversight Committee	15,000	-	15,000
8000B	Non-Departmental Services	Measure K Data & Evaluation	1,500,000	-	1,500,000
8470B	Other Capital Construction Fund	Pescadero Fire Station	15,000,000	(15,000,000)	-
8470B	Other Capital Construction Fund	SSF Health Campus	-	-	-
8470B	Other Capital Construction Fund	North Fair Oaks Library	482,040	(482,040)	-
8470B	Other Capital Construction Fund	Tower Road Fire Station	500,000	(500,000)	-
8500B	Capital Projects	Bldgs and Facil Infrastructure	4,563,485	(208,071)	4,355,414
8500B	Capital Projects	Pescadero Fire Station	-	27,243,134	27,243,134
8500B	Capital Projects	Tower Road Fire Station	-	400,113	400,113
		Other Total	**27,474,654**	**16,357,139**	**43,831,793**
1200B	County Executive's Office/Clerk of the Board	Programs and Services Dist 4	-	246,000	246,000
4520B	Department of Public Works	Programs and Services Dist 3	15,000	6,495	21,495
8000B	Non-Departmental Services	Programs and Services Dist 1	500,000	1,127,483	1,627,483
8000B	Non-Departmental Services	Programs and Services Dist 2	500,000	547,229	1,047,229
8000B	Non-Departmental Services	Programs and Services Dist 3	500,000	488,059	988,059
8000B	Non-Departmental Services	Programs and Services Dist 4	500,000	917,231	1,417,231
8000B	Non-Departmental Services	Programs and Services Dist 5	500,000	697,286	1,197,286
8500B	Capital Projects	Programs and Services Dist 2	195,353	-	195,353
		District Specific Total	**2,710,353**	**4,029,783**	**6,740,136**
1200B	County Executive's Office/Clerk of the Board	Guaranteed Income DV Pilot	-	401,471	401,471
1200B	County Executive's Office/Clerk of the Board	Students With Amazing Goals	-	250,004	250,004
1200B	County Executive's Office/Clerk of the Board	Community Legal Aid Services	-	1,902,284	1,902,284
1600B	County Attorney's Office	Labor Standards	424,877	-	424,877
1700B	Human Resources Department	Supported Training Employ Prog	488,297	-	488,297
2510B	District Attorney's Office	DA Domestic Violence	282,774	270,000	552,774
2510B	District Attorney's Office	District Attorney Elder Abuse	1,272,536	(752)	1,271,784
2510B	District Attorney's Office	District Attorney Gun Violence	719,227	-	719,227

Budget Unit	Department Name	Project Name	2026-27 Recommended	2026-27 September Revisions	2026-27 Adopted
2510B	District Attorney's Office	District Attorney Human Trafficking	-	120,000	120,000
3000B	Sheriff's Office	School Safety	712,462	-	712,462
3200B	Probation Department	FLY Intervention Services	250,000	-	250,000
3700B	County Library	Direct Pay to Lib for Big Lift	1,088,012	-	1,088,012
3700B	County Library	Library Raising a Reader	100,000	-	100,000
3900B	Parks Department	Parks Master Plan	-	54,775	54,775
3900B	Parks Department	Parks Department Ops and Maint	2,500,000	700,085	3,200,085
3900B	Parks Department	Ranger Residences	-	28,677	28,677
3990B	Parks Department	Parks Capital Projects	2,500,000	3,893,990	6,393,990
5550B	County Health	Ravenswood Health Network	259,524	-	259,524
5700B	County Health	CareGivers Support Analysis	101,381	-	101,381
5700B	County Health	AAS Elder Depend Adult Protect	985,082	-	985,082
5700B	County Health	AAS Friendship Line	255,186	-	255,186
5700B	County Health	Master Plan on Aging Developmt	500,000	-	500,000
5700B	County Health	Olympics promo-disabled popula	252,957	-	252,957
5700B	County Health	Senior Nutrition Services	2,000,000	-	2,000,000
5700B	County Health	Taxi Voucher - Elderly 70+	608,196	-	608,196
6100B	County Health	CoastPride, Inc.	257,400	-	257,400
6100B	County Health	Daly City Youth Health Center	258,108	-	258,108
6100B	County Health	Meas K Imat Program	1,798,562	(2,510)	1,796,052
6100B	County Health	PES Case Management	325,721	(260)	325,461
6100B	County Health	Pennisula Family Service Peer	457,688	-	457,688
6100B	County Health	Pre To Three	896,743	(809)	895,934
6100B	County Health	Youth Outpatient Case Mgmt	584,601	(1,555)	583,046
6100B	County Health	Youth School-Transition Age	500,000	-	500,000
6240B	County Health	Home Visit Expansion	1,524,056	-	1,524,056
6240B	County Health	Pre To Three	558,510	-	558,510
6600B	County Health	SMMC Coastside Services	108,105	-	108,105
6600B	County Health	SMMC Older Adults	484,462	-	484,462
6600B	County Health	SMMC Teen Clinics	770,146	69	770,215
6600B	County Health	Coastside Medical Services	623,304	-	623,304
7010B	Human Services Agency	Veterans Services	480,863	-	480,863
7420B	Human Services Agency	HSA PEI-At Risk Child	759,150	-	759,150
7420B	Human Services Agency	At-Risk Foster Youth Services	407,713	-	407,713
7520B	Human Services Agency	Early Learng and Care Trust Fd	7,012,600	501,114	7,513,714
8000B	Non-Departmental Services	Age Friendly Resources	-		-
8000B	Non-Departmental Services	Childcare/Build Up Capacity	250,000	-	250,000
8000B	Non-Departmental Services	LGBTQ Support/Pride Center	-	350,000	350,000
8000B	Non-Departmental Services	CBO Community Outreach (OCA)	300,000	-	300,000
8000B	Non-Departmental Services	Capacity Building for daycare	400,000	-	400,000
8000B	Non-Departmental Services	DV system of care/gap analysis	670,000	(270,000)	400,000
8000B	Non-Departmental Services	Education/Training childhood	1,500,000	-	1,500,000
8000B	Non-Departmental Services	Friends for Youth	250,000	-	250,000
8000B	Non-Departmental Services	BHRS and Police Pilot Program	500,000	-	500,000
8000B	Non-Departmental Services	Second Harvest	2,000,000	-	2,000,000
		Children, Families, and Seniors Total	**38,978,243**	**8,196,583**	**47,174,826**

Budget Unit	Department Name	Project Name	2026-27 Recommended	2026-27 September Revisions	2026-27 Adopted
5550B	County Health	Mobile Health Street Medicine	777,157	-	777,157
5550B	County Health	SMCHealth-HPSM-House-Retention	2,000,000	-	2,000,000
6100B	County Health	Mental Health Emer Services	574,434	-	574,434
7010B	Human Services Agency	ITA - Clarity &FRC database	134,349	-	134,349
7330B	Human Services Agency	HOME program	3,226,108	-	3,226,108
7510B	Human Services Agency	BitFocus Clarity Human Svcs	138,548	-	138,548
7510B	Human Services Agency	COH Emergency Financial Assist	3,500,000	-	3,500,000
7510B	Human Services Agency	COH Housing Assitance	7,500,000	277,544	7,777,544
7510B	Human Services Agency	Technical Assistance Service	120,000	-	120,000
7510B	Human Services Agency	Coordinated Entry Service	2,668,450	34,853	2,703,303
7510B	Human Services Agency	Homeless Outreach Service	3,018,467	107,287	3,125,754
7510B	Human Services Agency	EPA Homeless Shelter Op Exp	869,127	-	869,127
7510B	Human Services Agency	Event Center Inclement Weather	665,942	-	665,942
7510B	Human Services Agency	Housing Locator Services	1,265,458	86,689	1,352,147
7510B	Human Services Agency	Motel Voucher/Overflow Shelter	2,303,282	130,739	2,434,021
7510B	Human Services Agency	Rapid Rehousing Services	1,983,556	61,163	2,044,719
7510B	Human Services Agency	Interim Housing NCS Nav Center	726,143	189,134	915,277
7510B	Human Services Agency	Safe Harbor Shelter Bridge	1,263,125	-	1,263,125
7510B	Human Services Agency	StarVista Youth Shelter	469,388	-	469,388
7900B	Department of Housing	Affordable Housing Fund	19,000,000	60,864,007	79,864,007
7900B	Department of Housing	Support/Tech Assist Svcs	400,000	481,344	881,344
7900B	Department of Housing	Local Housing Subsidy Program	8,700,000	14,935,257	23,635,257
7900B	Department of Housing	Staff Support	1,411,218	-	1,411,218
8000B	Non-Departmental Services	Measure K Housing/Homeless	6,000,000	-	6,000,000
8470B	Other Capital Construction Fund	HMB Farm Labor Housing Proj	1,000,000	(549,000)	451,000
		Housing and Homelessness Total	**69,714,752**	**76,619,017**	**146,333,769**
3580B	Fire Protection Services	County Fire Engine Replc Fnd	1,196,943	-	1,196,943
3580B	Fire Protection Services	Wildland Urban Interface	630,000	-	630,000
3900B	Parks Department	Natural Resource Management	275,000	88,024	363,024
3900B	Parks Department	Fire Mitigation	1,000,000	1,793,070	2,793,070
3900B	Parks Department	RCD Grant	200,000	78,579	278,579
3900B	Parks Department	Fire Safe SMC Grant	200,000	22,100	222,100
4000B	Sustainability Department	Flood and Sea Level Rise	-	375,000	375,000
4300B	Department of Emergency Management	AI Software	430,000	-	430,000
4300B	Department of Emergency Management	Alert and Warning DC	183,774	-	183,774
4300B	Department of Emergency Management	Community Outreach DC	214,544	-	214,544
4300B	Department of Emergency Management	Community Resilience	600,000	-	600,000

Budget Unit	Department Name	Project Name	2026-27 Recommended	2026-27 September Revisions	2026-27 Adopted
4300B	Department of Emergency Management	Coastside DC	183,774	-	183,774
4300B	Department of Emergency Management	Coastside CERT Prog Coord	170,000	-	170,000
4300B	Department of Emergency Management	La Honda Fire Brigade	100,000	-	100,000
5550B	County Health	Health Large Animal Evac Group	101,764	-	101,764
5600B	County Health	EMS - Medical Reserve Corps	199,550	-	199,550
7900B	Department of Housing	Disaster Prep Workshop	165,000	117,591	282,591
8500B	Capital Projects	CSA7&11 Emergency Preparedness	1,242,560	88,402	1,330,962
		Emergency Preparedness Total	**7,092,909**	**2,562,766**	**9,655,675**
1260B	Agriculture/Weights and Measures	Measure K Airport (FAA Ruling)	159,778	-	159,778
1600B	County Attorney's Office	Measure K Airport (FAA Ruling)	127,975	-	127,975
3000B	Sheriff's Office	Measure K Airport (FAA Ruling)	2,107,487	-	2,107,487
4850B	Department of Public Works	MCO Airport Sup	262,209	14	262,223
4850B	Department of Public Works	795 Skyway Building	-	1,987,871	1,987,871
5550B	County Health	Measure K Airport (FAA Ruling)	75,375	-	75,375
		FAA Total	**2,732,824**	**1,987,885**	**4,720,709**
		Total All Categories	**148,703,735**	**109,753,173**	**258,456,908**

Attachment D

SEPTEMBER REVISIONS

Criminal Justice

Sheriff's Office (3000B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	5,376,812
Gross Appropriations	4,658,594
Intrafund Transfers	(1,775,438)
Contingencies/Dept Reserves	5,496,320
Net County Cost	3,002,664
Positions	—

Administrative Services (3011P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments and appropriations to expand the ServiceNow platform across multiple bureaus.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	97,922
Intrafund Transfers	—
Net County Cost	97,922
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(124,720)
Intrafund Transfers	—
Net County Cost	(124,720)
Positions	—

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

	September Revisions FY 2026-27
Sources	5,496,320
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	5,496,320
Net County Cost	—
Positions	—

4. Position Adjustments: This action deletes one IT Supervisor-Exempt and adds one Contract Administrator I; converts one Accountant II to an Accountant II-Exempt; transfers one Administrative Assistant II and one Property Officer I to the Support Services Division; and transfers one Management Analyst from the Homeland Security Division to better align staffing with operational needs across the department. All positions included in this adjustment are currently vacant.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(191,504)
Intrafund Transfers	—
Net County Cost	(191,504)
Positions	(1)

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	5,496,320
Gross Appropriations	(109,718)
Intrafund Transfers	—
Contingencies/Dept Reserves	5,496,320
Net County Cost	(109,718)
Positions	(1)

Support Services Division (3013P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of services and performance in FY 2026-27, including increased special duty pay for Academy and training activities and adjustments to professional services, program activities, interagency agreements, and other operational expenses within the Crisis Management Unit/Psychiatric Emergency Response Team.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	590,254
Intrafund Transfers	—
Net County Cost	590,254
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	33,374
Intrafund Transfers	—
Net County Cost	33,374
Positions	—

3. Position Adjustments: This action transfers one vacant Administrative Assistant II and one vacant Property Officer I from the Administrative Services Division to the Support Services Division to better align staffing with operational needs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	303,435
Intrafund Transfers	—
Net County Cost	303,435
Positions	2

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	880,820
Intrafund Transfers	—
Net County Cost	880,820
Positions	2

Forensic Laboratory Division (3017P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to appropriations and offsetting revenue for the DNA Backlog, Department of Justice Sexual Assault, and Board of State and Community Corrections Edward Byrne Memorial Juvenile Assistance Grant Program.

	September Revisions FY 2026-27
Sources	(2,241)
Gross Appropriations	(957)
Intrafund Transfers	—
Net County Cost	1,284
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	26,251
Intrafund Transfers	—
Net County Cost	26,251
Positions	—

3. Position Adjustment - Quality Assurance Manager: This action adds a vacant Quality Assurance Manager to the Forensic Laboratory Division to address an identified management and quality assurance need.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	261,346
Intrafund Transfers	—
Net County Cost	261,346
Positions	1

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(2,241)
Gross Appropriations	270,749
Intrafund Transfers	—
Net County Cost	272,990
Positions	1

Patrol Division (3051P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to appropriations and offsetting revenue for the Office of Traffic Safety and Alcohol and Beverage Control grants and law enforcement contract areas.

	September Revisions FY 2026-27
Sources	33,784
Gross Appropriations	(239,730)
Intrafund Transfers	(40)
Net County Cost	(273,554)
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	165,586
Intrafund Transfers	—
Net County Cost	165,586
Positions	—

3. Measure K Position Benefit Rate Adjustment: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(37,479)
Intrafund Transfers	—
Net County Cost	(37,479)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	33,784
Gross Appropriations	327,578
Intrafund Transfers	(40)
Net County Cost	293,754
Positions	—

Investigations Bureau (3053P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including funding adjustments associated with position changes in the Investigations Bureau.

	September Revisions FY 2026-27
Sources	(180,953)
Gross Appropriations	(57,391)
Intrafund Transfers	(181,416)
Net County Cost	(57,854)
Positions	—

2. Real-Time Information Center: This action provides funding to establish and operate the Real-Time Information Center, including staffing, equipment, technology, facility, training, and other operating costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,580,874
Intrafund Transfers	(1,600,000)
Net County Cost	1,980,874
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	20,081
Intrafund Transfers	—
Net County Cost	20,081
Positions	—

4. Position Adjustment: This action adjusts the budget to reflect approved position adjustments, including health benefit cost changes, in the Investigations Bureau.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,689
Intrafund Transfers	—
Net County Cost	3,689
Positions	—

5. Position Adjustment - Crime Analyst - Unclassified: This action deletes one vacant Administrative Assistant II and transfers one filled Crime Analyst-Unclassified within the Investigations Bureau to better align staffing with operational needs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(188,572)
Intrafund Transfers	—
Net County Cost	(188,572)
Positions	(1)

6. Measure K Position Benefit Rate Adjustments: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(23,466)
Intrafund Transfers	—
Net County Cost	(23,466)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(180,953)
Gross Appropriations	3,650,281
Intrafund Transfers	(1,781,416)
Net County Cost	2,049,818
Positions	(1)

Homeland Security Division (3055P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to appropriations and offsetting revenue for State Homeland Security and Urban Areas Security Initiative grants.

	September Revisions FY 2026-27
Sources	(468,025)
Gross Appropriations	(258,865)
Intrafund Transfers	—
Net County Cost	209,160
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	29,715
Intrafund Transfers	—
Net County Cost	29,715
Positions	—

3. Position Adjustment - Management Analyst: This action transfers one vacant Management Analyst to the Administrative Services Division to align with staffing needs across the department.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(210,114)
Intrafund Transfers	—
Net County Cost	(210,114)
Positions	(1)

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(468,025)
Gross Appropriations	(413,728)
Intrafund Transfers	—
Net County Cost	54,297
Positions	(1)

Corrections Division (3101P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to appropriations and offsetting revenue for AB 109 and Food Services.

	September Revisions FY 2026-27
Sources	44,508
Gross Appropriations	(766,015)
Intrafund Transfers	6,018
Net County Cost	(804,505)
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(37,909)
Intrafund Transfers	—
Net County Cost	(37,909)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	44,508
Gross Appropriations	(412,264)
Intrafund Transfers	6,018
Net County Cost	(450,754)
Positions	—

Court Security and Transportation Bureau (3158P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to appropriations and revenue for Court Security, Countywide Building Security, and Health Security.

	September Revisions FY 2026-27
Sources	453,419
Gross Appropriations	365,067
Intrafund Transfers	—
Net County Cost	(88,352)
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	18,144
Intrafund Transfers	—
Net County Cost	18,144
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	453,419
Gross Appropriations	464,876
Intrafund Transfers	—
Net County Cost	11,457
Positions	—

Probation Department (3200B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	2,372,267
Gross Appropriations	1,885,350
Intrafund Transfers	—
Contingencies/Dept Reserves	422,267
Net County Cost	(64,650)
Positions	—

Administrative Services (3211P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	29,252
Intrafund Transfers	—
Net County Cost	29,252
Positions	—

2. Final Fund Balance Adjustments: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including computer upgrades and other financing transfer out for capital projects.

	September Revisions FY 2026-27
Sources	822,267
Gross Appropriations	400,000
Intrafund Transfers	—
Contingencies/Dept Reserves	422,267
Net County Cost	—
Positions	—

3. Position Adjustment - Buyer II: This action deletes one vacant Legal Office Specialist and adds two Buyer II to better support department operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	177,145
Intrafund Transfers	—
Net County Cost	177,145
Positions	1

4. Position Adjustment - Contract Administrator II: This action deletes one vacant Departmental Systems Analyst and adds one Contract Administrator II to better support department operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(32,170)
Intrafund Transfers	—
Net County Cost	(32,170)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	822,267
Gross Appropriations	556,094
Intrafund Transfers	—
Contingencies/Dept Reserves	422,267
Net County Cost	156,094
Positions	1

Adult Services (3227P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(4,285)
Intrafund Transfers	—
Net County Cost	(4,285)
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including other financing transfer out for capital projects.

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

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	100,000
Gross Appropriations	22,849
Intrafund Transfers	—
Net County Cost	(77,151)
Positions	—

Juvenile Services and Institutions Services (3253P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to technology costs, employee reimbursements, and other minor expenses.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	81,843
Intrafund Transfers	—
Net County Cost	81,843
Positions	—

2. Institutional Service Adjustment: This action increase appropriations for professional services and food service charges in Institutions, funded by Youthful Offender Block Grant and Juvenile Justice Realignment Block Grant revenues.

	September Revisions FY 2026-27
Sources	1,450,000
Gross Appropriations	1,450,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Position Adjustment - Legal Office Specialist: This action deletes one vacant Legal Office Specialist to better support the department's operational needs. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(144,975)
Intrafund Transfers	—
Net County Cost	(144,975)
Positions	(1)

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,450,000
Gross Appropriations	1,306,407
Intrafund Transfers	—
Net County Cost	(143,593)
Positions	(1)

District Attorney's Office (2510B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(31,667)
Gross Appropriations	509,051
Intrafund Transfers	—
Contingencies/Dept Reserves	(183,285)
Net County Cost	357,433
Positions	—

District Attorney's Office (2510P)

1. Measure K - Domestic Violence: This action adds funding for a collaboration of three agencies managed by Community Overcoming Relationship Abuse (CORA) to provide pro bono legal service to individuals impacted by intimate partner abuse.

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

2. Measure K - Domestic Violence: This action adds funding for confidential residential safehouse management and support services provided by Community Overcoming Relationship Abuse (CORA).

	September Revisions FY 2026-27
Sources	170,000
Gross Appropriations	170,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	201,912
Intrafund Transfers	—
Net County Cost	201,912
Positions	—

4. Measure K - Human Trafficking: This action adds funding from Measure K Reserves to provide two shelter beds for human trafficking victims.

	September Revisions FY 2026-27
Sources	120,000
Gross Appropriations	120,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	31,753
Intrafund Transfers	—
Net County Cost	31,753
Positions	—

6. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to personnel costs, insurance costs, and related revenues.

	September Revisions FY 2026-27
Sources	(237,630)
Gross Appropriations	(137,462)
Intrafund Transfers	—
Net County Cost	100,168
Positions	—

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

	September Revisions FY 2026-27
Sources	(183,285)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(183,285)
Net County Cost	—
Positions	—

8. Measure K Position Benefit Rate Adjustment: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	(752)
Gross Appropriations	(15)
Intrafund Transfers	—
Net County Cost	737
Positions	—

9. Position Adjustment - Victim Advocate II: This action deletes one vacant Paralegal and adds one Victim Advocate II to better align staffing with the Victim Services Unit's operational and fiscal needs and the victim advocacy work performed. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	2,535
Intrafund Transfers	—
Net County Cost	2,535
Positions	—

10. Position Adjustment - Victim Advocate II: This action deletes one vacant Social Worker III and adds one Victim Advocate II position to better align staffing with the Victim Service Unit's operational and fiscal needs and the victim advocacy work performed. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(22,069)
Intrafund Transfers	—
Net County Cost	(22,069)
Positions	—

County Support of the Courts (2700B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(543)
Intrafund Transfers	—
Net County Cost	(543)
Positions	—

County Support of the Courts (2700P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(543)
Intrafund Transfers	—
Net County Cost	(543)
Positions	—

Private Defender Program (2800B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	572
Intrafund Transfers	—
Net County Cost	572
Positions	—

Private Defender Program (2800P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(2,017)
Intrafund Transfers	—
Net County Cost	(2,017)
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	2,589
Intrafund Transfers	—
Net County Cost	2,589
Positions	—

Coroner's Office (3300B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	425,115
Gross Appropriations	478,288
Intrafund Transfers	—
Contingencies/Dept Reserves	6,727
Net County Cost	59,900
Positions	—

Coroner's Office (3300P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	37,440
Intrafund Transfers	—
Net County Cost	37,440
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses, including the upgrade of software services and safety equipment, and the balance set aside in Reserves.

	September Revisions FY 2026-27
Sources	425,115
Gross Appropriations	418,388
Intrafund Transfers	—
Contingencies/Dept Reserves	6,727
Net County Cost	—
Positions	—

3. Ripcord Software Annual Maintenance: This action allocates funding for Ripcord Software's annual maintenance fee.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	18,500
Intrafund Transfers	—
Net County Cost	18,500
Positions	—

4. VertiQ Software Maintenance: This action appropriates additional funds to cover the increase in VertiQ software's annual maintenance costs resulting from a software upgrade.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	11,011
Intrafund Transfers	—
Net County Cost	11,011
Positions	—

Health Services

Health Administration (5500B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	258,100
Gross Appropriations	258,100
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(10,258)
Intrafund Transfers	—
Net County Cost	(10,258)
Positions	—

2. Organizational Assessment: This action appropriates one-time funding from the Intergovernmental Transfer Trust Fund in FY 2026-27 to establish a contract to support the next phase of County Health's Organizational Assessment and implementation of organizational redesign recommendations.

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

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including realigning existing appropriations to the appropriate subaccounts to accurately reflect costs and maintain current service levels. This action also provides $46,599 in one-time funding to reflect the corrected space allocation at San Mateo Medical Center and align the budget with actual facility use.

	September Revisions FY 2026-27
Sources	46,599
Gross Appropriations	63,307
Intrafund Transfers	—
Net County Cost	16,708
Positions	—

4. Final Fund Balance Adjustment: There is no Fund Balance to carry over.

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

5. Position Adjustment - Accountant II: This action reclassifies one filled Administrative Assistant I to an Accountant II to align staffing with the Department's evolving operational and fiscal needs. This change was approved by the Board of Supervisors through the August 11, 2026, Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	11,501
Gross Appropriations	11,501
Intrafund Transfers	—
Net County Cost	—
Positions	—

Health Coverage Unit (5510B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,891
Gross Appropriations	13,268
Intrafund Transfers	—
Contingencies/Dept Reserves	1,891
Net County Cost	13,268
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	33,758
Intrafund Transfers	—
Net County Cost	33,758
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(2,816)
Intrafund Transfers	—
Net County Cost	(2,816)
Positions	—

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

	September Revisions FY 2026-27
Sources	1,891
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	1,891
Net County Cost	—
Positions	—

Public Health, Policy and Planning (5550B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	2,615,889
Gross Appropriations	2,435,328
Intrafund Transfers	—
Contingencies/Dept Reserves	71,753
Net County Cost	(108,808)
Positions	(5)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	253,821
Intrafund Transfers	—
Net County Cost	253,821
Positions	—

2. Position Adjustments - North County Wellness Center: This action deletes two vacant Medical Office Specialists, one vacant Care Management Specialist III, one vacant Community Program Specialist, and one vacant Community Health Planner from Public Health, Policy and Planning and transfers the positions to San Mateo Medical Center to support the North County Wellness Center. The new facility is expected to be completed by January 2027 and will house the relocated South San Francisco Health Center and align staffing resources with the appropriate operating budget.

	September Revisions FY 2026-27
Sources	(380,154)
Gross Appropriations	(380,154)
Intrafund Transfers	—
Net County Cost	—
Positions	(5)

3. EPIC Mosaic: This action carries over prior-year funding and expenditures to continue the implementation of EPIC Mosaic in FY 2026-27. The project remains within the original $58 million budget and is expected to be completed by the end of FY 2026-27.

	September Revisions FY 2026-27
Sources	2,920,000
Gross Appropriations	2,920,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Measure K Position Benefit Rate Adjustments: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	944
Intrafund Transfers	—
Net County Cost	944
Positions	—

5. Position Adjustments: This action deletes one vacant Senior Management Analyst and one vacant Community Program Supervisor position, restores one vacant Administrative Assistant I position, and adds one Pharmacist position to align staffing with operational needs and service delivery. The Pharmacist will support a pharmacist-led HIV care model by overseeing medication management for clients living with HIV.

	September Revisions FY 2026-27
Sources	225,612
Gross Appropriations	(3,229)
Intrafund Transfers	—
Net County Cost	(228,841)
Positions	—

6. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including salary and benefit adjustments, increases in services and supplies, the ending of a grant, reductions in one-time special projects, and increased revenue from the Office of the Health Officer.

	September Revisions FY 2026-27
Sources	(221,322)
Gross Appropriations	(295,000)
Intrafund Transfers	—
Net County Cost	(73,678)
Positions	—

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

	September Revisions FY 2026-27
Sources	71,753
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	71,753
Net County Cost	—
Positions	—

Health IT (5560B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	4,285,226
Gross Appropriations	4,285,226
Intrafund Transfers	—
Net County Cost	—
Positions	1

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(115,952)
Intrafund Transfers	—
Net County Cost	(115,952)
Positions	—

2. Position Adjustment - Electronic Health Record Analyst: This action transfers one filled Electronic Health Record Analyst II from Family Health Services to Health IT to align the position with its current reporting structure and funding responsibility. Health IT currently funds the position. There is no Net County cost associated with this action. The value of Net County Cost shown is offset by either additional revenue or other decreases in expenditures a separate budget package.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	171,440
Intrafund Transfers	—
Net County Cost	171,440
Positions	1

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and related appropriations to reflect the final available fund balance. Fund Balance was covered by the General Fund to reconcile a discrepancy resulting from a variance between revenues and expenditures associated with an Appropriation Transfer Request between the Health IT and Electronic Health Record budget units. Health IT will complete a journal entry to reimburse the General Fund.

	September Revisions FY 2026-27
Sources	(4,113,914)
Gross Appropriations	(4,113,914)
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. EPIC Operations: This action reclassifies budgeted revenue from Interfund Revenue to Operating Transfers In to align with the appropriate accounting treatment and accurately reflect the source of funding.

	September Revisions FY 2026-27
Sources	8,399,140
Gross Appropriations	8,386,497
Intrafund Transfers	—
Net County Cost	(12,643)
Positions	—

5. Position Adjustment - Clinical Services Manager Informatics: This action deletes one vacant Health Information Systems and Technology Manager and adds one Clinical Services Manager Informatics to better align staffing with the division’s operational needs and support the implementation of the Electronic Health Record across County clinics. There is no Net County cost associated with this action. The value of Net County Cost shown is offset by either additional revenue or other decreases in expenditures a separate budget package.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	12,643
Intrafund Transfers	—
Net County Cost	12,643
Positions	—

Emergency Medical Services GF (5600B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	118,240
Gross Appropriations	118,238
Intrafund Transfers	—
Contingencies/Dept Reserves	2
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	116,763
Intrafund Transfers	—
Net County Cost	116,763
Positions	—

2. Measure K Position Benefit Rate Adjustments: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(312)
Intrafund Transfers	—
Net County Cost	(312)
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including revenue increases to offset salary and benefit costs, service charge increases, and other minor budget refinements.

	September Revisions FY 2026-27
Sources	118,238
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(118,238)
Positions	—

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

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

Emergency Medical Services Fund (5630B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	571,926
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	571,926
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	571,926
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	571,926
Net County Cost	—
Positions	—

Aging and Disability Services (5700B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	7,278,797
Gross Appropriations	697,952
Intrafund Transfers	6,049,853
Contingencies/Dept Reserves	—
Net County Cost	(530,992)
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	145,641
Intrafund Transfers	—
Net County Cost	145,641
Positions	—

2. Expense Reductions: This action reduces expenses related to limited-term positions, a discontinued pilot program, and technology costs to meet available funding.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(559,000)
Intrafund Transfers	—
Net County Cost	(559,000)
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including salary and benefit increases, services and supplies increases, and other minor adjustments.

	September Revisions FY 2026-27
Sources	661,860
Gross Appropriations	373,134
Intrafund Transfers	216,553
Contingencies/Dept Reserves	—
Net County Cost	(72,173)
Positions	—

4. EPIC Mosaic: This action rolls forward the remaining funding for the EPIC Mosaic implementation to support continued project costs in FY 2026-27. The project remains within the original budget and is expected to be completed by the end of FY 2026-27.

	September Revisions FY 2026-27
Sources	8,560,300
Gross Appropriations	2,726,700
Intrafund Transfers	5,833,300
Net County Cost	(300)
Positions	—

5. Position Adjustment - Social Work Supervisor: This action deletes one vacant Public Health Nurse and adds one Social Work Supervisor position to support the case management and supervisory needs of the Adult Protective Services program. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	(19,364)
Gross Appropriations	(19,364)
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and reduces capital project appropriations for the North County Wellness Center.

	September Revisions FY 2026-27
Sources	(1,923,999)
Gross Appropriations	(1,923,999)
Intrafund Transfers	—
Net County Cost	—
Positions	—

7. Measure K Position Benefit Rate Adjustments: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,081
Intrafund Transfers	—
Net County Cost	3,081
Positions	—

IHSS Public Authority (5800B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	3,795,410
Gross Appropriations	217,222
Intrafund Transfers	—
Non-General Fund Reserves	3,578,188
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(6,132)
Intrafund Transfers	—
Net County Cost	(6,132)
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	217,222
Gross Appropriations	223,354
Intrafund Transfers	—
Net County Cost	6,132
Positions	—

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

	September Revisions FY 2026-27
Sources	3,578,188
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	3,578,188
Net County Cost	—
Positions	—

Environmental Health Services (5900B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	—
Positions	1

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,952
Intrafund Transfers	—
Net County Cost	3,952
Positions	—

2. Position Adjustments: This action deletes two vacant Hazardous Materials Specialist III positions and adds one Environmental Health Supervisor and one Administrative Assistant I to better align staffing with the department's operational needs and growing support of consumer-related Environmental Health Services programs. These changes were approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(14,552)
Intrafund Transfers	—
Net County Cost	(14,552)
Positions	—

3. Position Adjustment - Senior Management Analyst: This action transfers one vacant Senior Management Analyst from Public Health, Policy and Planning to Environmental Health Services to strengthen fiscal practices and internal controls and support growing administrative needs related to technology implementation and performance monitoring across the department. There is no Net County cost associated with this action. The value of Net County Cost shown is offset by either additional revenue or other decreases in expenditures a separate budget package.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	50,325
Intrafund Transfers	—
Net County Cost	50,325
Positions	1

Behavioral Health and Recovery Services (6100B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	29,451,470
Gross Appropriations	27,836,083
Intrafund Transfers	—
Contingencies/Dept Reserves	74,547
Net County Cost	(1,540,840)
Positions	—

Behavioral Health and Recovery Administration (6110P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(9,909)
Intrafund Transfers	—
Net County Cost	(9,909)
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(102,479)
Intrafund Transfers	—
Net County Cost	(102,479)
Positions	—

3. EPIC Mosaic: This action carries over prior-year funding and expenditures to continue the implementation of the EPIC Mosaic in FY 2026-27. The project remains within the original budget and is expected to be completed by the end of FY 2026-27.

	September Revisions FY 2026-27
Sources	9,520,000
Gross Appropriations	9,520,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Behavioral Health and Recovery Services Limited-Term Position Adjustments: This action reduces the limited-term budget to align expenditures with available funding.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(287,000)
Intrafund Transfers	—
Net County Cost	(287,000)
Positions	—

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

	September Revisions FY 2026-27
Sources	74,547
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	74,547
Net County Cost	—
Positions	—

6. Position Adjustment - Pharmacist: This action deletes one vacant Medical Office Specialist and adds one Pharmacist to support staff training on Medication Assisted Treatment medications, and address the growing need for pharmaceutical consultation on complex cases and new state and federal requirements. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	139,143
Gross Appropriations	139,143
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	9,733,690
Gross Appropriations	9,233,214
Intrafund Transfers	—
Contingencies/Dept Reserves	74,547
Net County Cost	(425,929)
Positions	—

Mental Health Youth Services (6130P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	113,789
Intrafund Transfers	—
Net County Cost	113,789
Positions	—

2. Behavioral Health and Recovery Services Facility Renovations – Coastside Clinic: This action rolls forward the remaining funding for the Coastside Clinic renovation to support continued project costs in FY 2026-27. The project remains within the original budget and is expected to be completed in FY 2026-27.

	September Revisions FY 2026-27
Sources	322,718
Gross Appropriations	322,718
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Behavioral Health and Recovery Services Youth Adjustments: This action reduces funding for select BHRS programs to align expenditures with available funding. Adjustments include reducing funding for the Wellness Recovery Action Plan (WRAP) Program due to declining referrals, reducing funding for the North County Youth Drop-In Center due to declining participation, and shifting funding for the Bipolar Early Assessment and Management (BEAM) Program from Net County Cost to Proposition 1. Youth will continue to have access to services at the Redwood City Youth Drop-In Center. The WRAP reduction was coordinated with the Probation Department.

	September Revisions FY 2026-27
Sources	200,000
Gross Appropriations	(692,000)
Intrafund Transfers	—
Net County Cost	(892,000)
Positions	—

4. Measure K Position Benefit Rate Adjustments: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	(2,624)
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	2,624
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	520,094
Gross Appropriations	(315,092)
Intrafund Transfers	—
Net County Cost	(835,186)
Positions	—

Mental Health Adult Services (6140P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(443,441)
Intrafund Transfers	—
Net County Cost	(443,441)
Positions	—

2. Behavioral Health and Recovery Services Facility Renovations – South County Adult Clinic: This action rolls forward the remaining funding for approved capital projects at Hudson Avenue Board and Care, Cassia House, Hopkins Manor, Serenity House, East Palo Alto Clinic, and South County Adult Clinic to support continued construction costs in FY 2026-27. The projects remain within the original budget, with additional funding for the South County Adult Clinic, and are expected to be completed in FY 2026-27.

	September Revisions FY 2026-27
Sources	9,975,050
Gross Appropriations	9,975,050
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Behavioral Health and Recovery Services Redwood House: This action allocates Global Payment Program revenue to purchase Redwood House, which will provide an Adult Crisis Residential option for individuals transitioning from higher levels of care to a step-down placement.

	September Revisions FY 2026-27
Sources	2,161,709
Gross Appropriations	2,161,709
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27. There is no Net County cost associated with this action. The value of Net County Cost shown is offset by either additional revenue or other decreases in expenditures a separate budget package.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	1,027,823
Intrafund Transfers	—
Net County Cost	1,027,823
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	12,136,759
Gross Appropriations	12,624,247
Intrafund Transfers	—
Net County Cost	487,488
Positions	—

Alcohol and Other Drug Services (6170P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(392,675)
Intrafund Transfers	—
Net County Cost	(392,675)
Positions	—

2. Behavioral Health and Recovery Services Facility Renovations – Malcolm Road: This action rolls forward the Global Payment Program revenue for the Malcolm Road capital project to support continued construction and unanticipated project costs. The project is expected to be completed in FY 2026-27.

	September Revisions FY 2026-27
Sources	5,304,437
Gross Appropriations	5,304,437
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Measure K Position Benefit Rate Adjustments: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	(2,510)
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	2,510
Positions	—

4. Sobering Center Tenant Improvements: This action appropriates Opioid Settlement Funds to support tenant improvements required to open the new San Mateo County Sobering Center.

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

5. Sobering Center Operations: This action appropriates Opioid Settlement Funds to support ongoing operations of the San Mateo County Sobering Center.

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

6. Behavioral Health and Recovery Services Alcohol and Other Drug Services Revenue Adjustment: This action reallocates funding for Medication-Assisted Treatment (MAT) clinics from Net County Cost to the Opioid Settlement Fund to reduce reliance on County funding.

	September Revisions FY 2026-27
Sources	359,000
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(359,000)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	7,060,927
Gross Appropriations	6,293,714
Intrafund Transfers	—
Net County Cost	(767,213)
Positions	—

Family Health Services (6240B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	2,218,108
Gross Appropriations	1,234,919
Intrafund Transfers	—
Contingencies/Dept Reserves	54,370
Net County Cost	(928,819)
Positions	(1)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	94,248
Intrafund Transfers	—
Net County Cost	94,248
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27. This action also adds funding in Services and Supplies for the Health Plan of San Mateo CalAIM Whole Child Model Memorandum of Understanding, fully offset by Health Plan of San Mateo revenue with no additional Net County Cost needed. Maternal, Child, and Adolescent Health revenue is also increased based on current program projections.

	September Revisions FY 2026-27
Sources	1,195,038
Gross Appropriations	403,229
Intrafund Transfers	—
Net County Cost	(791,809)
Positions	—

3. Measure K - Home Visit Expansion: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	1,615
Intrafund Transfers	—
Net County Cost	1,615
Positions	—

4. Measure K - Pre to Three: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	1,428
Intrafund Transfers	—
Net County Cost	1,428
Positions	—

5. Position Adjustment - Electronic Health Record Analyst: This action transfers one filled Electronic Health Record Analyst II position from Family Health Services to Health IT. This change aligns with the current reporting structure and funding responsibility.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(171,440)
Intrafund Transfers	—
Net County Cost	(171,440)
Positions	(1)

6. EPIC Mosaic: This action rolls forward the remaining funding for the EPIC Mosaic implementation to support continued project costs in FY 2026-27. The project remains within the original budget and is expected to be completed by the end of FY 2026-27.

	September Revisions FY 2026-27
Sources	968,700
Gross Appropriations	968,700
Intrafund Transfers	—
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	54,370
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	54,370
Net County Cost	—
Positions	—

Correctional Health Services (6300B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	46,059
Gross Appropriations	28,883
Intrafund Transfers	—
Net County Cost	(17,176)
Positions	—

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

	September Revisions FY 2026-27
Sources	1,811
Gross Appropriations	38,319
Intrafund Transfers	—
Net County Cost	36,508
Positions	—

2. Position Adjustment - Mental Health Program Specialist: This action deletes one vacant Psychiatric Social Worker II and adds one Mental Health Program Specialist to support the CalAIM Program. Additional position costs will be offset by CalAIM revenue. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	10,048
Gross Appropriations	10,048
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including Services and Supplies for one-time technology expenses.

	September Revisions FY 2026-27
Sources	34,200
Gross Appropriations	34,200
Intrafund Transfers	—
Net County Cost	—
Positions	—

San Mateo Medical Center (6600B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	18,178,741
Gross Appropriations	18,178,741
Intrafund Transfers	—
Net County Cost	—
Positions	6

1. Position Adjustments - Clinical and Administrative Staffing: This action transfers one vacant Adult Psychiatrist from Clinic Administration to Fair Oaks Health Center and one vacant Staff Physician from Fair Oaks Health Center to Clinic Administration; converts one filled Patient Services Assistant II - Unclassified into a Patient Services Assistant II; converts one vacant full-time Nurse Practitioner into two 0.50 FTE positions to improve recruitment flexibility; and transfers one filled Health Services Manager II from Hospital Administration to the Health Futures Lab. These changes better align staffing with operational needs and support appropriate patient care and services.

	September Revisions FY 2026-27
Sources	3,348
Gross Appropriations	3,348
Intrafund Transfers	—
Net County Cost	—
Positions	1

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(353,371)
Intrafund Transfers	—
Net County Cost	(353,371)
Positions	—

3. Position Adjustments - North County Wellness Health Center: This action adds and transfers two vacant Patient Services Assistant IIs, two vacant Medical Services Assistant IIs, and one vacant Medical Laboratory Technician from Public Health, Policy and Planning to support the planned opening of the North County Wellness Center in 2027. The action also adds funding for extra-help and limited-term staffing, non-labor expenses, and capital costs associated with the new facility.

	September Revisions FY 2026-27
Sources	3,038,392
Gross Appropriations	3,038,392
Intrafund Transfers	—
Net County Cost	—
Positions	5

4. Brius Pass-Through Adjustment: This action increases Brius pass-through revenue and expenditures to align the budget with prior-year actuals, with no impact to Net County Cost.

	September Revisions FY 2026-27
Sources	15,061,932
Gross Appropriations	15,061,932
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Patient Financial Services Support Adjustments: This action increases funding to support Patient Financial Services billing and follow-up activities for Correctional Health Services. The costs will be reimbursed by Correctional Health Services, resulting in no Net County Cost impact.

	September Revisions FY 2026-27
Sources	75,000
Gross Appropriations	75,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27. There is no Net County cost associated with this action. The value of Net County Cost shown is offset by either additional revenue, or other decreases in expenditures in a separate budget package.

	September Revisions FY 2026-27
Sources	69
Gross Appropriations	816,364
Intrafund Transfers	—
Net County Cost	816,295
Positions	—

IHSS Public Authority GF (6900B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

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

Electronic Health Record (8420B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	26,515,411
Gross Appropriations	26,515,411
Intrafund Transfers	—
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	47,267
Intrafund Transfers	—
Net County Cost	47,267
Positions	—

2. EPIC Mosaic: This action rolls forward remaining funding for the EPIC Mosaic implementation to support continued project costs in FY 2026-27. The project remains within the original budget and is expected to be completed by the end of FY 2026-27. There is no Net County cost associated with this action. The value of Net County Cost shown is offset by either additional revenue or other decreases in expenditures a separate budget package.

	September Revisions FY 2026-27
Sources	15,167,388
Gross Appropriations	23,519,261
Intrafund Transfers	—
Net County Cost	8,351,873
Positions	—

3. Final Fund Balance Adjustment : This action adjusts Final Year-End Fund Balance and reappropriates remaining expenditures for the Electronic Health Record Implementation project into FY 2026-27.

	September Revisions FY 2026-27
Sources	11,348,023
Gross Appropriations	11,348,023
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Adjustments to Provide Current Level Services: This action adjusts budget to correct error from Appropriation Transfer Request that was posted form the prior year.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(8,399,140)
Intrafund Transfers	—
Net County Cost	(8,399,140)
Positions	—

First 5 San Mateo County (1950B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,457,058
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	1,457,058
Net County Cost	—
Positions	—

First 5 San Mateo County (1950P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(70,088)
Intrafund Transfers	—
Net County Cost	(70,088)
Positions	—

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

	September Revisions FY 2026-27
Sources	1,457,058
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	1,457,058
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including an increase to public assistance program expenditures to align the budget with anticipated costs. There is no Net County cost associated with this action. The value of Net County Cost shown is offset by either additional revenue or other decreases in expenditures a separate budget package.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	74,542
Intrafund Transfers	—
Net County Cost	74,542
Positions	—

Social Services

Office of Agency Director (7010B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	35,597,918
Gross Appropriations	40,095,171
Intrafund Transfers	—
Contingencies/Dept Reserves	(4,289,061)
Net County Cost	208,192
Positions	—

Office of Agency Director (7010P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	122,731
Intrafund Transfers	—
Net County Cost	122,731
Positions	—

2. Measure K Rollover for Holiday Protein and Food Fund: Measure K balance is rolled forward to cover the remaining contract costs for the Holiday Protein and Food Distribution Program with Samaritan House. The balance is rolled forward because the contract costs will be incurred in FY 2026-27.

	September Revisions FY 2026-27
Sources	499,585
Gross Appropriations	499,585
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Voice over Internet Protocol (VoIP): This action reappropriates Fund Balance from the prior year to implement agencywide Voice over Internet Protocol (VoIP) network uninterruptible power supply equipment. The upgrades are necessary to support the operational and resiliency requirements of the VoIP deployment.

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

4. Final Fund Balance Adjustment for Youth Shelter: This action appropriates Fund Balance and sets it aside for one-time expenses including the Youth Shelter Building Improvement.

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

5. Wellness Center Remodel and Furniture: This action reappropriates funds to furnish the Human Services Agency's new Wellness Center in South San Francisco.

	September Revisions FY 2026-27
Sources	3,488,354
Gross Appropriations	3,488,354
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	136,339
Intrafund Transfers	—
Net County Cost	136,339
Positions	—

7. Departmental Cost Reallocation: This action reallocates departmental costs between HSA programs to align expenditures with the appropriate program, with no impact on Net County Cost.

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

8. Final Fund Balance Adjustment for Hillsdale Remodel and Furniture: This action appropriates Fund Balance and realignment funds for the Hillsdale building remodel and furnishings to support operations at the site.

	September Revisions FY 2026-27
Sources	30,500,000
Gross Appropriations	30,500,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

9. Adjustment for Fashion Island: This action appropriates Fund Balance and realignment funds to support one-time costs associated with remodeling and furnishing the Fashion Island site.

	September Revisions FY 2026-27
Sources	2,749,040
Gross Appropriations	2,749,040
Intrafund Transfers	—
Net County Cost	—
Positions	—

10. Adjustment for Harbor Building Decommission: This action appropriates realignment funds to decommission the Harbor B Building.

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

11. Final Fund Balance Adjustment for Safe Harbor Women's Locker/Shower Room: This action appropriates Fund Balance to improve the women's locker and shower room at Safe Harbor.

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

12. Adjustment for Camera System Upgrade: This action appropriates realignment funds for camera system upgrades.

	September Revisions FY 2026-27
Sources	750,000
Gross Appropriations	750,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

13. Adjustment for Ticketing System : This action appropriates realignment funds for a ticketing and asset management system to streamline services.

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

14. Adjustment for Prior Year Shortfall: This action adjusts Reserves to cover the Year-End shortfall in Fiscal Year 2025-26,

	September Revisions FY 2026-27
Sources	(4,289,061)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(4,289,061)
Net County Cost	—
Positions	—

Economic Self-Sufficiency (7220B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	4,923,311
Gross Appropriations	4,937,941
Intrafund Transfers	—
Net County Cost	14,630
Positions	—

Economic Self-Sufficiency (7220P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	1,115,395
Intrafund Transfers	—
Net County Cost	1,115,395
Positions	—

2. Adjustments to Provide Current Level Services : Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	14,630
Intrafund Transfers	—
Net County Cost	14,630
Positions	—

3. Position Adjustments - Limited Term: This action adds 32 limited-term positions, funded by one-time state and federal Medi-Cal administrative funding, to support Medi-Cal redeterminations and ensure compliance with state-mandated processing timeframes following the end of continuous coverage requirements.

	September Revisions FY 2026-27
Sources	3,949,865
Gross Appropriations	3,949,865
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Adjustment for Realignment Funds: This action increases realignment fund Revenue for the Human Services Agency's budget.

	September Revisions FY 2026-27
Sources	973,446
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(973,446)
Positions	—

Aid Payments (7240B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(12,000,000)
Gross Appropriations	(12,000,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Aid Payments (7240P)

1. Final Fund Balance Adjustment CalFresh Contingency Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses, including reversing the funding set-aside in Economic Self-Sufficiency for potential County cost-share obligations associated with anticipated federal changes.

	September Revisions FY 2026-27
Sources	(12,000,000)
Gross Appropriations	(12,000,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Employment Services (7320B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	130,001
Intrafund Transfers	—
Net County Cost	130,001
Positions	—

Employment Services (7320P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	153,291
Intrafund Transfers	—
Net County Cost	153,291
Positions	—

2. Adjustments to Provide Current Level Services : Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(2,055)
Intrafund Transfers	—
Net County Cost	(2,055)
Positions	—

Vocational Rehab Services (7330B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	207,737
Intrafund Transfers	—
Net County Cost	207,737
Positions	—

Vocational Rehab Services (7330P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	231,672
Intrafund Transfers	—
Net County Cost	231,672
Positions	—

Children and Family Services (7420B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	182,701
Gross Appropriations	349,449
Intrafund Transfers	—
Net County Cost	166,748
Positions	—

Children and Family Services (7420P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	494,879
Intrafund Transfers	—
Net County Cost	494,879
Positions	—

2. Adjustments to Provide Current Level Services : Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(58,882)
Intrafund Transfers	—
Net County Cost	(58,882)
Positions	—

3. Adjustment for Realignment Funds: This action increases realignment fund Revenue for the Human Services Agency's budget.

	September Revisions FY 2026-27
Sources	182,701
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(182,701)
Positions	—

Awareness and Attraction (1720P)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,246,794
Gross Appropriations	1,366,829
Intrafund Transfers	—
Net County Cost	120,035
Positions	—

Homeless and Safety Net Services (7510P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	128,157
Intrafund Transfers	—
Net County Cost	128,157
Positions	—

2. Measure K Rollover for Center on Homelessness initiatives: Measure K balance is rolled forward to cover invoices for Center on Homelessness initiatives received after fiscal Year-End for services provided in FY 2025-26.

	September Revisions FY 2026-27
Sources	887,409
Gross Appropriations	887,409
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Center on Homelessness Right at Home planning grant: This action appropriates one-time Right at Home (RAH) planning grant funds for the Center on Homelessness.

	September Revisions FY 2026-27
Sources	359,385
Gross Appropriations	359,385
Intrafund Transfers	—
Net County Cost	—
Positions	—

Program Integrity and Community Services (7520B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	501,114
Gross Appropriations	495,718
Intrafund Transfers	—
Net County Cost	(5,396)
Positions	—

Community Capacity (7520P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	85,664
Intrafund Transfers	—
Net County Cost	85,664
Positions	—

2. Measure K Rollover for The Big Lift: Measure K balance is rolled forward to cover invoices for the Big Lift that were received after fiscal year-end for services provided in FY 2025-26.

	September Revisions FY 2026-27
Sources	501,114
Gross Appropriations	501,114
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services : Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(90,032)
Intrafund Transfers	—
Net County Cost	(90,032)
Positions	—

Department of Child Support Services (2600B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(29,570)
Gross Appropriations	(44,803)
Intrafund Transfers	15,233
Net County Cost	—
Positions	—

Department of Child Support Services (2600P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(63,773)
Intrafund Transfers	—
Net County Cost	(63,773)
Positions	—

2. Federal Financial Participation Adjustment: This action adjusts local funding and federal revenue to align the budget with updated Federal Financial Participation estimates.

	September Revisions FY 2026-27
Sources	(29,570)
Gross Appropriations	—
Intrafund Transfers	15,233
Net County Cost	44,803
Positions	—

3. Adjustments to Provide Current Level Services : Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	36,844
Intrafund Transfers	—
Net County Cost	36,844
Positions	—

Community Services

Planning and Building (3800B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	853,237
Gross Appropriations	439,177
Intrafund Transfers	(300,000)
Contingencies/Dept Reserves	659,817
Net County Cost	(54,243)
Positions	—

Administration and Support (3810P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(29,913)
Intrafund Transfers	—
Net County Cost	(29,913)
Positions	—

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

	September Revisions FY 2026-27
Sources	659,817
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	659,817
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including the Building Digitization Project, Americans with Disabilities Act (ADA) compliance improvements for public-facing websites, and other current-level-of-service adjustments. Revenue adjustments reflect updated projections based on FY 2025-26 year-end actuals, including reimbursements for Accela licenses from outside County entities.

	September Revisions FY 2026-27
Sources	(6,837)
Gross Appropriations	4,357,039
Intrafund Transfers	—
Net County Cost	4,363,876
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	652,980
Gross Appropriations	4,318,439
Intrafund Transfers	—
Contingencies/Dept Reserves	659,817
Net County Cost	4,325,276
Positions	—

Code Compliance Program (3820P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,080
Intrafund Transfers	—
Net County Cost	3,080
Positions	—

2. Reallocation of Expenses Adjustment: This action eliminates the year-end allocation of Administrative Program costs to the Code Compliance Program to align with updated accounting practices. The adjustment is part of a department-wide reclassification of administrative costs that nets to zero and has no impact on the department's overall Net County Cost.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(675,998)
Intrafund Transfers	—
Net County Cost	(675,998)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(672,674)
Intrafund Transfers	—
Net County Cost	(672,674)
Positions	—

Long Range Planning Services (3830P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	8,513
Intrafund Transfers	—
Net County Cost	8,513
Positions	—

2. Reallocation of Expenses Adjustment: This action eliminates the year-end allocation of Administrative Program costs to Long Range Planning Services to align with updated accounting practices. The adjustment is part of a department-wide reclassification of administrative costs that nets to zero and has no impact on the department's overall Net County Cost.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(413,110)
Intrafund Transfers	—
Net County Cost	(413,110)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(406,418)
Intrafund Transfers	—
Net County Cost	(406,418)
Positions	—

Building Inspection (3842P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	8,015
Intrafund Transfers	—
Net County Cost	8,015
Positions	—

2. Seal Cove Landslide Project and Revenue Adjustments: This action increases intrafund transfers to reflect reimbursement from the County Executive's Office for the Seal Cove Landslide Monitoring Project and includes related professional services and revenue adjustments. The action also eliminates the year-end allocation of Administrative Program costs to Building Inspection as part of a department-wide accounting reclassification that nets to zero at the department level.

	September Revisions FY 2026-27
Sources	200,257
Gross Appropriations	(1,274,665)
Intrafund Transfers	(300,000)
Net County Cost	(1,774,922)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	200,257
Gross Appropriations	(1,276,499)
Intrafund Transfers	(300,000)
Net County Cost	(1,776,756)
Positions	—

Current Planning (3843P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(9,320)
Intrafund Transfers	—
Net County Cost	(9,320)
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs and revenues for existing levels of service and performance in FY 2026-27, including the elimination of the year-end allocation of Administrative Program costs to Current Planning and revenue adjustments that net to zero. The administrative cost adjustments net to zero at the department level.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(1,502,217)
Intrafund Transfers	—
Net County Cost	(1,502,217)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(1,523,671)
Intrafund Transfers	—
Net County Cost	(1,523,671)
Positions	—

Local Agency Formation Commission (3570B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	41,427
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	41,427
Net County Cost	—
Positions	—

Local Agency Formation Commission (3570P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(30,358)
Intrafund Transfers	—
Net County Cost	(30,358)
Positions	—

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

	September Revisions FY 2026-27
Sources	41,427
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	41,427
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level of Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	31,418
Intrafund Transfers	—
Net County Cost	31,418
Positions	—

Parks and Recreation (3900B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	3,174,869
Gross Appropriations	2,999,333
Intrafund Transfers	125,028
Contingencies/Dept Reserves	124,559
Net County Cost	74,051
Positions	—

Parks and Recreation (3900P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	98,099
Intrafund Transfers	—
Net County Cost	98,099
Positions	—

2. Tree Risk Assessment Funding Adjustment: This action decreases the rollover funding amount from Non-Departmental Services for the Tree Risk Assessment Program to reflect updated project costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(125,028)
Intrafund Transfers	125,028
Net County Cost	—
Positions	—

3. Measure K Rollover for Projects and Programs: Measure K balance is rolled forward in FY 2026-27 from FY 2025-26 to fund and complete projects and purchases from the following Measure K initiatives: Parks Operations and Maintenance, Natural Resource Management, Parks Master Plan, Parks Fire Mitigation, San Mateo Resource Conservation District Grant Agreement, Fire Safe Grant Agreement, and improvements to Ranger Residences.

	September Revisions FY 2026-27
Sources	2,765,310
Gross Appropriations	2,765,310
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Wildfire Hazard Fuel Reduction Grant Rollover: This action rolls forward existing grant funding from the Governor's Office of Emergency Services for Wildfire Hazard Fuel reduction work at Junipero Serra County Park.

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

5. Other Budget Adjustment: This action is added to recognize increased utility costs for the Coyote Point Recreation Area.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,722
Intrafund Transfers	—
Net County Cost	3,722
Positions	—

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

	September Revisions FY 2026-27
Sources	124,559
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	124,559
Net County Cost	—
Positions	—

Fish and Game (3950B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	42,595
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	42,595
Net County Cost	—
Positions	—

Fish and Game (3950P)

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

	September Revisions FY 2026-27
Sources	42,595
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	42,595
Net County Cost	—
Positions	—

Coyote Point Marina (3980B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	197,446
Gross Appropriations	196,585
Intrafund Transfers	—
Non-General Fund Reserves	861
Net County Cost	—
Positions	—

Coyote Point Marina (3980P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	2,163
Intrafund Transfers	—
Net County Cost	2,163
Positions	—

2. Other Budget Adjustment: This action reduces the Coyote Point Marina's Services and Supplies budget to maintain zero Net County Cost.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(212)
Intrafund Transfers	—
Net County Cost	(212)
Positions	—

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

	September Revisions FY 2026-27
Sources	47,772
Gross Appropriations	47,772
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: This action adjusts the Final Year-End Fund Balance to repay the Breakwater Improvement Loan from the Department of Boating and Waterways, with the remaining balance set aside in Reserves. The Dock 29 Replacement Loan remains outstanding.

	September Revisions FY 2026-27
Sources	149,674
Gross Appropriations	148,813
Intrafund Transfers	—
Non-General Fund Reserves	861
Net County Cost	—
Positions	—

Parks Capital Projects (3990B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	9,806,869
Gross Appropriations	8,459,179
Intrafund Transfers	—
Non-General Fund Reserves	1,347,690
Net County Cost	—
Positions	—

Parks Capital Projects (3990P)

1. Measure K Rollover for Capital Projects: Measure K balance is rolled forward in FY 2026-27 from FY 2025-26 to support one-time capital projects, including Parkwide Paving, Realize Flood Park, and the Coyote Point Park Modernization Project. These rollover funds will be used to complete multi-year capital projects.

	September Revisions FY 2026-27
Sources	3,893,990
Gross Appropriations	3,893,990
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Quimby Act Capital Project: This action appropriates Quimby Act in-lieu fee revenue collected from residential subdivisions to support capital improvement and park renovation projects, including Realize Flood Park and Huddart Park. The action also adjusts FY 2026-27 rollover funding to reflect prior-year project expenses and refunds.

	September Revisions FY 2026-27
Sources	157,343
Gross Appropriations	157,343
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Parks Capital Project Rollover Adjustment: This action reduces rollover funding from Non-Departmental Services for Parks capital projects to reflect updated project costs.

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

4. Tunitas Creek Beach Improvement Project Grant: This action appropriates a previously recognized and approved grant in FY 2025-26 from the California State Coastal Conservancy for the Tunitas Creek Beach Improvement Project.

	September Revisions FY 2026-27
Sources	950,000
Gross Appropriations	950,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Realize Flood Park Grant Rollover Adjustment: This action appropriates rollover funding in FY 2026-27 for existing grant funding from Santa Clara County for the Realize Flood Park project.

	September Revisions FY 2026-27
Sources	325,000
Gross Appropriations	325,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including the Tunitas Creek Beach Improvement Project, Realize Flood Park, Pescadero Community Space Project, and Ohlone State Historic Trail Markers Project.

	September Revisions FY 2026-27
Sources	4,980,536
Gross Appropriations	3,632,846
Intrafund Transfers	—
Non-General Fund Reserves	1,347,690
Net County Cost	—
Positions	—

County Library (3700B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	7,940,948
Gross Appropriations	2,424,303
Intrafund Transfers	—
Contingencies/Dept Reserves	80,499
Non-General Fund Reserves	5,436,146
Net County Cost	—
Positions	—

County Library (3700P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	81,112
Intrafund Transfers	—
Net County Cost	81,112
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including nine outreach vehicles, a new makerspace at the Foster City Library, and the rollover of unspent Friends of the Library and other restricted donations from prior years.

	September Revisions FY 2026-27
Sources	7,859,033
Gross Appropriations	2,342,388
Intrafund Transfers	—
Contingencies/Dept Reserves	80,499
Non-General Fund Reserves	5,436,146
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including one-time contribution from the Foundation for San Mateo County Libraries to offset existing allocations.

	September Revisions FY 2026-27
Sources	81,915
Gross Appropriations	73,014
Intrafund Transfers	—
Net County Cost	(8,901)
Positions	—

Sustainability Department (4000B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	8,514,544
Gross Appropriations	7,273,055
Intrafund Transfers	(77,986)
Contingencies/Dept Reserves	1,341,357
Net County Cost	21,882
Positions	—

Administration (4010P)

1. Interfund Transfer for Resource Conservation District Forest Health and Fire Resilience Agreement: This action increases interfund transfers to cover an accrued invoice expense for work completed in FY 2025-26 on the Forest Health and Fire Resilience agreement with the San Mateo Resource Conservation District.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	77,986
Intrafund Transfers	(77,986)
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	26,758
Intrafund Transfers	—
Net County Cost	26,758
Positions	—

3. Human Resources Wellness Grant: This action increases the annual budget due to a grant from the County Human Resources Department to support wellness events, activities, and healthy snacks.

	September Revisions FY 2026-27
Sources	1,288
Gross Appropriations	1,288
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Facility Rental Adjustment: This action reallocates funding from employee training expenses to cover increased County leased facility costs resulting from a cost-sharing agreement between Parks and Sustainability for conference room space.

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

5. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including Proposition 4 grant application and reporting support and audiovisual equipment.

	September Revisions FY 2026-27
Sources	1,616,357
Gross Appropriations	275,000
Intrafund Transfers	—
Contingencies/Dept Reserves	1,341,357
Net County Cost	—
Positions	—

6. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including an increase in professional services offset by a reduction in discretionary spending.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(537)
Intrafund Transfers	—
Net County Cost	(537)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,617,645
Gross Appropriations	380,404
Intrafund Transfers	(77,986)
Contingencies/Dept Reserves	1,341,357
Net County Cost	26,130
Positions	—

Climate Resilience (4020P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,047
Intrafund Transfers	—
Net County Cost	3,047
Positions	—

2. Cloverdale Stormwater Project Grant: This action increases the annual budget due to a State Water Board grant for the Cloverdale Stormwater Project to repair and improve the culvert crossing at Little Butano Creek, reduce sediment, improve stream conditions, and support water quality improvements.

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

3. Measure K Rollover for California Energy Commission Grant Match: Measure K balance is rolled forward to cover the cost of the DPW Fleet Electrification project. This portion of Measure K has been allocated to a California Energy Commission grant agreement via a Board of Supervisors resolution. This first phase of Fleet Electrification is currently in the design phase with construction expected to begin on charging infrastructure in late Fiscal Year 2026-27.

	September Revisions FY 2026-27
Sources	1,898,552
Gross Appropriations	1,898,552
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Measure K Rollover for Fleet Electrification: Measure K balance is rolled forward to cover the cost of the Department of Public Works Fleet Electrification project. This portion of Measure K has been allocated to pay for expenses incurred that are covered in the California Energy Commission grant or the Measure K grant match assigned to that grant. This first phase of Fleet Electrification is currently in the design phase with construction expected to begin on charging infrastructure in late Fiscal Year 2026-27.

	September Revisions FY 2026-27
Sources	2,694,859
Gross Appropriations	2,694,859
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Measure K Rollover for OneShoreline Agreement: Measure K balance is rolled forward to cover the cost of an invoice to be received in FY 2026-27 for work that was performed under the agreement with OneShoreline in FY 2025-26.

	September Revisions FY 2026-27
Sources	375,000
Gross Appropriations	375,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. WestLight Energy Grant: This action increases the annual budget due to grant funding from WestLight Energy, formerly Peninsula Clean Energy, for electric vehicles and equipment to support the Department of Public Works Fleet Electrification Project.

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

7. Energy Efficiency and Conservation Block Grant: This action increases the annual budget due to federal Energy Efficiency and Conservation Block Grant funding for the Department of Public Works to purchase electric vehicles and equipment for the Fleet Electrification Project.

	September Revisions FY 2026-27
Sources	330,430
Gross Appropriations	330,430
Intrafund Transfers	—
Net County Cost	—
Positions	—

8. California Energy Commission Grant Reduction: This action reduces California Energy Commission grant funding to reflect actual funds received in FY 2025-26 for the infrastructure component of the Department of Public Works (DPW) Fleet Electrification Project.

	September Revisions FY 2026-27
Sources	(41,511)
Gross Appropriations	(41,511)
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	6,015,564
Gross Appropriations	6,014,859
Intrafund Transfers	—
Net County Cost	(705)
Positions	—

Livable Communities (4030P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	209
Intrafund Transfers	—
Net County Cost	209
Positions	—

2. Commute Alternatives Pilot Program: This action increases Measure A funding from the Department of Public Works (DPW) to support a 14-month Commute Alternatives pilot program that provides eligible full-time County employees with BayPass and Caltrain GoPass transit benefits.

	September Revisions FY 2026-27
Sources	931,628
Gross Appropriations	931,628
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	931,628
Gross Appropriations	931,837
Intrafund Transfers	—
Net County Cost	209
Positions	—

Climate Protection (4040P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(1,377)
Intrafund Transfers	—
Net County Cost	(1,377)
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including funding for the Carbon Farming Program to support farmer-led carbon sequestration projects.

	September Revisions FY 2026-27
Sources	(50,293)
Gross Appropriations	(50,293)
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(50,293)
Gross Appropriations	(54,045)
Intrafund Transfers	—
Net County Cost	(3,752)
Positions	—

Waste Reduction (4060B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,406,645
Gross Appropriations	753,546
Intrafund Transfers	(150,000)
Non-General Fund Reserves	803,099
Net County Cost	—
Positions	—

Waste Reduction (4060P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,951
Intrafund Transfers	—
Net County Cost	3,951
Positions	—

2. Pescadero Transfer Station: This action provides one-time funding to support staffing and operating costs at the Pescadero Transfer Station.

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

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including professional services for edible food recovery and compliance activities and administrative service charges related to AB 939 programs.

	September Revisions FY 2026-27
Sources	885,564
Gross Appropriations	480,000
Intrafund Transfers	—
Non-General Fund Reserves	405,564
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including illegal dumping cleanup in the County Franchise Area.

	September Revisions FY 2026-27
Sources	407,535
Gross Appropriations	10,000
Intrafund Transfers	—
Non-General Fund Reserves	397,535
Net County Cost	—
Positions	—

5. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including costs associated with the operation of the Pescadero Transfer Station.

	September Revisions FY 2026-27
Sources	100,155
Gross Appropriations	100,155
Intrafund Transfers	—
Non-General Fund Reserves	—
Net County Cost	—
Positions	—

6. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including salary and benefit costs for staff supporting SB 1383 activities in the unincorporated County.

	September Revisions FY 2026-27
Sources	13,391
Gross Appropriations	13,391
Intrafund Transfers	—
Non-General Fund Reserves	—
Net County Cost	—
Positions	—

7. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	908
Intrafund Transfers	—
Net County Cost	908
Positions	—

SD - County Service Area 8 (4070B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,717,529
Gross Appropriations	918,623
Intrafund Transfers	—
Non-General Fund Reserves	798,906
Net County Cost	—
Positions	—

SD - County Service Area 8 (4070P)

1. Mattress Recycling Council Grant: This action moves funding from non-general fund reserves to provide a grant match as per the Board of Supervisors approved agreement with the Mattress Recycling Council.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	66,522
Intrafund Transfers	—
Non-General Fund Reserves	(66,522)
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	4,295
Intrafund Transfers	—
Net County Cost	4,295
Positions	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including professional services and illegal dumping mitigation efforts in North Fair Oaks.

	September Revisions FY 2026-27
Sources	1,521,378
Gross Appropriations	300,000
Intrafund Transfers	—
Non-General Fund Reserves	1,221,378
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses, including recycling service costs associated with a prior-year invoice.

	September Revisions FY 2026-27
Sources	196,151
Gross Appropriations	196,151
Intrafund Transfers	—
Non-General Fund Reserves	—
Net County Cost	—
Positions	—

5. Recology Invoice Adjustment: This action provides a one-time transfer from Reserves to fund a prior-year Recology invoice from FY 2019-20 for waste services and ensure sufficient funds are available for the final invoice prior to termination of the agreement.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	355,950
Intrafund Transfers	—
Non-General Fund Reserves	(355,950)
Net County Cost	—
Positions	—

6. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(4,889)
Intrafund Transfers	—
Net County Cost	(4,889)
Positions	—

Department of Emergency Management (4300B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	723,970
Gross Appropriations	1,172,680
Intrafund Transfers	—
Contingencies/Dept Reserves	(355,028)
Net County Cost	93,682
Positions	—

Department of Emergency Management (4310P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	73,694
Intrafund Transfers	—
Net County Cost	73,694
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and and Reserves for one-time expenses.

	September Revisions FY 2026-27
Sources	(355,028)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(355,028)
Net County Cost	—
Positions	—

3. Measure K Position Benefit Rate Adjustments: This action adjusts Measure K expenses to align with the updated health benefit rate costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,342
Intrafund Transfers	—
Net County Cost	3,342
Positions	—

4. Adjustments to Provide Current Level Services : Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including a reduction in contract project management costs to align with current estimates.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(5,882)
Intrafund Transfers	—
Net County Cost	(5,882)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(355,028)
Gross Appropriations	64,780
Intrafund Transfers	—
Contingencies/Dept Reserves	(355,028)
Net County Cost	64,780
Positions	—

Emergency Management JPA (4320P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	30,190
Intrafund Transfers	—
Net County Cost	30,190
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses, including the purchase of a hazardous materials response vehicle.

	September Revisions FY 2026-27
Sources	1,078,998
Gross Appropriations	1,078,998
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,078,998
Gross Appropriations	1,107,900
Intrafund Transfers	—
Net County Cost	28,902
Positions	—

Public Works Administrative Services (4510B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	111,956
Gross Appropriations	233,178
Intrafund Transfers	(121,222)
Net County Cost	—
Positions	—

Public Works Administrative Services (4510P)

1. Cost Accounting Management System: This action carries forward unused FY 2025-26 appropriations to FY 2026-27 for a consultant to review the performance of DPW's current Cost Accounting Management System, create an RFP for improvements to the system, and participate in the selection and implementation of the improvements recommended. The cost of this project will be reimbursed by all DPW units.

	September Revisions FY 2026-27
Sources	100,000
Gross Appropriations	200,000
Intrafund Transfers	(100,000)
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	46,719
Intrafund Transfers	—
Net County Cost	46,719
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	11,956
Gross Appropriations	—
Intrafund Transfers	(21,222)
Net County Cost	(33,178)
Positions	—

Road Construction and Operations (4520B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	16,747,138
Gross Appropriations	22,164,608
Intrafund Transfers	—
Contingencies/Dept Reserves	(5,152,988)
Non-General Fund Reserves	(264,482)
Net County Cost	—
Positions	—

Road Construction and Operations (4520P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	39,721
Intrafund Transfers	—
Net County Cost	39,721
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(4,461)
Net County Cost	(4,461)
Positions	—

3. Road and Bridge Projects: This action appropriates funding for road and bridge projects, including the carryforward of unspent FY 2025-26 project appropriations, new projects, and additional funding for several projects, including Guadalupe Canyon Parkway Class IV Project; Entrada Way Culvert Replacement Project; and Montara Main Street Traffic Calming and Bicycle/Pedestrian Connectivity Project.

	September Revisions FY 2026-27
Sources	10,889,382
Gross Appropriations	19,518,795
Intrafund Transfers	—
Contingencies/Dept Reserves	(8,742,463)
Non-General Fund Reserves	113,050
Net County Cost	—
Positions	—

4. Measure K Rollover for Pescadero Restrooms: FY 2025-26 Measure K balance is rolled forward to FY 2026-27 to cover the costs of continuing to provide portable restrooms in Pescadero.

	September Revisions FY 2026-27
Sources	6,495
Gross Appropriations	6,495
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Stormwater Management: This adjustment appropriates a transfer from Non-Departmental Services of unspent FY 2025-26 funds for stormwater management activities.

	September Revisions FY 2026-27
Sources	2,634,857
Gross Appropriations	2,634,857
Intrafund Transfers	—
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	3,216,404
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	3,593,936
Non-General Fund Reserves	(377,532)
Net County Cost	—
Positions	—

Engineering Services (4600B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	195,978
Gross Appropriations	330,886
Intrafund Transfers	(134,908)
Net County Cost	—
Positions	1

Engineering Services (4600P)

1. Position Adjustment - Deputy Director of Public Works: This action adds one vacant Deputy Director of Public Works to support the Engineering Services Division as part of the Department's executive team reorganization. This change was approved by the Board of Supervisors through the August 11, 2026 Salary Resolution Amendment.

	September Revisions FY 2026-27
Sources	200,172
Gross Appropriations	337,558
Intrafund Transfers	(137,386)
Net County Cost	—
Positions	1

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	862
Intrafund Transfers	—
Net County Cost	862
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	(4,194)
Gross Appropriations	—
Intrafund Transfers	2,478
Net County Cost	6,672
Positions	—

Enhanced Flood Control Program (4660B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	854,950
Gross Appropriations	854,950
Intrafund Transfers	—
Net County Cost	—
Positions	—

Enhanced Flood Control Program Admin (4660P)

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

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

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses, including a project contribution to the City of Belmont for the Belmont Creek Restoration Project.

	September Revisions FY 2026-27
Sources	854,950
Gross Appropriations	854,950
Intrafund Transfers	—
Net County Cost	—
Positions	—

Facilities Services (4730B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	433,608
Gross Appropriations	3,465,334
Intrafund Transfers	(2,829,918)
Contingencies/Dept Reserves	(201,808)
Net County Cost	—
Positions	—

Facilities Services (4730P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(117,928)
Intrafund Transfers	—
Net County Cost	(117,928)
Positions	—

2. Facility Service Charges: This action adjusts facility service charge revenue and expenditures due to changes after the Recommended Budget, including adding service charges for newly occupied buildings, such as 1500 Fashion Island.

	September Revisions FY 2026-27
Sources	615,264
Gross Appropriations	2,926,532
Intrafund Transfers	(2,311,268)
Net County Cost	—
Positions	—

3. Position Adjustments: This action adds one full-time limited-term Stationary Engineer and one full-time limited-term Carpenter to support facility operations at the North County Wellness Center, scheduled to open in December 2026. Funding for the positions and related facility operating costs reflects six months of operations in FY 2026-27 and will be reimbursed by County departments occupying the facility.

	September Revisions FY 2026-27
Sources	246,337
Gross Appropriations	739,012
Intrafund Transfers	(492,675)
Net County Cost	—
Positions	—

4. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	(3,569)
Gross Appropriations	—
Intrafund Transfers	(25,975)
Contingencies/Dept Reserves	222,616
Net County Cost	200,210
Positions	—

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

	September Revisions FY 2026-27
Sources	(424,424)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(424,424)
Net County Cost	—
Positions	—

Construction Services (4740B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	103,831
Gross Appropriations	91,831
Intrafund Transfers	—
Contingencies/Dept Reserves	12,000
Net County Cost	—
Positions	—

Construction Services (4740P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	8,912
Intrafund Transfers	—
Net County Cost	8,912
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	6,348
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(6,348)
Positions	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance to increase repayment of the General Fund loan, with the remaining balance set aside in Reserves.

	September Revisions FY 2026-27
Sources	97,483
Gross Appropriations	85,483
Intrafund Transfers	—
Contingencies/Dept Reserves	12,000
Net County Cost	—
Positions	—

Vehicle and Equipment Services (4760B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	6,781,610
Gross Appropriations	109,609
Intrafund Transfers	—
Non-General Fund Reserves	6,672,001
Net County Cost	—
Positions	—

Vehicle and Equipment Services (4760P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(25,104)
Intrafund Transfers	—
Net County Cost	(25,104)
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	21,068
Gross Appropriations	141,068
Intrafund Transfers	—
Non-General Fund Reserves	(88,541)
Net County Cost	31,459
Positions	—

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

	September Revisions FY 2026-27
Sources	6,760,542
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	6,760,542
Net County Cost	—
Positions	—

Utilities (4840B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	28,358,810
Gross Appropriations	207,097
Intrafund Transfers	—
Contingencies/Dept Reserves	28,143,883
Non-General Fund Reserves	7,830
Net County Cost	—
Positions	—

Utilities (4840P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	61,632
Intrafund Transfers	—
Net County Cost	61,632
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	49,097
Gross Appropriations	(400)
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	(49,497)
Positions	—

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

	September Revisions FY 2026-27
Sources	28,117,445
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	28,109,615
Non-General Fund Reserves	7,830
Net County Cost	—
Positions	—

4. County Service Areas 7 and 11: This action transfers General Fund resources to County Service Areas 7 and 11 to address a negative Year-End fund balances and establish 4 percent Reserves. The funding addresses unanticipated one-time repair projects and increased operating costs that were not fully recovered through water service revenues.

	September Revisions FY 2026-27
Sources	192,268
Gross Appropriations	158,000
Intrafund Transfers	—
Contingencies/Dept Reserves	34,268
Net County Cost	—
Positions	—

Airports (4850B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	2,190,114
Gross Appropriations	2,167,017
Intrafund Transfers	—
Non-General Fund Reserves	23,097
Net County Cost	—
Positions	—

Airports (4850P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	8,014
Intrafund Transfers	—
Net County Cost	8,014
Positions	—

2. Measure K Rollover for 795 Skyway Building : This action carries forward unspent FY 2025-26 Measure K appropriations for the replacement of the 795 Skyway Building at San Carlos Airport to FY 2026-27 to complete the project. Loan proceeds received in FY 2025-26 and Reserves are also funding this project.

	September Revisions FY 2026-27
Sources	1,987,871
Gross Appropriations	1,987,871
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Airport Projects: This action adjusts appropriations for Airport projects due to updated project schedules and the carryforward of unspent FY 2025-26 appropriations, including funding for the 795 Skyway Road Building Replacement project.

	September Revisions FY 2026-27
Sources	278,245
Gross Appropriations	172,291
Intrafund Transfers	—
Non-General Fund Reserves	105,954
Net County Cost	—
Positions	—

4. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including an increase in dental insurance expenses for a Measure K-funded position.

	September Revisions FY 2026-27
Sources	14
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	(6,841)
Net County Cost	(6,855)
Positions	—

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

	September Revisions FY 2026-27
Sources	(76,016)
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	(76,016)
Net County Cost	—
Positions	—

Capital Projects (8500D)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	48,690,265
Gross Appropriations	48,475,717
Intrafund Transfers	—
Contingencies/Dept Reserves	214,548
Net County Cost	—
Positions	—

Capital Projects (8500P)

1. Measure K Rollover - Capital Projects: Measure K revenues and offsetting expenditures for various projects, including County Service Area 7 Infrastructure Replacement; County Service Area 11 Waterline to Pescadero Fire Station & Pescadero High School; and CSA 7 & 11 Emergency Preparedness, are adjusted based on actual carry-forward from FY 2025-26. In addition, unspent Measure K funding for Belmont Trail Extensions and Flooding in North Fair Oaks-Hire Consultant are reassigned to Half Moon Bay Landfill Clean Closure Climate Resilience and Restoration Project.

	September Revisions FY 2026-27
Sources	280,444
Gross Appropriations	280,444
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Capital Improvement Projects: Adjustments are made to capital project appropriations based on carry forward of FY 2025-26 funding; updated cost estimates for existing projects; and new projects, including SMMC CT Scan, SMMC EPIC System Track Boards, and COB2 Controller's Office Renovation projects.

	September Revisions FY 2026-27
Sources	21,470,766
Gross Appropriations	20,952,139
Intrafund Transfers	—
Contingencies/Dept Reserves	518,627
Net County Cost	—
Positions	—

3. Facility Surcharge Revenue: Budget adjustments are made for increases in facility surcharge revenue.

	September Revisions FY 2026-27
Sources	230,040
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	230,040
Net County Cost	—
Positions	—

4. Measure K - Pescadero Fire Station: This action transfers the remaining Measure K funding for the construction of the new Pescadero Fire Station from the Major Capital Construction Program to the Capital Projects Program. The management of this project has been reassigned from the Project Development Unit to Public Works in Fiscal Year 2026-27.

	September Revisions FY 2026-27
Sources	27,243,134
Gross Appropriations	27,243,134
Intrafund Transfers	—
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	(534,119)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(534,119)
Net County Cost	—
Positions	—

County One-Time Expense Fund (8200B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	2,881,777
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	2,881,777
Net County Cost	—
Positions	—

County One-Time Expense Fund (8200P)

1. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including County Capital projects.

	September Revisions FY 2026-27
Sources	2,881,777
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	2,881,777
Net County Cost	—
Positions	—

Courthouse Construction Fund (8300B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	369,598
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	369,598
Net County Cost	—
Positions	—

Courthouse Construction Fund (8300P)

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

	September Revisions FY 2026-27
Sources	369,598
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	369,598
Net County Cost	—
Positions	—

Criminal Justice Construction Fund (8400B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	992,905
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	992,905
Net County Cost	—
Positions	—

Criminal Justice Construction Fund (8400P)

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

	September Revisions FY 2026-27
Sources	992,905
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	992,905
Net County Cost	—
Positions	—

Other Capital Construction Fund (8450D)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(7,281,844)
Gross Appropriations	(7,281,844)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Other Capital Construction Fund (8450P)

1. Final Fund Balance Adjustment for Other Capital Construction Fund: This action adjusts Final Year-End Fund Balance for one-time expenses, including financial closeout costs for the completed Warm Shell and Skylonda Fire Station projects. The remaining balance will be transferred to Non-Departmental Services upon project closeout.

	September Revisions FY 2026-27
Sources	162,273
Gross Appropriations	162,273
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Final Fund Balance Adjustment for County Office Building 3 Project: This action adjusts Final Year-End Fund Balance for one-time expenses, including County Office Building 3 Project closeout costs and prior-year project expenditures. The remaining balance will be transferred to Non-Departmental Services upon project closeout.

	September Revisions FY 2026-27
Sources	(6,437,338)
Gross Appropriations	(6,437,338)
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. County Office Building 3 Project: This action adjusts roll forward appropriations for the County Office Building 3 Project, which is expected to reach final completion in FY 2026-27. The adjustment aligns the project budget with the remaining costs needed to close out the project.

	September Revisions FY 2026-27
Sources	(1,006,779)
Gross Appropriations	(1,006,779)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Major Capital Construction (8470B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(36,130,950)
Gross Appropriations	(36,130,950)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Major Capital Construction (8470P)

1. Measure K Rollover for Pescadero Fire Station 59 Project: Measure K balance is rollover is removed for the Pescadero Fire Station 59 Project because responsibility for the project transfers to the Department of Public Works in FY 2026-27.

	September Revisions FY 2026-27
Sources	(15,000,000)
Gross Appropriations	(15,000,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Measure K Rollover for Tower Road Fire Station Project: Measure K balance is rollover is removed for the Tower Road Fire Station Project because the project transferred to the Department of Public Works in FY 2025-26.

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

3. Measure K Rollover for Stone Pine Cove Project: Measure K balance rollover is reduced for the Stone Pine Cove Project.

	September Revisions FY 2026-27
Sources	(549,000)
Gross Appropriations	(549,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Measure K Rollover for North Fair Oaks Library Project: Measure K balance rollover is removed for the North Fair Oaks Library Project because the project was completed in FY 2025-26.

	September Revisions FY 2026-27
Sources	(482,040)
Gross Appropriations	(482,040)
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Final Fund Balance Adjustment for Cordilleras Project: This action adjusts Final Year-End Fund Balance for one-time expenses, including remaining expenditures for the Cordilleras Project. The remaining balance will partially fund the Culvert Creek Project.

	September Revisions FY 2026-27
Sources	33,539
Gross Appropriations	33,539
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Final Fund Balance Adjustment for Major Capital Construction Fund: This action adjusts Final Year-End Fund Balance for one-time expenses, including Major Capital Construction projects such as the South San Francisco Wellness Center, Navigation Center, Stone Pine Cove, and electric vehicle charging stations. Any remaining balance will be transferred to Non-Departmental Services.

	September Revisions FY 2026-27
Sources	4,188,759
Gross Appropriations	4,188,759
Intrafund Transfers	—
Net County Cost	—
Positions	—

7. San Mateo County Medical Center Project: This action adjusts roll forward appropriations for the San Mateo County Medical Center Project, which is expected to reach final completion in FY 2026-27. The adjustment aligns the project budget with the remaining costs needed to close out the project.

	September Revisions FY 2026-27
Sources	(25,000)
Gross Appropriations	(25,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

8. South San Francisco Wellness Center Project: This action adjusts roll forward appropriations for the South San Francisco Wellness Center, which is set to continue in FY 2026-27.

	September Revisions FY 2026-27
Sources	(13,772,208)
Gross Appropriations	(13,772,208)
Intrafund Transfers	—
Net County Cost	—
Positions	—

9. San Mateo County Resiliency Center Project: This action adjusts roll forward appropriations for the San Mateo County Resiliency Center Project to support continued project implementation in FY 2026-27. The adjustment aligns the budget with the project's remaining funding needs.

	September Revisions FY 2026-27
Sources	(10,025,000)
Gross Appropriations	(10,025,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Real Property Services (1220B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(216,457)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(216,457)
Net County Cost	—
Positions	—

Real Property Services (1220P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(16,982)
Intrafund Transfers	—
Net County Cost	(16,982)
Positions	—

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

	September Revisions FY 2026-27
Sources	(216,457)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(216,457)
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including a one-time increase in expenses for professional contract services to reflect higher anticipated costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	20,817
Intrafund Transfers	—
Net County Cost	20,817
Positions	—

Agriculture / Weights and Measures (1260B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(54,758)
Gross Appropriations	162,933
Intrafund Transfers	—
Contingencies/Dept Reserves	(181,914)
Net County Cost	35,777
Positions	—

Agriculture / Weights and Measures (1260P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	59,466
Intrafund Transfers	—
Net County Cost	59,466
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and related appropriations, including reductions to departmental reserves and unused expenditure accounts.

	September Revisions FY 2026-27
Sources	(59,448)
Gross Appropriations	(3,950)
Intrafund Transfers	—
Contingencies/Dept Reserves	(55,498)
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including decreases in State-funded agreements; increases in salaries and benefits for wellness days, new part-time employees, and compensatory time payouts; and an increase in unclaimed gas tax revenue. These adjustments are partially offset by reduced benefit costs for former extra-help positions.

	September Revisions FY 2026-27
Sources	4,690
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(4,690)
Positions	—

4. Emergency Response to Invasive Pest Species: This action reduces Reserves to fund contracted services to address an emergency response to an outbreak of economically and environmentally detrimental, invasive pest species.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	126,416
Intrafund Transfers	—
Contingencies/Dept Reserves	(126,416)
Net County Cost	—
Positions	—

Public Safety Communications (1240B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,092,947
Gross Appropriations	1,232,653
Intrafund Transfers	—
Contingencies/Dept Reserves	(118,090)
Net County Cost	21,616
Positions	—

Public Safety Communications (1240P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	70,732
Intrafund Transfers	—
Net County Cost	70,732
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including handheld radio replacements, computer equipment purchases, and software procurement.

	September Revisions FY 2026-27
Sources	1,092,947
Gross Appropriations	1,092,947
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including reallocation of expenditures to support increased regular pay adjustments, information technology-related costs, utility costs, and professional contract service costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(5,814)
Intrafund Transfers	—
Net County Cost	(5,814)
Positions	—

4. Network Firewall Equipment Procurement: This action reduces Reserves and increases expenditures for the one-time procurement of network firewall equipment.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	118,090
Intrafund Transfers	—
Contingencies/Dept Reserves	(118,090)
Net County Cost	—
Positions	—

Message Switch (1940B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	188,688
Gross Appropriations	(11,590)
Intrafund Transfers	(79,507)
Contingencies/Dept Reserves	279,785
Net County Cost	—
Positions	—

Message Switch (1940P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(1,630)
Intrafund Transfers	—
Net County Cost	(1,630)
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including computer equipment maintenance.

	September Revisions FY 2026-27
Sources	291,856
Gross Appropriations	12,071
Intrafund Transfers	—
Contingencies/Dept Reserves	279,785
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including a reduction in anticipated revenue from participating city agencies, and an increase in intrafund transfers from participating County agencies.

	September Revisions FY 2026-27
Sources	(103,168)
Gross Appropriations	(22,031)
Intrafund Transfers	(79,507)
Net County Cost	1,630
Positions	—

Structural Fire (3550B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	627,233
Gross Appropriations	33
Intrafund Transfers	—
Non-General Fund Reserves	627,200
Net County Cost	—
Positions	—

Structural Fire (3550P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	33
Intrafund Transfers	—
Net County Cost	33
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including an increase in miscellaneous revenue.

	September Revisions FY 2026-27
Sources	33
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(33)
Positions	—

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

	September Revisions FY 2026-27
Sources	627,200
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	627,200
Net County Cost	—
Positions	—

Fire Protection Services (3580B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

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

Fire Protection Services (3580P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	22,556
Intrafund Transfers	—
Net County Cost	22,556
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including reductions in communication expenses and professional tools and equipment costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(22,556)
Intrafund Transfers	—
Net County Cost	(22,556)
Positions	—

County Service Area 1 (3560B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	323,207
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	323,207
Net County Cost	—
Positions	—

County Service Area 1 (3560P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(10,768)
Intrafund Transfers	—
Net County Cost	(10,768)
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including increases in recycling services, telephone charges, and employee training expenses.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	10,768
Intrafund Transfers	—
Net County Cost	10,768
Positions	—

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

	September Revisions FY 2026-27
Sources	323,207
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	323,207
Net County Cost	—
Positions	—

Department of Housing (7900B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	92,536,416
Gross Appropriations	116,881,863
Intrafund Transfers	(24,276,360)
Contingencies/Dept Reserves	(74,686)
Net County Cost	(5,599)
Positions	—

Housing and Community Development (7920P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	89,186
Intrafund Transfers	—
Net County Cost	89,186
Positions	—

2. Measure K Rollover for Emergency Preparedness: Measure K balance is rolled forward to pay invoices received in FY 2026-27 for work performed in FY 2025-26 for minor home repairs and disaster preparedness workshops for low-income households.

	September Revisions FY 2026-27
Sources	117,591
Gross Appropriations	117,591
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Measure K Rollover for Affordable Housing Fund: Measure K balance is rolled forward to cover costs related to awards made to developers for the acquisition and construction of affordable housing.

	September Revisions FY 2026-27
Sources	60,864,007
Gross Appropriations	60,864,007
Intrafund Transfers	—
Net County Cost	—
Positions	—

4. Measure K Rollover for Housing and Homelessness: Measure K balance is rolled forward to pay invoices received in FY 2026-27 for work performed in FY 2025-26 for a variety of services for low-income households.

	September Revisions FY 2026-27
Sources	481,344
Gross Appropriations	481,344
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Measure K Rollover for County Housing Voucher Program: Measure K balance is rolled forward to cover housing subsidy payments for residents at county-owned permanent supportive housing developments for up to 15 years, based on executed agreements.

	September Revisions FY 2026-27
Sources	14,935,257
Gross Appropriations	14,935,257
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Federal and State Funding Rollover: This action rolls over funding from Federal and State sources that have been awarded to programs and developments but has yet to be expended. Some examples of this includes public service contracts with final draw requests from FY 2025-26 and affordable housing developments that take several years to fully expend funding.

	September Revisions FY 2026-27
Sources	16,212,903
Gross Appropriations	40,449,418
Intrafund Transfers	(24,276,360)
Net County Cost	(39,845)
Positions	—

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

	September Revisions FY 2026-27
Sources	(74,686)
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	(74,686)
Net County Cost	—
Positions	—

8. Position Adjustment - Executive Secretary Confidential: This action deletes one vacant Payroll/Personnel Coordinator III position and adds one Executive Secretary - Confidential to provide necessary secretarial support to the department head and deputy directors. This is a non-general fund position.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(41,156)
Intrafund Transfers	—
Net County Cost	(41,156)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	92,536,416
Gross Appropriations	116,881,863
Intrafund Transfers	(24,276,360)
Contingencies/Dept Reserves	(74,686)
Net County Cost	(5,599)
Positions	—

Administration and Fiscal Services

Board of Supervisors (1100B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	75,203
Intrafund Transfers	—
Net County Cost	75,203
Positions	—

Board of Supervisors (1100P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	89,620
Intrafund Transfers	—
Net County Cost	89,620
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(10,648)
Intrafund Transfers	—
Net County Cost	(10,648)
Positions	—

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

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	5,872,913
Gross Appropriations	3,320,529
Intrafund Transfers	—
Contingencies/Dept Reserves	2,641,617
Net County Cost	89,233
Positions	—

County Management (1210P)

1. Measure K Allocation for Guaranteed Income Pilot Program for Domestic Violence Survivors: This action allocates Measure K funding to support a guaranteed-income pilot program for domestic violence survivors served by Committee and Community Overcoming Relationship Abuse (CORA). The program is intended to help participants achieve financial stability and independence while receiving supportive services.

	September Revisions FY 2026-27
Sources	380,000
Gross Appropriations	380,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

2. Measure K Rollover for Guaranteed Income Pilot Program for Domestic Violence Survivors: Measure K balance is rolled forward to continue funding the Guaranteed Income Pilot Program for Domestic Violence Survivors in FY 2026-27.

	September Revisions FY 2026-27
Sources	21,471
Gross Appropriations	21,471
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including service charge revenue and expenditures to reflect updated costs after the Recommended Budget.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(85,773)
Intrafund Transfers	—
Net County Cost	(85,773)
Positions	—

4. Adjustments to Provide Current Level Services: This action increases the allocation for special expenses to balance to the Net County Cost Target.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	17,518
Intrafund Transfers	—
Net County Cost	17,518
Positions	—

5. Final Fund Balance Adjustment - Office of Racial and Social Justice: This action adjusts Final Year-End Fund Balance for one-time expenses, including for the Office of Racial and Social Justice to recognize the remaining balance of a Silicon Valley Community Foundation grant received in FY 2024-25 that was not included in FY 2025-26 Fund Balance.

	September Revisions FY 2026-27
Sources	431,537
Gross Appropriations	431,537
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including the exemption of the remaining value of a Silicon Valley Community Foundation grant received by the County Management Program in FY 2024-25 but not rolled to Fund Balance in FY 2025-26. This action corrects this oversight.

	September Revisions FY 2026-27
Sources	2,641,617
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	2,641,617
Net County Cost	—
Positions	—

7. Measure K - Administrative and Contract Support: This action adjusts Measure K funding for administrative and contract support to align expenditures with revenue approved by the Board of Supervisors. The adjustment is needed to ensure the budget reflects the approved Measure K funding level.

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

8. Measure K - Immigrant Legal Services: The County has identified an ongoing need for legal services to support immigrants in the community who may not be able to afford or have access to such services on their own. Legal Aid Society of San Mateo County will provide legal services in the areas of affirmative immigration, rapid response, and removal defense.

	September Revisions FY 2026-27
Sources	1,902,284
Gross Appropriations	1,902,284
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	5,376,909
Gross Appropriations	2,648,390
Intrafund Transfers	—
Contingencies/Dept Reserves	2,641,617
Net County Cost	(86,902)
Positions	—

Clerk of the Board (1215P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to expenditures to reflect updated costs after the Recommended Budget.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	46,255
Intrafund Transfers	—
Net County Cost	46,255
Positions	—

2. Measure K Rollover for Causeway Mural and Veterans/First Responder Memorial: Measure K balance is rolled forward to continue funding the Causeway Mural and Veterans/First Responder Memorial projects in FY 2026-27, as both projects remain in the early stages of implementation.

	September Revisions FY 2026-27
Sources	246,000
Gross Appropriations	246,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	246,000
Gross Appropriations	292,297
Intrafund Transfers	—
Net County Cost	46,297
Positions	—

Special Projects and Grants (1217P)

1. Measure K - Students With Amazing Goals: This action allocates Measure K funding to Students With Amazing Goals, a community-based program serving at-risk youth in East Palo Alto and East Menlo Park. The program is intended to reduce truancy, delinquency, and gang violence by improving school attendance, supporting high school graduation, and creating pathways to success.

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

2. Measure K Rollover for Students With Amazing Goals: Measure K balance is rolled forward to cover for services provided in the prior fiscal year.

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

3. Memberships and Contributions - San Mateo County Library Joint Powers Authority : This action increases the County's contribution to the San Mateo County Library Joint Powers Authority to cover rent and facility surcharge increases at the East Palo Alto and North Fair Oaks libraries. No new Net County Cost is used as part of this action.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	80,167
Intrafund Transfers	—
Net County Cost	80,167
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	250,004
Gross Appropriations	330,171
Intrafund Transfers	—
Net County Cost	80,167
Positions	—

Project Development Unit (1230P)

1. Service Charge Adjustments: This action adjusts service charge revenue and expenditures to reflect updated costs after the Recommended Budget.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	102,563
Intrafund Transfers	—
Net County Cost	102,563
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	102,439
Intrafund Transfers	—
Net County Cost	102,439
Positions	—

Procurement (1250P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to expenditures to reflect updated costs after the Recommended Budget.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(51,214)
Intrafund Transfers	—
Net County Cost	(51,214)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(52,768)
Intrafund Transfers	—
Net County Cost	(52,768)
Positions	—

Assessor-County Clerk-Recorder (1300B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	2,755,453
Gross Appropriations	5,305,000
Intrafund Transfers	(2,500,000)
Net County Cost	49,547
Positions	—

Appraisal Services (1310P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(142,874)
Intrafund Transfers	—
Net County Cost	(142,874)
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including various technology projects in the Appraisal Services Division.

	September Revisions FY 2026-27
Sources	1,984,453
Gross Appropriations	1,984,453
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Assessor Property Assessment System and C3 AI Application Development: This action appropriates approved funding from Intrafund Transfer for FY 2026-27 expenditures related to the Assessor Property Assessment System (APAS) to stabilize the APAS system and C3 AI project.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	2,500,000
Intrafund Transfers	(2,500,000)
Net County Cost	—
Positions	—

4. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to software licensing costs.

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

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,984,453
Gross Appropriations	4,320,442
Intrafund Transfers	(2,500,000)
Net County Cost	(164,011)
Positions	—

Administration and Support (1320P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(146,604)
Intrafund Transfers	—
Net County Cost	(146,604)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(152,587)
Intrafund Transfers	—
Net County Cost	(152,587)
Positions	—

Elections (1330P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	372,340
Intrafund Transfers	—
Net County Cost	372,340
Positions	—

2. California Election Funding: This action appropriates State funding for associated expenditures including voter education and outreach to expedite the vote counting process.

	September Revisions FY 2026-27
Sources	521,000
Gross Appropriations	521,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	521,000
Gross Appropriations	880,607
Intrafund Transfers	—
Net County Cost	359,607
Positions	—

County Clerk-Recorder (1340P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	17,422
Intrafund Transfers	—
Net County Cost	17,422
Positions	—

2. Digitalization of Land Records Project: This action appropriates one-time funding from Interfund Revenue in FY 2026-27 to support the Digitalization of Land Records project. This project will preserve, improve access and searchability of historical land records, reduce reliance on physical books and microfilm, and strengthen business continuity and disaster recovery.

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

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	250,000
Gross Appropriations	256,538
Intrafund Transfers	—
Net County Cost	6,538
Positions	—

Controller's Office (1400B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	538,941
Gross Appropriations	150,616
Intrafund Transfers	—
Contingencies/Dept Reserves	418,941
Net County Cost	30,616
Positions	—

Administration (1411P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(974)
Intrafund Transfers	—
Net County Cost	(974)
Positions	—

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

	September Revisions FY 2026-27
Sources	418,941
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	418,941
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to align the budget with Net County Cost.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(117)
Intrafund Transfers	—
Net County Cost	(117)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	418,941
Gross Appropriations	(974)
Intrafund Transfers	—
Contingencies/Dept Reserves	418,941
Net County Cost	(974)
Positions	—

Internal Audit (1421P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	3,894
Intrafund Transfers	—
Net County Cost	3,894
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	2,302
Intrafund Transfers	—
Net County Cost	2,302
Positions	—

Payroll Services (1431P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	14,007
Intrafund Transfers	—
Net County Cost	14,007
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	11,650
Intrafund Transfers	—
Net County Cost	11,650
Positions	—

Controller Information Systems (1432P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	15,228
Intrafund Transfers	—
Net County Cost	15,228
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	10,768
Intrafund Transfers	—
Net County Cost	10,768
Positions	—

General Accounting (1441P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(4,218)
Intrafund Transfers	—
Net County Cost	(4,218)
Positions	—

2. Final Fund Balance Adjustment - Fixed Assets: This action appropriates Final Fund Balance for capital asset software to support the implementation of GASB requirements impacting the County's Annual Comprehensive Financial Report (ACFR).

	September Revisions FY 2026-27
Sources	120,000
Gross Appropriations	120,000
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	120,000
Gross Appropriations	112,918
Intrafund Transfers	—
Net County Cost	(7,082)
Positions	—

Property Tax/Special Accounting (1461P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	22,115
Intrafund Transfers	—
Net County Cost	22,115
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	13,952
Intrafund Transfers	—
Net County Cost	13,952
Positions	—

Treasurer - Tax Collector (1500B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,059,050
Gross Appropriations	1,035,020
Intrafund Transfers	—
Contingencies/Dept Reserves	50,000
Net County Cost	25,970
Positions	—

Tax Collector (1510P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	33,935
Intrafund Transfers	—
Net County Cost	33,935
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including support for the opening of the South San Francisco Wellness Center; one-time Tax System integration with the Assessor's system to improve data sharing and operational efficiency; and one-time technology and operational initiatives.

	September Revisions FY 2026-27
Sources	455,553
Gross Appropriations	405,553
Intrafund Transfers	—
Contingencies/Dept Reserves	50,000
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	455,553
Gross Appropriations	432,273
Intrafund Transfers	—
Contingencies/Dept Reserves	50,000
Net County Cost	26,720
Positions	—

Treasurer (1520P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	11,828
Intrafund Transfers	—
Net County Cost	11,828
Positions	—

2. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets aside funding for one-time expenses associated with the opening and transition into the new South San Francisco Wellness Center. The funding will support salary and benefits for extra-help staff during the FY 2026-27 tax season, part-time security support during the initial occupancy of the new facility, one-time Technology Services Department hourly support services, and other operational expenses related to establishing the new South San Francisco office building.

	September Revisions FY 2026-27
Sources	603,497
Gross Appropriations	603,497
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(368)
Intrafund Transfers	—
Net County Cost	(368)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	603,497
Gross Appropriations	602,747
Intrafund Transfers	—
Net County Cost	(750)
Positions	—

County Attorney (1600B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	493,201
Gross Appropriations	24,095
Intrafund Transfers	—
Contingencies/Dept Reserves	486,397
Net County Cost	17,291
Positions	—

County Attorney (1600P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	31,774
Intrafund Transfers	—
Net County Cost	31,774
Positions	—

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

	September Revisions FY 2026-27
Sources	486,397
Gross Appropriations	—
Intrafund Transfers	—
Contingencies/Dept Reserves	486,397
Net County Cost	—
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including an adjustment in revenue received from the Human Resources Department for the processing of government claims.

	September Revisions FY 2026-27
Sources	6,804
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(6,804)
Positions	—

Human Resources Department (1700B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	734,358
Gross Appropriations	861,691
Intrafund Transfers	(269,244)
Contingencies/Dept Reserves	273,787
Net County Cost	131,876
Positions	—

HR Strategy and Innovation (1710P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to service charges to align with changes after the Recommended Budget.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	142,752
Intrafund Transfers	—
Net County Cost	142,752
Positions	—

2. Measure K - Supported Training and Employment Program: This action adjusts expenditures to offset system-generated salaries and benefits costs and to align the Supported Training and Employment Program budget with the approved Measure K allocation.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	238
Intrafund Transfers	—
Net County Cost	238
Positions	—

3. Department Office Space Funding Transfer: This action reflects the remaining transfer from Non-Departmental Services for County Office Building 3 furniture and related expenses.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	269,244
Intrafund Transfers	(269,244)
Net County Cost	—
Positions	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in Reserves and for one-time expenses, including wellness initiatives.

	September Revisions FY 2026-27
Sources	353,916
Gross Appropriations	80,129
Intrafund Transfers	—
Contingencies/Dept Reserves	273,787
Net County Cost	—
Positions	—

5. Software Cost Adjustment: This action reduces software licensing and maintenance expenses to align the budget with anticipated costs in FY 2026-27.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(3,576)
Intrafund Transfers	—
Net County Cost	(3,576)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	353,916
Gross Appropriations	479,047
Intrafund Transfers	(269,244)
Contingencies/Dept Reserves	273,787
Net County Cost	129,674
Positions	—

Awareness and Attraction (1720P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to technology, software licensing and maintenance, and desktop support costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	5,563
Intrafund Transfers	—
Net County Cost	5,563
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(852)
Intrafund Transfers	—
Net County Cost	(852)
Positions	—

Employee Growth and Success (1730P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to technology, software licensing and maintenance, and desktop support costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(313)
Intrafund Transfers	—
Net County Cost	(313)
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	(846)
Intrafund Transfers	—
Net County Cost	(846)
Positions	—

People Experience and Culture (1740P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to technology, software licensing and maintenance, facilities, desktop support, and other related costs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	30,291
Intrafund Transfers	—
Net County Cost	30,291
Positions	—

2. Benefits and Risk Management Adjustment: This action increases Interfund Revenue to align the budget with anticipated revenue for Benefits and Risk Management in FY 2026-27.

	September Revisions FY 2026-27
Sources	15,507
Gross Appropriations	—
Intrafund Transfers	—
Net County Cost	(15,507)
Positions	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including Americans with Disabilities Act (ADA) Capital Projects.

	September Revisions FY 2026-27
Sources	364,935
Gross Appropriations	364,935
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	380,442
Gross Appropriations	384,342
Intrafund Transfers	—
Net County Cost	3,900
Positions	—

Technology Services Department (1800B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	9,859,468
Gross Appropriations	11,976,112
Intrafund Transfers	(530,701)
Contingencies/Dept Reserves	(1,585,943)
Net County Cost	—
Positions	—

Business & Fiscal Administration (1810P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	13,473
Intrafund Transfers	—
Net County Cost	13,473
Positions	—

2. Adjustments to Provide Current Level Service: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2026-27
Sources	(6,053)
Gross Appropriations	(24,801)
Intrafund Transfers	(7,788)
Net County Cost	(26,536)
Positions	—

3. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses including operational projects and 60-day working capital.

	September Revisions FY 2026-27
Sources	(270,368)
Gross Appropriations	(270,368)
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(276,421)
Gross Appropriations	(287,427)
Intrafund Transfers	(7,788)
Net County Cost	(18,794)
Positions	—

Client Success (1820P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	542
Intrafund Transfers	—
Net County Cost	542
Positions	—

2. Position Adjustment - IS Client Systems Specialist - Senior: This action converts one filled IS Client Systems Specialist II position to an IS Client Systems Specialist - Senior to assist with the oversight of the department and align with operational needs.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	14,369
Intrafund Transfers	—
Net County Cost	14,369
Positions	—

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2026-27
Sources	(223,656)
Gross Appropriations	33,474
Intrafund Transfers	(259,276)
Net County Cost	(2,146)
Positions	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and appropriates for one-time operational projects, 60-day working capital, and reserves.

	September Revisions FY 2026-27
Sources	1,827,824
Gross Appropriations	1,869,445
Intrafund Transfers	—
Contingencies/Dept Reserves	(41,621)
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,604,168
Gross Appropriations	1,902,254
Intrafund Transfers	(259,276)
Contingencies/Dept Reserves	(41,621)
Net County Cost	(2,811)
Positions	—

Planning & Project Management (1844P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	2,148
Intrafund Transfers	—
Net County Cost	2,148
Positions	—

2. Position Adjustment - IS Project Manager II: This action converts a vacant IS Project Manager I to IS Project Manager II and moves the position from IT Security to Planning & Project Management.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	262,598
Intrafund Transfers	—
Net County Cost	262,598
Positions	1

3. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(17,687)
Intrafund Transfers	(233,313)
Net County Cost	(251,000)
Positions	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses including operational projects and 60-day working capital.

	September Revisions FY 2026-27
Sources	805,177
Gross Appropriations	431,795
Intrafund Transfers	—
Contingencies/Dept Reserves	373,382
Net County Cost	—
Positions	—

5. Proposition 172 Rollover: This action rolls forward Proposition 172 funding for multi-year capital projects in alignment with the County's radio roadmap.

	September Revisions FY 2026-27
Sources	1,219,401
Gross Appropriations	1,219,401
Intrafund Transfers	—
Net County Cost	—
Positions	—

6. Non-Departmental Services Rollover: This action adjusts Non-Departmental expenditures and reimbursements for ongoing technology initiatives and one-time multi-year technology projects.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(750,383)
Intrafund Transfers	748,235
Net County Cost	(2,148)
Positions	—

7. Measure K Rollover - Technology Projects: This action adjusts Measure K budget to rollover unspent appropriations from FY 2025-26 for multi-year capital projects.

	September Revisions FY 2026-27
Sources	310,592
Gross Appropriations	310,592
Intrafund Transfers	—
Net County Cost	—
Positions	—

8. Final Fund Balance Adjustment - HRIS: This action adjusts Final Year-End Fund Balance for one-time expenses related to Human Resources Information Systems (HRIS) projects managed by the Controller's Office and Human Resources Department.

	September Revisions FY 2026-27
Sources	(351,985)
Gross Appropriations	(351,985)
Intrafund Transfers	—
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	1,983,185
Gross Appropriations	1,106,090
Intrafund Transfers	514,922
Contingencies/Dept Reserves	373,382
Net County Cost	11,209
Positions	1

IT Security (1850P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	5,211
Intrafund Transfers	—
Net County Cost	5,211
Positions	—

2. Position Adjustment - IS Project Manager I: This action deletes a vacant IS Communications Specialist I position and adds an IS Project Manager I position to align with current staffing needs of the department.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	58,753
Intrafund Transfers	—
Net County Cost	58,753
Positions	—

3. Position Adjustment - IS Project Manager II: This action converts a vacant IS Project Manager I to IS Project Manager II and moves the position from IT Security to Planning & Project Management.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(250,016)
Intrafund Transfers	—
Net County Cost	(250,016)
Positions	(1)

4. Position Adjustment - IS Manager II: This action deletes a vacant IS Manager I position and adds an IS Manager II position to better align with current staffing needs of the department.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	8,321
Intrafund Transfers	—
Net County Cost	8,321
Positions	—

5. Adjustments to Provide Current Level Service: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including limited term and extra-help staffing, reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2026-27
Sources	45,653
Gross Appropriations	567,383
Intrafund Transfers	(589,480)
Net County Cost	(67,750)
Positions	—

6. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in reserves for one-time expenses including telephone and radio infrastructure projects, radio operations, and 60-day working capital.

	September Revisions FY 2026-27
Sources	4,415,731
Gross Appropriations	5,896,245
Intrafund Transfers	—
Contingencies/Dept Reserves	(1,480,514)
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	4,461,384
Gross Appropriations	6,272,988
Intrafund Transfers	(589,480)
Contingencies/Dept Reserves	(1,480,514)
Net County Cost	(258,390)
Positions	(1)

Applications (1860P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	199
Intrafund Transfers	—
Net County Cost	199
Positions	—

2. Position Adjustment - IS Applications Support Supervisor: This action deletes a filled IS Applications Support Supervisor position from Server & Disaster Recovery and transfers the position to Criminal Justice Information for alignment with current staffing needs.

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

3. Adjustments to Provide Current Level Service: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjustments to reclassification of expenses, and corresponding chargeback revenues.

	September Revisions FY 2026-27
Sources	(395,498)
Gross Appropriations	67,289
Intrafund Transfers	(189,079)
Net County Cost	273,708
Positions	—

4. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside in reserves for one-time expenses including Web Content Accessibility Guidelines (WCAG) 2.0 upgrades, Countywide virtual server infrastructure projects, and 60-day working capital.

	September Revisions FY 2026-27
Sources	2,482,650
Gross Appropriations	2,919,840
Intrafund Transfers	—
Contingencies/Dept Reserves	(437,190)
Net County Cost	—
Positions	—

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	2,087,152
Gross Appropriations	2,982,207
Intrafund Transfers	(189,079)
Contingencies/Dept Reserves	(437,190)
Net County Cost	268,786
Positions	—

Technology Infrastructure Replacement (1870B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	3,121,510
Gross Appropriations	533,225
Intrafund Transfers	—
Contingencies/Dept Reserves	2,588,285
Net County Cost	—
Positions	—

Technology Infrastructure Replacement (1870P)

1. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance for one-time expenses including technology infrastructure replacements managed by the department and future technology replacement needs.

	September Revisions FY 2026-27
Sources	2,456,088
Gross Appropriations	(132,197)
Intrafund Transfers	—
Contingencies/Dept Reserves	2,588,285
Net County Cost	—
Positions	—

2. Technology Infrastructure Replacement Budget Adjustment: This action adjusts technology replacement service charge revenues and appropriates expenditures for technology asset replacements.

	September Revisions FY 2026-27
Sources	665,422
Gross Appropriations	665,422
Intrafund Transfers	—
Net County Cost	—
Positions	—

Grand Jury (1920B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	—
Gross Appropriations	50,000
Intrafund Transfers	(50,000)
Net County Cost	—
Positions	—

Grand Jury (1920P)

1. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect increases to the contract with the Superior Court of San Mateo County.

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	50,000
Intrafund Transfers	(50,000)
Net County Cost	—
Positions	—

Retirement Office (2000B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	(6,720,180)
Gross Appropriations	(6,720,180)
Intrafund Transfers	—
Net County Cost	—
Positions	—

Retirement Office (2000P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	(399,266)
Intrafund Transfers	—
Net County Cost	(399,266)
Positions	—

2. Adjustments to Provide Current Level Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27, including adjusting revenue and operating expenditures associated with direct communications, insurance premiums, training and workshops, and other program activities.

	September Revisions FY 2026-27
Sources	(6,720,180)
Gross Appropriations	(6,317,167)
Intrafund Transfers	—
Net County Cost	403,013
Positions	—

Non-Departmental Services (8000B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	637,814,905
Gross Appropriations	593,440,945
Intrafund Transfers	—
Contingencies/Dept Reserves	42,681,995
Net County Cost	(1,691,965)
Positions	—

Non-Departmental Services (8000P)

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

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	151,072
Intrafund Transfers	—
Net County Cost	151,072
Positions	—

2. Measure K Rollover for District Discretionary: Measure K balance is rolled forward for District Discretionary funding across all five supervisorial districts, including prior-year open commitments and unallocated funds.

	September Revisions FY 2026-27
Sources	3,777,288
Gross Appropriations	3,777,288
Intrafund Transfers	—
Net County Cost	—
Positions	—

3. Support for Filoli Lands Management and Nature Programs: This action adds a grant of $100,000 per year for the next 10 years to support three key expansions at Filoli Historic House and Gardens to include trail development and maintenance, natural lands management strategies, and expansion of nature programs and interpretation.

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

4. Measure K Reallocation of Funds to the District Attorney's Office: This action reduces the Measure K Domestic Violence initiative in Non Departmental Services and transfers the funding to the District Attorney's Office for legal services to individuals impacted by intimate partner abuse and for a confidential residential safehouse management and support services.

	September Revisions FY 2026-27
Sources	(270,000)
Gross Appropriations	(270,000)
Intrafund Transfers	—
Net County Cost	—
Positions	—

5. Adjustments to Provide Current Level of Services: Budget adjustments are made to reflect current costs for existing levels of service and performance in FY 2026-27 including, adjustments to general purpose revenue including Secured Property Taxes; Property Tax In Lieu of Vehicle License Fees; and increases in internal service charges. Adjustments are also made to Fund Balance, Reserves, and Contingencies to meet the county's Reserve and Contingency Requirement as per the Long Term Financial Policies.

	September Revisions FY 2026-27
Sources	8,910,214
Gross Appropriations	(35,714,818)
Intrafund Transfers	—
Contingencies/Dept Reserves	42,681,995
Net County Cost	(1,943,037)
Positions	—

6. Final Fund Balance Adjustment: This action adjusts Final Year-End Fund Balance and sets it aside for one-time expenses, including the purchase and rehabilitation of the Burlingame/Bayshore and Hillsdale properties; workforce housing; additional capital projects; the Tri-Share Childcare Initiative; the Sheriff's Real Time Information Center; the Promenade and Bridgepoint projects; Coastside projects, including Mirada Road and El Granada; and a pledge to the American Cancer Society.

	September Revisions FY 2026-27
Sources	625,047,403
Gross Appropriations	625,047,403
Intrafund Transfers	—
Contingencies/Dept Reserves	—
Net County Cost	—
Positions	—

7. Measure K Grant to the San Mateo County Pride Center: This action allocates Measure K Reserves to the San Mateo County Pride Center to provide financial stabilization of the Center in order to continue operations in FY 2026-27.

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

Debt Service Fund (8900B)

FY 2026-27 Funding Adjustments

The following are significant budget changes from the FY 2026-27 Approved Recommended Budget. A portion of the change in Net County Cost is associated with adjustments in health benefit rates.

FY 2026-27 Total Funding Adjustments

	Total Funding Adjustments FY 2026-27
Sources	852,195
Gross Appropriations	863,354
Intrafund Transfers	—
Non-General Fund Reserves	(11,159)
Net County Cost	—
Positions	—

Debt Service Fund (8900P)

1. Capital Project Funding: This action appropriates Reserves to fund capital projects in FY 2026-27

	September Revisions FY 2026-27
Sources	—
Gross Appropriations	863,354
Intrafund Transfers	—
Non-General Fund Reserves	(863,354)
Net County Cost	—
Positions	—

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

	September Revisions FY 2026-27
Sources	852,195
Gross Appropriations	—
Intrafund Transfers	—
Non-General Fund Reserves	852,195
Net County Cost	—
Positions	—

Attachment E

CAPITAL PROJECTS SUMMARY

Capital Projects Summary

All current capital projects are fully funded, with a total budget of approximately $793 million. As part of the FY 2026-27 September Revisions budget cycle, this includes $265 million in project funding adjustments from the FY 2026-27 Recommended Budget, to address evolving project needs and update rollover values.

Capital Projects by Funding Source

Funding Source	FY 2026-27 Recommended Budget	September Revisions (Including Rollover)	FY 2026-27 Adopted Budget
Departmental	37,623,199	14,607,838	52,231,037
Facility Surcharge	24,047,414	-124,791	23,922,623
General Fund - Non-Departmental	442,618,734	211,706,013	654,324,747
In Lieu Fees	894,145	157,343	1,051,488
Measure K	12,680,408	31,244,568	43,924,976
Proposition 172	8,134,567	3,565,023	11,699,590
Grants/Donations	1,807,500	4,057,846	5,865,346
Total	**527,805,967**	**265,213,840**	**793,019,807**

Capital Projects by Category

Project Category	FY 2026-27 Recommended Budget	September Revisions (Including Rollover)	FY 2026-27 Adopted Budget
Accessibility	14,324,357	3,094,425	17,418,782
Bicycle/Pedestrian Access	1,893,235	288,176	2,181,412
Building Equipment Upgrades	35,531,599	11,999,043	47,530,642
Community Services	34,677,273	22,686,379	57,363,651
Construction	47,013,914	32,693,770	79,707,684
Debt Service	184,844	-	184,844
Emergency Preparedness	3,009,961	28,293,247	31,303,208
Health and Safety	81,210,928	6,779,722	87,990,649
Housing and Homelessness	10,229,969	6,585,368	16,815,337
Maintenance	34,660,486	24,515,443	59,175,929
Mental Health	1,649,124	540,031	2,189,155
Office Improvements	152,822,905	95,811,342	248,634,248
Parks and Recreation	17,913,881	22,932,776	40,846,656
Planning	1,822,993	-35,196	1,787,797
Public Safety	52,526,543	1,800,796	54,327,339
Roads	3,207,939	770,523	3,978,462

Sustainability	12,761,097	3,385,199	16,146,297
Technology	14,535,248	3,937,945	18,473,193
Utilities	174,429	-	174,429
Water and Stormwater	7,655,242	-865,149	6,790,093
Total	**527,805,967**	**265,213,840**	**793,019,807**