COUNTY EXECUTIVE'S OFFICE

Fiscal Year 2026-27 Adopted Budget

December 1, 2026

PRESENTED BY:

Michael P. Callagy
County Executive Officer



THIS PAGE IS INTENTIONALLY LEFT BLANK

COUNTY OF SAN MATEO

FY 2026-27 ADOPTED BUDGET

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:

ROBERTO 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 I

JOY LIMIN
Senior Accountant

GENEVIEVE GONZALEZ
Senior Accountant

SPECIAL THANKS TO:

CONTROLLER'S OFFICE

FISCAL OFFICER COMMITTEE

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

ANALYST DEPARTMENT ASSIGNMENTS

MICHAEL BOLANDER
REAL PROPERTY
MEASURE K
POSITION PLANNING

MISTY HOMMERDING
BUDGET
SYSTEMS IMPLEMENTATION

JOHN ALLAN
DEPARTMENT OF EMERGENCY MANAGEMENT
NET COUNTY COST TARGETS
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
ANAPLAN ADMINISTRATOR
BUDGET CALENDAR

JOHN RIDENER
BUDGET
ANAPLAN PROJECT MANAGER

JOSEFINA RUBIO
COUNTY LIBRARY
ADMINISTRATIVE MEMOS
POSITION PLANNING
CHILDREN'S BUDGET
BUDGET CALENDAR

YANITXA ALBINO
PARKS DEPARTMENT
SHERIFF'S OFFICE
HUMAN RESOURCES
DEPARTMENT PLANNING AND BUILDING DEPARTMENT
FIVE-YEAR CAPITAL IMPROVEMENT PLAN

KARINA BRAVO SALGADO
COUNTY HEALTH
FIRST FIVE
BOARD OF SUPERVISORS
SERVICE CHARGES

MARIKA BUCHHOLZ
DEPARTMENT OF HOUSING
COUNTY EXECUTIVE'S OFFICE
CONTROLLER'S OFFICE
TECHNOLOGY SERVICES DEPARTMENT
CHILDREN'S BUDGET
POSITION PLANNING

IAN EARLEY
LAFCO
COUNTY FIRE
COUNTY ONE-TIME EXPENSE FUND
OTHER CAPITAL CONSTRUCTION FUND
CAPITAL PROJECTS FUND
DEBT SERVICE FUND
PUBLIC WORKS
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
NET COUNTY COST TARGETS
SERVICE CHARGES

JEI HORCA
HUMAN SERVICES AGENCY
DEPARTMENT OF CHILD SUPPORT SERVICES
SUSTAINABILITY DEPARTMENT
COURTHOUSE CONSTRUCTION FUND
CRIMINAL JUSTICE CONSTRUCTION FUND
YOUTH COMMISSION

HELEN LEI
CORONER'S OFFICE
PRIVATE DEFENDER PROGRAM
ASSESSOR - COUNTY CLERK - RECORDER – ELECTIONS
DISTRICT ATTORNEY'S OFFICE
GRAND JURY
COUNTY SUPPORT OF THE COURTS
CHILDREN'S BUDGET

VANESSA WASHINGTON
COUNTY ATTORNEY'S OFFICE
AGRICULTURE/WEIGHTS & MEASURES
RETIREMENT OFFICE (SAMCERA)
PUBLIC SAFETY COMMUNICATIONS/ MESSAGE SWITCH PROBATION
TREASURER TAX COLLECTOR
GRAND JURY

Table of Contents

Board Memo.....1

Resolution Adopting the Budget and Making Appropriations Therefore

Resolution Adopting the Budget as to Means of Financing

Resolution Establishing the Appropriation Limit for the County

Resolution Authorizing an Amendment to the Master Salary Resolution

Attachment A – County Summary A-1

Attachment B – Budget Unit Summaries.....B-1

Attachment C – Measure K Funded Initiatives.....C-1

Attachment D – Controller's Schedules.....D-1

Attachment E – Schedule of Authorized Positions.....E-1

Attachment F – Glossary of Budget and Fund Terms.....F-1



THIS PAGE IS INTENTIONALLY LEFT BLANK

County of San Mateo

To the Citizens of San Mateo County:

The County of San Mateo's Adopted Budget for Fiscal Year 2026-27 was compiled in accordance with the County Budget Act (sections 29000 through 29144 of the Government Code) and is herewith presented. For planning purposes, the budget for Fiscal Year 2026-27 was prepared at the revenue and expenditure object level and is presented in the budget unit summaries for each County department.

This budget was adopted by the Board of Supervisors following a public hearing on September 29, 2026, to consider changes to the Fiscal Year 2026-27 Recommended Budget, which was approved on June 9, 2026. The Adopted Budget sets forth the appropriations (spending limits) for the provision of services by County departments and the estimated financing sources by which the spending plan will be funded. California law requires that the County's budget must balance, that is, appropriations cannot exceed available financing sources.

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

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

Michael P. Callagy
County Executive

Juan Raigoza
County Controller



THIS PAGE IS INTENTIONALLY LEFT BLANK

RESOLUTION NO. 082137

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

* * * * * *

RESOLUTION ADOPTING THE REVISED BUDGET OF THE COUNTY OF SAN MATEO AS TO EXPENDITURES FOR FISCAL YEAR 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.

*** * * * * ***

RESOLUTION NUMBER: 082137

Regularly passed and adopted this 29th day of September, 2026

AYES and in favor of said resolution:

Supervisors: *JACKIE SPEIER*

NOELIA CORZO

RAY MUELLER

LISA GAUTHIER

DAVID J. CANEPA

NOES and against said resolution:

Supervisors: *NONE*

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

Certificate of Delivery

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

Assistant Clerk of the Board of Supervisors

RESOLUTION NO. 082138

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

* * * * * *

RESOLUTION ADOPTING THE REVISED BUDGET OF THE COUNTY OF SAN MATEO AS TO THE MEANS OF FINANCING FOR FISCAL YEAR 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 the 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.

* * * * * *

RESOLUTION NUMBER: 082138

Regularly passed and adopted this 29th day of September, 2026

AYES and in favor of said resolution:

Supervisors: *JACKIE SPEIER*

NOELIA CORZO

RAY MUELLER

LISA GAUTHIER

DAVID J. CANEPA

NOES and against said resolution:

Supervisors: *NONE*

Noelia Corzo

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

Certificate of Delivery

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

Kim Bruce

Assistant Clerk of the Board of Supervisors

RESOLUTION NO. 082139

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

* * * * * *

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.

* * * * * *

RESOLUTION NUMBER: 082139

Regularly passed and adopted this 29th day of September, 2026

AYES and in favor of said resolution:

Supervisors: *JACKIE SPEIER*

NOELIA CORZO

RAY MUELLER

LISA GAUTHIER

DAVID J. CANEPA

NOES and against said resolution:

Supervisors: *NONE*

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

Certificate of Delivery

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

Assistant Clerk of the Board of Supervisors

RESOLUTION NO. 082140

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

* * * * * *

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 year 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:

18000 TECHNOLOGY SERVICES DEPARTMENT

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.

30000 SHERIFF'S OFFICE

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.

55500 PUBLIC HEALTH, POLICY AND PLANNING

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.

55600 HEALTH IT

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.

59000 ENVIRONMENTAL HEALTH SERVICES

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

62400 FAMILY HEALTH SERVICES

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.

* * * * * *

RESOLUTION NUMBER: 082140

Regularly passed and adopted this 29th day of September, 2026

AYES and in favor of said resolution:

Supervisors: *JACKIE SPEIER*

NOELIA CORZO

RAY MUELLER

LISA GAUTHIER

DAVID J. CANEPA

NOES and against said resolution:

Supervisors: *NONE*

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

Certificate of Delivery

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

Assistant Clerk of the Board of Supervisors



THIS PAGE IS INTENTIONALLY LEFT BLANK

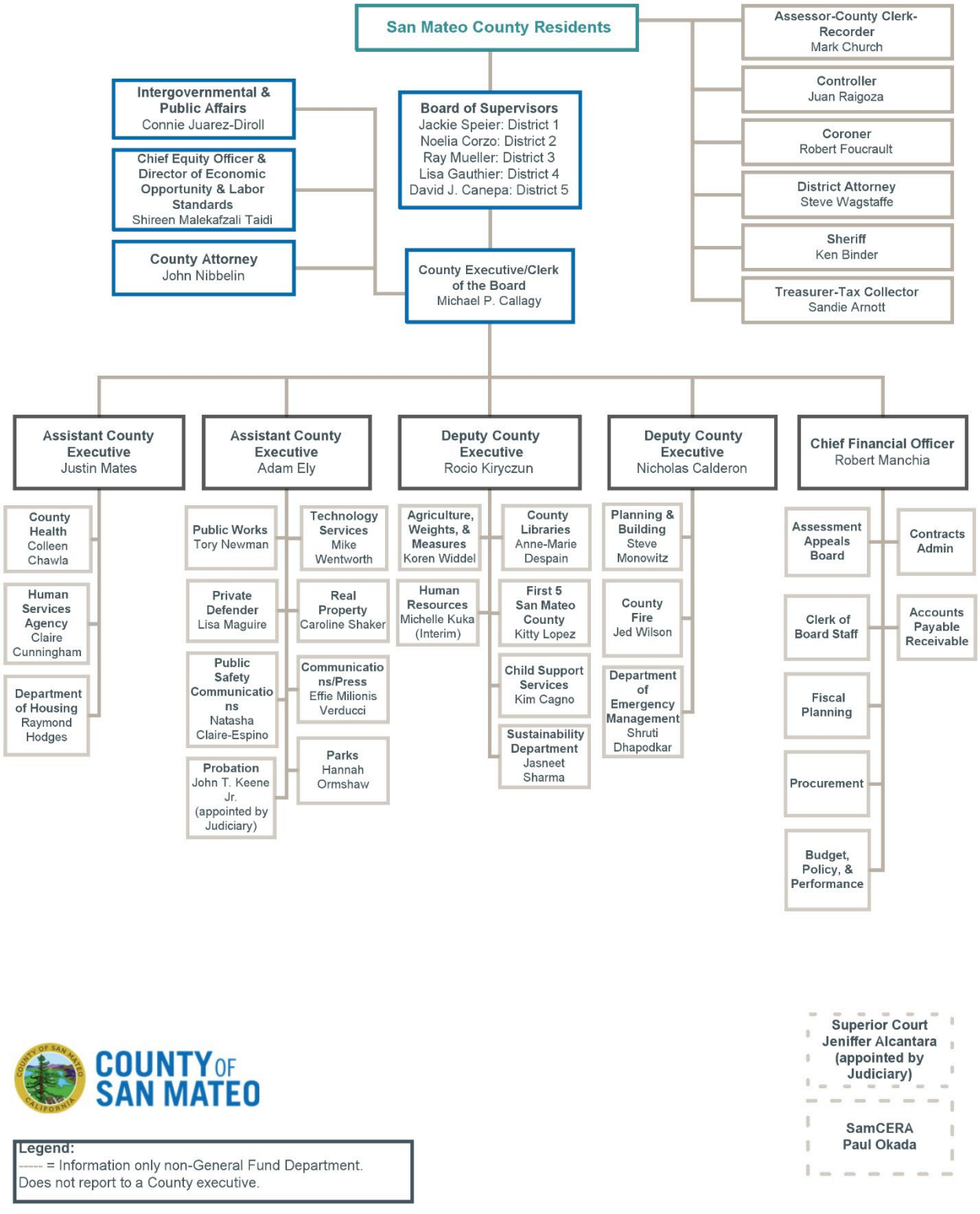
Attachment A

COUNTY SUMMARY

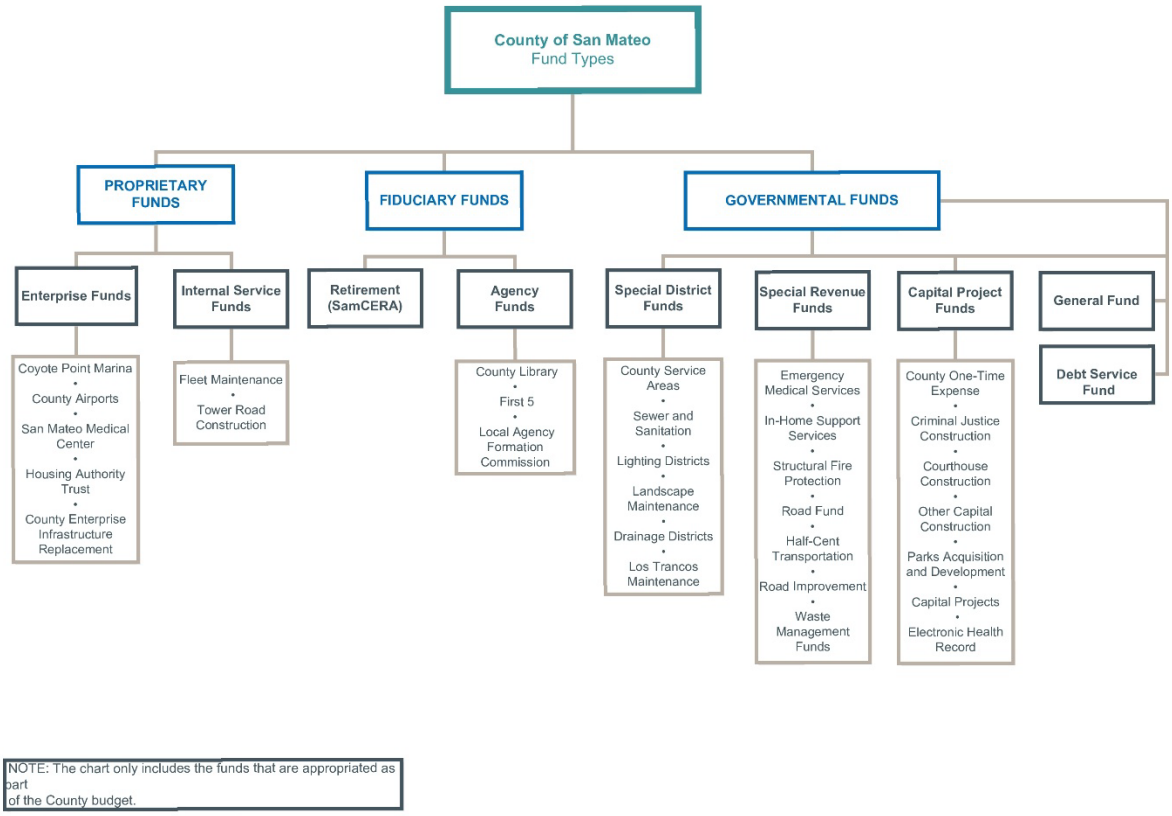


THIS PAGE IS INTENTIONALLY LEFT BLANK

County Organization Chart



County Fund Structure



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

Fund Descriptions

Proprietary Funds

Enterprise Funds

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

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

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

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

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

County Enterprise Infrastructure Replacement Fund provides for the replacement and upgrades of critical Countywide technology infrastructure equipment. Revenues are collected through annual replacement charges billed to TSD customers based on the estimated replacement cost and useful life of technology assets, including scheduled replacements, upgrades, and enhancements to support ongoing Countywide technology operations.

Internal Service Funds

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

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

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

Fiduciary Funds

Non-County Funds

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

Non-County Agency Funds

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

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

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

Governmental Funds

Special District Funds

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

Capital Project Funds

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

County One-Time Expense Fund accounts for appropriations for County capital improvement and facilities maintenance projects. Revenues are derived from selling County real property and interest earnings.

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

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

Other Capital Construction Fund was established to provide additional capital funding from County sources to bonded projects.

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

Capital Projects Fund was established to centrally budget capital improvement projects in the County. It includes major capital construction projects managed by the Project Development Unit (PDU) and capital maintenance projects managed by Department of Public Works.

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

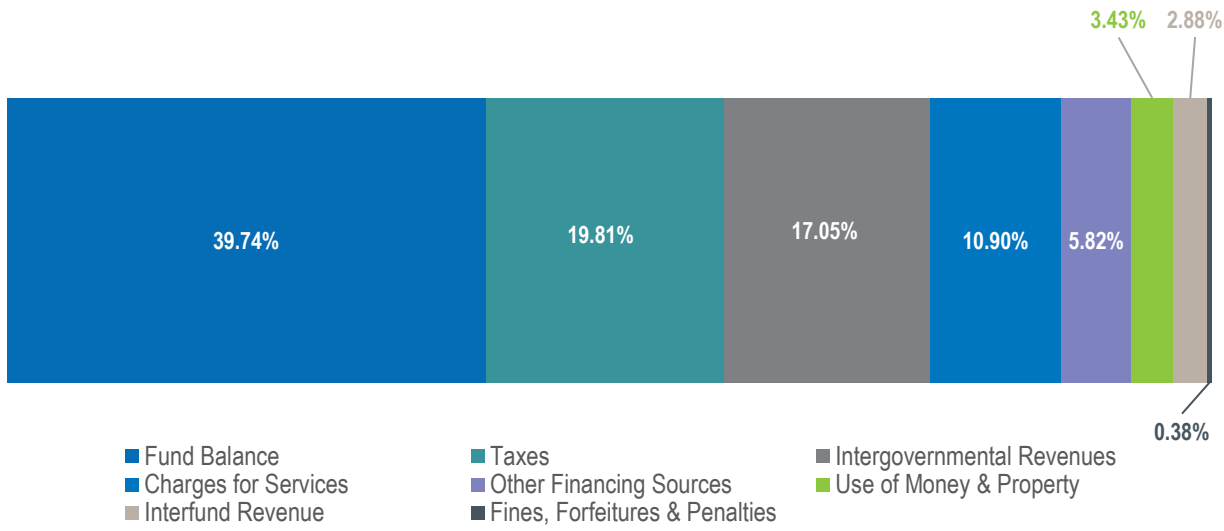
General Fund

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

Debt Service Fund

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

All County Funds FY 2026-27 Adopted Sources

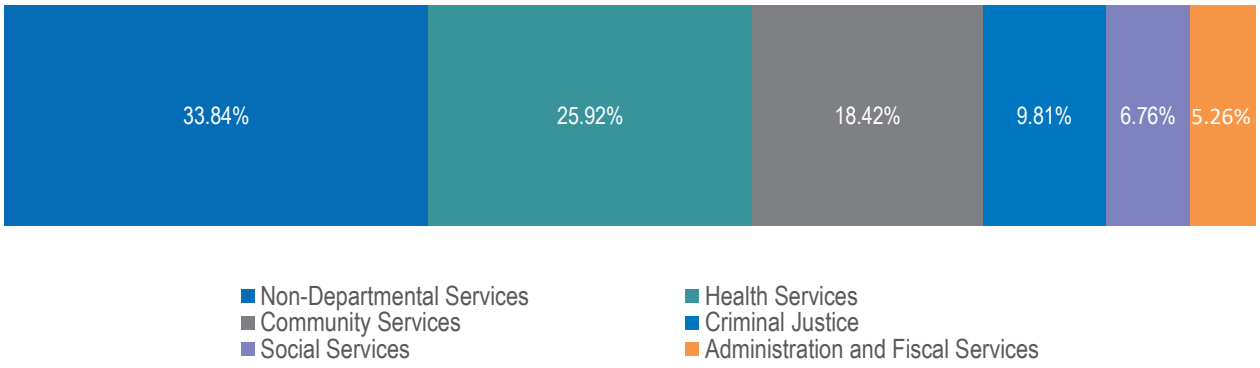


Source of Funds	FY 2026-27 Adopted Budget	Percent of Total
Taxes	1,229,649,147	19.81%
Licenses, Permits & Franchises	14,721,956	0.24%
Fines, Forfeitures & Penalties	8,591,552	0.14%
Use of Money & Property	89,527,027	1.44%
Intergovernmental Revenues	1,057,881,457	17.05%
Charges for Services	676,203,262	10.90%
Interfund Revenue	178,519,057	2.88%
Miscellaneous Revenue	123,026,636	1.98%
Other Financing Sources	361,363,150	5.82%
Subtotal - Ongoing Revenue Sources	**3,739,483,244**	**60.26%**
Fund Balance	2,466,182,104	39.74%
Total Sources	**6,205,665,348**	**100.00%**

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

**While Fund Balance makes up the largest percentage of Total Sources in FY 2026-27, the majority of this funding is committed to one-time capital projects that have not been completed. Fund Balance is a one-time revenue source and cannot be used for ongoing expenditures.

All County Funds FY 2026-27 Adopted Requirements



Use of Funds	FY 2026-27 Adopted Budget	Percent of Total
Administration and Fiscal Services	326,122,589	5.26%
Community Services	1,142,900,140	18.42%
Criminal Justice	608,717,641	9.81%
Health Services	1,608,211,054	25.92%
Non-Departmental Services	2,099,985,703	33.84%
Social Services	419,728,221	6.76%

TOTAL REQUIREMENTS – ALL FUNDS

Total Requirements - All Funds
FY 2026-27 Budget Unit Summary

Agency	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recommended Budget	FY 2026-27 Adopted Budget	FY 2026-27 Change
Administration and Fiscal	178,632,515	195,888,178	240,024,200	264,878,830	24,854,630
Community Services	205,900,524	232,338,639	246,750,402	357,059,033	110,308,631
Criminal Justice	523,658,846	541,545,723	597,219,738	608,717,641	11,497,903
Health Services	638,763,521	693,354,351	847,419,171	890,579,584	43,160,413
Non-Departmental Services	1,840,405,906	2,046,451,517	1,463,862,763	2,099,985,703	636,122,940
Social Services	307,981,467	335,154,087	388,464,006	419,728,221	31,264,215
Subtotal General Funds	**3,695,342,778**	**4,044,732,496**	**3,783,740,280**	**4,640,949,012**	**857,208,732**
Special Revenue	320,402,551	342,287,941	323,354,747	375,254,791	51,900,044
Debt Service	73,669,081	64,586,921	60,391,564	61,243,759	852,195
Capital Projects	387,937,448	296,590,584	425,246,208	471,090,239	45,844,031
Enterprise Fund	475,818,486	563,660,161	589,566,948	610,133,249	20,566,301
Internal Service Fund	34,350,507	39,310,397	40,129,925	46,994,298	6,864,373
Subtotal Non-General Funds	**1,292,178,073**	**1,306,436,003**	**1,438,689,392**	**1,564,716,336**	**126,026,944**
Total Requirements - All	**4,987,520,852**	**5,351,168,499**	**5,222,429,672**	**6,205,665,348**	**983,235,676**
Total Sources - All Funds	**4,987,520,852**	**5,351,168,498**	**5,222,428,565**	**6,205,665,348**	**983,236,783**
HEADCOUNT - Headcount	5,864	5,966	5,945	5,948	3.0
FTE - FTE	5,788	5,887	5,869	5,871	2.0

TOTAL SOURCES AND REQUIREMENTS – ALL FUNDS

Total Sources and Requirements - All Funds
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	1,121,501,06	1,191,224,446	1,110,486,175	1,229,649,147	119,162,972
Licenses, Permits & Franchises	13,016,694	14,342,888	14,767,951	14,721,956	(45,995)
Fines, Forfeitures & Penalties	8,468,993	8,422,245	8,575,464	8,591,552	16,088
Use of Money & Property	127,521,611	144,642,035	89,191,930	89,527,027	335,097
Intergovernmental Revenues	916,839,540	1,000,248,903	1,004,438,286	1,057,881,457	53,443,171
Charges for Services	481,686,762	553,398,887	637,909,792	676,203,262	38,293,470
Interfund Revenue	126,665,181	144,969,331	178,650,409	178,519,057	(131,352)
Miscellaneous Revenue	32,550,155	42,442,059	100,830,701	123,026,636	22,195,935
Other Financing Sources	293,686,005	258,457,116	333,363,572	361,363,150	27,999,578
Total Revenue	**3,121,936,00**	**3,358,147,911**	**3,478,214,280**	**3,739,483,244**	**261,268,964**
Fund Balance	1,865,584,84	1,993,020,587	1,744,214,285	2,466,182,104	721,967,819
Total Sources	**4,987,520,85**	**5,351,168,498**	**5,222,428,565**	**6,205,665,348**	**983,236,783**
Salaries and Benefits	1,252,471,31	1,296,579,505	1,564,925,809	1,576,285,557	11,359,748
Services and Supplies	770,833,492	829,203,098	1,238,393,371	1,456,815,677	218,422,306
Other Charges	583,134,523	534,939,879	703,625,489	817,620,647	113,995,158
Fixed Assets	239,112,075	179,392,000	427,909,489	598,548,242	170,638,753
Other Financing Uses	300,814,317	262,053,938	715,636,088	1,118,910,142	403,274,054
Gross Appropriations	**3,146,365,71**	**3,102,168,420**	**4,650,490,246**	**5,568,180,265**	**917,690,019**
Intrafund Transfers	(158,874,302)	(203,217,874)	(213,519,968)	(240,425,138)	(26,905,170)
Net Appropriations	**2,987,491,41**	**2,898,950,546**	**4,436,970,278**	**5,327,755,127**	**890,784,849**
Contingencies/Dept Reserves	1,778,121,10	2,211,238,567	666,939,975	740,625,563	73,685,588
Non-General Fund Reserves	221,908,328	240,979,386	118,519,419	137,284,658	18,765,239
Total Contingencies and Reserves	**2,000,029,436**	**2,452,217,953**	**785,459,394**	**877,910,221**	**92,450,827**
Total Requirements	**4,987,520,85**	**5,351,168,499**	**5,222,429,672**	**6,205,665,348**	**983,235,676**
HEADCOUNT - Headcount	5,864	5,966	5,945	5,948	3
FTE - FTE	5,788	5,887	5,869	5,871	2

GENERAL FUND SUMMARIES

General Fund - Total Sources and Requirements
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	1,079,276,801	1,152,297,486	1,055,552,050	1,157,834,045	102,281,995
Licenses, Permits & Franchises	9,178,703	10,445,956	11,172,984	11,126,989	(45,995)
Fines, Forfeitures & Penalties	7,155,525	7,170,541	7,103,965	7,120,053	16,088
Use of Money & Property	108,317,330	125,733,010	77,515,373	77,703,695	188,322
Intergovernmental Revenues	670,043,681	720,898,863	722,625,743	769,104,304	46,478,561
Charges for Services	196,326,860	209,789,587	269,309,768	274,334,120	5,024,352
Interfund Revenue	100,652,600	105,146,836	143,638,394	140,551,867	(3,086,527)
Miscellaneous Revenue	33,727,094	43,850,750	86,106,278	112,245,541	26,139,263
Other Financing Sources	23,253,371	43,808,927	25,175,544	47,107,172	21,931,628
Total Revenue	**2,227,931,965**	**2,419,141,956**	**2,398,200,099**	**2,597,127,786**	**198,927,687**
Fund Balance	1,467,410,813	1,625,590,539	1,385,539,074	2,043,821,226	658,282,152
Total Sources	**3,695,342,779**	**4,044,732,495**	**3,783,739,173**	**4,640,949,012**	**857,209,839**
Salaries and Benefits	994,578,798	1,029,886,753	1,265,922,868	1,276,394,711	10,471,843
Services and Supplies	482,209,754	549,418,882	917,926,622	1,116,144,897	198,218,275
Other Charges	442,819,065	391,194,683	553,046,317	665,323,216	112,276,899
Fixed Assets	73,714,614	58,479,807	104,604,279	229,936,734	125,332,455
Other Financing Uses	240,828,814	180,504,313	582,630,116	968,141,098	385,510,982
Gross Appropriations	**2,234,151,046**	**2,209,484,438**	**3,424,130,202**	**4,255,940,656**	**831,810,454**
Intrafund Transfers	(158,702,336)	(203,013,901)	(213,111,741)	(239,866,911)	(26,755,170)
Net Appropriations	**2,075,448,710**	**2,006,470,536**	**3,211,018,461**	**4,016,073,745**	**805,055,284**
Contingencies/Dept Reserves	1,619,894,068	2,038,261,959	572,681,147	624,834,595	52,153,448
Non-General Fund Reserves	-	-	40,672	40,672	-
Total Contingencies and Reserves	**1,619,894,068**	**2,038,261,959**	**572,721,819**	**624,875,267**	**52,153,448**
Total Requirements	**3,695,342,778**	**4,044,732,496**	**3,783,740,280**	**4,640,949,012**	**857,208,732**
HEADCOUNT - Headcount	4,685	4,801	4,772	4,769	(3)
FTE - FTE	4,663	4,777	4,751	4,748	(3)

Total Sources and Requirements by Agency - Criminal Justice
Total Sources and Requirements - General Fund
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	4,266,553	4,514,543	5,384,486	5,773,734	389,248
Licenses, Permits & Franchises	56,138	49,616	53,500	53,500	-
Fines, Forfeitures & Penalties	6,580,038	6,594,635	6,515,075	6,515,075	-
Intergovernmental Revenues	150,151,839	144,365,351	167,611,394	168,657,222	1,045,828
Charges for Services	44,278,182	47,401,510	51,293,090	51,341,408	48,318
Interfund Revenue	10,404,777	15,403,827	16,716,813	16,715,529	(1,284)
Miscellaneous Revenue	1,826,446	1,343,340	1,743,579	1,743,579	-
Other Financing Sources	16,450	16,485	21,150	21,150	-
Total Revenue	**217,580,422**	**219,689,307**	**249,339,087**	**250,821,197**	**1,482,110**
Fund Balance	66,146,399	62,639,114	61,071,017	67,731,434	6,660,417
Total Sources	**283,726,821**	**282,328,421**	**310,410,104**	**318,552,631**	**8,142,527**
Salaries and Benefits	312,058,945	333,316,019	366,412,817	369,123,283	2,710,466
Services and Supplies	76,982,416	75,582,117	89,618,532	93,814,120	4,195,588
Other Charges	57,831,401	68,172,075	75,313,945	75,323,235	9,290
Fixed Assets	2,903,590	2,325,621	3,559,100	4,057,963	498,863
Other Financing Uses	18,774,981	11,702,854	11,017,167	11,134,272	117,105
Gross Appropriations	**468,551,332**	**491,098,686**	**545,921,561**	**553,452,873**	**7,531,312**
Intrafund Transfers	(5,893,236)	(9,552,780)	(8,485,988)	(10,261,426)	(1,775,438)
Net Appropriations	**462,658,096**	**481,545,906**	**537,435,573**	**543,191,447**	**5,755,874**
Contingencies/Dept Reserves	61,000,750	59,999,817	59,784,165	65,526,194	5,742,029
Total Contingencies and Reserves	**61,000,750**	**59,999,817**	**59,784,165**	**65,526,194**	**5,742,029**
Total Requirements	**523,658,846**	**541,545,723**	**597,219,738**	**608,717,641**	**11,497,903**
Net County Cost	**239,932,024**	**259,217,302**	**286,809,634**	**290,165,010**	**3,355,376**
HEADCOUNT - Headcount	1,304	1,320	1,322	1,322	-
FTE - FTE	1,298	1,313	1,316	1,316	-

Total Sources and Requirements by Agency - Health Services
Total Sources and Requirements - General Fund
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	10,703,994	12,088,969	15,851,995	15,846,861	(5,134)
Licenses, Permits & Franchises	2,510,516	2,841,005	3,403,880	3,403,880	-
Fines, Forfeitures & Penalties	519,836	515,927	571,890	587,978	16,088
Use of Money & Property	1,369,760	1,275,139	1,092,255	1,275,139	182,884
Intergovernmental Revenues	242,730,577	247,211,466	273,617,388	278,063,584	4,446,196
Charges for Services	100,704,244	110,013,745	156,908,148	161,600,143	4,691,995
Interfund Revenue	14,161,142	13,109,632	39,528,549	35,550,185	(3,978,364)
Miscellaneous Revenue	23,365,780	33,347,176	76,600,297	102,321,562	25,721,265
Other Financing Sources	8,615,257	27,000,000	8,114,577	29,114,577	21,000,000
Total Revenue	**404,681,105**	**447,403,057**	**575,688,979**	**627,763,909**	**52,074,930**
Fund Balance	51,910,616	35,444,088	37,627,690	31,826,540	(5,801,150)
Total Sources	**456,591,721**	**482,847,145**	**613,316,669**	**659,590,449**	**46,273,780**
Salaries and Benefits	262,709,952	289,776,476	327,613,931	326,941,600	(672,331)
Services and Supplies	163,131,951	193,685,302	293,066,465	323,601,641	30,535,176
Other Charges	118,009,890	119,459,699	151,308,008	150,149,661	(1,158,347)
Fixed Assets	2,338,509	12,091,245	314,044	2,414,044	2,100,000
Other Financing Uses	91,272,211	76,672,632	82,423,807	88,527,306	6,103,499
Gross Appropriations	**637,462,512**	**691,685,354**	**854,726,255**	**891,634,252**	**36,907,997**
Intrafund Transfers	(18,383,509)	(23,696,442)	(37,923,423)	(31,873,570)	6,049,853
Net Appropriations	**619,079,003**	**667,988,912**	**816,802,832**	**859,760,682**	**42,957,850**
Contingencies/Dept Reserves	19,684,518	25,365,439	30,616,339	30,818,902	202,563
Total Contingencies and Reserves	**19,684,518**	**25,365,439**	**30,616,339**	**30,818,902**	**202,563**
Total Requirements	**638,763,521**	**693,354,351**	**847,419,171**	**890,579,584**	**43,160,413**
Net County Cost	**182,171,799**	**210,507,206**	**234,102,502**	**230,989,135**	**(3,113,367)**
HEADCOUNT - Headcount	1,312	1,388	1,369	1,365	(4)
FTE - FTE	1,298	1,376	1,358	1,354	(4)

Total Sources and Requirements by Agency - Social Services
Total Sources and Requirements - General Fund
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	28,536,729	29,822,267	38,512,269	40,400,377	1,888,108
Intergovernmental Revenues	178,383,351	201,872,823	211,770,875	233,050,152	21,279,277
Charges for Services	527,247	580,654	1,119,280	1,119,280	-
Interfund Revenue	1,705	627	20,000	20,000	-
Miscellaneous Revenue	1,883,787	1,824,117	4,059,083	4,388,898	329,815
Total Revenue	**209,332,819**	**234,100,488**	**255,481,507**	**278,978,707**	**23,497,200**
Fund Balance	47,131,600	48,387,194	45,955,573	52,880,641	6,925,068
Total Sources	**256,464,419**	**282,487,682**	**301,437,080**	**331,859,348**	**30,422,268**
Salaries and Benefits	139,220,440	155,639,458	182,365,475	185,963,771	3,598,296
Services and Supplies	63,671,803	68,548,773	99,209,375	103,225,575	4,016,200
Other Charges	64,009,592	67,257,044	81,168,216	71,365,208	(9,803,008)
Fixed Assets	1,660,903	10,870,978	650,000	37,787,394	37,137,394
Other Financing Uses	2,001,004	972,148	1,040,731	1,629,892	589,161
Gross Appropriations	**270,563,742**	**303,288,401**	**364,433,797**	**399,971,840**	**35,538,043**
Intrafund Transfers	(3,332,392)	(4,384,780)	(9,275,364)	(9,260,131)	15,233
Net Appropriations	**267,231,350**	**298,903,621**	**355,158,433**	**390,711,709**	**35,553,276**
Contingencies/Dept Reserves	40,750,117	36,250,466	33,305,573	29,016,512	(4,289,061)
Total Contingencies and Reserves	**40,750,117**	**36,250,466**	**33,305,573**	**29,016,512**	**(4,289,061)**
Total Requirements	**307,981,467**	**335,154,087**	**388,464,006**	**419,728,221**	**31,264,215**
Net County Cost	**51,517,048**	**52,666,405**	**87,026,926**	**87,868,873**	**841,947**
HEADCOUNT - Headcount	866	869	866	866	-
FTE - FTE	866	869	866	866	-

Total Sources and Requirements by Agency - Community Services
Total Sources and Requirements - General Fund
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	26,743,718	41,694,905	37,720,031	121,851,951	84,131,920
Licenses, Permits & Franchises	5,688,798	6,589,121	6,823,713	6,777,718	(45,995)
Fines, Forfeitures & Penalties	54,225	59,586	17,000	17,000	-
Use of Money & Property	1,822,884	2,337,577	2,239,164	2,243,348	4,184
Intergovernmental Revenues	33,434,567	29,205,041	20,446,515	38,199,409	17,752,894
Charges for Services	19,564,743	21,066,561	21,894,700	21,890,711	(3,989)
Interfund Revenue	35,326,549	36,858,983	43,484,171	44,522,360	1,038,189
Miscellaneous Revenue	2,247,098	5,065,486	2,474,365	2,562,548	88,183
Other Financing Sources	14,443,982	13,258,697	17,039,817	17,971,445	931,628
Total Revenue	**139,326,562**	**156,135,956**	**152,139,476**	**256,036,490**	**103,897,014**
Fund Balance	27,264,881	30,509,178	28,705,005	34,929,456	6,224,451
Total Sources	**166,591,443**	**186,645,134**	**180,844,481**	**290,965,946**	**110,121,465**
Salaries and Benefits	100,848,283	111,083,813	132,563,174	133,017,683	454,509
Services and Supplies	62,638,625	72,034,635	84,573,545	94,430,198	9,856,653
Other Charges	88,367,412	112,257,814	86,483,517	204,325,327	117,841,810
Fixed Assets	3,219,812	1,823,745	2,065,494	3,325,254	1,259,760
Other Financing Uses	6,270,860	2,738,096	1,926,193	7,574,127	5,647,934
Gross Appropriations	**261,344,992**	**299,938,103**	**307,611,923**	**442,672,589**	**135,060,666**
Intrafund Transfers	(77,279,913)	(91,350,957)	(82,710,296)	(110,405,169)	(27,694,873)
Net Appropriations	**184,065,078**	**208,587,147**	**224,901,627**	**332,267,420**	**107,365,793**
Contingencies/Dept Reserves	21,835,446	23,751,493	21,808,103	24,750,941	2,942,838
Non-General Fund Reserves	-	-	40,672	40,672	-
Total Contingencies and Reserves	**21,835,446**	**23,751,493**	**21,848,775**	**24,791,613**	**2,942,838**
Total Requirements	**205,900,524**	**232,338,639**	**246,750,402**	**357,059,033**	**110,308,631**
Net County Cost	**39,309,081**	**45,693,506**	**65,905,921**	**66,093,087**	**187,166**
HEADCOUNT - Headcount	569	585	586	587	1
FTE - FTE	569	582	584	585	1

Total Sources and Requirements by Agency - Administration and Fiscal Services
Total Sources and Requirements - General Fund
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	4,537,653	4,074,395	6,415,278	9,525,629	3,110,351
Licenses, Permits & Franchises	604	9,787	1,550	1,550	-
Use of Money & Property	264,699	482,079	151,400	152,654	1,254
Intergovernmental Revenues	3,817,797	13,186,390	15,653,395	17,607,761	1,954,366
Charges for Services	29,349,276	29,389,550	35,924,259	36,212,287	288,028
Interfund Revenue	31,463,730	30,692,359	34,935,145	34,790,077	(145,068)
Miscellaneous Revenue	2,822,276	1,315,505	947,111	947,111	-
Total Revenue	**72,256,034**	**79,150,064**	**94,028,138**	**99,237,069**	**5,208,931**
Fund Balance	35,857,180	44,033,103	44,386,294	63,612,257	19,225,963
Total Sources	**108,113,215**	**123,183,167**	**138,414,432**	**162,849,326**	**24,434,894**
Salaries and Benefits	129,655,796	139,991,467	163,009,672	163,790,575	780,903
Services and Supplies	48,663,326	56,001,092	85,056,412	102,916,822	17,860,410
Other Charges	12,273,395	15,255,401	18,567,362	19,581,943	1,014,581
Fixed Assets	5,759,819	7,472,252	11,302,425	14,524,894	3,222,469
Other Financing Uses	2,371,784	1,496,511	6,267,293	6,720,421	453,128
Gross Appropriations	**198,724,120**	**220,216,724**	**284,203,164**	**307,534,655**	**23,331,491**
Intrafund Transfers	(53,395,288)	(72,029,081)	(74,232,625)	(77,582,570)	(3,349,945)
Net Appropriations	**145,328,832**	**148,187,643**	**209,970,539**	**229,952,085**	**19,981,546**
Contingencies/Dept Reserves	33,303,683	47,700,534	30,053,661	34,926,745	4,873,084
Total Contingencies and Reserves	**33,303,683**	**47,700,534**	**30,053,661**	**34,926,745**	**4,873,084**
Total Requirements	**178,632,515**	**195,888,178**	**240,024,200**	**264,878,830**	**24,854,630**
Net County Cost	**70,519,300**	**72,705,010**	**101,609,768**	**102,029,504**	**419,736**
HEADCOUNT - Headcount	634	639	629	629	-
FTE - FTE	633	638	628	628	-

Total Sources and Requirements by Agency - Non-Departmental Services
Total Sources and Requirements - General Fund
FY 2026-27 Budget Unit Summary

Account Class	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Taxes	1,004,488,15	1,060,102,408	951,667,991	964,435,493	12,767,502
Licenses, Permits & Franchises	922,648	956,427	890,341	890,341	-
Fines, Forfeitures & Penalties	1,425	393	-	-	-
Use of Money & Property	104,859,987	121,638,215	74,032,554	74,032,554	-
Intergovernmental Revenues	61,525,551	85,057,791	33,526,176	33,526,176	-
Charges for Services	1,903,168	1,337,568	2,170,291	2,170,291	-
Interfund Revenue	9,294,698	9,081,409	8,953,716	8,953,716	-
Miscellaneous Revenue	1,581,708	955,127	281,843	281,843	-
Other Financing Sources	177,682	3,533,745	-	-	-
Total Revenue	**1,184,755,02**	**1,282,663,084**	**1,071,522,912**	**1,084,290,414**	**12,767,502**
Fund Balance	1,239,100,13	1,404,577,862	1,167,793,495	1,792,840,898	625,047,403
Total Sources	**2,423,855,15**	**2,687,240,946**	**2,239,316,407**	**2,877,131,312**	**637,814,905**
Salaries and Benefits	50,085,381	79,519	93,957,799	97,557,799	3,600,000
Services and Supplies	67,121,634	83,566,963	266,402,293	398,156,541	131,754,248
Other Charges	102,327,376	8,792,650	140,205,269	144,577,842	4,372,573
Fixed Assets	57,831,981	23,895,967	86,713,216	167,827,185	81,113,969
Other Financing Uses	120,137,976	86,922,071	479,954,925	852,555,080	372,600,155
Gross Appropriations	**397,504,349**	**203,257,170**	**1,067,233,502**	**1,660,674,447**	**593,440,945**
Intrafund Transfers	(417,997)	(1,999,863)	(484,045)	(484,045)	-
Net Appropriations	**397,086,352**	**201,257,307**	**1,066,749,457**	**1,660,190,402**	**593,440,945**
Contingencies/Dept Reserves	1,443,319,55	1,845,194,210	397,113,306	439,795,301	42,681,995
Total Contingencies and Reserves	**1,443,319,555**	**1,845,194,210**	**397,113,306**	**439,795,301**	**42,681,995**
Total Requirements	**1,840,405,90**	**2,046,451,517**	**1,463,862,763**	**2,099,985,703**	**636,122,940**
Net County Cost	**(583,449,253)**	**(640,789,428)**	**(775,453,644)**	**(777,145,609)**	**(1,691,965)**
HEADCOUNT - Headcount	-	-	-	-	-
FTE - FTE	-	-	-	-	-

AUTHORIZED POSITION SUMMARY - ALL FUNDS

FY 2026-27 Authorized Position Summary

General Fund - Budget Unit	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Board of Supervisors	22	22	22	22	-
County Executive's Office/Clerk of the Board	83	84	77	77	-
Assessor-County Clerk-Recorder	167	167	167	167	-
Controller's Office	58	58	58	58	-
Treasurer - Tax Collector	34	34	34	34	-
County Attorney's Office	52	54	52	52	-
Human Resources Department	78	80	79	79	-
Technology Services Department	140	140	140	140	-
Administrative and Fiscal Services	**634**	**639**	**629**	**629**	**-**
Real Property Services	6	6	6	6	-
Public Safety Communications	81	81	81	81	-
Agriculture/Weights and Measures	30	36	36	36	-
Planning and Building	70	70	70	70	-
Parks and Recreation	85	86	85	85	-
Sustainability Department	20	19	21	21	-
Department of Emergency Management	18	18	18	18	-
Public Works Administration	42	43	43	43	-
Engineering Services	24	24	25	26	1
Facilities Services	140	149	148	148	-
Vehicle and Equipment Services	1	1	1	1	-
Utilities	16	16	16	16	-
Department of Housing	36	36	36	36	-
Community Services	**569**	**585**	**586**	**587**	**1**
District Attorney's Office	156	168	169	169	-
Sheriff's Office	825	830	831	831	-
Probation Department	305	304	304	304	-
Coroner's Office	18	18	18	18	-
Criminal Justice	**1,304**	**1,320**	**1,322**	**1,322**	**-**
Health Administration	22	21	21	21	-
Health Coverage Unit	26	27	26	26	-
Public Health, Policy and Planning	163	165	162	157	(5)
Health IT	49	98	98	99	1

Emergency Medical Services GF	11	11	11	11	-
Aging and Disability Services	153	155	153	153	-
Environmental Health Services	86	88	88	89	1
Behavioral Health and Recovery Services	526	541	532	532	-
Family Health Services	169	173	169	168	(1)
Correctional Health Services	107	109	109	109	-
Health Services	**1,312**	**1,388**	**1,369**	**1,365**	**(4)**
Department of Child Support Services	53	53	53	53	-
Office of Agency Director	107	107	112	112	-
Economic Self-Sufficiency	385	387	385	385	-
Employment Services	51	52	53	53	-
Center on Homelessness	17	20	17	17	-
Program Integrity and Community Services	9	9	4	4	-
Vocational Rehab Services	40	40	38	38	-
Children and Family Services	204	201	204	204	-
Social Services	**866**	**869**	**866**	**866**	**-**
Total General Fund	**4,685**	**4,801**	**4,772**	**4,769**	**(3)**

Non-General Fund	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recommended Budget	FY 2026-27 Adopted Budget	FY 2026-27 Change
Waste Reduction	11	11	10	10	-
Road Construction and Operations	79	77	77	77	-
Special Revenue Funds	**90**	**88**	**87**	**87**	**-**
Coyote Point Marina	3	3	3	3	-
Airports	13	13	13	13	-
San Mateo Medical Center	1,042	1,027	1,036	1,042	6
Enterprise Funds	**1,058**	**1,043**	**1,052**	**1,058**	**6**
County Service Areas OOS-Budg	-	1	1	1	-
Utilities	8	8	8	8	-
Special Districts and Other Agencies	**8**	**9**	**9**	**9**	**-**
Construction Services	10	10	10	10	-
Vehicle and Equipment Services	13	15	15	15	-
Internal Service Funds	**23**	**25**	**25**	**25**	**-**
Total Non-General Fund	**1,179**	**1,165**	**1,173**	**1,179**	**6**
Total All County Funds	**5,864**	**5,966**	**5,945**	**5,948**	**3**

Non-County Funds (Information Only)	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recommended Budget	FY 2026-27 Adopted Budget	FY 2026-27 Change
Retirement Office	23	24	23	23	-
Local Agency Formation Commission	2	2	2	2	-
County Library	165	173	170	170	-
Department of Housing	51	60	56	56	-
First 5 San Mateo County	8	9	8	8	-
Non-County Funds (Information Only)	**249**	**268**	**259**	**259**	**-**
All Positions	**6,113**	**6,234**	**6,204**	**6,207**	**3**

COUNTY BUDGET PROCESS

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

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

Year One of the Two-Year Budget Cycle[1]

Recommended Budget and Preliminary Recommended Budget

Every odd numbered year (e.g., 2021, 2023, 2025 etc.) in June, the County Executive presents the Board of Supervisors with the proposed spending plans for the next two fiscal years. Prior to the June Budget Hearings, the Year 1 budget (i.e., FY 2025-26) is known as the "Recommended Budget", whereas the Year 2 budget (i.e., FY 2026-27) is called the "Preliminary Recommended Budget."

Approved Recommended Budget

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

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

Adopted Budget and Recommended Budget

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

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

Year 2 of the Two-Year Budget Cycle[1]

Year 1 Final Budget

The Year 1 budget is considered final after June 30 of the following even numbered year (e.g., 2022, 2024, 2026 etc.); the Final Budget is the Adopted Budget with all revisions made during the fiscal year (i.e., FY 2025-26 Final Budget).

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

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

[1]At all stages, the County budget is balanced (i.e., funding sources equal financing uses).

Budget Units (Appropriation Authority Level)

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

Budgets	Budget Unit Number	Budget Unit Number
CRIMINAL JUSTICE		
Sheriff's Office	3000B	Department
Probation Department	3200B	Department
District Attorney's Office	2510B	Department
Private Defender Program	2800B	Department
County Support of the Courts	2700B	Department
Coroner's Office	3300B	Department
HEALTH SERVICES		
Health Administration	5500B	Division
Health Coverage Unit	5510B	Division
Public Health, Policy and Planning	5550B	Division
Health IT	5560B	Division
Emergency Medical Services GF	5600B	Division
Emergency Medical Services-Trust Fund	5630B	Fund
Aging and Adult Services	5700B	Division
IHSS Public Authority	5800B	Fund
IHSS Public Authority GF	6900B	Division
Environmental Health Services	5900B	Division
Behavioral Health and Recovery Services	6100B	Division
Family Health Services	6240B	Division
Correctional Health Services	6300B	Division
San Mateo Medical Center	6600B	Division
Contributions to Medical Center	5850B	Department
Electronic Health Record	8420B	Fund
First 5 San Mateo County (Information Only)	1950B	Department
SOCIAL SERVICES		
Human Services Agency	7000D	Department
Department of Child Support Services	2600B	Department
COMMUNITY SERVICES		
Planning and Building	3800B	Department
Local Agency Formation Commission (Information Only)	3570B	Department
Parks and Recreation	3900B	Department

Fish and Game	3950B	Fund
Coyote Point Marina	3980B	Department
Parks Capital Projects	3990B	Fund
County Library (Information Only)	3700B	Department
Office of Sustainability	4000B	Division
Solid Waste Management - OOS	4060B	Division
County Service Areas - OOS	4070B	Division
Department of Emergency Management	4300D	Department
Public Works - Public Works Administration	4510B	Division
Public Works - Engineering Services	4600B	Division
Public Works - Enhanced Flood Control Program	4660B	Division
Public Works - Facilities Services	4730B	Division
Public Works - Road Construction and Operations	4520B	Division
Public Works - Construction Service	4740B	Division
Public Works - Vehicle and Equipment Services	4760B	Division
Public Works – Utilities	4840B	Division
Public Works – Airports	4850B	Division
Capital Projects	8500D	Fund
County One-Time Expense Fund	8200B	Fund
Courthouse Construction Fund	8300B	Fund
Criminal Justice Construction Fund	8400B	Fund
Other Capital Construction Fund	8450B	Fund
Real Property Services	1220B	Division
Agriculture / Weights and Measures	1260B	Division
Public Safety Communications	1240B	Division
Message Switch	1940B	Division
Structural Fire Special Revenue Fund	3550B	Fund
Fire Protection Services	3580B	Department
County Service Area #1	3560B	Fund
Housing and Community Development	7920P	Division
Housing Authority (Information Only)	7930P	Division

ADMINISTRATION AND FISCAL SERVICES		
Board of Supervisors	1100B	Department
County Executive’s Office / Clerk of the Board	1200B	Department
Revenue Services	1270B	Division
Assessor-County Clerk-Recorder	1300B	Department
Controller's Office	1400B	Department
Treasurer - Tax Collector	1500B	Department
Retirement Office (Information Only)	2000B	Department

County Attorney's Office	1600B	Department
Human Resources Department	1700B	Department
Shared Services	1780B	Division
Information Services Department	1800B	Department
Grand Jury	1920B	Department
Non-Departmental Services	8000B	Department
Debt Service Fund	8900B	Fund



THIS PAGE IS INTENTIONALLY LEFT BLANK

Attachment B

BUDGET UNIT SUMMARIES



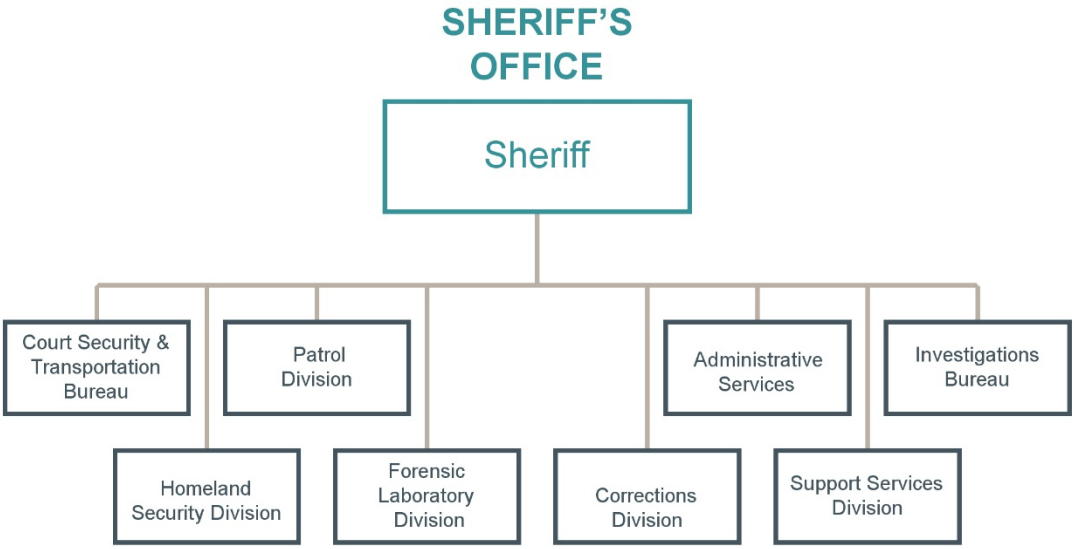
THIS PAGE IS INTENTIONALLY LEFT BLANK

Criminal Justice


Criminal Justice
Sheriff's Office
County Support of the Courts
Probation Department
District Attorney's Office
Private Defender Program
Coroner's Office

Criminal Justice
FY 2026-27
All Funds Summary

Total Requirements	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
General Fund Budgets					
District Attorney's Office	49,106,654	55,622,313	62,520,758	62,846,524	325,766
County Support of the Courts	17,495,447	16,904,442	17,397,039	17,396,496	(543)
Private Defender Program	24,785,713	25,669,373	26,528,669	26,529,241	572
Sheriff's Office	304,732,508	319,651,592	345,739,111	354,118,587	8,379,476
Probation Department	121,296,163	117,465,154	138,121,940	140,429,557	2,307,617
Coroner's Office	6,242,362	6,232,850	6,912,221	7,397,236	485,015
Total General Funds	**523,658,846**	**541,545,723**	**597,219,738**	**608,717,641**	**11,497,903**
Total Requirements	523,658,846	541,545,723	597,219,738	608,717,641	11,497,903
Total Sources	283,726,821	282,328,421	310,410,104	318,552,631	8,142,527
Net County Cost	239,932,024	259,217,302	286,809,634	290,165,010	3,355,376
Authorized Positions					
	1,304.0	1,320.0	1,322.0	1,322.0	-
FTE	1,297.5	1,312.8	1,315.8	1,315.8	-

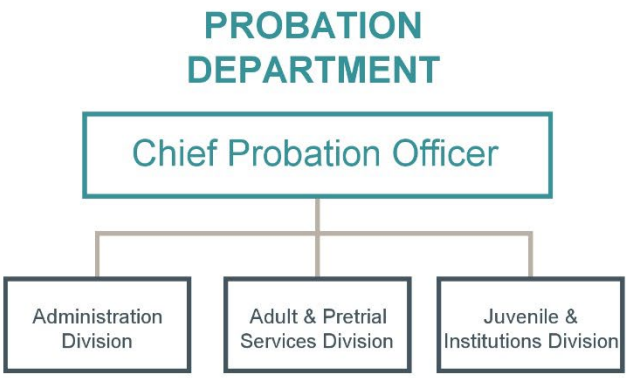

SHERIFF'S OFFICE
Sheriff
Court Security & Transportation Bureau
Patrol Division
Homeland Security Division
Forensic Laboratory Division
Corrections Division
Administrative Services
Support Services Division
Investigations Bureau

Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	2,606,693	2,748,371	2,859,949	2,859,949	-
Licenses, Permits & Franchises	42,608	36,724	40,000	40,000	-
Fines, Forfeitures & Penalties	436,199	475,196	530,000	530,000	-
Intergovernmental Revenues	97,293,795	90,311,869	110,292,661	110,126,119	(166,542)
Charges for Services	43,186,799	46,499,400	49,713,397	49,761,715	48,318
Interfund Revenue	10,404,777	15,403,827	16,716,813	16,715,529	(1,284)
Miscellaneous Revenue	1,557,921	1,063,135	1,330,000	1,330,000	-
Other Financing Sources	16,450	16,485	21,150	21,150	-
Total Revenue	**155,545,243**	**156,555,007**	**181,503,970**	**181,384,462**	**(119,508)**
Fund Balance	5,004,577	1,496,320	1,500,000	6,996,320	5,496,320
Total Sources	**160,549,820**	**158,051,327**	**183,003,970**	**188,380,782**	**5,376,812**
Requirements					
Salaries and Benefits	224,829,349	239,135,046	248,062,341	250,898,135	2,835,794
Services and Supplies	39,344,083	37,839,800	47,497,920	49,555,443	2,057,523
Other Charges	28,639,531	37,002,386	42,130,421	41,778,140	(352,281)
Fixed Assets	2,172,991	1,256,353	2,579,100	2,677,963	98,863
Other Financing Uses	11,868,936	11,157,958	10,429,886	10,448,581	18,695
Gross Appropriations	**306,854,892**	**326,391,544**	**350,699,668**	**355,358,262**	**4,658,594**
Intrafund Transfers	(5,122,384)	(8,236,272)	(6,460,557)	(8,235,995)	(1,775,438)
Net Appropriations	**301,732,508**	**318,155,272**	**344,239,111**	**347,122,267**	**2,883,156**
Contingencies/Dept Reserves	3,000,000	1,496,320	1,500,000	6,996,320	5,496,320
Total Requirements	**304,732,508**	**319,651,592**	**345,739,111**	**354,118,587**	**8,379,476**
Net County Cost	**144,182,688**	**161,600,265**	**162,735,141**	**165,737,805**	**3,002,664**
Headcount	825.0	830.0	831.0	831.0	-
FTE	819.5	824.8	825.8	825.8	-


PROBATION
DEPARTMENT
Chief Probation Officer
Administration Division
Adult & Pretrial Services Division
Juvenile & Institutions Division

Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	250,000	250,000	250,000	250,000	-
Fines, Forfeitures & Penalties	12,543	9,359	10,736	10,736	-
Intergovernmental Revenues	35,950,036	36,386,675	39,554,459	41,004,459	1,450,000
Charges for Services	6,548	8,626	-	-	-
Miscellaneous Revenue	113,672	147,271	203,200	203,200	-
Total Revenue	**36,332,799**	**36,801,932**	**40,018,395**	**41,468,395**	**1,450,000**
Fund Balance	52,958,455	52,958,455	51,958,454	52,880,721	922,267
Total Sources	**89,291,254**	**89,760,387**	**91,976,849**	**94,349,116**	**2,372,267**
Requirements					
Salaries and Benefits	44,572,085	46,025,047	65,244,286	65,085,256	(159,030)
Services and Supplies	7,708,909	7,323,254	8,193,071	9,491,643	1,298,572
Other Charges	9,539,315	10,917,674	11,301,444	11,538,829	237,385
Fixed Assets	351,621	1,001,044	980,000	1,380,000	400,000
Other Financing Uses	6,426,894	429,374	444,685	553,108	108,423
Gross Appropriations	**68,598,824**	**65,696,393**	**86,163,486**	**88,048,836**	**1,885,350**
Intrafund Transfers	(261,115)	(189,693)	-	-	-
Net Appropriations	**68,337,709**	**65,506,700**	**86,163,486**	**88,048,836**	**1,885,350**
Contingencies/Dept Reserves	52,958,454	51,958,454	51,958,454	52,380,721	422,267
Total Requirements	**121,296,163**	**117,465,154**	**138,121,940**	**140,429,557**	**2,307,617**
Net County Cost	**32,004,909**	**27,704,767**	**46,145,091**	**46,080,441**	**(64,650)**
Headcount	305.0	304.0	304.0	304.0	-
FTE	304.5	303.0	303.5	303.5	-

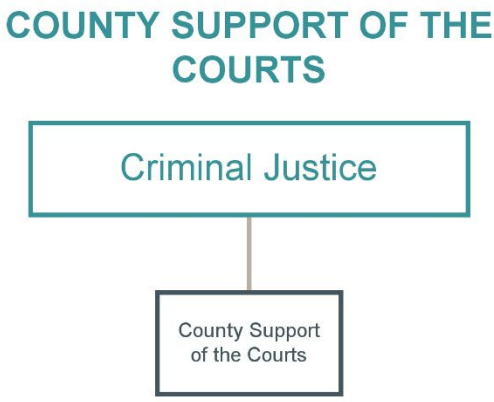

DISTRICT ATTORNEY'S OFFICE
District Attorney
Victim Services Division
Bureau of Investigations
Criminal Prosecution
Consumer, Environmental & Fraud
Technology
Fiscal & Accounting

Mission Statement

Our mission is to prosecute adult and juvenile offenders, provide services to support victims, enforce consumer and environmental laws, provide legal and investigative support to public safety partners and to remain committed to the principles of equity and transparency in seeking justice and greater public safety. To that end, we are committed to ensuring that no member of our office will seek or obtain a criminal conviction or seek or obtain a sentence of any individual on the basis of race, ethnicity, gender, gender identity, sexual orientation, religion, or disability.

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	1,409,860	1,516,171	2,274,537	2,663,785	389,248
Fines, Forfeitures & Penalties	1,826,001	2,103,162	2,360,955	2,360,955	-
Intergovernmental Revenues	15,968,987	16,831,969	16,818,191	16,580,561	(237,630)
Charges for Services	162,102	3,438	596,814	596,814	-
Miscellaneous Revenue	55,949	40,754	133,400	133,400	-
Total Revenue	**19,422,899**	**20,495,495**	**22,183,897**	**22,335,515**	**151,618**
Fund Balance	7,415,191	7,341,719	6,921,751	6,738,466	(183,285)
Total Sources	**26,838,090**	**27,837,214**	**29,105,648**	**29,073,981**	**(31,667)**
Requirements					
Salaries and Benefits	39,351,060	44,554,821	49,172,982	49,213,735	40,753
Services and Supplies	2,630,052	2,874,355	4,801,751	5,191,993	390,242
Other Charges	2,343,712	3,188,194	3,781,060	3,870,345	89,285
Fixed Assets	359,881	-	-	-	-
Other Financing Uses	378,439	75,754	104,650	93,421	(11,229)
Gross Appropriations	**45,063,143**	**50,693,124**	**57,860,443**	**58,369,494**	**509,051**
Intrafund Transfers	(508,609)	(1,125,679)	(974,584)	(974,584)	-
Net Appropriations	**44,554,534**	**49,567,446**	**56,885,859**	**57,394,910**	**509,051**
Contingencies/Dept Reserves	4,552,120	6,054,867	5,634,899	5,451,614	(183,285)
Total Requirements	**49,106,654**	**55,622,313**	**62,520,758**	**62,846,524**	**325,766**
Net County Cost	**22,268,564**	**27,785,098**	**33,415,110**	**33,772,543**	**357,433**
Headcount	156.0	168.0	169.0	169.0	-
FTE	155.5	167.0	168.5	168.5	-


COUNTY SUPPORT OF THE COURTS
Criminal Justice
County Support of the Courts

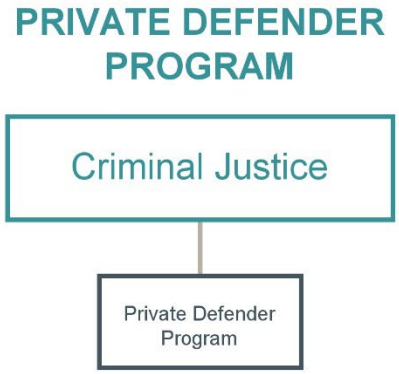
Mission Statement

In accordance with the provisions of the Trial Court Funding Act of 1997, all court-related County General Fund revenues and expenditures are accounted for in this budget unit. Revenues include pre-existing court-generated General Fund revenues and Fine and Forfeiture revenues that comprise the mandated Maintenance of Effort (MOE) base calculation. Expenditures include MOE requirements for court operations, including County Facility Payments for court facilities transferred to the State in FY 2008-09, Fine and Forfeiture State remittances, as well as court-related costs not within the definition of "court operations." A Memorandum of Agreement (MOA) between the Courts and the County specifies services to be performed by the County for the Courts.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Fines, Forfeitures & Penalties	4,305,296	4,006,918	3,613,384	3,613,384	-
Charges for Services	611,487	636,088	692,579	692,579	-
Miscellaneous Revenue	65,416	29,234	72,479	72,479	-
Total Revenue	**4,982,198**	**4,672,239**	**4,378,442**	**4,378,442**	**-**
Total Sources	**4,982,198**	**4,672,239**	**4,378,442**	**4,378,442**	**-**
Requirements					
Services and Supplies	1,264,730	779,527	1,269,885	1,269,885	-
Other Charges	16,230,716	16,124,915	17,090,001	17,089,458	(543)
Gross Appropriations	**17,495,447**	**16,904,442**	**18,359,886**	**18,359,343**	**(543)**
Intrafund Transfers	-	-	(962,847)	(962,847)	-
Net Appropriations	**17,495,447**	**16,904,442**	**17,397,039**	**17,396,496**	**(543)**
Total Requirements	**17,495,447**	**16,904,442**	**17,397,039**	**17,396,496**	**(543)**
Net County Cost	**12,513,248**	**12,232,203**	**13,018,597**	**13,018,054**	**(543)**


PRIVATE DEFENDER PROGRAM
Criminal Justice
Private Defender Program

Mission Statement

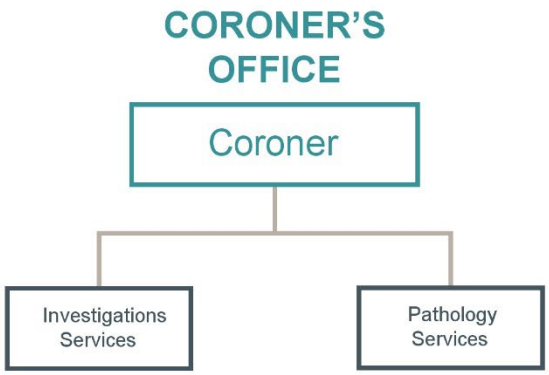
In accordance with constitutional requirements and state statutes, the Private Defender Program provides competent legal representation to individuals determined to be indigent by the Court. Services are provided through a contract with the San Mateo County Bar Association.

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Intergovernmental Revenues	48,479	50,416	173,316	173,316	-
Total Revenue	**48,479**	**50,416**	**173,316**	**173,316**	**-**
Total Sources	**48,479**	**50,416**	**173,316**	**173,316**	**-**
Requirements					
Services and Supplies	24,723,306	25,636,779	26,483,707	26,483,707	-
Other Charges	25,079	30,157	41,280	41,797	517
Other Financing Uses	37,327	2,437	3,682	3,737	55
Gross Appropriations	**24,785,713**	**25,669,373**	**26,528,669**	**26,529,241**	**572**
Net Appropriations	**24,785,713**	**25,669,373**	**26,528,669**	**26,529,241**	**572**
Total Requirements	**24,785,713**	**25,669,373**	**26,528,669**	**26,529,241**	**572**
Net County Cost	**24,737,234**	**25,618,957**	**26,355,353**	**26,355,925**	**572**


CORONER'S OFFICE
Coroner
Investigations Services
Pathology Services

Mission Statement

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

General Fund

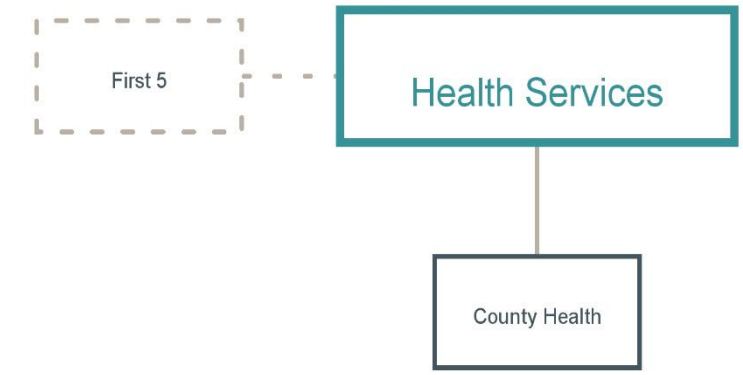
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Licenses, Permits & Franchises	13,530	12,892	13,500	13,500	-
Intergovernmental Revenues	890,541	784,421	772,767	772,767	-
Charges for Services	311,246	253,958	290,300	290,300	-
Miscellaneous Revenue	33,488	62,946	4,500	4,500	-
Total Revenue	**1,248,805**	**1,114,217**	**1,081,067**	**1,081,067**	**-**
Fund Balance	768,176	842,620	690,812	1,115,927	425,115
Total Sources	**2,016,981**	**1,956,837**	**1,771,879**	**2,196,994**	**425,115**
Requirements					
Salaries and Benefits	3,306,451	3,601,104	3,933,208	3,926,157	(7,051)
Services and Supplies	1,311,335	1,128,402	1,372,198	1,821,449	449,251
Other Charges	1,053,046	908,748	969,739	1,004,666	34,927
Fixed Assets	19,096	68,225	-	-	-
Other Financing Uses	63,385	37,331	34,264	35,425	1,161
Gross Appropriations	**5,753,314**	**5,743,810**	**6,309,409**	**6,787,697**	**478,288**
Intrafund Transfers	(1,128)	(1,136)	(88,000)	(88,000)	-
Net Appropriations	**5,752,186**	**5,742,674**	**6,221,409**	**6,699,697**	**478,288**
Contingencies/Dept Reserves	490,176	490,176	690,812	697,539	6,727
Total Requirements	**6,242,362**	**6,232,850**	**6,912,221**	**7,397,236**	**485,015**
Net County Cost	**4,225,381**	**4,276,013**	**5,140,342**	**5,200,242**	**59,900**
Headcount	18.0	18.0	18.0	18.0	-
FTE	18.0	18.0	18.0	18.0	-



THIS PAGE IS INTENTIONALLY LEFT BLANK

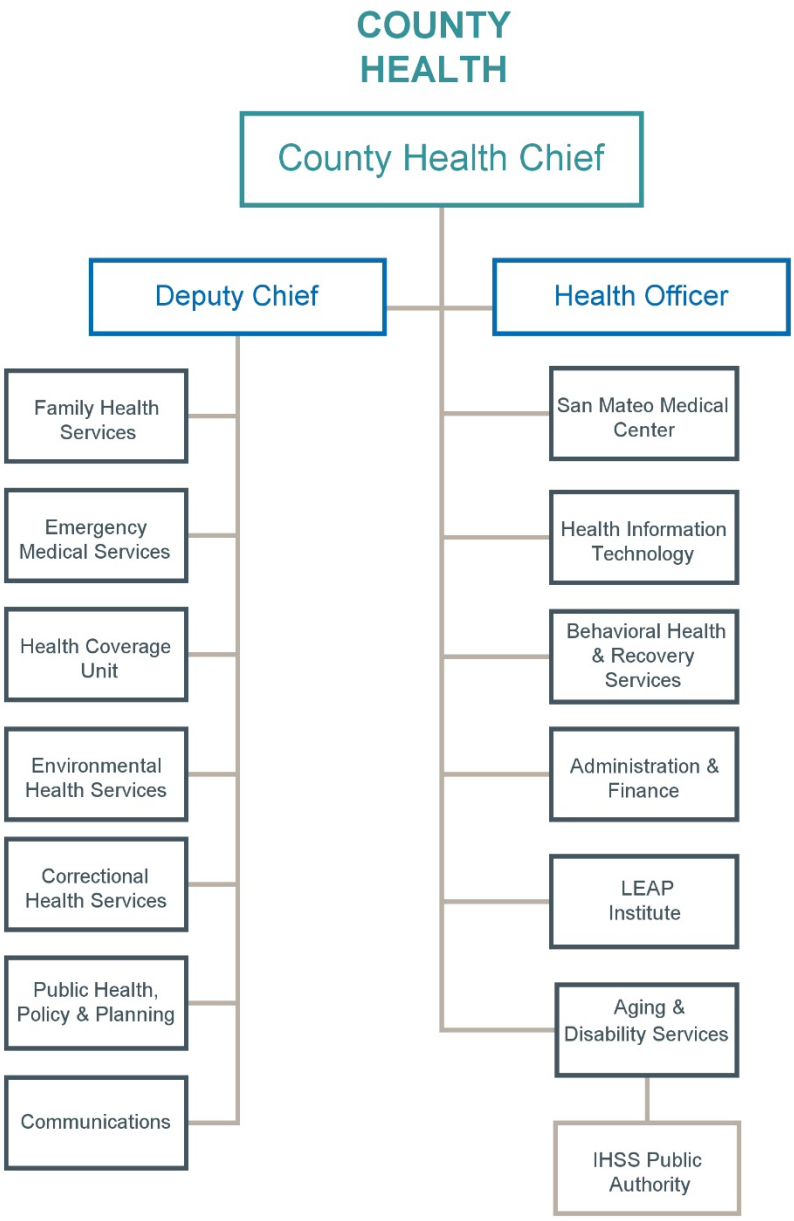
Health Services



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

Health Services
FY 2026-27
All Funds Summary

Total Requirements	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
General Fund Budgets					
Health Administration	4,403,356	4,476,839	5,367,379	5,625,479	258,100
Health Coverage Unit	5,869,683	6,292,727	8,262,657	8,277,816	15,159
Public Health, Policy and Planning	53,019,866	54,215,404	69,761,200	72,268,281	2,507,081
Health IT	17,409,881	34,197,585	43,277,154	47,562,380	4,285,226
Emergency Medical Services GF	11,770,586	12,539,237	14,162,015	14,280,255	118,240
Aging and Disability Services	44,890,193	49,452,147	64,386,926	71,134,731	6,747,805
Contributions to Medical Center	83,171,245	63,665,511	63,665,511	63,665,511	-
Environmental Health Services	20,352,832	21,564,157	24,798,222	24,798,222	-
Behavioral Health and Recovery Services	314,631,436	353,726,301	448,229,296	476,139,926	27,910,630
Family Health Services	43,847,786	49,391,787	58,496,578	59,785,867	1,289,289
Correctional Health Services	35,694,352	40,130,350	43,309,927	43,338,810	28,883
IHSS Public Authority GF	3,702,306	3,702,306	3,702,306	3,702,306	-
Total General Funds	**638,763,521**	**693,354,351**	**847,419,171**	**890,579,584**	**43,160,413**
Total Requirements	638,763,521	693,354,351	847,419,171	890,579,584	43,160,413
Total Sources	456,591,721	482,847,145	613,316,669	659,590,449	46,273,780
Net County Cost	182,171,799	210,507,206	234,102,502	230,989,135	(3,113,367)
Non-General Fund Budgets					
Emergency Medical Services Fund	3,481,001	3,736,181	3,740,106	4,312,032	571,926
IHSS Public Authority	47,409,836	53,722,879	52,358,355	56,153,765	3,795,410
San Mateo Medical Center	461,988,942	542,713,817	570,713,925	588,892,666	18,178,741
Electronic Health Record	58,922,605	8,022,388	41,757,596	68,273,007	26,515,411
Total Non-General Funds	**571,802,383**	**608,195,266**	**668,569,982**	**717,631,470**	**49,061,488**
Total Requirements	571,802,383	608,195,266	668,569,982	717,631,470	49,061,488
Total Sources	571,802,383	608,195,266	668,569,982	717,631,470	49,061,488
Net County Cost	-	-	-	-	-
Authorized Positions					
Headcount	2,362.0	2,424.0	2,413.0	2,415.0	2.0
FTE	2,293.6	2,356.7	2,346.5	2,347.5	-
Information Only					
First 5 San Mateo County (Information Only)	23,761,736	22,967,238	23,256,906	24,713,964	1,457,058


COUNTY HEALTH
County Health Chief
Deputy Chief
Health Officer
Family Health Services
Emergency Medical Services
Health Coverage Unit
Environmental Health Services
Correctional Health Services
Public Health, Policy & Planning
Communications
San Mateo Medical Center
Health Information Technology
Behavioral Health & Recovery Services
Administration & Finance
LEAP Institute
Aging & Disability Services
IHSS Public Authority

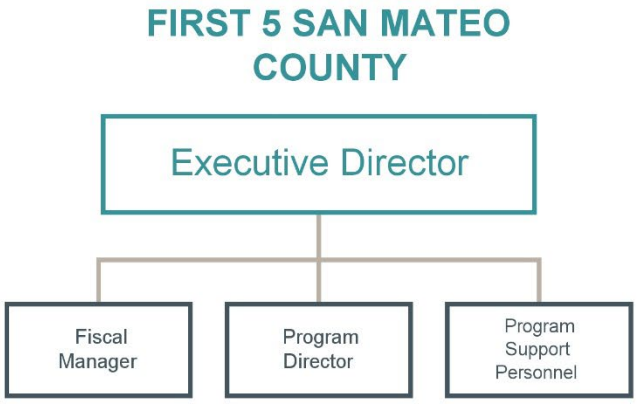
Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	12,439,972	13,948,013	17,838,012	17,832,947	(5,065)
Licenses, Permits & Franchises	2,510,516	2,841,005	3,403,880	3,403,880	-
Fines, Forfeitures & Penalties	1,832,946	1,764,990	2,026,889	2,042,977	16,088
Use of Money & Property	3,154,475	2,012,294	1,256,949	1,586,608	329,659
Intergovernmental Revenues	446,698,758	474,263,506	511,319,676	515,775,352	4,455,676
Charges for Services	358,347,367	423,221,627	495,009,648	532,969,355	37,959,707
Interfund Revenue	22,483,399	18,623,619	45,059,454	41,193,766	(3,865,688)
Miscellaneous Revenue	17,170,221	30,080,071	85,326,232	111,074,136	25,747,904
Other Financing Sources	72,193,830	90,621,621	71,836,198	92,836,198	21,000,000
Total Revenue	**936,831,485**	**1,057,376,746**	**1,233,076,938**	**1,318,715,219**	**85,638,281**
Fund Balance	91,562,620	33,665,665	48,809,713	58,506,700	9,696,987
Total Sources	**1,028,394,105**	**1,091,042,411**	**1,281,886,651**	**1,377,221,919**	**95,335,268**
Requirements					
Salaries and Benefits	497,450,779	531,314,946	598,433,223	598,613,095	179,872
Services and Supplies	369,762,289	400,093,862	506,364,039	563,962,554	57,598,515
Other Charges	198,006,247	207,022,726	243,006,522	243,350,734	344,212
Fixed Assets	19,390,812	12,223,246	38,174,479	43,510,784	5,336,305
Other Financing Uses	111,429,505	131,152,882	128,361,276	146,721,743	18,360,467
Gross Appropriations	**1,196,039,631**	**1,281,807,663**	**1,514,339,539**	**1,596,158,910**	**81,819,371**
Intrafund Transfers	(18,555,475)	(23,898,761)	(38,073,423)	(32,023,570)	6,049,853
Net Appropriations	**1,177,484,156**	**1,257,908,902**	**1,476,266,116**	**1,564,135,340**	**87,869,224**
Contingencies/Dept Reserves	19,684,518	25,365,439	30,616,339	30,818,902	202,563
Non-General Fund Reserves	13,397,231	18,275,276	9,106,698	13,256,812	4,150,114
Total Requirements	**1,210,565,904**	**1,301,549,617**	**1,515,989,153**	**1,608,211,054**	**92,221,901**
Net County Cost	**182,171,800**	**210,507,206**	**234,102,502**	**230,989,135**	**(3,113,367)**
Headcount	2,354.0	2,415.0	2,405.0	2,407.0	2.0
FTE	2,285.6	2,347.7	2,338.5	2,339.5	1.0


FIRST 5 SAN MATEO COUNTY
Executive Director
Fiscal Manager
Program Director
Program Support Personnel

Mission Statement

First 5 San Mateo County promotes positive outcomes for young children and their families through strategic investments, community leadership, and effective partnerships.

General Fund

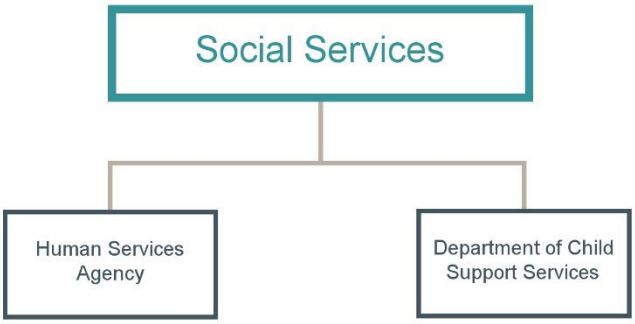
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	600,074	723,303	374,000	374,000	-
Intergovernmental Revenues	3,573,291	3,402,323	3,215,000	3,215,000	-
Charges for Services	1,072	1,072	-	-	-
Miscellaneous Revenue	5,217,009	2,865,298	3,005,850	3,005,850	-
Other Financing Sources	57,920	-	-	-	-
Total Revenue	**9,449,366**	**6,991,996**	**6,594,850**	**6,594,850**	**-**
Fund Balance	14,312,370	17,432,300	16,662,056	18,119,114	1,457,058
Total Sources	**23,761,736**	**24,424,296**	**23,256,906**	**24,713,964**	**1,457,058**
Requirements					
Salaries and Benefits	1,606,037	1,748,080	2,143,958	2,139,504	(4,454)
Services and Supplies	50,069	66,774	160,943	160,712	(231)
Other Charges	4,673,330	4,490,327	5,823,451	5,828,136	4,685
Gross Appropriations	**6,329,436**	**6,305,182**	**8,128,352**	**8,128,352**	**-**
Net Appropriations	**6,329,436**	**6,305,182**	**8,128,352**	**8,128,352**	**-**
Non-General Fund Reserves	17,432,300	16,662,056	15,128,554	16,585,612	1,457,058
Total Requirements	**23,761,736**	**22,967,238**	**23,256,906**	**24,713,964**	**1,457,058**
Net County Cost	**-**	**-**	**-**	**-**	**-**
Headcount	8.0	9.0	8.0	8.0	-
FTE	8.0	9.0	8.0	8.0	-



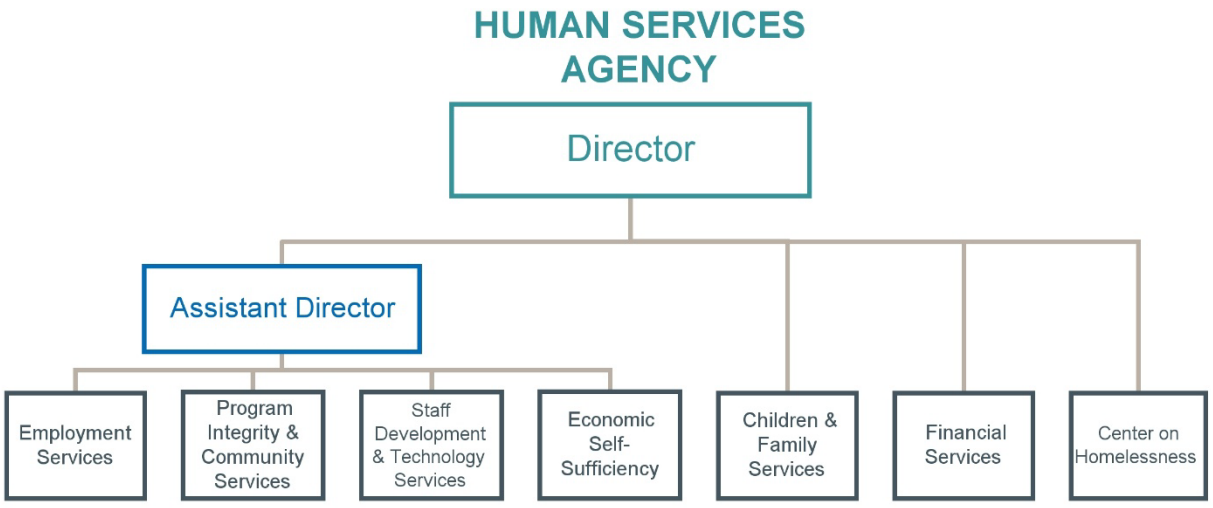
THIS PAGE IS INTENTIONALLY LEFT BLANK

Social Services


Social Services
Human Services Agency
Department of Child Support Services

Social Services
FY 2026-27
All Funds Summary

Total Requirements	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
General Fund Budgets					
Department of Child Support Services	10,355,575	11,183,424	11,693,840	11,664,270	(29,570)
Human Services Agency	297,625,892	323,970,662	376,770,166	408,063,951	31,293,785
Total General Funds	**307,981,467**	**335,154,087**	**388,464,006**	**419,728,221**	**31,264,215**
Total Requirements	307,981,467	335,154,087	388,464,006	419,728,221	31,264,215
Total Sources	256,464,419	282,487,682	301,437,080	331,859,348	30,422,268
Net County Cost	51,517,048	52,666,405	87,026,926	87,868,873	841,947
Authorized Positions					
	866.0	869.0	866.0	866.0	-
FTE	866.0	869.0	866.0	866.0	-


HUMAN SERVICES AGENCY
Director
Assistant Director
Employment Services
Program Integrity & Community Services
Staff Development & Technology Services
Economic Self-Sufficiency
Children & Family Services
Financial Services
Center on Homelessness

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	28,536,729	29,822,267	38,512,269	40,400,377	1,888,108
Intergovernmental Revenues	168,027,776	190,786,413	201,639,990	222,919,267	21,279,277
Charges for Services	527,247	580,654	1,119,280	1,119,280	-
Interfund Revenue	1,705	627	20,000	20,000	-
Miscellaneous Revenue	1,883,787	1,727,103	2,496,128	2,855,513	359,385
Total Revenue	**198,977,245**	**222,917,063**	**243,787,667**	**267,314,437**	**23,526,770**
Fund Balance	47,131,600	48,387,194	45,955,573	52,880,641	6,925,068
Total Sources	**246,108,845**	**271,304,257**	**289,743,240**	**320,195,078**	**30,451,838**
Requirements					
Salaries and Benefits	130,212,075	146,322,572	171,679,557	175,295,727	3,616,170
Services and Supplies	63,430,196	68,324,520	98,921,857	102,939,191	4,017,334
Other Charges	63,097,273	65,812,810	79,833,704	70,057,337	(9,776,367)
Fixed Assets	1,660,903	10,870,978	650,000	37,787,394	37,137,394
Other Financing Uses	1,808,089	774,097	849,680	1,437,995	588,315
Gross Appropriations	**260,208,535**	**292,104,977**	**351,934,798**	**387,517,644**	**35,582,846**
Intrafund Transfers	(3,332,392)	(4,384,780)	(8,470,205)	(8,470,205)	-
Net Appropriations	**256,876,143**	**287,720,196**	**343,464,593**	**379,047,439**	**35,582,846**
Contingencies/Dept Reserves	40,749,749	36,250,466	33,305,573	29,016,512	(4,289,061)
Total Requirements	**297,625,892**	**323,970,662**	**376,770,166**	**408,063,951**	**31,293,785**
Net County Cost	**51,517,047**	**52,666,405**	**87,026,926**	**87,868,873**	**841,947**
Headcount	813.0	816.0	813.0	813.0	-
FTE	813.0	816.0	813.0	813.0	-

DEPARTMENT OF CHILD SUPPORT SERVICES



Mission Statement

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

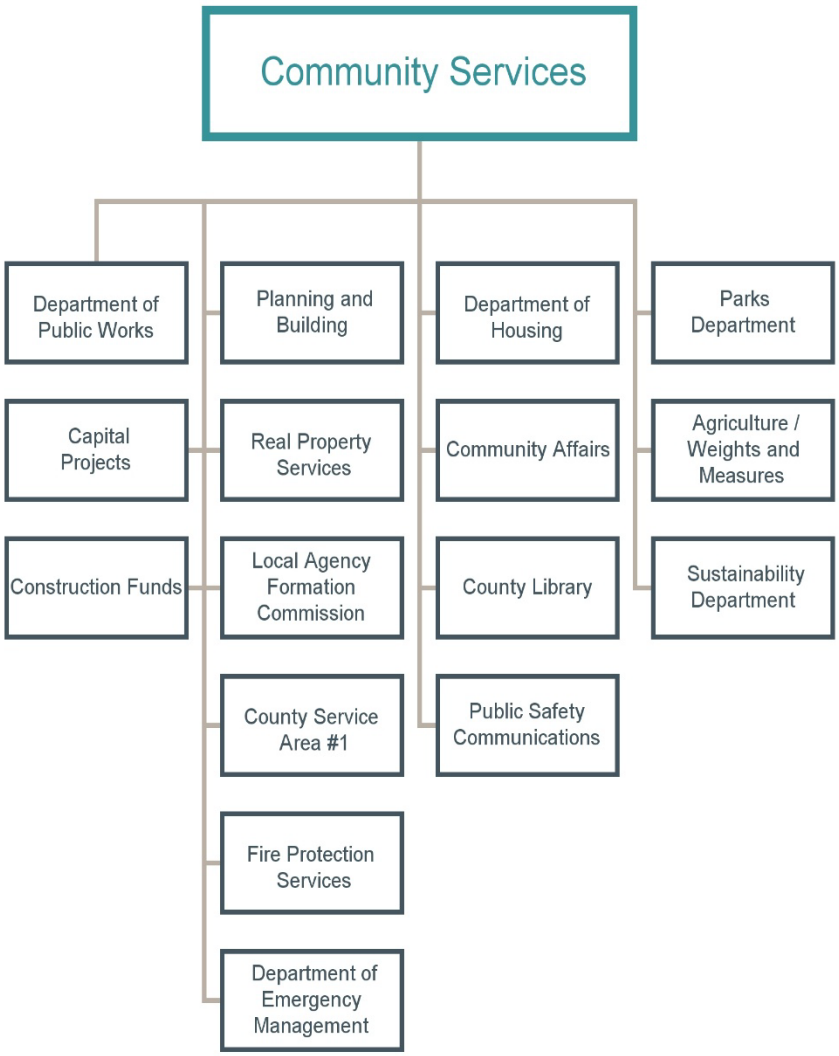
General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Intergovernmental Revenues	10,355,575	11,086,410	10,130,885	10,130,885	-
Miscellaneous Revenue	-	97,014	1,562,955	1,533,385	(29,570)
Total Revenue	**10,355,5**	**11,183,424**	**11,693,840**	**11,664,270**	**(29,570)**
Total Sources	**10,355,575**	**11,183,424**	**11,693,840**	**11,664,270**	**(29,570)**
Requirements					
Salaries and Benefits	9,008,365	9,316,887	10,685,918	10,668,044	(17,874)
Services and Supplies	241,607	224,252	287,518	286,384	(1,134)
Other Charges	912,320	1,444,234	1,334,512	1,307,871	(26,641)
Other Financing Uses	192,915	198,051	191,051	191,897	846
Gross Appropriations	**10,355,206**	**11,183,424**	**12,498,999**	**12,454,196**	**(44,803)**
Intrafund Transfers	-	-	(805,159)	(789,926)	15,233
Net Appropriations	**10,355,206**	**11,183,424**	**11,693,840**	**11,664,270**	**(29,570)**
Contingencies/Dept Reserves	368	-	-	-	-
Total Requirements	**10,355,575**	**11,183,424**	**11,693,840**	**11,664,270**	**(29,570)**
Net County Cost	**-**	**-**	**-**	**-**	**-**
Headcount	53.0	53.0	53.0	53.0	-
FTE	53.0	53.0	53.0	53.0	-



THIS PAGE IS INTENTIONALLY LEFT BLANK

Community Services

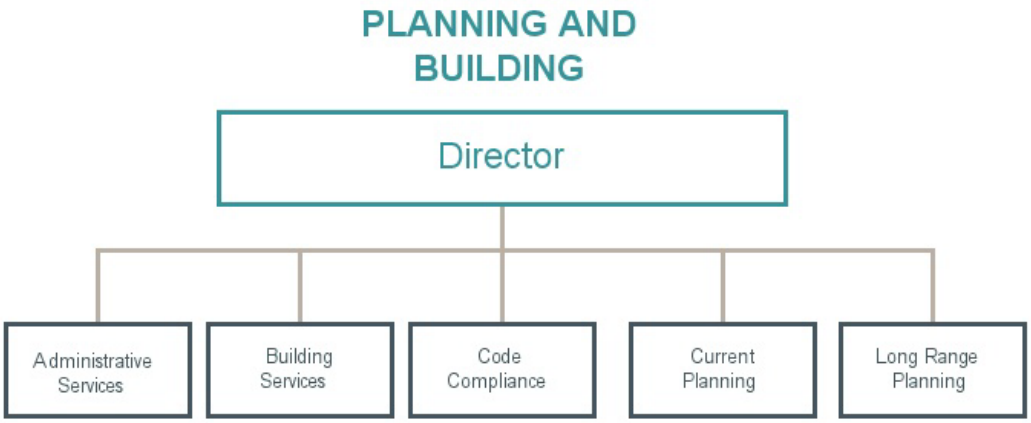

Community Services
Department of Public Works
Planning and Building
Department of Housing
Parks Department
Capital Projects
Real Property Services
Community Affairs
Agriculture / Weights and Measures
Construction Funds
Local Agency Formation Commission
County Library
Sustainability Department
County Service Area #1
Public Safety Communications
Fire Protection Services
Department of Emergency Management

Community Services
FY 2026-27
All Funds Summary

Total Requirements	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
General Fund Budgets					
Real Property Services	4,142,743	4,185,997	5,823,743	5,607,286	(216,457)
Public Safety Communications	24,625,015	25,929,950	29,853,655	31,156,906	1,303,251
Agriculture/Weights and	8,383,037	9,416,979	11,465,632	11,446,651	(18,981)
Fire Protection Services	15,643,009	16,183,423	20,266,916	20,266,916	-
Planning and Building	17,213,521	20,466,776	24,582,364	25,381,358	798,994
Parks Department	27,233,338	29,630,849	31,493,613	34,742,533	3,248,920
Sustainability Department	10,687,618	10,462,435	15,547,836	24,084,262	8,536,426
Department of Emergency Management	8,199,660	9,446,687	10,323,844	11,141,496	817,652
Department of Public Works	44,726,254	55,903,389	55,941,117	59,249,126	3,308,009
Department of Housing	45,046,328	55,121,528	41,451,682	133,982,499	92,530,817
Total General Funds	**205,900,524**	**236,748,012**	**246,750,402**	**357,059,033**	**110,308,631**
Total Requirements	205,900,524	236,748,012	246,750,402	357,059,033	110,308,631
Total Sources	166,591,443	190,871,513	180,844,481	290,965,946	110,121,465
Net County Cost	39,309,081	45,876,499	65,905,921	66,093,087	187,166

Community Services
FY 2026-27
All Funds Summary

Total Requirements	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Non-General Fund Budgets					
Debt Service Fund	73,669,081	64,586,921	60,391,564	61,243,759	852,195
Structural Fire	13,192,180	15,113,674	18,472,113	19,099,346	627,233
County Service Area #1	16,727,530	18,876,723	19,321,401	19,644,608	323,207
Fish and Game	63,763	42,971	1,877	44,472	42,595
Coyote Point Marina	2,822,399	3,042,550	2,889,546	3,086,992	197,446
Parks Capital Projects Budget	27,540,961	20,767,277	7,233,582	17,040,451	9,806,869
Waste Reduction	5,941,546	6,006,881	6,026,601	7,433,246	1,406,645
County Service Areas OOS-Budg	11,407,177	12,494,168	10,478,693	12,196,222	1,717,529
Road Construction and Operations	121,561,793	123,264,625	119,705,823	136,452,961	16,747,138
Construction Services	2,217,457	2,849,063	3,277,542	3,381,373	103,831
Vehicle and Equipment Services	32,133,050	36,461,335	36,852,383	43,612,925	6,760,542
Utilities	100,617,725	109,029,837	93,249,778	119,918,139	26,668,361
Airports	11,007,146	17,903,794	15,963,477	18,153,591	2,190,114
County One-Time Expense Fund	99,594,229	101,476,006	100,361,984	103,243,761	2,881,777
Courthouse Construction Fund	1,660,988	1,314,308	1,164,098	1,533,696	369,598
Criminal Justice Construction Fund	5,194,942	6,187,847	6,018,942	7,011,847	992,905
Other Capital Construction Fund	78,083,526	20,255,817	14,207,080	6,925,236	(7,281,844)
Major Capital Construction	58,752,980	84,104,692	86,116,128	49,985,178	(36,130,950)
Capital Projects	58,187,216	54,462,249	168,386,798	217,077,063	48,690,265
Emergency Medical Services Fund	3,481,001	3,736,181	3,740,106	4,312,032	571,926
IHSS Public Authority	47,409,836	53,722,879	52,358,355	56,153,765	3,795,410
San Mateo Medical Center	461,988,942	542,713,817	570,713,925	588,892,666	18,178,741
Electronic Health Record	58,922,605	8,022,388	41,757,596	68,273,007	26,515,411
Total Non-General Funds	**646,706,609**	**633,653,817**	**709,727,846**	**785,841,107**	**76,113,261**
Total Requirements	1,292,178,073	1,306,436,003	1,438,689,392	1,564,716,336	126,026,944
Total Sources	1,292,178,073	1,306,436,004	1,438,689,392	1,564,716,336	126,026,944
Net County Cost	-	-	-	-	-
Authorized Positions					
Headcount	6,113.0	6,234.0	6,204.0	6,207.0	3.0
FTE	5,972.0	6,081.7	6,112.5	6,114.5	-
Information Only					
Local Agency Formation Commission	971,650	1,065,583	1,142,736	1,184,163	41,427
County Library	98,626,925	106,277,705	99,643,822	107,584,770	7,940,948
Housing Authority	-	-	162,083,730	162,083,730	-


PLANNING AND BUILDING
Director
Administrative Services
Building Services
Code Compliance
Current Planning
Long Range Planning

Mission Statement

The mission of the Planning and Building Department is to serve the County and its communities by preparing, administering, and enforcing land use plans and development regulations that protect public health and safety, preserve agricultural and environmental resources, address housing and transportation needs, and create healthy and prosperous communities.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Licenses, Permits & Franchises	4,358,635	5,268,390	5,409,105	5,363,110	(45,995)
Fines, Forfeitures & Penalties	288	-	1,000	1,000	-
Intergovernmental Revenues	314,663	626,352	-	-	-
Charges for Services	3,122,752	4,189,971	4,239,372	4,338,387	99,015
Interfund Revenue	33,657	184,568	31,384	183,601	152,217
Miscellaneous Revenue	360,885	569,939	1,007,292	995,475	(11,817)
Other Financing Sources	-	325,800	-	-	-
Total Revenue	**8,190,880**	**11,165,020**	**10,688,153**	**10,881,573**	**193,420**
Fund Balance	2,897,840	2,922,428	2,428,578	3,088,395	659,817
Total Sources	**11,088,720**	**14,087,448**	**13,116,731**	**13,969,968**	**853,237**
Requirements					
Salaries and Benefits	12,420,419	13,615,944	15,129,540	15,225,073	95,533
Services and Supplies	3,628,253	5,187,289	7,862,629	8,228,264	365,635
Other Charges	1,517,959	1,887,235	2,154,246	2,130,934	(23,312)
Other Financing Uses	53,100	58,645	61,993	63,314	1,321
Gross Appropriations	**17,619,731**	**20,749,113**	**25,208,408**	**25,647,585**	**439,177**
Intrafund Transfers	(848,355)	(740,159)	(1,462,025)	(1,762,025)	(300,000)
Net Appropriations	**16,771,376**	**20,008,954**	**23,746,383**	**23,885,560**	**139,177**
Contingencies/Dept Reserves	442,145	457,822	835,981	1,495,798	659,817
Total Requirements	**17,213,521**	**20,466,776**	**24,582,364**	**25,381,358**	**798,994**
Net County Cost	**6,124,802**	**6,379,328**	**11,465,633**	**11,411,390**	**(54,243)**
Headcount	70.0	70.0	70.0	70.0	-
FTE	69.5	69.5	69.5	69.5	-

Local Area Formation Commission (3570B)

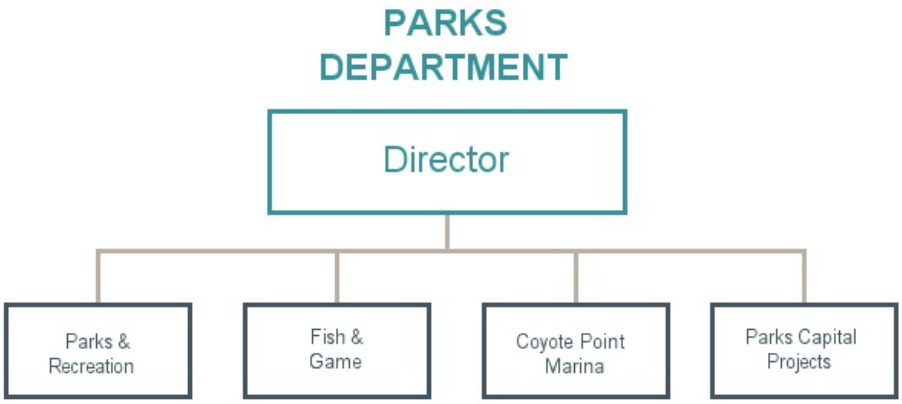
Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	23,346	21,658	10,000	10,000	-
Intergovernmental Revenues	710,922	720,897	885,069	885,069	-
Charges for Services	19,434	32,160	20,000	20,000	-
Miscellaneous Revenue	-	-	2,000	2,000	-
Total Revenue	**753,702**	**774,715**	**917,069**	**917,069**	**-**
Fund Balance	217,948	290,868	225,667	267,094	41,427
Total Sources	**971,650**	**1,065,583**	**1,142,736**	**1,184,163**	**41,427**
Requirements					
Salaries and Benefits	450,859	556,860	594,505	594,505	-
Services and Supplies	125,530	138,162	210,038	210,038	-
Other Charges	104,393	103,467	173,388	173,388	-
Gross Appropriations	**680,782**	**798,489**	**977,931**	**977,931**	**-**
Net Appropriations	**680,782**	**798,489**	**977,931**	**977,931**	**-**
Contingencies/Dept Reserves	290,868	267,094	164,805	206,232	41,427
Total Requirements	**971,650**	**1,065,583**	**1,142,736**	**1,184,163**	**41,427**
Net County Cost	**-**	**-**	**-**	**-**	**-**
Headcount	2.0	2.0	2.0	2.0	-
FTE	2.0	2.0	2.0	2.0	-

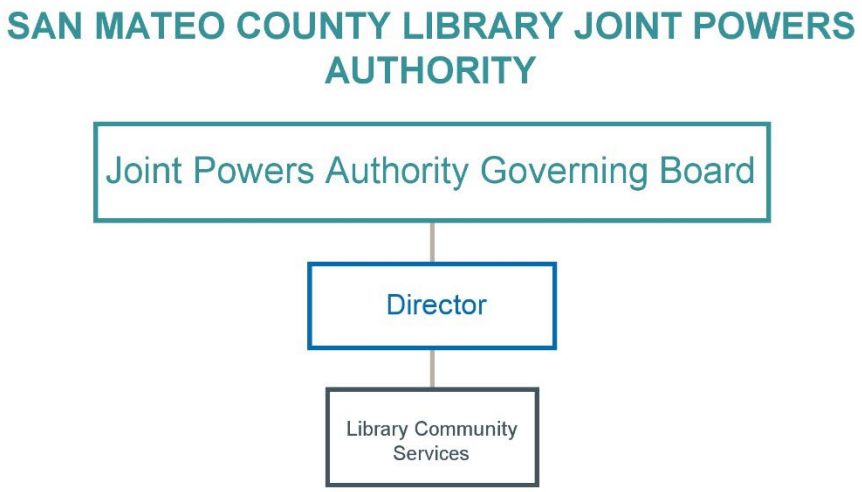

PARKS
DEPARTMENT
Director
Parks &
Recreation
Fish &
Game
Coyote Point
Marina
Parks Capital
Projects

Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	8,961,979	6,473,836	6,675,000	13,334,300	6,659,300
Fines, Forfeitures & Penalties	30,414	42,427	17,500	17,500	-
Use of Money & Property	370,616	666,179	300,446	300,446	-
Intergovernmental Revenues	3,839,954	1,108,214	1,000,000	2,282,772	1,282,772
Charges for Services	3,866,163	3,954,416	4,120,090	4,120,090	-
Interfund Revenue	-	1,895,707	1,118,679	1,276,022	157,343
Miscellaneous Revenue	3,840,856	1,024,681	137,000	462,000	325,000
Other Financing Sources	13,084,833	6,677,390	807,500	307,500	(500,000)
Total Revenue	**33,994,816**	**21,842,850**	**14,176,215**	**22,100,630**	**7,924,415**
Fund Balance	5,927,190	12,201,686	5,986,402	11,283,766	5,297,364
Total Sources	**39,922,006**	**34,044,536**	**20,162,617**	**33,384,396**	**13,221,779**
Requirements					
Salaries and Benefits	15,865,588	17,058,543	19,518,760	19,489,039	(29,721)
Services and Supplies	6,333,401	7,408,163	8,494,668	11,366,491	2,871,823
Other Charges	4,603,503	3,951,504	4,371,960	4,626,262	254,302
Fixed Assets	3,913,625	6,357,718	4,204,145	9,839,254	5,635,109
Other Financing Uses	15,833,719	7,974,548	1,015,413	3,938,997	2,923,584
Gross Appropriations	**46,549,836**	**42,750,476**	**37,604,946**	**49,260,043**	**11,655,097**
Intrafund Transfers	(651,446)	(406,187)	(1,472,730)	(1,347,702)	125,028
Net Appropriations	**45,898,390**	**42,344,289**	**36,132,216**	**47,912,341**	**11,780,125**
Contingencies/Dept Reserves	2,628,295	2,735,153	2,755,002	2,879,561	124,559
Non-General Fund Reserves	9,133,777	8,404,204	2,731,400	4,122,546	1,391,146
Total Requirements	**57,660,461**	**53,483,646**	**41,618,618**	**54,914,448**	**13,295,830**
Net County Cost	**17,738,456**	**19,439,110**	**21,456,001**	**21,530,052**	**74,051**
Headcount	88.0	89.0	88.0	88.0	-
FTE	88.0	89.0	88.0	88.0	-


SAN MATEO COUNTY LIBRARY JOINT POWERS AUTHORITY
Joint Powers Authority Governing Board
Director
Library Community Services

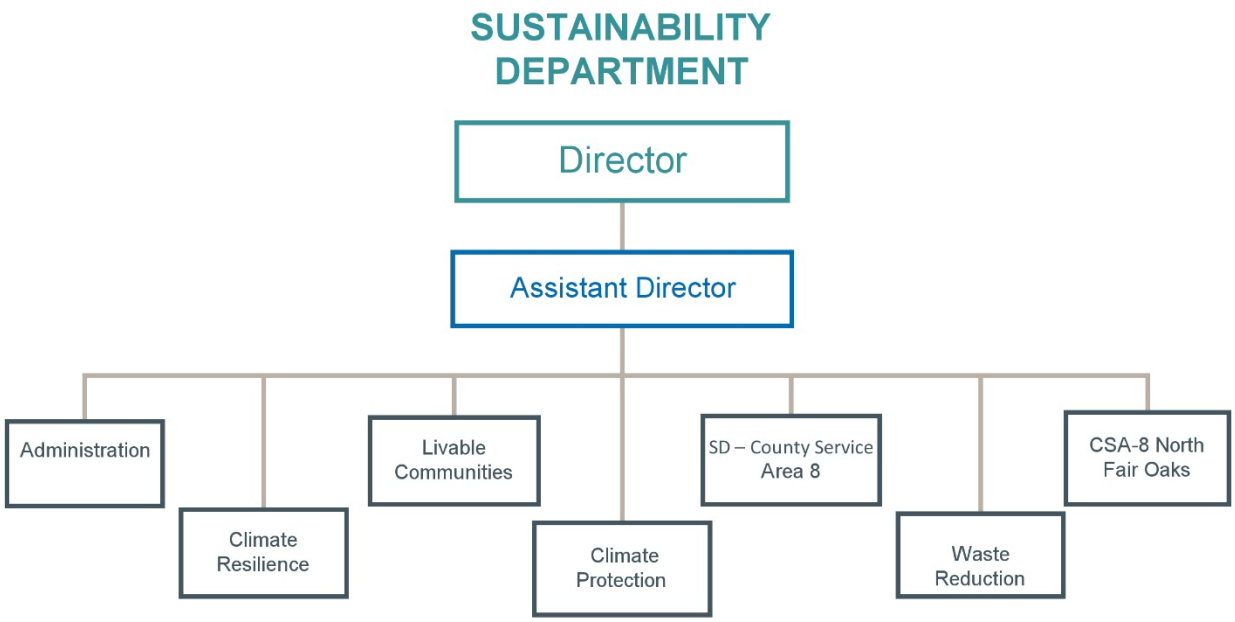
Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	46,569,018	49,364,541	48,455,530	48,455,530	-
Use of Money & Property	1,980,400	2,184,719	371,216	371,216	-
Intergovernmental Revenues	1,999,121	681,333	747,714	747,714	-
Charges for Services	10,498	6,966	-	-	-
Interfund Revenue	573,996	640,507	371,528	378,443	6,915
Miscellaneous Revenue	184,430	506,446	5,000	80,000	75,000
Total Revenue	**51,317,463**	**53,384,512**	**49,950,988**	**50,032,903**	**81,915**
Fund Balance	47,309,462	52,893,193	49,692,834	57,551,867	7,859,033
Total Sources	**98,626,925**	**106,277,705**	**99,643,822**	**107,584,770**	**7,940,948**
Requirements					
Salaries and Benefits	25,516,733	28,136,702	32,341,782	32,269,571	(72,211)
Services and Supplies	16,886,876	15,588,711	22,408,854	24,250,207	1,841,353
Other Charges	2,737,148	3,894,842	4,374,701	4,628,886	254,185
Fixed Assets	592,975	1,105,584	1,885,020	2,285,020	400,000
Other Financing Uses	-	-	48,364	49,340	976
Gross Appropriations	**45,733,732**	**48,725,838**	**61,058,721**	**63,483,024**	**2,424,303**
Net Appropriations	**45,733,732**	**48,725,838**	**61,058,721**	**63,483,024**	**2,424,303**
Contingencies/Dept Reserves	5,100,464	57,551,867	6,325,501	6,406,000	80,499
Non-General Fund Reserves	47,792,729	-	32,259,600	37,695,746	5,436,146
Total Requirements	**98,626,925**	**106,277,705**	**99,643,822**	**107,584,770**	**7,940,948**
Net County Cost	**-**	**-**	**-**	**-**	**-**
Headcount	165.0	173.0	170.0	170.0	-
FTE	151.3	159.3	154.5	154.5	-

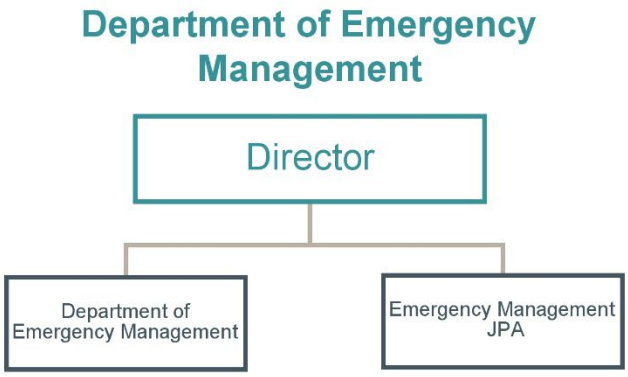

SUSTAINABILITY DEPARTMENT
Director
Assistant Director
Administration
Climate Resilience
Livable Communities
Climate Protection
SD – County Service Area 8
Waste Reduction
CSA-8 North Fair Oaks

Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	2,597,826	2,914,364	1,645,440	6,613,851	4,968,411
Licenses, Permits & Franchises	2,900,698	2,881,248	2,877,967	2,877,967	-
Use of Money & Property	395,325	405,969	292,009	292,009	-
Intergovernmental Revenues	1,956,683	2,237,595	2,849,355	3,897,796	1,048,441
Charges for Services	2,174,844	3,436,204	3,703,349	3,703,349	-
Interfund Revenue	285	855	-	-	-
Miscellaneous Revenue	111,567	29,261	3,500	3,500	-
Other Financing Sources	1,641,763	1,442,098	1,583,619	2,515,247	931,628
Total Revenue	**11,778,991**	**13,347,593**	**12,955,239**	**19,903,719**	**6,948,480**
Fund Balance	14,594,729	14,264,161	10,552,235	15,242,473	4,690,238
Total Sources	**26,373,720**	**27,611,754**	**23,507,474**	**35,146,192**	**11,638,718**
Requirements					
Salaries and Benefits	6,852,679	6,372,453	8,435,970	8,568,878	132,908
Services and Supplies	9,092,416	10,585,883	12,605,685	15,539,285	2,933,600
Other Charges	702,462	813,632	823,707	950,543	126,836
Fixed Assets	249,020	265,191	-	-	-
Other Financing Uses	992,592	651,015	1,145,121	6,897,001	5,751,880
Gross Appropriations	**17,889,169**	**18,688,173**	**23,010,483**	**31,955,707**	**8,945,224**
Intrafund Transfers	(1,280)	(210,352)	(653,227)	(881,213)	(227,986)
Net Appropriations	**17,887,889**	**18,477,822**	**22,357,256**	**31,074,494**	**8,717,238**
Contingencies/Dept Reserves	-	-	2,293,713	3,635,070	1,341,357
Non-General Fund Reserves	10,148,453	10,485,663	7,402,161	9,004,166	1,602,005
Total Requirements	**28,036,342**	**28,963,485**	**32,053,130**	**43,713,730**	**11,660,600**
Net County Cost	**1,662,621**	**1,351,731**	**8,545,656**	**8,567,538**	**21,882**
Headcount	31.0	31.0	32.0	32.0	-
FTE	31.0	31.0	32.0	32.0	-


Department of Emergency Management
Director
Department of Emergency Management
Emergency Management JPA

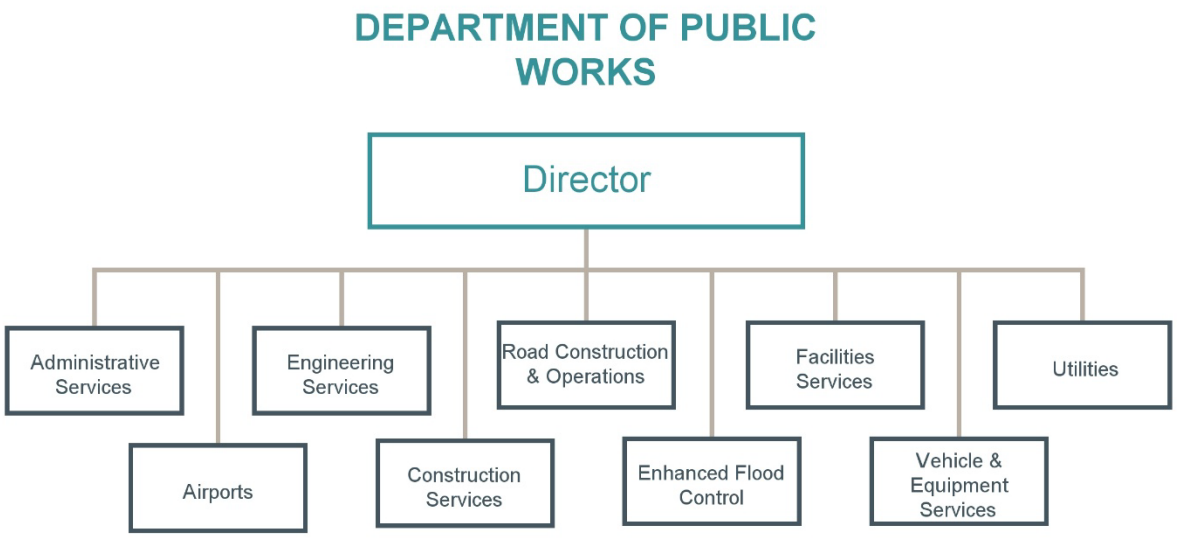
Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	1,517,193	1,818,883	1,882,092	1,882,092	-
Intergovernmental Revenues	2,146,538	2,586,944	3,055,674	3,055,674	-
Charges for Services	527,428	823,448	410,000	410,000	-
Miscellaneous Revenue	-	33,212	-	-	-
Total Revenue	**4,191,159**	**5,262,487**	**5,347,766**	**5,347,766**	**-**
Fund Balance	347,024	208,604	370,549	1,094,519	723,970
Total Sources	**4,538,183**	**5,471,091**	**5,718,315**	**6,442,285**	**723,970**
Requirements					
Salaries and Benefits	2,851,680	3,183,435	3,945,533	3,941,213	(4,320)
Services and Supplies	3,831,418	4,790,482	4,056,895	4,052,349	(4,546)
Other Charges	1,271,077	1,406,520	1,746,079	1,847,499	101,420
Fixed Assets	27,039	-	150,000	1,228,998	1,078,998
Other Financing Uses	42,712	54,948	54,788	55,916	1,128
Gross Appropriations	**8,023,927**	**9,435,385**	**9,953,295**	**11,125,975**	**1,172,680**
Intrafund Transfers	(155,133)	(181,144)	-	-	-
Net Appropriations	**7,868,794**	**9,254,241**	**9,953,295**	**11,125,975**	**1,172,680**
Contingencies/Dept Reserves	330,866	192,446	370,549	15,521	(355,028)
Total Requirements	**8,199,660**	**9,446,687**	**10,323,844**	**11,141,496**	**817,652**
Net County Cost	**3,661,477**	**3,975,596**	**4,605,529**	**4,699,211**	**93,682**
Headcount	18.0	18.0	18.0	18.0	-
FTE	18.0	18.0	18.0	18.0	-


DEPARTMENT OF PUBLIC WORKS
Director
Administrative Services
Airports
Engineering Services
Construction Services
Road Construction & Operations
Enhanced Flood Control
Facilities Services
Vehicle & Equipment Services
Utilities

Mission Statement

The Department of Public Works (DPW) plans, designs, constructs, operates and maintains facilities and equipment that are safe and accessible to the general public and County employees.

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	10,105,002	12,089,440	8,310,397	10,304,777	1,994,380
Licenses, Permits & Franchises	1,457,728	1,488,807	1,297,000	1,297,000	-
Fines, Forfeitures & Penalties	-	-	15,000	15,000	-
Use of Money & Property	11,023,994	11,808,249	9,184,390	9,188,574	4,184
Intergovernmental Revenues	34,050,028	40,949,672	40,604,223	46,561,581	5,957,358
Charges for Services	27,206,088	28,535,573	28,395,956	28,396,120	164
Interfund Revenue	44,498,885	63,069,680	65,342,141	69,215,129	3,872,988
Miscellaneous Revenue	1,342,293	1,565,049	1,104,273	1,834,273	730,000
Other Financing Sources	6,876,128	2,143,277	6,504,797	11,177,334	4,672,537
Total Revenue	**136,560,147**	**161,649,748**	**160,758,177**	**177,989,788**	**17,231,611**
Fund Balance	175,703,278	179,352,922	164,231,943	202,778,327	38,546,384
Total Sources	**312,263,425**	**341,002,670**	**324,990,120**	**380,768,115**	**55,777,995**
Requirements					
Salaries and Benefits	56,259,697	63,939,584	76,210,637	76,547,524	336,887
Services and Supplies	75,105,291	77,790,945	101,879,379	109,477,581	7,598,202
Other Charges	19,792,065	28,516,330	30,139,274	31,065,479	926,205
Fixed Assets	17,327,477	12,725,223	66,055,394	81,402,874	15,347,480
Other Financing Uses	8,481,360	4,058,319	8,223,753	13,639,489	5,415,736
Gross Appropriations	**176,965,890**	**187,030,401**	**282,508,437**	**312,132,947**	**29,624,510**
Intrafund Transfers	(41,900,503)	(48,806,060)	(56,499,556)	(59,585,604)	(3,086,048)
Net Appropriations	**135,065,386**	**138,224,341**	**226,008,881**	**252,547,343**	**26,538,462**
Contingencies/Dept Reserves	148,011,555	159,761,094	81,541,350	104,342,437	22,801,087
Non-General Fund Reserves	29,186,483	43,017,234	17,439,889	23,878,335	6,438,446
Total Requirements	**312,263,425**	**341,002,670**	**324,990,120**	**380,768,115**	**55,777,995**
Net County Cost	**-**	**-**	**-**	**-**	**-**
Headcount	346.0	356.0	356.0	357.0	1.0
FTE	346.0	356.0	356.0	357.0	1.0

Capital Projects (8500B)

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	484,831	704,660	6,001,398	33,524,976	27,523,578
Use of Money & Property	750,837	895,715	-	-	-
Charges for Services	53,707	61,612	68,600	70,006	1,406
Other Financing Sources	38,810,911	31,661,466	137,282,267	158,981,667	21,699,400
Total Revenue	**40,100,286**	**33,323,453**	**143,352,265**	**192,576,649**	**49,224,384**
Fund Balance	18,086,930	21,138,796	25,034,533	24,500,414	(534,119)
Total Sources	**58,187,216**	**54,462,249**	**168,386,798**	**217,077,063**	**48,690,265**
Requirements					
Services and Supplies	22,537,829	2,707,298	10,290,799	9,702,767	(588,032)
Other Charges	53,329	43,331	195,353	-	(195,353)
Fixed Assets	14,457,262	27,211,206	139,128,154	188,387,256	49,259,102
Gross Appropriations	**37,048,421**	**29,961,834**	**149,614,306**	**198,090,023**	**48,475,717**
Net Appropriations	**37,048,421**	**29,961,834**	**149,614,306**	**198,090,023**	**48,475,717**
Contingencies/Dept Reserves	21,138,796	24,500,415	18,772,492	18,987,040	214,548
Total Requirements	**58,187,216**	**54,462,249**	**168,386,798**	**217,077,063**	**48,690,265**
Net County Cost	**-**	**-**	**-**	**-**	**-**

County One-Time Expense Fund (8200B)

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	3,796,807	3,881,777	2,767,755	2,767,755	-
Total Revenue	**3,796,807**	**3,881,777**	**2,767,755**	**2,767,755**	**-**
Fund Balance	95,797,422	97,594,229	97,594,229	100,476,006	2,881,777
Total Sources	**99,594,229**	**101,476,006**	**100,361,984**	**103,243,761**	**2,881,777**
Requirements					
Services and Supplies	-	-	5,000,000	5,000,000	-
Other Charges	2,000,000	1,000,000	5,000,000	5,000,000	-
Other Financing Uses	-	-	35,367,675	35,367,675	-
Gross Appropriations	**2,000,000**	**1,000,000**	**45,367,675**	**45,367,675**	**-**
Net Appropriations	**2,000,000**	**1,000,000**	**45,367,675**	**45,367,675**	**-**
Non-General Fund Reserves	97,594,229	100,476,006	54,994,309	57,876,086	2,881,777
Total Requirements	**99,594,229**	**101,476,006**	**100,361,984**	**103,243,761**	**2,881,777**
Net County Cost	**-**	**-**	**-**	**-**	**-**

Courthouse Construction Fund (8300B)

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Fines, Forfeitures & Penalties	31	-	-	-	-
Use of Money & Property	(6,887)	16,003	-	-	-
Charges for Services	780,457	774,207	640,000	640,000	-
Interfund Revenue	714,551	-	-	-	-
Total Revenue	**1,488,153**	**790,210**	**640,000**	**640,000**	**-**
Fund Balance	172,835	524,098	524,098	893,696	369,598
Total Sources	**1,660,988**	**1,314,308**	**1,164,098**	**1,533,696**	**369,598**
Requirements					
Other Charges	-	-	200,000	200,000	-
Other Financing Uses	1,136,891	420,612	351,403	351,403	-
Gross Appropriations	**1,136,891**	**420,612**	**551,403**	**551,403**	**-**
Net Appropriations	**1,136,891**	**420,612**	**551,403**	**551,403**	**-**
Contingencies/Dept Reserves	524,098	893,696	209,901	209,901	-
Non-General Fund Reserves	-	-	402,794	772,392	369,598
Total Requirements	**1,660,988**	**1,314,308**	**1,164,098**	**1,533,696**	**369,598**
Net County Cost	**-**	**-**	**-**	**-**	**-**

Criminal Justice Construction Fund (8400B)

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	180,219	218,675	209,000	209,000	-
Charges for Services	780,517	774,230	615,000	615,000	-
Total Revenue	**960,737**	**992,905**	**824,000**	**824,000**	**-**
Fund Balance	4,234,205	5,194,942	5,194,942	6,187,847	992,905
Total Sources	**5,194,942**	**6,187,847**	**6,018,942**	**7,011,847**	**992,905**
Requirements					
Other Charges	-	-	3,000,000	3,000,000	-
Gross Appropriations	**-**	**-**	**3,000,000**	**3,000,000**	**-**
Net Appropriations	**-**	**-**	**3,000,000**	**3,000,000**	**-**
Non-General Fund Reserves	5,194,942	6,187,847	3,018,942	4,011,847	992,905
Total Requirements	**5,194,942**	**6,187,847**	**6,018,942**	**7,011,847**	**992,905**
Net County Cost	**-**	**-**	**-**	**-**	**-**

Other Capital Construction Fund (8450D)

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	10,122,614	6,413,281	16,982,040	451,000	(16,531,040)
Use of Money & Property	473,486	398,809	-	-	-
Intergovernmental Revenues	3,876,246	9,332,338	725,000	725,000	-
Miscellaneous Revenue	419,777	385,121	5,025,000	-	(5,025,000)
Other Financing Sources	99,716,678	67,938,230	61,390,867	41,586,880	(19,803,987)
Total Revenue	**114,608,802**	**84,467,779**	**84,122,907**	**42,762,880**	**(41,360,027)**
Fund Balance	22,227,703	19,892,731	16,200,301	14,147,534	(2,052,767)
Total Sources	**136,836,505**	**104,360,510**	**100,323,208**	**56,910,414**	**(43,412,794)**
Requirements					
Services and Supplies	4,100,583	14,858,351	12,610,825	1,074,669	(11,536,156)
Fixed Assets	112,843,190	73,477,831	74,582,082	46,510,384	(28,071,698)
Other Financing Uses	-	1,876,795	13,130,301	9,325,361	(3,804,940)
Gross Appropriations	**116,943,773**	**90,212,976**	**100,323,208**	**56,910,414**	**(43,412,794)**
Net Appropriations	**116,943,773**	**90,212,976**	**100,323,208**	**56,910,414**	**(43,412,794)**
Contingencies/Dept Reserves	105,251	109,418	-	-	-
Non-General Fund Reserves	19,787,481	14,038,115	-	-	-
Total Requirements	**136,836,506**	**104,360,510**	**100,323,208**	**56,910,414**	**(43,412,794)**
Net County Cost	**-**	**-**	**-**	**-**	**-**


REAL PROPERTY SERVICES
Manager
Administration
Real Estate Services

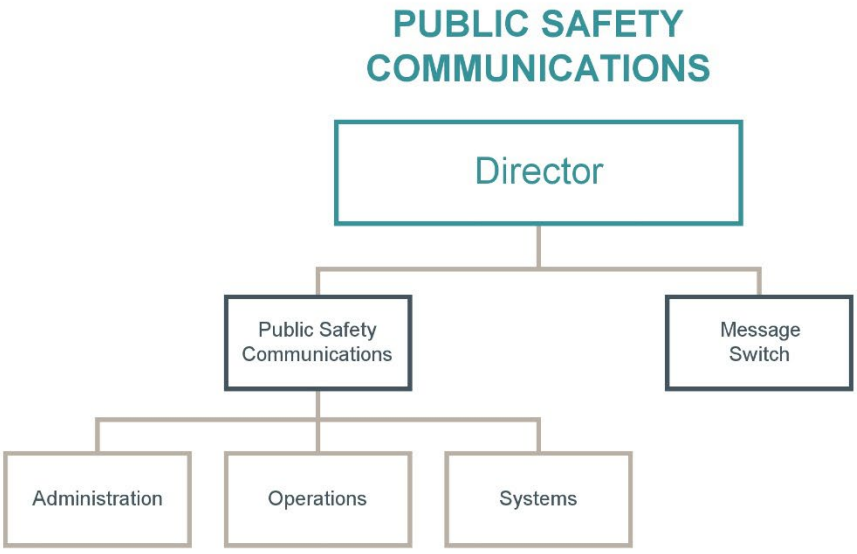
Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	649,992	771,201	730,072	730,072	-
Charges for Services	480	-	-	-	-
Interfund Revenue	2,935,435	2,972,288	4,335,840	4,335,840	-
Miscellaneous Revenue	11,754	3,851	-	-	-
Total Revenue	**3,597,661**	**3,747,339**	**5,065,912**	**5,065,912**	**-**
Fund Balance	545,082	438,658	757,831	541,374	(216,457)
Total Sources	**4,142,743**	**4,185,997**	**5,823,743**	**5,607,286**	**(216,457)**
Requirements					
Salaries and Benefits	839,442	1,035,986	1,443,254	1,439,419	(3,835)
Services and Supplies	325,994	235,537	360,117	381,574	21,457
Other Charges	25,762,886	24,762,954	19,495,940	19,478,562	(17,378)
Other Financing Uses	24,813	25,455	23,865	23,621	(244)
Gross Appropriations	**26,953,136**	**26,059,931**	**21,323,176**	**21,323,176**	**-**
Intrafund Transfers	(23,080,274)	(22,415,308)	(16,257,264)	(16,257,264)	-
Net Appropriations	**3,872,862**	**3,644,624**	**5,065,912**	**5,065,912**	**-**
Contingencies/Dept Reserves	269,881	541,374	757,831	541,374	(216,457)
Total Requirements	**4,142,743**	**4,185,997**	**5,823,743**	**5,607,286**	**(216,457)**
Net County Cost	**-**	**-**	**-**	**-**	**-**
Headcount	6.0	6.0	6.0	6.0	-
FTE	6.0	6.0	6.0	6.0	-


PUBLIC SAFETY COMMUNICATIONS
Director
Public Safety Communications
Message Switch
Administration
Operations
Systems

Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	-
Charges for Services	7,251,007	7,455,503	8,732,793	8,732,793	-
Interfund Revenue	9,360	5,804	-	-	-
Miscellaneous Revenue	249,397	102,105	117,500	117,500	-
Total Revenue	**10,198,279**	**10,251,926**	**11,538,808**	**11,538,808**	**-**
Fund Balance	3,977,923	3,915,523	3,951,689	5,044,636	1,092,947
Total Sources	**14,176,202**	**14,167,449**	**15,490,497**	**16,583,444**	**1,092,947**
Requirements					
Salaries and Benefits	16,913,546	17,356,896	20,216,952	20,253,650	36,698
Services and Supplies	1,333,868	1,227,643	1,686,983	2,699,927	1,012,944
Other Charges	1,605,226	1,909,686	1,878,630	1,941,790	63,160
Fixed Assets	242,830	-	478,573	596,663	118,090
Other Financing Uses	71,026	85,810	85,561	87,322	1,761
Gross Appropriations	**20,166,495**	**20,580,035**	**24,346,699**	**25,579,352**	**1,232,653**
Intrafund Transfers	(1,656,399)	(1,636,744)	(1,698,154)	(1,698,154)	-
Net Appropriations	**18,510,096**	**18,943,291**	**22,648,545**	**23,881,198**	**1,232,653**
Contingencies/Dept Reserves	3,173,226	3,852,923	3,951,689	3,833,599	(118,090)
Total Requirements	**21,683,322**	**22,796,214**	**26,600,234**	**27,714,797**	**1,114,563**
Net County Cost	**7,507,120**	**8,628,765**	**11,109,737**	**11,131,353**	**21,616**
Headcount	81.0	81.0	81.0	81.0	-
FTE	81.0	80.5	81.0	81.0	-

Message Switch (1940B)

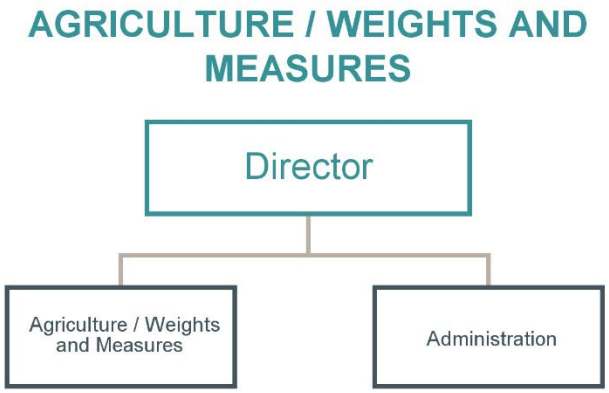
Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Charges for Services	442,465	509,042	628,202	525,034	(103,168)
Interfund Revenue	-	-	525	525	-
Total Revenue	**442,465**	**509,042**	**628,727**	**525,559**	**(103,168)**
Fund Balance	2,499,228	2,624,694	2,624,694	2,916,550	291,856
Total Sources	**2,941,693**	**3,133,736**	**3,253,421**	**3,442,109**	**188,688**
Requirements					
Services and Supplies	503,319	519,257	741,189	593,928	(147,261)
Other Charges	55,381	4,859	60,786	233,785	172,999
Fixed Assets	-	-	87,328	50,000	(37,328)
Gross Appropriations	**558,699**	**524,116**	**889,303**	**877,713**	**(11,590)**
Intrafund Transfers	(241,700)	(306,930)	(260,576)	(340,083)	(79,507)
Net Appropriations	**316,999**	**217,186**	**628,727**	**537,630**	**(91,097)**
Contingencies/Dept Reserves	2,624,693	2,916,550	2,624,694	2,904,479	279,785
Total Requirements	**2,941,693**	**3,133,736**	**3,253,421**	**3,442,109**	**188,688**
Net County Cost	**-**	**-**	**-**	**-**	**-**


AGRICULTURE / WEIGHTS AND MEASURES
Director
Agriculture / Weights and Measures
Administration

Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	-	115,636	159,778	159,778	-
Licenses, Permits & Franchises	809,728	847,607	834,608	834,608	-
Fines, Forfeitures & Penalties	23,850	19,800	-	-	-
Intergovernmental Revenues	4,178,564	4,380,350	3,936,069	3,940,759	4,690
Charges for Services	81,273	73,015	79,200	79,200	-
Miscellaneous Revenue	20,859	3,774	-	-	-
Total Revenue	**5,114,274**	**5,440,182**	**5,009,655**	**5,014,345**	**4,690**
Fund Balance	1,115,553	1,617,209	1,944,653	1,885,205	(59,448)
Total Sources	**6,229,827**	**7,057,391**	**6,954,308**	**6,899,550**	**(54,758)**
Requirements					
Salaries and Benefits	6,133,779	6,649,126	7,617,254	7,598,255	(18,999)
Services and Supplies	592,673	639,921	1,307,144	1,431,099	123,955
Other Charges	744,851	901,294	1,079,541	1,137,245	57,704
Fixed Assets	91,374	-	-	-	-
Other Financing Uses	7,888	460,636	17,040	17,313	273
Gross Appropriations	**7,570,565**	**8,650,978**	**10,020,979**	**10,183,912**	**162,933**
Intrafund Transfers	(1,208)	(1,208)	-	-	-
Net Appropriations	**7,569,357**	**8,649,770**	**10,020,979**	**10,183,912**	**162,933**
Contingencies/Dept Reserves	813,680	767,209	1,444,653	1,262,739	(181,914)
Total Requirements	**8,383,037**	**9,416,979**	**11,465,632**	**11,446,651**	**(18,981)**
Net County Cost	**2,153,210**	**2,359,587**	**4,511,324**	**4,547,101**	**35,777**
Headcount	30.0	36.0	36.0	36.0	-
FTE	30.0	34.0	34.3	34.3	-

Structural Fire (3550B)

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	8,434,455	9,011,644	11,810,023	11,810,023	-
Use of Money & Property	290,482	290,522	162,483	162,483	-
Intergovernmental Revenues	2,793,785	2,793,706	2,816,220	2,816,220	-
Charges for Services	110,753	180,700	308,142	308,142	-
Interfund Revenue	-	3,323	-	-	-
Miscellaneous Revenue	126,391	7,755	454,613	454,646	33
Other Financing Sources	-	2,736,114	-	-	-
Total Revenue	**11,755,866**	**15,023,765**	**15,551,481**	**15,551,514**	**33**
Fund Balance	1,436,314	89,910	2,920,632	3,547,832	627,200
Total Sources	**13,192,180**	**15,113,675**	**18,472,113**	**19,099,346**	**627,233**
Requirements					
Other Charges	52	43	324	357	33
Other Financing Uses	13,102,219	11,565,799	15,551,157	15,551,157	-
Gross Appropriations	**13,102,271**	**11,565,842**	**15,551,481**	**15,551,514**	**33**
Net Appropriations	**13,102,271**	**11,565,842**	**15,551,481**	**15,551,514**	**33**
Non-General Fund Reserves	89,910	3,547,832	2,920,632	3,547,832	627,200
Total Requirements	**13,192,180**	**15,113,674**	**18,472,113**	**19,099,346**	**627,233**
Net County Cost	**-**	**-**	**-**	**-**	**-**

Fire Protection Services (3850B)

Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	2,293,881	1,703,793	1,826,943	1,826,943	-
Use of Money & Property	-	24,999	-	-	-
Intergovernmental Revenues	2,762	13,930	152,650	152,650	-
Charges for Services	132,415	133,459	-	-	-
Miscellaneous Revenue	111,732	5,277	-	-	-
Other Financing Sources	13,102,219	11,565,799	15,551,157	15,551,157	-
Total Revenue	**15,643,009**	**13,447,257**	**17,530,750**	**17,530,750**	**-**
Total Sources	**15,643,009**	**13,447,257**	**17,530,750**	**17,530,750**	**-**
Requirements					
Salaries and Benefits	339	374	1,095	1,095	-
Services and Supplies	12,559,209	13,912,117	18,139,398	18,092,644	(46,754)
Other Charges	454,026	640,806	566,819	613,388	46,569
Fixed Assets	2,413,152	1,406,109	1,349,593	1,349,593	-
Other Financing Uses	216,282	224,017	210,011	210,196	185
Gross Appropriations	**15,643,009**	**16,183,423**	**20,266,916**	**20,266,916**	**-**
Net Appropriations	**15,643,009**	**16,183,423**	**20,266,916**	**20,266,916**	**-**
Total Requirements	**15,643,009**	**16,183,423**	**20,266,916**	**20,266,916**	**-**
Net County Cost	**-**	**2,736,166**	**2,736,166**	**2,736,166**	**-**

County Service Area 1 (3560B)

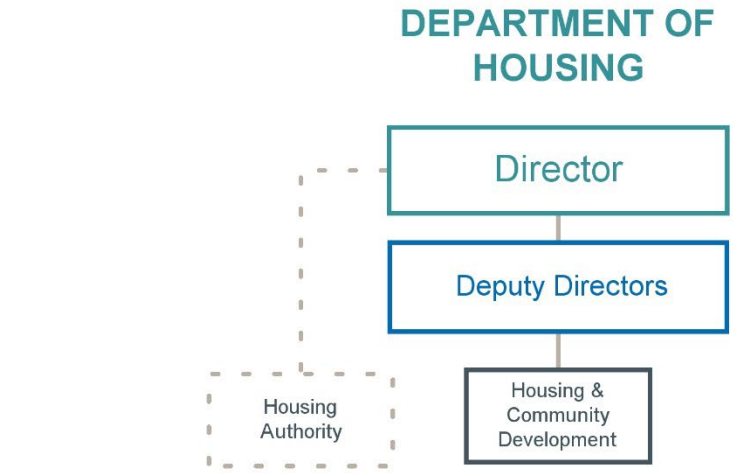
Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	4,685,574	5,056,837	5,698,810	5,698,810	-
Use of Money & Property	464,659	537,793	104,872	104,872	-
Intergovernmental Revenues	11,404	11,656	12,283	12,283	-
Charges for Services	92,890	92,890	90,000	90,000	-
Miscellaneous Revenue	-	-	49,175	49,175	-
Total Revenue	**5,254,527**	**5,699,176**	**5,955,140**	**5,955,140**	**-**
Fund Balance	11,473,003	13,177,548	13,366,261	13,689,468	323,207
Total Sources	**16,727,530**	**18,876,724**	**19,321,401**	**19,644,608**	**323,207**
Requirements					
Services and Supplies	3,549,838	4,026,469	5,890,645	5,903,445	12,800
Other Charges	144	127	44,495	31,695	(12,800)
Fixed Assets	-	1,160,660	1,475,000	1,475,000	-
Gross Appropriations	**3,549,982**	**5,187,256**	**7,410,140**	**7,410,140**	**-**
Net Appropriations	**3,549,982**	**5,187,256**	**7,410,140**	**7,410,140**	**-**
Non-General Fund Reserves	13,177,548	13,689,467	11,911,261	12,234,468	323,207
Total Requirements	**16,727,530**	**18,876,723**	**19,321,401**	**19,644,608**	**323,207**
Net County Cost	**-**	**-**	**-**	**-**	**-**


DEPARTMENT OF HOUSING
Director
Deputy Directors
Housing & Community Development
Housing Authority


Legend:
= Information only non-General Fund Department

Mission Statement

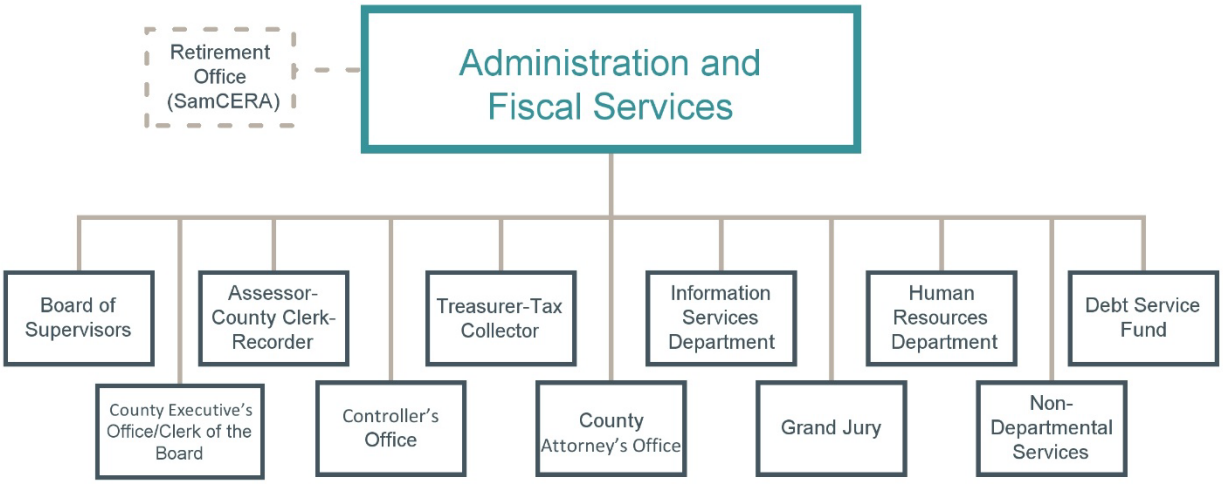
The Department of Housing collaborates with partners as a catalyst to increase the supply of affordable housing and create opportunities for people of all income levels and abilities to prosper by supporting livable and thriving communities.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	18,028,645	32,460,450	29,676,218	106,074,417	76,398,199
Use of Money & Property	-	-	1,365,772	1,365,772	-
Intergovernmental Revenues	20,403,101	14,773,771	167,221,132	183,635,895	16,414,763
Charges for Services	658,282	473,708	362,520	362,520	-
Interfund Revenue	4,824,699	3,035,266	2,136,712	1,834,852	(301,860)
Miscellaneous Revenue	670,206	3,193,875	788,107	888,107	100,000
Total Revenue	**44,584,934**	**53,937,069**	**201,550,461**	**294,161,563**	**92,611,102**
Fund Balance	-	361,235	509,076	434,390	(74,686)
Total Sources	**44,584,934**	**54,298,304**	**202,059,537**	**294,595,953**	**92,536,416**
Requirements					
Salaries and Benefits	5,862,799	7,025,754	16,749,895	16,694,955	(54,940)
Services and Supplies	1,137,931	1,520,935	4,343,791	4,723,469	379,678
Other Charges	42,406,453	63,154,988	186,597,641	303,154,766	116,557,125
Other Financing Uses	4,382,759	68,369	-	-	-
Gross Appropriations	**53,789,943**	**71,770,046**	**207,691,327**	**324,573,190**	**116,881,863**
Intrafund Transfers	(8,743,615)	(16,648,518)	(4,664,991)	(28,941,351)	(24,276,360)
Net Appropriations	**45,046,328**	**55,121,528**	**203,026,336**	**295,631,839**	**92,605,503**
Contingencies/Dept Reserves	-	-	509,076	434,390	(74,686)
Total Requirements	**45,046,328**	**55,121,528**	**203,535,412**	**296,066,229**	**92,530,817**
Net County Cost	**461,394**	**823,223**	**1,475,875**	**1,470,276**	**(5,599)**
Headcount	87.0	96.0	92.0	92.0	-
FTE	36.0	36.0	92.0	92.0	-

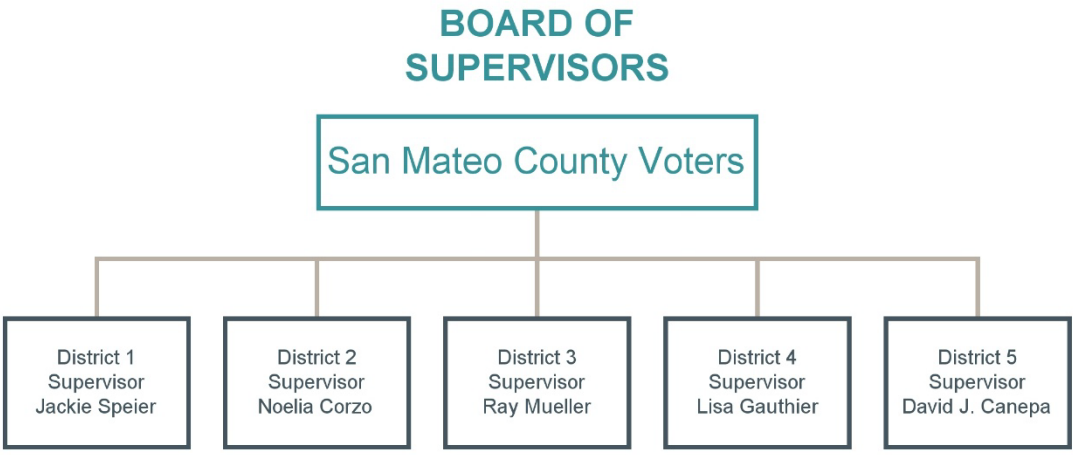
Administration and Fiscal Services



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

Administrative and Fiscal Services
FY 2026-27
All Funds Summary

Total Requirements	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
General Fund Budgets					
Board of Supervisors	5,760,485	6,254,558	6,870,051	6,945,254	75,203
County Executive's Office/Clerk of the Board	31,527,466	33,220,832	37,031,660	42,993,806	5,962,146
Assessor-County Clerk-Recorder	36,511,222	38,788,094	48,129,806	50,934,806	2,805,000
Controller's Office	18,886,378	20,280,772	22,287,602	22,857,159	569,557
Treasurer - Tax Collector	8,896,086	10,133,859	15,834,792	16,919,812	1,085,020
County Attorney's Office	20,150,439	19,738,674	21,662,100	22,172,592	510,492
Human Resources Department	19,419,843	21,766,331	28,727,733	29,593,967	866,234
Technology Services Department	31,474,041	34,944,558	48,257,526	58,116,994	9,859,468
Tech Infrastructure Repl Budgt	5,882,455	10,640,384	11,098,601	14,220,111	3,121,510
Grand Jury	124,099	120,117	124,329	124,329	-
Total General Funds	**178,632,515**	**195,888,178**	**240,024,200**	**264,878,830**	**24,854,630**
Total Requirements	178,632,515	195,888,178	240,024,200	264,878,830	24,854,630
Total Sources	108,113,215	123,183,167	138,414,432	162,849,326	24,434,894
Net County Cost	70,519,300	72,705,010	101,609,768	102,029,504	419,736
Non-General Fund Budgets					
Debt Service Fund	73,669,081	64,586,921	60,391,564	61,243,759	852,195
Total Non-General Funds	**73,669,081**	**64,586,921**	**60,391,564**	**61,243,759**	**852,195**
Total Requirements	73,669,081	64,586,921	60,391,564	61,243,759	852,195
Total Sources	73,669,081	64,586,921	60,391,564	61,243,759	852,195
Net County Cost	-	-	-	-	-
Headcount	657.0	663.0	652.0	652.0	-
FTE	656.1	662.0	651.0	651.0	-
Information Only					
Retirement Office	8,834,557	10,844,688	22,912,037	16,191,857	(6,720,180)


BOARD OF SUPERVISORS
San Mateo County Voters
District 1 Supervisor Jackie Speier
District 2 Supervisor Noelia Corzo
District 3 Supervisor Ray Mueller
District 4 Supervisor Lisa Gauthier
District 5 Supervisor David J. Canepa

Mission Statement

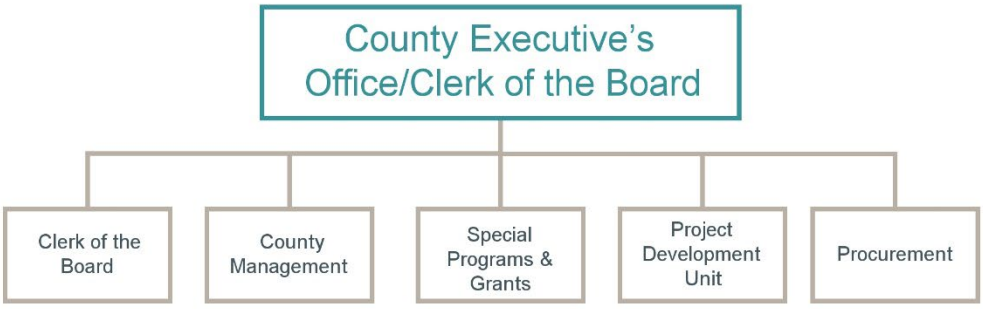
Protect and enhance community health, safety, welfare and natural resources.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	-	1,589	-	-	-
Total Revenue	**-**	**1,589**	**-**	**-**	**-**
Total Sources	**-**	**1,589**	**-**	**-**	**-**
Requirements					
Salaries and Benefits	4,906,863	5,213,216	5,324,792	5,319,192	(5,600)
Services and Supplies	360,365	282,246	929,391	922,067	(7,324)
Other Charges	615,460	836,932	1,123,186	1,206,773	83,587
Other Financing Uses	27,825	35,846	46,659	51,199	4,540
Gross Appropriations	**5,910,513**	**6,368,240**	**7,424,028**	**7,499,231**	**75,203**
Intrafund Transfers	(150,027)	(113,682)	(553,977)	(553,977)	-
Net Appropriations	**5,760,485**	**6,254,558**	**6,870,051**	**6,945,254**	**75,203**
Total Requirements	**5,760,485**	**6,254,558**	**6,870,051**	**6,945,254**	**75,203**
Net County Cost	**5,760,485**	**6,252,969**	**6,870,051**	**6,945,254**	**75,203**
Headcount	22.0	22.0	22.0	22.0	-
FTE	21.5	21.5	21.5	21.5	-

COUNTY EXECUTIVE'S OFFICE/ CLERK OF THE BOARD



Mission Statement

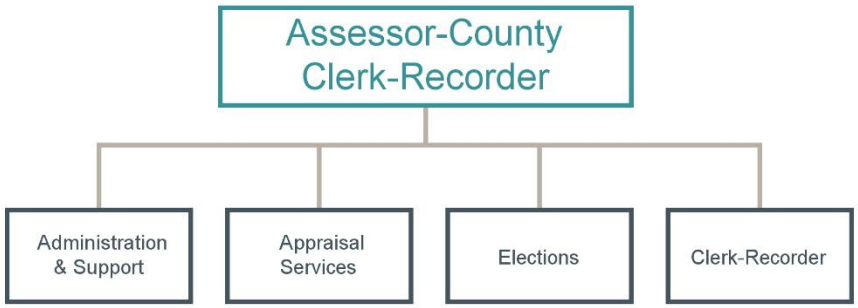
The County Executive's Office/Clerk of the Board implements Board policies by coordinating the work of County departments toward the shared vision of a healthy, safe, livable, prosperous, environmentally conscious and collaborative community.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	2,734,419	2,519,205	844,855	3,644,614	2,799,759
Use of Money & Property	1,024	-	1,400	1,400	-
Intergovernmental Revenues	677,959	659,406	1,098,949	1,098,949	-
Charges for Services	254,637	211,144	55,250	55,250	-
Interfund Revenue	526,155	448,511	439,970	439,970	-
Miscellaneous Revenue	1,687,555	434,348	38,000	38,000	-
Total Revenue	**5,881,748**	**4,272,614**	**2,478,424**	**5,278,183**	**2,799,759**
Fund Balance	6,313,061	8,344,122	7,170,837	10,243,991	3,073,154
Total Sources	**12,194,809**	**12,616,736**	**9,649,261**	**15,522,174**	**5,872,913**
Requirements					
Salaries and Benefits	17,103,477	18,865,291	21,128,766	21,108,483	(20,283)
Services and Supplies	7,685,573	6,930,738	8,301,820	11,632,013	3,330,193
Other Charges	1,544,195	2,078,043	2,553,035	2,562,664	9,629
Fixed Assets	400,981	-	-	-	-
Other Financing Uses	436,646	85,001	135,149	136,139	990
Gross Appropriations	**27,170,872**	**27,959,073**	**32,118,770**	**35,439,299**	**3,320,529**
Intrafund Transfers	(1,414,628)	(1,717,481)	(2,257,947)	(2,257,947)	-
Net Appropriations	**25,756,244**	**26,241,593**	**29,860,823**	**33,181,352**	**3,320,529**
Contingencies/Dept Reserves	5,771,222	6,979,239	7,170,837	9,812,454	2,641,617
Total Requirements	**31,527,466**	**33,220,832**	**37,031,660**	**42,993,806**	**5,962,146**
Net County Cost	**19,332,657**	**20,604,096**	**27,382,399**	**27,471,632**	**89,233**
Headcount	83.0	84.0	77.0	77.0	-
FTE	83.0	84.0	77.0	77.0	-

ASSESSOR-COUNTY CLERK-RECORDER

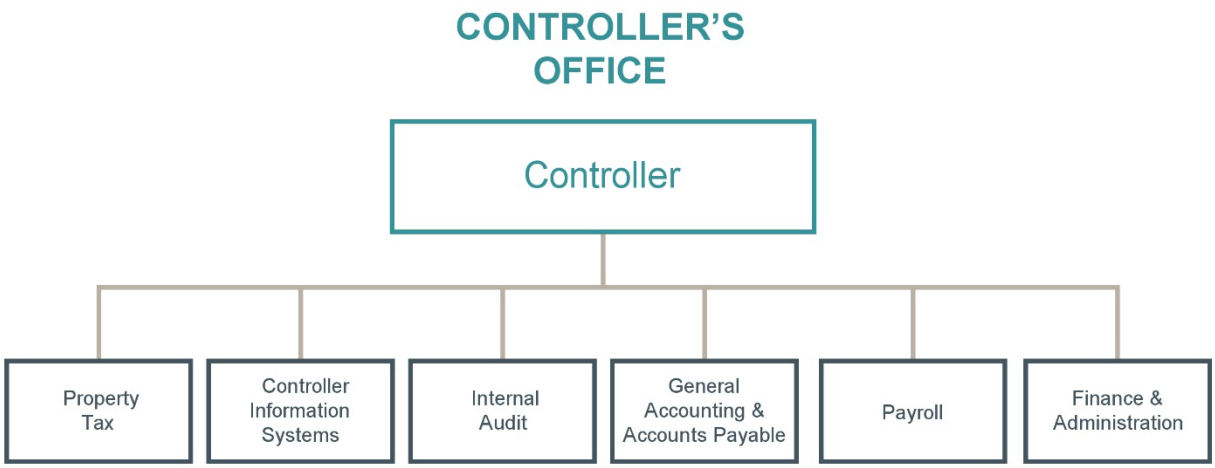


Mission Statement

The mission of the Assessor-County Clerk-Recorder is to ensure equitable service and treatment of County property owners by accurate and fair valuation of land, improvements, and businesses; register County citizens to vote and efficiently conduct transparent elections; preserve and protect historical and cultural records; and create an accurate public record of recorded transactions relating to people and property within San Mateo County.

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Intergovernmental Revenues	321,600	8,297,132	40,000	561,000	521,000
Charges for Services	14,146,581	12,757,127	17,473,400	17,473,400	-
Interfund Revenue	2,587,668	(223,175)	1,300,000	1,550,000	250,000
Miscellaneous Revenue	44,759	36,429	39,000	39,000	-
Total Revenue	**17,100,608**	**20,867,512**	**18,852,400**	**19,623,400**	**771,000**
Fund Balance	1,623,836	2,926,785	4,411,326	6,395,779	1,984,453
Total Sources	**18,724,444**	**23,794,297**	**23,263,726**	**26,019,179**	**2,755,453**
Requirements					
Salaries and Benefits	28,830,416	30,265,645	35,949,677	36,316,055	366,378
Services and Supplies	11,942,891	8,750,104	11,657,448	13,893,314	2,235,866
Other Charges	3,219,255	3,650,219	3,923,377	4,048,335	124,958
Fixed Assets	3,987,535	4,290,144	1,202,000	3,702,000	2,500,000
Other Financing Uses	563,484	564,821	1,423,846	1,501,644	77,798
Gross Appropriations	**48,543,582**	**47,520,933**	**54,156,348**	**59,461,348**	**5,305,000**
Intrafund Transfers	(12,681,644)	(9,858,622)	(8,252,324)	(10,752,324)	(2,500,000)
Net Appropriations	**35,861,938**	**37,662,312**	**45,904,024**	**48,709,024**	**2,805,000**
Contingencies/Dept Reserves	649,284	1,125,782	2,225,782	2,225,782	-
Total Requirements	**36,511,222**	**38,788,094**	**48,129,806**	**50,934,806**	**2,805,000**
Net County Cost	**17,786,778**	**14,993,796**	**24,866,080**	**24,915,627**	**49,547**
Headcount	167.0	167.0	167.0	167.0	-
FTE	167.0	167.0	167.0	167.0	-


CONTROLLER'S OFFICE
Controller
Property Tax
Controller Information Systems
Internal Audit
General Accounting & Accounts Payable
Payroll
Finance & Administration

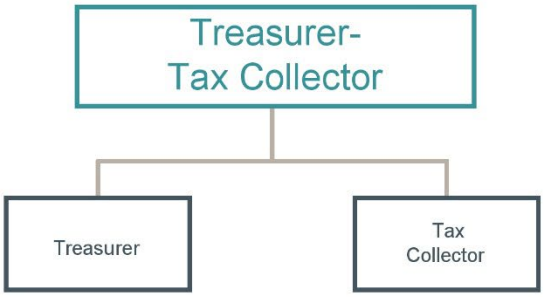
Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	879	2	-	-	-
Intergovernmental Revenues	76,275	133,173	504,080	504,080	-
Charges for Services	2,395,856	2,969,011	2,631,096	2,631,096	-
Interfund Revenue	107,382	88,515	344,514	344,514	-
Miscellaneous Revenue	100,546	53,414	44,000	44,000	-
Total Revenue	**2,680,939**	**3,244,115**	**3,523,690**	**3,523,690**	**-**
Fund Balance	3,829,656	4,068,245	3,968,207	4,507,148	538,941
Total Sources	**6,510,595**	**7,312,360**	**7,491,897**	**8,030,838**	**538,941**
Requirements					
Salaries and Benefits	11,038,633	12,330,868	13,709,731	13,690,412	(19,319)
Services and Supplies	3,557,246	3,542,135	5,231,483	5,231,312	(171)
Other Charges	1,157,885	1,336,702	2,091,132	2,140,541	49,409
Fixed Assets	-	-	20,000	140,000	120,000
Other Financing Uses	193,767	198,778	183,755	184,452	697
Gross Appropriations	**15,947,532**	**17,408,483**	**21,236,101**	**21,386,717**	**150,616**
Intrafund Transfers	(890,810)	(1,045,957)	(2,916,706)	(2,916,706)	-
Net Appropriations	**15,056,722**	**16,362,527**	**18,319,395**	**18,470,011**	**150,616**
Contingencies/Dept Reserves	3,829,656	3,918,245	3,968,207	4,387,148	418,941
Total Requirements	**18,886,378**	**20,280,772**	**22,287,602**	**22,857,159**	**569,557**
Net County Cost	**12,375,783**	**12,968,412**	**14,795,705**	**14,826,321**	**30,616**
Headcount	58.0	58.0	58.0	58.0	-
FTE	58.0	58.0	58.0	58.0	-

TREASURER-TAX COLLECTOR

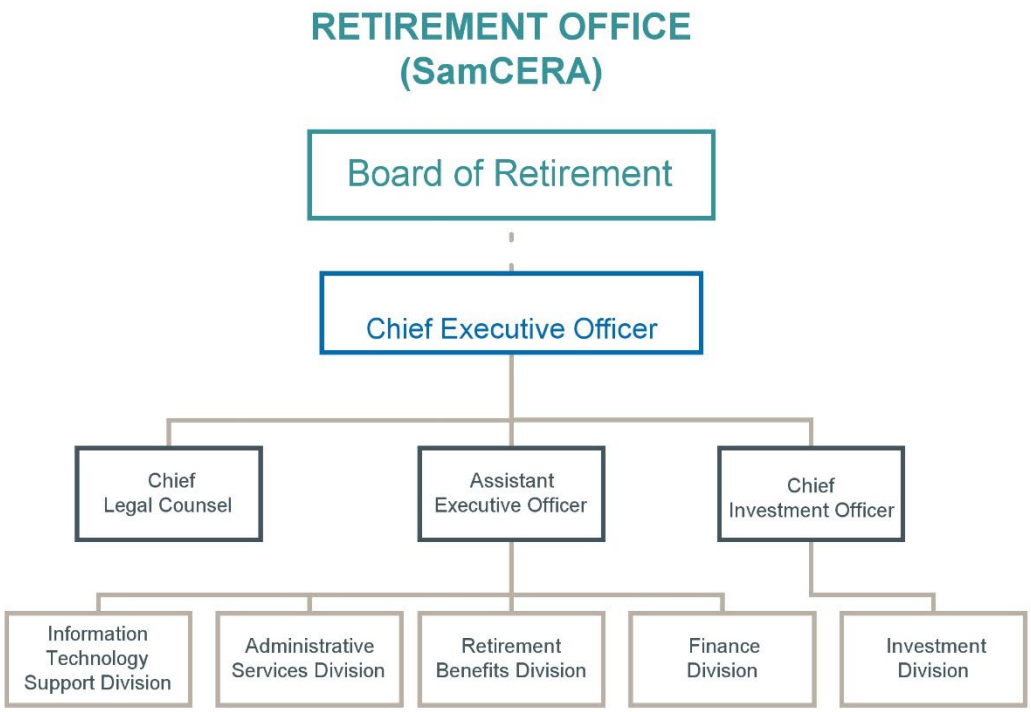


Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Licenses, Permits & Franchises	604	9,787	1,550	1,550	-
Charges for Services	6,337,001	6,580,588	8,510,664	8,510,664	-
Interfund Revenue	103,797	148,394	70,000	70,000	-
Miscellaneous Revenue	94,092	126,312	30,000	30,000	-
Total Revenue	**6,535,494**	**6,865,081**	**8,612,214**	**8,612,214**	**-**
Fund Balance	4,565,317	4,629,017	3,561,924	4,620,974	1,059,050
Total Sources	**11,100,811**	**11,494,098**	**12,174,138**	**13,233,188**	**1,059,050**
Requirements					
Salaries and Benefits	4,464,303	4,745,581	6,524,122	6,704,697	180,575
Services and Supplies	3,280,120	3,449,455	6,481,114	6,812,029	330,915
Other Charges	804,204	1,222,543	2,092,880	2,615,897	523,017
Fixed Assets	-	-	50,000	50,000	-
Other Financing Uses	163,227	167,305	153,924	154,437	513
Gross Appropriations	**8,711,853**	**9,584,884**	**15,302,040**	**16,337,060**	**1,035,020**
Intrafund Transfers	(83,051)	(84,977)	(110,000)	(110,000)	-
Net Appropriations	**8,628,802**	**9,499,907**	**15,192,040**	**16,227,060**	**1,035,020**
Contingencies/Dept Reserves	267,284	633,952	642,752	692,752	50,000
Total Requirements	**8,896,086**	**10,133,859**	**15,834,792**	**16,919,812**	**1,085,020**
Net County Cost	**(2,204,725)**	**(1,360,239)**	**3,660,654**	**3,686,624**	**25,970**
Headcount	34.0	34.0	34.0	34.0	-
FTE	34.0	34.0	34.0	34.0	-


RETIREMENT OFFICE
(SamCERA)
Board of Retirement
Chief Executive Officer
Chief
Legal Counsel
Assistant
Executive Officer
Chief
Investment Officer
Information
Technology
Support Division
Administrative
Services Division
Retirement
Benefits Division
Finance
Division
Investment
Division

Mission Statement

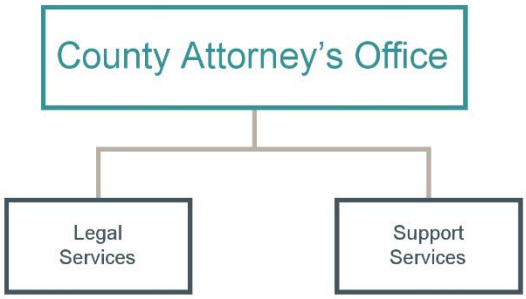
SamCERA exists to serve as a loyal fiduciary for its members and as a prudent administrator of the retirement system.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Miscellaneous Revenue	8,835,356	10,844,688	22,912,037	16,191,857	(6,720,180)
Total Revenue	**8,835,356**	**10,844,688**	**22,912,037**	**16,191,857**	**(6,720,180)**
Fund Balance	100	-	-	-	-
Total Sources	**8,835,456**	**10,844,688**	**22,912,037**	**16,191,857**	**(6,720,180)**
Requirements					
Salaries and Benefits	5,968,174	7,035,209	7,455,399	7,452,753	(2,646)
Services and Supplies	2,418,499	3,326,165	4,347,939	4,060,045	(287,894)
Other Charges	447,884	483,315	1,108,699	996,745	(111,954)
Fixed Assets	-	-	10,000,000	3,682,314	(6,317,686)
Gross Appropriations	**8,834,557**	**10,844,688**	**22,912,037**	**16,191,857**	**(6,720,180)**
Net Appropriations	**8,834,557**	**10,844,688**	**22,912,037**	**16,191,857**	**(6,720,180)**
Total Requirements	**8,834,557**	**10,844,688**	**22,912,037**	**16,191,857**	**(6,720,180)**
Net County Cost	**(899)**	**-**	**-**	**-**	**-**
Headcount	23.0	24.0	23.0	23.0	-
FTE	23.0	24.0	23.0	23.0	-

COUNTY ATTORNEY'S OFFICE



Mission Statement

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

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	195,971	320,634	552,852	552,852	-
Charges for Services	4,633,379	5,057,301	5,107,474	5,091,082	(16,392)
Interfund Revenue	99,662	110,344	87,023	110,219	23,196
Miscellaneous Revenue	511,735	369,422	618,803	618,803	-
Total Revenue	**5,440,747**	**5,857,701**	**6,366,152**	**6,372,956**	**6,804**
Fund Balance	5,064,866	3,334,358	3,304,186	3,790,583	486,397
Total Sources	**10,505,613**	**9,192,059**	**9,670,338**	**10,163,539**	**493,201**
Requirements					
Salaries and Benefits	15,844,300	17,200,852	18,535,197	18,527,518	(7,679)
Services and Supplies	1,220,696	9,576,859	4,203,003	4,204,041	1,038
Other Charges	817,811	1,063,760	1,248,343	1,278,295	29,952
Fixed Assets	407,029	-	-	-	-
Other Financing Uses	611,898	28,374	36,924	37,708	784
Gross Appropriations	**18,901,734**	**27,869,845**	**24,023,467**	**24,047,562**	**24,095**
Intrafund Transfers	(2,791,049)	(11,431,696)	(5,665,553)	(5,665,553)	-
Net Appropriations	**16,110,685**	**16,438,148**	**18,357,914**	**18,382,009**	**24,095**
Contingencies/Dept Reserves	4,039,754	3,300,526	3,304,186	3,790,583	486,397
Total Requirements	**20,150,439**	**19,738,674**	**21,662,100**	**22,172,592**	**510,492**
Net County Cost	**9,644,826**	**10,546,615**	**11,991,762**	**12,009,053**	**17,291**
Headcount	52.0	54.0	52.0	52.0	-
FTE	52.0	54.0	52.0	52.0	-

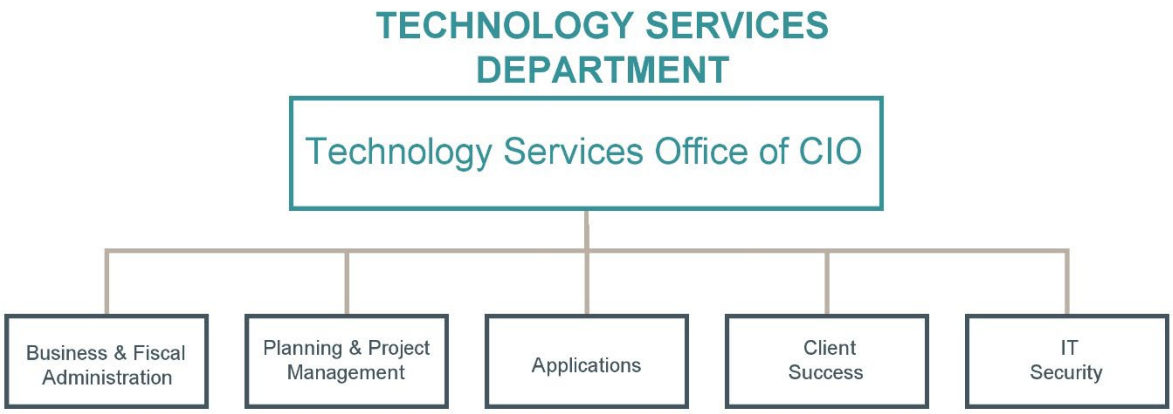

HUMAN RESOURCES DEPARTMENT
Director
HR Strategy and Innvoation
Awareness and Attraction
Employee Growth and Success
People Experience and Culture

Mission Statement

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

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	220,836	270,744	488,297	488,297	-
Charges for Services	430,622	490,452	492,248	492,248	-
Interfund Revenue	8,493,817	9,575,087	13,325,405	13,340,912	15,507
Miscellaneous Revenue	222,336	243,627	177,308	177,308	-
Total Revenue	**9,367,611**	**10,579,910**	**14,483,258**	**14,498,765**	**15,507**
Fund Balance	2,352,835	2,607,176	2,325,687	3,044,538	718,851
Total Sources	**11,720,446**	**13,187,086**	**16,808,945**	**17,543,303**	**734,358**
Requirements					
Salaries and Benefits	17,087,291	18,316,711	21,879,842	21,852,270	(27,572)
Services and Supplies	2,349,385	2,242,674	4,473,464	4,553,221	79,757
Other Charges	1,285,749	1,943,167	2,109,542	2,283,696	174,154
Fixed Assets	27,610	-	50,000	319,244	269,244
Other Financing Uses	104,724	201,799	1,735,218	2,101,326	366,108
Gross Appropriations	**20,854,759**	**22,704,352**	**30,248,066**	**31,109,757**	**861,691**
Intrafund Transfers	(1,980,470)	(1,671,567)	(2,361,989)	(2,631,233)	(269,244)
Net Appropriations	**18,874,289**	**21,032,785**	**27,886,077**	**28,478,524**	**592,447**
Contingencies/Dept Reserves	545,554	733,546	841,656	1,115,443	273,787
Total Requirements	**19,419,843**	**21,766,331**	**28,727,733**	**29,593,967**	**866,234**
Net County Cost	**7,699,397**	**8,579,245**	**11,918,788**	**12,050,664**	**131,876**
Headcount	78.0	80.0	79.0	79.0	-
FTE	78.0	80.0	79.0	79.0	-


TECHNOLOGY SERVICES DEPARTMENT
Technology Services Office of CIO
Business & Fiscal Administration
Planning & Project Management
Applications
Client Success
IT Security

Mission Statement

The mission of the Technology Services Department (TSD) is to connect employees within the County government and to connect residents to their government. The department strives to promote the effectiveness and efficiency of government and build stronger connections through reliable and secure infrastructure and applications, responsive service delivery, and greater transparency of information.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	1,386,427	963,813	4,529,274	4,839,866	310,592
Use of Money & Property	262,796	480,487	150,000	151,254	1,254
Intergovernmental Revenues	2,741,963	4,096,680	14,010,366	15,443,732	1,433,366
Charges for Services	1,151,201	1,323,927	1,654,127	1,958,547	304,420
Interfund Revenue	19,545,249	20,544,683	19,368,233	18,934,462	(433,771)
Miscellaneous Revenue	161,252	51,952	-	-	-
Total Revenue	**25,248,887**	**27,461,541**	**39,712,000**	**41,327,861**	**1,615,861**
Fund Balance	12,107,609	18,123,400	19,644,127	31,009,244	11,365,117
Total Sources	**37,356,496**	**45,584,941**	**59,356,127**	**72,337,105**	**12,980,978**
Requirements					
Salaries and Benefits	30,380,512	33,053,303	39,957,545	40,271,948	314,403
Services and Supplies	18,143,136	21,107,082	43,655,639	55,495,775	11,840,136
Other Charges	2,828,652	3,123,718	3,424,588	3,444,463	19,875
Fixed Assets	936,665	3,182,108	9,980,425	10,313,650	333,225
Other Financing Uses	270,212	214,587	2,551,818	2,553,516	1,698
Gross Appropriations	**52,559,177**	**60,680,798**	**99,570,015**	**112,079,352**	**12,509,337**
Intrafund Transfers	(33,403,609)	(46,105,101)	(52,114,129)	(52,644,830)	(530,701)
Net Appropriations	**19,155,568**	**14,575,697**	**47,455,886**	**59,434,522**	**11,978,636**
Contingencies/Dept Reserves	18,200,929	31,009,244	11,900,241	12,902,583	1,002,342
Total Requirements	**37,356,496**	**45,584,941**	**59,356,127**	**72,337,105**	**12,980,978**
Net County Cost	**-**	**-**	**-**	**-**	**-**
Headcount	140.0	140.0	140.0	140.0	-
FTE	139.6	139.5	139.5	139.5	-

Mission Statement

Conducts civil investigations of County and city government operations.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Services and Supplies	123,914	119,800	123,050	173,050	50,000
Other Charges	184	317	1,279	1,279	-
Gross Appropriations	**124,099**	**120,117**	**124,329**	**174,329**	**50,000**
Intrafund Transfers	-	-	-	(50,000)	(50,000)
Net Appropriations	**124,099**	**120,117**	**124,329**	**124,329**	**-**
Total Requirements	**124,099**	**120,117**	**124,329**	**124,329**	**-**
Net County Cost	**124,099**	**120,117**	**124,329**	**124,329**	**-**

Mission Statement

The Debt Service Fund was established in FY 1995-96 to centrally budget all County debt service payments. Amounts are transferred into this fund from various funding sources before payments are made. In June 1997, the County adopted a Debt Limit policy that caps annual debt service payments at four percent of the County Budget average for the last five years. The payment of debt service obligation is a mandatory function.

General Fund

FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Use of Money & Property	852,917	593,556	-	-	-
Other Financing Sources	48,065,510	39,795,091	38,386,017	38,386,017	-
Total Revenue	**48,918,427**	**40,388,647**	**38,386,017**	**38,386,017**	**-**
Fund Balance	24,750,654	24,198,274	22,005,547	22,857,742	852,195
Total Sources	**73,669,081**	**64,586,921**	**60,391,564**	**61,243,759**	**852,195**
Requirements					
Other Charges	47,717,100	39,446,675	38,043,616	38,043,616	-
Other Financing Uses	1,753,707	2,282,503	13,756,615	14,619,969	863,354
Gross Appropriations	**49,470,807**	**41,729,178**	**51,800,231**	**52,663,585**	**863,354**
Net Appropriations	**49,470,807**	**41,729,178**	**51,800,231**	**52,663,585**	**863,354**
Non-General Fund Reserves	24,198,274	22,857,742	8,591,333	8,580,174	(11,159)
Total Requirements	**73,669,081**	**64,586,921**	**60,391,564**	**61,243,759**	**852,195**
Net County Cost	**-**	**-**	**-**	**-**	**-**



THIS PAGE IS INTENTIONALLY LEFT BLANK

Non-Departmental Services



THIS PAGE IS INTENTIONALLY LEFT BLANK


Non-Departmental Services
Non-Departmental Services

Non-Departmental Services
FY 2026-27
All Funds Summary

Total Requirements	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
General Fund Budgets					
Non-Departmental Services	1,745,377,419	1,875,289,300	1,271,395,394	1,899,182,016	627,786,622
Contingencies	95,028,487	171,162,217	192,467,369	200,803,687	8,336,318
Total General Funds	**1,840,405,906**	**2,046,451,517**	**1,463,862,763**	**2,099,985,703**	**636,122,940**
Total Requirements	1,840,405,906	2,046,451,517	1,463,862,763	2,099,985,703	636,122,940
Total Sources	2,423,855,159	2,687,240,946	2,239,316,407	2,877,131,312	637,814,905
Net County Cost	(583,449,253)	(640,789,428)	(775,453,644)	(777,145,609)	(1,691,965)
Non-General Fund Budgets					
Total Non-General Funds					**-**
Headcount	-	-	-	-	-
FTE	-	-	-	-	-

Non-Departmental Services (8000D)

Mission Statement

The Non-Departmental Services budget unit contains general purpose revenues, including property tax, sales and use tax, transient occupancy tax (TOT), interest earnings, and overhead recovered from Non-General Fund departments through the 2 CFR Part 200 cost plan. These revenues, along with Non-Departmental Fund Balance, are used to offset any Net County Cost in General Fund departments. This budget unit also includes appropriations that benefit many departments such as Countywide IT projects, facility repairs, capital improvement projects, debt service payments, countywide elections, and retiree health contributions. The County has four categories of General Fund Reserves: Non-Departmental, Education Revenue Augmentation Fund (ERAF), Contingencies, and Departmental Reserves. The County's Reserves Policy stipulates that the General Fund maintain a five percent General Reserve and a three percent Contingency and that operating departments maintain a two percent Departmental Reserve. The General Reserve and Contingency are budgeted here. On January 31, 2012, the Board of Supervisors amended the Reserves Policy to use 50 percent of Excess ERAF on an ongoing basis. ERAF Reserves continue to be used for one-time uses, such as capital and IT projects, pay down of unfunded liabilities, debt retirement, and productivity enhancement and cost avoidance projects.

General Fund
FY 2026-27 Budget Unit Summary

	FY 2024-25 Actuals	FY 2025-26 Actuals	FY 2026-27 Recomm	FY 2026-27 Adopted	FY 2026-27 Change
Sources					
Taxes	1,004,488,155	1,060,102,408	951,667,991	964,435,493	12,767,502
Licenses, Permits & Franchises	922,648	956,427	890,341	890,341	-
Fines, Forfeitures & Penalties	1,425	393	-	-	-
Use of Money & Property	104,899,419	121,680,178	74,032,554	74,032,554	-
Intergovernmental Revenues	61,525,551	85,057,791	33,526,176	33,526,176	-
Charges for Services	1,924,020	1,355,607	2,170,291	2,170,291	-
Interfund Revenue	9,294,698	9,081,409	8,953,716	8,953,716	-
Miscellaneous Revenue	1,581,708	955,127	281,843	281,843	-
Other Financing Sources	177,682	3,533,745	-	-	-
Total Revenue	**1,184,815,306**	**1,282,723,085**	**1,071,522,912**	**1,084,290,414**	**12,767,502**
Fund Balance	1,239,100,137	1,404,577,862	1,167,793,495	1,792,840,898	625,047,403
Total Sources	**2,423,915,443**	**2,687,300,947**	**2,239,316,407**	**2,877,131,312**	**637,814,905**
Requirements					
Salaries and Benefits	50,085,381	79,519	93,957,799	97,557,799	3,600,000
Services and Supplies	67,121,634	83,566,963	266,402,293	398,156,541	131,754,248
Other Charges	102,327,376	8,792,650	140,205,269	144,577,842	4,372,573
Fixed Assets	57,831,981	23,895,967	86,713,216	167,827,185	81,113,969
Other Financing Uses	120,137,976	86,922,071	479,954,925	852,555,080	372,600,155
Gross Appropriations	**397,504,349**	**203,257,170**	**1,067,233,502**	**1,660,674,447**	**593,440,945**
Intrafund Transfers	(417,997)	(1,999,863)	(484,045)	(484,045)	-
Net Appropriations	**397,086,352**	**201,257,307**	**1,066,749,457**	**1,660,190,402**	**593,440,945**
Contingencies/Dept Reserves	1,449,040,125	1,875,963,454	397,113,306	439,795,301	42,681,995
Total Requirements	**1,846,126,476**	**2,077,220,761**	**1,463,862,763**	**2,099,985,703**	**636,122,940**
Net County Cost	**(577,788,967)**	**(610,080,186)**	**(775,453,644)**	**(777,145,609)**	**(1,691,965)**
Headcount	-	-	-	-	-
FTE	-	-	-	-	-

Attachment C

MEASURE K FUNDED INITIATIVES



THIS PAGE IS INTENTIONALLY LEFT BLANK

Department Name	Project Name	FY 2026-27 Adopted
County Executive's Office	Programs and Services Dist 4	246,000
Department of Public Works	Programs and Services Dist 3	21,495
Capital Projects	Programs and Services Dist 2	195,353
Non-Departmental Services	Programs and Services Dist 1	1,627,483
Non-Departmental Services	Programs and Services Dist 2	1,047,229
Non-Departmental Services	Programs and Services Dist 3	988,059
Non-Departmental Services	Programs and Services Dist 4	1,417,231
Non-Departmental Services	Programs and Services Dist 5	1,197,286
District Specific Total		**6,740,136**

Department Name	Project Name	FY 2026-27 Adopted
County Attorney's Office	Labor Standards	424,877
County Executive's Office	Guaranteed Income DV Pilot	401,471
County Executive's Office	Students With Amazing Goals	250,004
County Executive's Office	Community Legal Aid Services	1,902,284
County Health	CareGivers Support Analysis	101,381
County Health	AAS Elder Depend Adult Protect	985,082
County Health	Commuty Enrich Social Connect	500,000
County Health	Olympics promo-disabled popula	252,957
County Health	Senior Nutrition Services	2,000,000
County Health	Taxi Voucher - Elderly 70+	608,196
County Health	CoastPride, Inc.	257,400
County Health	Daly City Youth Health Center	258,108
County Health	Home Visit Expansion	1,524,056
County Health	SMMC Coastside Services	108,105
County Health	SMMC Older Adults	484,462
County Health	SMMC Teen Clinics	770,215
County Health	MEAS K IMAT PROGRAM	1,796,052
County Health	Coastside Medical Services	623,304
County Health	PES Case Management	325,461
County Health	Pennisula Family Service Peer	457,688
County Health	Pre To Three	1,454,444
County Health	Youth Outpatient Case Mgmt	583,046
County Health	Youth School-Transition Age	500,000
County Health	AAS Friendship Line	255,186
County Health	Ravenswood Health Network	259,524
County Libraries	DIRECT PAY TO LIB FOR BIG LIFT	1,088,012

Department Name	Project Name	FY 2026-27 Adopted
County Libraries	Library Raising A Reader	100,000
District Attorney's Office	DA Domestic Violence	552,774
District Attorney's Office	District Attorney Elder Abuse	1,271,784
District Attorney's Office	District Attorney Gun Violence	719,227
District Attorney's Office	DA Human Trafficking	120,000
Human Resources Department	Supported Training Employ Prog	488,297
Human Services Agency	Holiday Protein and Food Fund	499,585
Human Services Agency	HSA PEI-At Risk Child	759,150
Human Services Agency	Veterans Services	480,863
Human Services Agency	At-Risk Foster Youth Services	407,713
Human Services Agency	Early Learng and Care Trust Fd	7,513,714
Non-Departmental Services	Childcare/Build Up Capacity	250,000
Non-Departmental Services	LGBTQ Support/Pride Center	350,000
Non-Departmental Services	CBO Community Outreach (OCA)	300,000
Non-Departmental Services	Capacity Building for daycare	400,000
Non-Departmental Services	DV system of care/gap analysis	400,000
Non-Departmental Services	Education/Training childhood	1,500,000
Non-Departmental Services	Friends for Youth	250,000
Non-Departmental Services	BHRS & Police Pilot Program	500,000
Non-Departmental Services	Second Harvest	2,000,000
Parks Department	Parks Capital Projects	6,393,990
Parks Department	Parks Department Ops and Maint	3,200,085
Parks Department	Ranger Residences	28,677
Parks Department	Parks Master Plan	54,775
Probation Department	FLY Intervention Services	250,000
Sheriff's Office	School Safety	712,462
Children, Families, and Seniors Total		**47,674,411**

Department Name	Project Name	FY 2026-27 Adopted
Capital Projects	CSA7&11 Emergency Preparedness	1,330,962
County Health	Health Large Animal Evac Group	101,764
County Health	EMS - Medical Reserve Corps	199,550
Department of Emergency Management	AI Software	430,000
Department of Emergency Management	Measure K for Alert&Warning DC	183,774
Department of Emergency Management	Measure K for Comm Outreach DC	214,544
Department of Emergency Management	Community Resilence	600,000
Department of Emergency Management	Measure K for Coastside DC	183,774
Department of Emergency Management	Coastside CERT Prog Coord	170,000
Department of Emergency Management	La Honda Fire Brigade	100,000
Department of Housing	Disaster Prep Workshop	282,591
Fire Protection Services	County Fire Engine Replc Fnd	1,196,943
Fire Protection Services	Wildland Urban Interface	630,000
Parks Department	Natural Resource Management	363,024
Parks Department	Fire Mitigation	2,793,070
Parks Department	RCD Grant	278,579
Parks Department	Fire Safe SMC Grant	222,100
Sustainability Department	Flood and Sea Level Rise	375,000
Emergency Preparedness Total		**9,655,675**

Department Name	Project Name	FY 2026-27 Adopted
County Attorney's Office	Measure K Airport (FAA Ruling)	127,975
Agriculture/Weights and	Meas K Airports (FAA)	159,778
Department of Public Works	Meas K Support SMCO Airports	262,223
Department of Public Works	795 Skyway Building	1,987,871
Sheriff's Office	Measure K Airport (FAA Ruling)	2,107,487
County Health	Measure K Airport (FAA Ruling)	75,375
FAA Total		**4,720,709**

Department Name	Project Name	FY 2026-27 Adopted
Department of Housing	Affordable Housing 3.0 and 4.0	79,864,007
Department of Housing	Support/Tech Assist Svcs	881,344
Department of Housing	Local Housing Subsidy Program	23,635,257
Department of Housing	Staff Support	1,411,218
Other Capital Construction Fund	HMB Farm Labor Housing Proj	451,000
County Health	Mobile Health Street Medicine	777,157
County Health	Whole Person Care Match	2,000,000
County Health	Mental Health Emer Services	574,434
Non-Departmental Services	Measure K Housing/Homeless	6,000,000
Human Services Agency	Housing & Employment Support	3,226,108
Human Services Agency	BitFocus Clarity Human Svcs	138,548
Human Services Agency	COH Emergency Financial Assist	3,500,000
Human Services Agency	COH Housing Assistance	7,777,544
Human Services Agency	Technical Assistance Service	120,000
Human Services Agency	HOPE Plan Implementation	2,703,303
Human Services Agency	Homeless Outreach Service	3,125,754
Human Services Agency	EPA Homeless Shelter Op Exp	869,127
Human Services Agency	ITA - Clarity & FRC database	134,349
Human Services Agency	Event Center Inclement Weather	665,942
Human Services Agency	Housing Locator Services	1,352,147
Human Services Agency	Motel Voucher/Overflow Shelter	2,434,021
Human Services Agency	Rapid Rehousing Services	2,044,719
Human Services Agency	RRHHL Interim Housing Capacity	915,277
Human Services Agency	Safe Harbor Shelter Bridge	1,263,125
Human Services Agency	Starvista Youth Shelter	469,388
Housing and Homelessness Total		**146,333,769**

Department Name	Project Name	FY 2026-27 Adopted
Capital Projects	Fire Sta 17 Kitchen Remodel	400,113
Capital Projects	Pescadero Fire Station	27,243,134
Capital Projects	Bldgs and Facil Infrastructure	4,355,414
County Executive's Office	Measure K Admin Asst	586,102
County Executive's Office	Measure A Outreach Coordinator	258,753
Non-Departmental Services	Meas A Oversight Committee	15,000
Non-Departmental Services	Measure K Data & Evaluation	1,500,000
Sheriff's Office	Gun Buy Back Program	40,000
Sustainability Department	Fleet Electrification	4,593,411
Technology Services Department	Technology Infra and Open Data	4,839,866
Other Total		**43,831,793**
Total		**258,956,493**



THIS PAGE IS INTENTIONALLY LEFT BLANK

Attachment D

CONTROLLER'S SCHEDULES



THIS PAGE IS INTENTIONALLY LEFT BLANK

State Controller Schedules	County of San Mateo	Schedule 1
County Budget Act January 2010 Edition, revision #1	All Funds Summary Fiscal Year 2026-27	

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	$2,043,821,226	$-	$2,597,127,786	$4,640,949,012	$4,221,677,048	$419,271,964	$4,640,949,012
Special Revenue Funds	84,300,566	-	137,439,412	221,739,978	201,254,644	20,485,334	221,739,978
Capital Projects Funds	158,226,431	8,404,883	304,458,924	471,090,238	386,363,345	84,726,893	471,090,238
Debt Service Funds	22,857,742	-	38,386,017	61,243,759	52,663,585	8,580,174	61,243,759
Total Governmental Funds	**$2,309,205,965**	**$8,404,883**	**$3,077,412,139**	**$5,395,022,987**	**$4,861,958,622**	**$533,064,365**	**$5,395,022,987**
Other Funds							
Internal Service Funds	$-	$7,749,681	$19,998,527	$27,748,208	$27,748,208	$-	$27,748,208
Enterprise Funds	-		609,768,033	609,768,033	608,046,158	1,721,875	609,768,033
Special Districts and Other Agencies	110,106,966	-	43,407,847	153,514,813	131,943,836	21,570,977	153,514,813
Total Other Funds	**$110,106,966**	**$7,749,681**	**$673,174,407**	**$791,031,054**	**$767,738,202**	**$23,292,852**	**$791,031,054**
Total All Funds	**$2,419,312,931**	**$16,154,564**	**$3,750,586,546**	**$6,186,054,041**	**$5,629,696,824**	**$556,357,217**	**$6,186,054,041**
Arithmetic Results				COL 2+3+4			COL 6+7
Governmental Fund Totals Transferred From	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	SCH 2, COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8
Internal Service Fund From			SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5	
Enterprise Fund From		SCH 11, COL 5	SCH 11, COL 5		SCH 11, COL 5		
Special Districts From Arithmetic Results	SCH 12, COL 2	SCH 12, COL 3	SCH 12, COL 4	SCH 12, COL 5 COL 5 = COL 8	SCH 12, COL 6	SCH 12, COL 7	SCH 12, COL 8 COL 5 = COL 8

State Controller Schedules | **County of San Mateo** | **Schedule 2**

County Budget Act
January 2010 Edition, revision #1

Governmental Funds summary
Fiscal Year 2026-27

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
General Fund	$2,043,821,226		$2,597,127,786	$4,640,949,012	$4,221,677,048	$419,271,964	$4,640,949,012
Total General Fund	**$2,043,821,226**	**$-**	**$2,597,127,786**	**$4,640,949,012**	**$4,221,677,048**	**$419,271,964**	**$4,640,949,012**
Special Revenue Funds							
Emergency Medical Services Fund	$2,805,194	$-	$1,506,838	$4,312,032	$1,506,837	$2,805,195	$4,312,032
IHSS Public Authority Fund	10,451,617	-	45,702,148	56,153,765	45,702,148	10,451,617	56,153,765
Fish and Game Propagation Fund	42,972	-	1,500	44,472	1,500	42,972	44,472
County Fire Protection Structure Fund	3,547,832	-	15,551,514	19,099,346	15,551,514	3,547,832	19,099,346
Road Fund	36,490,927	-	63,575,724	100,066,651	100,066,651		100,066,651
Half Cent Transportation Fund	24,981,530	-	5,047,005	30,028,535	30,028,535	-	30,028,535
County-Wide Road Improvement Fund	3,694,455	-	499,500	4,193,955	2,238,730	1,955,225	4,193,955
Waste Management Fund	2,286,039	-	5,147,207	7,433,246	5,750,753	1,682,493	7,433,246
Waste Management Program	-	-	407,976	407,976	407,976	-	407,976
Total Special Revenue Funds	**$84,300,566**	**$-**	**$137,439,412**	**$221,739,978**	**$201,254,644**	**$20,485,334**	**$221,739,978**
Capital Project Funds							
County One-Time Expense	100,476,006	-	2,767,755	103,243,761	45,367,675	57,876,086	$103,243,761
Criminal Justice Temporary Construction Fund	6,187,845	-	824,002	7,011,847	3,000,000	4,011,847	7,011,847
Court House Temporary Construction Fund	893,695	-	640,001	1,533,696	551,403	982,293	1,533,696

State Controller Schedules | **County of San Mateo** | **Schedule 2**

County Budget Act
January 2010 Edition, revision #1

Governmental Funds summary
Fiscal Year 2026-27

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Other Capital Construction Fund	7,351,531	-	-	7,351,531	7,351,531	-	7,351,531
Capital Project Fund	38,298,889	-	245,377,507	283,676,396	261,819,729	21,856,667	283,676,396
Electronic Health Record Fund	5,018,465	8,404,883	54,849,659	68,273,007	68,273,007		68,273,007
Total Capital Project Funds	**$158,226,431**	**$8,404,883**	**$304,458,924**	**$471,090,238**	**$386,363,345**	**$84,726,893**	**$471,090,238**
Debt Service Funds							
Debt Service Funds	$22,857,742	$-	$38,386,017	$61,243,759	$52,663,585	$8,580,174	$61,243,759
Total Debt Service Funds	**$22,857,742**	**$-**	**$38,386,017**	**$61,243,759**	**$52,663,585**	**$8,580,174**	**$61,243,759**
Total Governmental Funds	**$2,309,205,965**	**$8,404,883**	**$3,077,412,139**	**$5,395,022,987**	**$4,861,958,622**	**$533,064,365**	**$5,395,022,987**
Appropriations Limit	**$2,470,738,012**						
Appropriations Subject to Limit	**$1,325,343,356**						
Capital Assets - Equipment				COL 2+3+4 COL 5 = COL 8			COL 6+7 COL 5 = COL 8
Total Capital Assets	SCH 3, COL 6	SCH 4, COL 4	SCH 5, COL 5		SCH 7, COL 5	SCH 4, COL 6	SCH 7, COL 5
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

State Controller Schedules | **County of San Mateo** | **Schedule 3**

County Budget Act
January 2010 Edition, revision #1

Fund Balance - Governmental Funds
Fiscal Year 2026-27

Actual ☒
Estimated □

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
General Fund					
General Fund	$2,056,486,796	$27,738	$8,201,312	$4,436,520	$2,043,821,226
Total General Fund	**$2,056,486,796**	**$27,738**	**$8,201,312**	**$4,436,520**	**$2,043,821,226**
Special Revenue Funds					
Emergency Medical Services Fund	$2,805,194	$-	$-	$-	$2,805,194
IHSS Public Authority Fund	10,451,617	-	-	-	10,451,617
Fish and Game Propagation Fund	42,972	-	-	-	42,972
County Fire Protection Structure Fund	4,633,523	-	1,085,691	-	3,547,832
Road Fund	36,822,014	-	331,087	-	36,490,927
Half Cent Transportation Fund	24,981,530	-	-	-	24,981,530
County-Wide Road Improvement Fund	3,694,455	-	-	-	3,694,455
Waste Management Fund	2,286,039	-	-	-	2,286,039
Waste Management Program (Non-AB939)	-	-	-	-	-
Total Special Revenue Funds	**$85,717,344**	**$-**	**$1,416,778**	**$-**	**$84,300,566**
Capital Project Funds					
County One-Time Expense	$100,476,006	$-	$-	$-	$100,476,006
Criminal Justice Temporary Construction Fund	6,187,845	-	-	-	6,187,845
Court House Temporary Construction Fund	893,695	-	-	-	893,695
Other Capital Construction Fund	7,351,531	-	-	-	7,351,531
Capital Project Fund	38,298,889	-	-	-	38,298,889

State Controller Schedules | **County of San Mateo** | **Schedule 3**

County Budget Act
January 2010 Edition, revision #1

Fund Balance - Governmental Funds
Fiscal Year 2026-27

Actual ☒
Estimated □

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Electronic Health Record Fund	5,018,465				5,018,465
Total Capital Project Funds	**$158,226,431**	**$-**	**$-**	**$-**	**$158,226,431**
Debt Service Funds					
Debt Service Funds	$22,857,742	$-	$-	$-	$22,857,742
Total Debt Service Funds	**$22,857,742**	**$-**	**$-**	**$-**	**$22,857,742**
Total Governmental Funds	**$2,323,288,313**	**$27,738**	**$9,618,090**	**$4,436,520**	**$2,309,205,965**

Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred From			COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2	
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2

State Controller Schedules | **County of San Mateo** | **Schedule 4**

County Budget Act
January 2010 Edition, revision #1

Obligated Fund Balances - By Governmental Funds
Fiscal Year 2026-27

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
General Reserve	$-	$-	$-	$377,140,137	$419,271,964	419,271,964
Restricted	1,398,607	-	-	-	-	1,398,607
Committed	500,000	-	-	-	-	500,000
Assigned	4,436,520	-	-	-	-	4,436,520
Reserve for Inventories	140,430	-	-	-	-	140,430
Reserve for Advance to Special Revenue Fund	55,300	-	-	-	-	55,300
Reserve for Advance to Special Revenue Fund	4,840,431	-	-	-	-	4,840,431
Reserve for Advance to Special Revenue Fund	379,469					379,469
Reserve for Advance to Special Revenue Fund	79,684	-	-	-	-	79,684
Reserve for Advance to Debt Service Fund	-	-	-	-	-	-
Reserve for Advance to Internal Service Fund	268,590	-	-	-	-	268,590
Reserve for Advance to Enterprise Fund	943,442	-	-	-	-	943,442
Reserve for Advance to Road Fund	111,257	-	-	-	-	111,257
Total General Fund	**$13,153,730**	**$-**	**$-**	**$377,140,137**	**$419,271,964**	**$432,425,694**
Special Revenue Funds						
Emergency Medical Services Fund						
General Reserve	$-	$-	$-	$2,233,269	$2,805,195	$2,805,195
IHSS Public Authority Fund						

State Controller Schedules	County of San Mateo	Schedule 4
County Budget Act January 2010 Edition, revision #1	Obligated Fund Balances - By Governmental Funds Fiscal Year 2026-27	

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Reserve	-	-	-	6,873,429	10,451,617	10,451,617
Fish and Game Propagation Fund						
General Reserve	-	-	-	377	42,972	42,972
County Fire Protection Structure Fund						
General Reserve	-	-	-	2,920,632	3,547,832	3,547,832
Investment in Capital Assets	1,085,691	-	-	-	-	1,085,691
Road Fund						
Reserve for Inventories	331,087	-	-	-	-	331,087
County-Wide Road Improvement Fund						
General Reserve	-	-	-	2,846,913	1,955,225	1,955,225
Waste Management Fund						-
General Reserve	-	-	-	879,394	1,682,493	1,682,493
Total Special Revenue Funds	**$1,416,778**	**$-**	**$-**	**$15,754,014**	**$20,485,334**	**$21,902,112**
Capital Project Fund						
Accumulated Capital Outlay	$-	$-	$-	$54,994,309	$57,876,086	$57,876,086
Criminal Justice Temporary Construction Fund						
General Reserve	-	-	-	3,018,942	4,011,847	4,011,847
Court House Temporary Construction Fund						
General Reserve	-	-	-	612,695	982,293	982,293
Parks Acquisition and Development Fund						
General Reserve	-	-	-	-	-	-

State Controller Schedules	County of San Mateo	Schedule 4
County Budget Act January 2010 Edition, revision #1	Obligated Fund Balances - By Governmental Funds Fiscal Year 2026-27	

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Other Capital Construction Fund						
General Reserve	-	-	-	-	-	-
General Reserve	-	-	-	-	-	-
Capital Project Fund						
General Reserve	-	-	-	20,294,429	21,856,667	21,856,667
Electronic Health Record Fund						
General Reserve	-	-	-			$-
Total Capital Project Funds	**$-**	**$-**	**$-**	**$78,920,375**	**$84,726,893**	**$84,726,893**
Debt Service Funds						
Debt Service Funds						
General Reserve	$-	$-	$-	$8,591,333	$8,580,174	$8,580,174
Total Debt Service Funds	**$-**	**$-**	**$-**	**$8,591,333**	**$8,580,174**	**$8,580,174**
Total Governmental Funds	**$14,570,508**	**$-**	**$-**	**$480,405,859**	**$533,064,365**	**$547,634,873**
Arithmetic Results						COL 2 - 4 + 6
Total Transferred **From**	SCH 3, COL'S 4 & 5				SCH 7, COL 5	
Total Transferred **To**			SCH 2, COL 3		SCH 2, COL 7	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2026-27			Schedule 5
Description	**2024-25 Actual**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Summarization by Source				
1000 - Taxes	1,108,372,308	1,175,610,067	1,097,857,516	1,215,032,534
1200 - Licenses, Permits & Franchises	12,745,439	14,126,635	14,542,095	14,496,100
1400 - Fines, Forfeitures & Penalties	8,468,993	8,422,245	8,560,464	8,576,552
1500 - Use of Money & Property	119,322,740	135,800,364	81,127,770	81,462,867
1600 - Intergovernmental Revenues	748,626,634	812,434,175	806,182,998	859,296,804
2000 - Charges for Services	209,388,879	217,483,420	313,191,757	333,384,903
2500 - Interfund Revenue	108,923,764	115,045,840	153,743,988	153,487,337
2600 - Miscellaneous Revenue	38,459,274	45,828,681	92,029,841	114,225,776
2700 - Other Financing Sources	230,107,432	194,835,495	269,641,951	297,449,261
Total Summarization by Source	**$ 2,584,415,463**	**$ 2,719,586,922**	**$ 2,836,878,380**	**$ 3,077,412,134**
Summarization by Fund				
General Fund	2,227,931,965	2,419,141,956	2,398,200,099	2,597,127,786
Emergency Medical Serv Fd	1,417,674	1,368,857	1,506,837	1,506,837
Public Authority IHSS Fund	41,510,950	46,849,450	45,484,926	45,702,148
Fish and Game Fund	2,667	4,209	1,500	1,500
Co Fire Protect Structure Fund	11,755,866	15,023,765	15,551,481	15,551,514
Road Fund	44,503,246	45,823,615	50,044,989	63,575,723
SMC Half-Cent Transport Fund	4,115,255	4,114,146	3,509,465	3,509,465
Half Cent Meas W Trans Sales T	1,803,455	1,828,058	1,537,540	1,537,540
SM Co-Wide Road Improvt Fund	591,695	554,855	499,500	499,500
Waste Management	3,224,289	3,971,177	5,147,207	5,147,207
Waste Mgmt Prog (Non-AB939)	234,559	327,443	407,976	407,976
County One-Time Expense Fd	3,796,807	3,881,777	2,767,755	2,767,755
CJ Facil Temp Construct Fund	960,737	992,905	824,000	824,000
Court House Temp Constr Fund	1,488,153	790,210	640,000	640,000
Other Capital Constr Fund	152,526	159,307	-	-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2026-27			Schedule 5
Description	**2024-25 Actual**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Skylonda Project Fund	4,035	4,166	-	-
COB 3 Project Fund	64,691,874	4,426,944	1,006,779	-
CP - Parking Structure 2	20,532	14,675	-	-
Capital Projects Fund-All	40,100,286	33,323,453	143,352,265	192,576,649
Major Capital Construction Fd	49,739,835	79,862,687	83,116,128	42,762,880
Parks Capital Projects	25,533,833	12,868,712	5,211,645	10,037,978
Electronic Health Record Fund	11,916,796	3,865,910	39,682,271	54,849,659
Debt Service Fund	48,918,427	40,388,647	38,386,017	38,386,017
Total Summarization by Fund	**$ 2,584,415,463**	**$ 2,719,586,922**	**$ 2,836,878,380**	**$ 3,077,412,134**

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Current Yr Unsecured	$12,918,918	$19,486,494	$12,847,965	$12,847,965
		CY SB 813 Unsec Supplemental	$3,907	$0	$105,562	$105,562
		PY Secured Redemption	$407,813	$(119,642)	$250,000	$250,000
		Prior Yr Unsecured	$(447,447)	$(150,819)	$148,540	$148,540
		PY SB 813 Redemption	$204,533	$179,533	$96,224	$96,224
		PY SB 813 Unscured Supplemntal	$49,705	$67,698	$21,884	$21,884
		ERAF Rebate	$269,553,588	$294,050,109	$184,112,060	$176,430,065
		Excess Tax Losses Reserve	$10,000,000	$0	$10,000,000	$10,000,000
		Former RDA-Residuals	$49,614,255	$54,638,112	$36,465,463	$36,465,463
		Former RDA Passthru Pymts	$56,922,410	$60,245,318	$44,358,986	$44,358,986
		Penalty & Cost	$2,495,287	$3,310,493	$2,926,901	$2,926,901
		Sales and Use Taxes	$33,555,725	$34,584,782	$33,296,685	$33,296,685
		Aircraft Taxes	$1,745,195	$1,730,923	$1,506,113	$1,506,113
		Property Transfer Tax	$10,397,578	$10,543,432	$8,098,403	$8,098,403
		Transient Occupancy Tax	$6,816,131	$8,614,195	$6,158,406	$6,158,406
		Property Tax In-Lieu of VLF	$139,102,341	$146,829,292	$175,714,921	$175,714,921
		Sales and Use Tax - Measure A	$90,427,658	$102,473,314	$213,140,840	$119,769,059
		Other Taxes	$61,949	$0	$0	$0

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Vehicle Rental Business Lic Tx	$12,817,951	$10,814,319	$11,201,425	$11,201,425
		Total Taxes	**$1,079,276,801**	**$1,152,297,486**	**$1,157,834,045**	**$1,055,552,050**
		Licenses, Permits & Franchises				
		Dog Licenses	$860,598	$792,218	$843,457	$843,457
		Cat Licenses	$72,145	$83,279	$50,692	$50,692
		Dangerous/Vicious Animal Prmit	$37,125	$31,995	$26,000	$26,000
		Animal Quarantine Fee	$26,445	$24,980	$22,340	$22,340
		Other Animal Permits & Fees	$400	$100	$200	$200
		Miscellaneous Business License	$265,501	$436,562	$589,405	$589,405
		Professional Service Licenses	$50,091	$54,043	$47,092	$47,092
		Building Permits	$3,473,770	$4,200,981	$4,267,610	$4,267,610
		Underground Tank Permits	$233,869	$143,207	$163,442	$163,442
		Well & Septic Permits	$640,251	$802,932	$490,440	$490,440
		Reinstatement Fees	$75,043	$86,581	$79,338	$79,338
		Reinspection Fees	$500	$0	$0	$0
		Zoning Permits	$246,585	$289,437	$303,797	$387,794
		Grading/Land Clearing Permits	$63,902	$71,658	$93,988	$93,988

State Controller Schedules County Budget Act January 2010 Edition, revision	San Mateo County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2026-27	Schedule 6

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Resource Permits	$51,202	$89,464	$61,731	$61,731
		Variances & Exceptions	$62,967	$63,114	$65,460	$65,460
		Land Division Permits	$172,205	$216,219	$235,342	$235,342
		Stable & Kennel Permits	$4,517	$8,808	$8,808	$2,000
		Architecture/Design Revisions	$96,852	$156,389	$156,389	$125,195
		Other Zoning Fees	$22,151	$16,382	$34,500	$34,500
		Death Certificate Filing Fee	$30,412	$29,024	$33,435	$33,435
		Device Registration Fees	$537,481	$575,042	$562,574	$562,574
		Gun & Shooting Fees	$42,528	$36,654	$40,000	$40,000
		Other Registration Fees	$236,508	$235,530	$234,600	$234,600
		Misc Licenses & Permits	$432,574	$571,806	$1,246,008	$1,246,008
		Franchise Fees	$1,443,083	$1,429,551	$1,470,341	$1,470,341
	Total Licenses, Permits & Franchises		**$9,178,703**	**$10,445,956**	**$11,126,989**	**$11,172,984**
	Fines, Forfeitures & Penalties					
		Court Fines	$4,564,242	$4,367,718	$3,904,179	$3,904,179
		Juvenile Traffic Fines	$5,856	$4,457	$5,000	$5,000
		Equipment Violation Fines	$292	$293	$307	$307

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Municipal Court Fines	$244,534	$223,710	$272,765	$256,677
		Juvenile Court Fines	$6,436	$4,661	$5,379	$5,379
		Animal Control Fines	$742	$260	$100	$100
		Narcotics Forfeitures	$416,144	$418,156	$490,368	$490,368
		Other Forfeitures	$67,140	$28,325	$80,000	$80,000
		Agricultural Penalties	$12,200	$9,450	$0	$0
		Other Penalties	$1,837,939	$2,113,512	$2,361,955	$2,361,955
	Total Fines, Forfeitures & Penalties		**$7,155,525**	**$7,170,541**	**$7,120,053**	**$7,103,965**
	Use of Money & Property					
		Interest Earned	$98,910,148	$114,843,727	$70,879,458	$70,850,693
		Interest Earned - PA/PG	$1,342,637	$1,246,083	$1,246,083	$1,091,964
		Other Interest Earned	$360,751	$270,951	$199,282	$199,282
		Other Investment Income	$3,810,938	$3,946,171	$2,982,870	$2,982,870
		County Land/Buildings Rentals	$2,227,358	$3,409,785	$475,915	$471,731
		Service Machine Concessions	$2,561	$0	$3,456	$3,456
		Other Rents & Concessions	$1,432,961	$1,723,866	$1,706,604	$1,705,350
		Parking Fees	$76,331	$79,350	$80,772	$80,772

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Electric Vehicle Charging Fees	$153,645	$213,078	$129,255	$129,255
		Total Use of Money & Property	**$108,317,330**	**$125,733,010**	**$77,703,695**	**$77,515,373**
		Intergovernmental Revenues				
		Highway Property Tax Rental	$6,787	$7,672	$0	$0
		State Block Grant	$6,644,188	$10,047,703	$12,745,865	$12,745,865
		State Aid-Housing & Comm Devlp	$1,676,523	$208,956	$0	$0
		Realignment VLF	$4,325,210	$4,010,425	$3,122,171	$3,122,171
		Realignment Sales Tax - Health	$266,122	$122,679	$489,695	$489,695
		Realignment Sales Tx-Mntl Hlth	$49,041,974	$43,096,637	$51,167,053	$51,027,910
		Realignment Sales Tax-Pub Asst	$1,281,976	$3,710,537	$24,238,464	$10,721,773
		Realignment Sales Tax 2011	$71,666,057	$90,385,462	$107,932,856	$105,054,686
		State Welfare Administration	$59,829,233	$58,990,754	$59,336,923	$56,265,909
		State Staff Development	$524,793	$807,732	$564,019	$564,019
		Assistance Payments - AFDC	$9,979,082	$9,121,687	$12,842,325	$12,842,325
		State IHSS	$0	$0	$0	$81,100
		State Child Care	$1,598,428	$2,705,326	$1,577,103	$1,577,103
		CCS State Subvention	$2,800,841	$2,613,614	$2,907,832	$2,907,832

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Mental Health Short Doyle	$13,835,953	$14,719,760	$6,692,967	$6,692,967
		Mental Health SEP	$2,624,975	$2,003,864	$2,305,768	$2,305,768
		Mental Health Services Act	$62,983,787	$74,893,583	$22,814,636	$19,547,079
		Behavioral Health Services Act	$0	$0	$63,441,149	$63,241,149
		State Public Health Grant	$8,286,147	$9,705,820	$8,918,345	$8,281,345
		State Aid - CHDP	$3,708,006	$3,693,782	$3,659,658	$3,659,658
		State Aid - WIC	$3,763,497	$3,495,066	$3,751,253	$3,751,253
		State Aid-Infectious Diseases	$522,233	$258,161	$341,122	$341,122
		State AIDS Drug Asst Program	$65,975	$51,550	$32,000	$32,000
		State PH Categorical Aid	$262,929	$223,490	$262,929	$262,929
		State - Other Public Health	$967,779	$1,179,528	$1,185,244	$1,185,244
		HPSM - IGT	$167,538	$1,067,112	$1,347,337	$697,538
		Medical Waiver-IGT	$1,101,818	$8,451,504	$7,144,051	$7,282,827
		Alcohol & Drug Programs	$(93,075)	$0	$0	$0
		Other State AIDS Program	$84,255	$84,255	$84,255	$84,255
		State Aid - Aging	$3,483,513	$3,163,165	$3,163,165	$3,958,083
		Other State Health Programs	$295,142	$(0)	$247,114	$561,346
		State Aid - Agriculture	$2,818,007	$3,127,889	$3,013,320	$2,674,537

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		State Aid- Water Resource Grnt	$231,827	$610,043	$0	$0
		State Aid - Other Construction	$4,200,000	$0	$0	$0
		State Aid - Corrections	$0	$0	$51,800	$51,800
		State Aid - Disaster Relief	$71,138	$351,535	$0	$0
		Homeowners Property Tax Relief	$1,149,161	$1,152,967	$1,227,921	$1,227,921
		Other State Trial Court	$1,545,890	$1,738,512	$1,609,052	$1,609,052
		State Aid - Public Safety	$84,429,592	$81,313,557	$97,718,859	$96,864,491
		OCJP Grant - Various	$541,441	$528,024	$241,723	$479,353
		State Aid-Juvenile Prob Act	$2,573,899	$2,690,230	$2,881,012	$2,881,012
		School Lunch Program	$86,573	$95,977	$15,000	$15,000
		Child Support Incentive Progrm	$3,736,700	$4,037,678	$3,498,182	$3,498,182
		State-Mandated Cost Reimburse	$2,821,116	$2,606,407	$2,021,651	$2,021,651
		Timber Tax Yield Guarantee	$17,185	$10,848	$17,367	$17,367
		Misc State Reimb/Subsidies	$14,719,684	$11,347,945	$9,392,694	$4,872,434
		All Other State Aid	$41,031,538	$25,056,995	$33,169,518	$30,727,386
		State Aid - Anti Terrorism	$918,887	$919,483	$926,227	$926,227
		State Aid - TCM-MAA	$436,774	$366,993	$665,436	$665,436
		Federal Welfare Administration	$82,921,907	$78,893,409	$79,479,513	$76,631,613

State Controller Schedules County Budget Act January 2010 Edition, revision	San Mateo County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2026-27	Schedule 6

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Child Support Enforcement	$6,618,875	$7,048,733	$6,632,703	$6,632,703
		Federal Staff Development	$1,991,988	$2,112,897	$5,021,719	$5,021,719
		Assistance Payments - AFDC	$7,646,697	$6,416,397	$6,102,500	$6,102,500
		Assistance Payments - Other	$2,405,286	$1,603,874	$2,811,049	$2,811,049
		Federal Aid - Roads & Bridges	$1,657,625	$1,205,702	$3,654,887	$3,654,887
		Federal Aid - Disaster Relief	$16,705,665	$20,750,294	$0	$0
		Federal Aid - Anti Terrorism	$1,531,528	$1,076,998	$1,493,654	$1,727,928
		Federal UASI Grant	$6,019,675	$5,198,095	$9,874,812	$10,056,228
		HMGP - FEMA DR4301	$0	$13,306	$0	$0
		OCJP Grant - Federal	$789,847	$630,219	$1,084,021	$1,084,021
		Federal Aid - Aging	$4,633,465	$4,294,477	$4,294,477	$4,478,598
		Fed Comm Development HUD Grant	$6,553,998	$11,012,011	$16,367,650	$4,009,440
		Federal Categorical Programs	$3,006,760	$3,901,764	$3,052,037	$2,597,272
		All Other Federal Aid	$26,823,608	$67,595,830	$42,086,320	$42,089,667
		All Other Federal Grants	$3,012,543	$1,627,453	$3,068,560	$2,843,988
		Other In-Lieu Taxes	$6,714	$13,074	$12,504	$12,504
		County Housing Authority Pymts	$928,834	$1,498,079	$1,541,985	$1,541,985
		RDA ProceedsFromSalesOfAssets	$1,563	$514,573	$0	$0

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Aid From Cities	$253,538	$299,481	$239,947	$239,947
		Aid - Other Local Agencies	$6,948,229	$7,362,273	$8,035,226	$8,005,226
		Loan Repayments - Non-County	$2,994,851	$1,744,238	$1,671,019	$1,671,019
		JPA Contributions	$681,616	$724,670	$782,238	$782,238
		Ryan White I - Formula (CSF)	$1,552,173	$1,437,594	$1,442,285	$1,442,285
		Ryan White I -Supplemental CSF	$381,819	$390,455	$367,992	$367,992
		HOPWA Grant (CSF)	$890,107	$885,781	$885,727	$885,727
		Misc Local Agency Grants	$4,652,555	$3,889,753	$5,234,495	$5,017,772
		All Other Local Govern Revenue	$1,283,494	$1,983,499	$1,883,451	$1,882,163
		Realignment Subsidy - VLF	$4,117,622	$1,999,030	$3,218,472	$3,218,472
	Total Intergovernmental Revenues		**$670,043,681**	**$720,898,863**	**$769,104,304**	**$722,625,743**
	Charges for Services					
		Prop Tax Administration Fee	$7,792,182	$8,673,379	$9,287,952	$9,287,952
		Tax/Assessment Collection Fee	$1,339,403	$1,410,236	$1,226,162	$1,226,162
		Tax-Defaulted Property Fee	$4	$0	$0	$0
		Redemption Fee - County Share	$62,384	$58,236	$65,500	$65,500
		Suppl Tax Admin Fee 5%	$3,599,732	$5,020,248	$5,839,655	$5,839,655

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Tax Assessment/Vital Doc Fee	$868,526	$826,826	$998,000	$998,000
		Special Tax Collector Fees	$320,151	$338,949	$371,014	$371,014
		Accounting Svcs-Other Agency	$148,219	$170,404	$262,144	$262,144
		Returned Check Charges	$83,690	$89,025	$95,050	$94,600
		Management Svcs - Other Agency	$4,355,180	$4,042,824	$4,035,621	$4,044,886
		Telephone Services	$11,921	$25,380	$18,575	$19,511
		Public Safety Communicat'n Svc	$8,541,086	$8,779,279	$10,172,621	$10,172,621
		Network & Information Services	$458,665	$509,059	$525,034	$628,202
		Radio Services	$693,865	$693,589	$1,465,050	$1,199,002
		Candidate Filing Fees	$193,796	$124,957	$175,000	$175,000
		Election Services-Other Agency	$3,487,284	$(310,197)	$3,345,537	$3,345,537
		Public Admin Legal Fees	$428,701	$258,189	$411,271	$411,271
		Public Guardian Legal Fees	$623,664	$543,185	$543,185	$568,522
		Legal Services-Other Agencies	$4,204,678	$4,799,112	$4,679,811	$4,696,203
		Miscellaneous Legal Recoveries	$46,023	$5,907	$50,000	$50,000
		Human Resources Svcs-Various	$105,069	$100,842	$100,316	$100,316
		Plan Report/Review Fee	$3,732	$10,592	$0	$0
		Plan Research Fee	$23,090	$30,236	$30,236	$20,000

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Ordinance/General Plan Fee	$19,301	$11,177	$35,000	$35,000
		Geotechnical Fee	$134,086	$178,999	$178,999	$158,204
		Other Planning Services Fees	$39,840	$71,863	$71,863	$50,000
		Engineering Services	$42,915	$12,107	$62,000	$62,000
		Environmental Review Fees	$61,209	$58,896	$58,896	$45,000
		Plan Checking Fees	$2,137,015	$3,030,949	$3,075,670	$3,075,670
		Agricultural Inspection Fees	$16,523	$15,962	$16,200	$16,200
		Miscellaneous Agricultural Fee	$44,870	$53,758	$47,000	$47,000
		Admin Fees	$170,124	$170,909	$1,500	$1,500
		Process Service Fees/Mileage	$148,607	$153,121	$153,000	$153,000
		Restitution Fee - 10%	$56	$0	$0	$0
		Municipal Court Fees	$328,639	$316,396	$305,341	$305,341
		Diversion Admin Fee $50/$100	$11,447	$(2,314)	$0	$0
		Court Processing Fee	$6,547	$8,626	$0	$0
		Financial Responsibility Fee	$0	$6,753	$0	$0
		Night Traffic Court Fees	$2	$0	$0	$0
		Public Admin Estate Fees	$579,876	$407,922	$407,922	$435,169
		Public Guardian Estate Fees	$769,964	$691,058	$691,058	$719,184

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Warehouse Service Fees	$130,737	$146,142	$146,142	$120,325
		Humane Services Fees	$262,388	$261,753	$240,000	$240,000
		Miscellaneous Animal Services	$149,521	$152,285	$160,943	$160,943
		Misc Law Enforcement Fees	$44,839	$53,190	$80,000	$80,000
		Eichler Contract Patrol Svc	$19	$0	$0	$0
		Other Agency Patrol Services	$38,069,585	$40,180,764	$43,753,200	$43,753,200
		Transportation of Prisoners	$161,283	$79,743	$40,000	$40,000
		Fingerprinting Fees	$58,628	$54,953	$76,700	$76,700
		Crime Lab Services	$10,381	$11,099	$20,000	$20,000
		DUI Response Fee	$46,548	$32,004	$0	$0
		Crime Investigation Services	$1,353,127	$1,373,483	$1,350,000	$1,350,000
		Document Recording Fees	$1,839,056	$1,950,548	$2,607,465	$2,607,465
		Vital Statistics Document Fee	$696,837	$660,434	$729,350	$729,350
		IT Surcharge	$332,949	$424,940	$436,502	$436,502
		Road Maintenance-Other Agency	$183	$0	$0	$0
		Reimbursement-Public Works Svc	$2,626	$30,897	$13,500	$13,500
		Medical Report Fees	$6,270	$9,065	$5,300	$5,300
		Misc Health Services Fees	$9,806	$9,685	$117,040	$117,040

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Other Health Fees	$1,484,070	$1,841,367	$2,141,905	$2,141,905
		Laboratory Service	$179,540	$129,637	$221,946	$221,946
		Residency Fees	$384,285	$384,285	$384,285	$384,285
		Cal Child Svc (CCS) Client Fee	$0	$0	$2,000	$2,000
		PH Solid Waste Services	$309,642	$170,756	$351,780	$351,780
		Public Pool Inspection Fee	$786,780	$683,556	$803,637	$803,637
		Hotel/Motel Inspection Fee	$360,502	$163,254	$221,356	$221,356
		Cross-Connection Fee	$0	$52,743	$680,265	$680,265
		Hazardous Waste Inspection Fee	$3,757,019	$4,352,820	$4,771,379	$4,771,379
		Food Handling Fees	$6,702,400	$7,716,281	$7,868,283	$7,868,283
		Filing Fees - Real Prop Alt	$86,940	$83,928	$99,830	$99,830
		Educational Fees	$64,551	$379,814	$150,000	$150,000
		Marina Berth Rentals	$0	$427	$0	$0
		Camping Permits	$708,970	$729,649	$471,682	$471,682
		Horse Camp Permits	$16,816	$17,400	$36,000	$36,000
		Reservation Fees	$0	$0	$383,564	$383,564
		Miscellaneous Park Sales	$49,473	$72,085	$5,000	$5,000
		Park Entry Fees	$954,070	$1,001,514	$1,168,015	$1,168,015

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Annual Pass Sales	$135,503	$139,444	$133,351	$133,351
		Rifle Range Fees	$416,860	$381,074	$250,000	$250,000
		RV Site Fee	$25,931	$27,039	$0	$0
		Other Park & Recreation Fees	$0	$600	$18,700	$18,700
		Picnic Fee	$243,159	$273,075	$237,080	$237,080
		Shelter Fee	$59,720	$59,923	$10,220	$10,220
		Bus Entry Fee	$2,725	$5,256	$0	$0
		Iron Ranger	$62,684	$63,281	$0	$0
		Special Event Fee	$48,144	$110,378	$1,000	$1,000
		Reservation Add-on Fee	$1,870	$1,040	$18	$18
		Body Removal & Storage	$310,965	$249,979	$290,000	$290,000
		Other Coroner's Fees	$281	$3,979	$300	$300
		HPSM Risk Share Supplemental	$210,570	$334,684	$40,000	$40,000
		Medi-Cal FFP	$64,819,205	$66,556,161	$79,911,309	$79,911,309
		Medi-Cal State	$154,197	$164,649	$27,561	$27,561
		Medicare	$1,991,846	$2,159,653	$1,039,413	$1,039,413
		Third Party Reimbursements	$8,856	$21,717	$0	$0
		Patient Fees	$10,273	$13,952	$17,463	$17,463

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		SSI/SSP Collections	$602,861	$506,665	$0	$0
		Other Reimbursements	$9,601,818	$17,530,668	$54,463,773	$49,672,377
		Medi-Cal FQHC	$1,693,214	$958,044	$1,367,000	$1,367,000
		Other Institutional Care	$3,831	$3,407	$0	$0
		Commissions	$4,330,755	$4,242,933	$6,199,231	$6,199,231
		Connection Charges	$0	$828	$0	$0
		Misc Insurance Recoveries	$59	$0	$0	$0
		Nuisance Abatement	$0	$100	$0	$0
		Refuse Disposal Charges	$2,221,580	$1,731,129	$2,510,840	$2,510,840
		Storm Drainage Fee	$74,945	$125,147	$125,147	$93,372
		Water Sales	$0	$6	$0	$0
		Water Service Charges	$10,976	$17,192	$21,105	$21,105
		Other Special Charges	$132,635	$406,707	$12,869	$12,869
		Other Sales	$12,327	$6,275	$12,000	$12,000
		Misc Services to Cities	$1,382,385	$1,431,623	$1,148,424	$1,148,424
		Other Charges for Services	$6,307,531	$7,083,664	$7,038,784	$6,986,237
		VRS Workcenter Charges	$527,247	$582,379	$1,119,280	$1,119,280
	Total Charges for Services		**$196,326,860**	**$209,789,587**	**$274,334,120**	**$269,309,768**

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Interfund Revenue				
		IFR - General Fund	$12,259,016	$14,899,089	$10,389,155	$10,043,607
		IFR - Parks Fund	$0	$0	$2,000	$2,000
		IFR - Road Fund	$7,098,520	$8,640,934	$6,999,223	$6,792,081
		IFR - Coyote Point Marina Fund	$46,094	$51,385	$35,140	$35,140
		IFR - Road Improvement Fund	$358,824	$519,707	$320,000	$320,000
		IFR - Airports Fund	$727,905	$896,885	$290,588	$201,386
		IFR - Solid Waste Fund	$103,394	$146,062	$15,776	$15,776
		IFR - Library Fund	$40	$40	$0	$0
		IFR - SMCGH	$43,331,381	$50,071,688	$60,452,531	$73,064,219
		IFR - Special District Fund	$2,659,647	$3,027,971	$4,343,283	$4,333,098
		IFR - Housing Fund	$2,738,699	$3,035,266	$834,852	$1,136,712
		Other Interfund Revenue	$29,658,033	$22,012,441	$54,814,268	$45,628,980
		Loan Repayments - Other Funds	$338,028	$415,987	$470,749	$470,749
		IFR - AB939 Fund	$144,504	$167,235	$130,436	$140,780
		IFR - CSA 8 Policing	$198,500	$198,500	$198,500	$198,500
		IFR-CSA 1 Eichler Patrol Svc	$990,014	$1,063,647	$1,255,366	$1,255,366

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Total Interfund Revenue	**$100,652,600**	**$105,146,836**	**$140,551,867**	**$143,638,394**
		Miscellaneous Revenue				
		Reimbursement-Basic Needs Loan	$132,560	$131,924	$115,000	$115,000
		Other Client Reimbursements	$249,802	$203,257	$203,257	$217,068
		Sale of Literature	$11,275	$3,778	$18,000	$18,000
		Sale of Surplus & Salvage	$4,541	$1,800	$0	$0
		Sale of Property & Materials	$1	$0	$0	$0
		Sale of Data/Microfiche	$27,639	$90,312	$30,000	$30,000
		Photocopy Sales	$1,530	$904	$7,000	$7,000
		Cash Overages	$0	$17,110	$0	$0
		Bad Debt Recoveries	$13,827	$13,873	$17,975	$17,975
		Compensation Insurance Refunds	$1,866,104	$1,334,662	$1,466,992	$1,486,206
		SDI Payments	$1,729,848	$1,802,474	$396,511	$440,539
		Gifts & Donations	$233,677	$5,847	$41,000	$41,000
		Miscellaneous Reimbursements	$6,946,859	$7,737,327	$22,015,963	$13,796,963
		Insurance Recoveries & Refunds	$23,726	$13,729	$0	$0
		Equipment Cost Reimbursement	$62,023	$63,658	$86,379	$86,379
		Project Cost Reimbursement	$1,335,680	$3,168,137	$1,576,857	$1,476,857

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Witness & Jury Fees	$19,784	$14,066	$72,575	$72,545
		Non-Government Program Funds	$7,000	$0	$0	$0
		PG&E Rebates	$10,000	$0	$0	$0
		All Other Miscellaneous Revenu	$12,477,814	$22,409,518	$78,007,390	$60,133,035
		Rebates and Refunds	$2,632,241	$500,687	$830,282	$807,351
		Tobacco Settlement	$5,941,163	$6,337,685	$7,360,360	$7,360,360
		Total Miscellaneous Revenue	**$33,727,094**	**$43,850,750**	**$112,245,541**	**$86,106,278**
		Other Financing Sources				
		Operating Tsfr In	$23,075,689	$43,483,127	$47,107,172	$25,175,544
		Bond Proceeds	$177,682	$0	$0	$0
		Other Revenue - Special Items	$0	$325,800	$0	$0
		Total Other Financing Sources	**$23,253,371**	**$43,808,927**	**$47,107,172**	**$25,175,544**
	Total Cnty Enterprise Infra Repl Fd Financing Sources		**$2,227,931,965**	**$2,419,141,956**	**$2,597,127,786**	**$2,398,200,099**
Total General Fund Financing Sources			**$2,227,931,965**	**$2,419,141,956**	**$2,597,127,786**	**$2,398,200,099**
Special Revenue Funds						
	00102 - Emergency Medical Serv Fd					
		Fines, Forfeitures & Penalties				

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Court Fines	$650,122	$618,234	$730,694	$730,694
		Juvenile Traffic Fines	$123	$0	$0	$0
		Other Vehicle Code Fines	$662,866	$630,830	$724,305	$724,305
	Total Fines, Forfeitures & Penalties		**$1,313,110**	**$1,249,064**	**$1,454,999**	**$1,454,999**
	Use of Money & Property					
		Interest Earned	$96,660	$112,722	$43,838	$43,838
	Total Use of Money & Property		**$96,660**	**$112,722**	**$43,838**	**$43,838**
	Charges for Services					
		Municipal Court Fees	$1	$0	$0	$0
	Total Charges for Services		**$1**			
	Miscellaneous Revenue					
		All Other Miscellaneous Revenu	$7,903	$7,072	$8,000	$8,000
	Total Miscellaneous Revenue		**$7,903**	**$7,072**	**$8,000**	**$8,000**
Total Emergency Medical Serv Fd Financing Sources			**$1,417,674**	**$1,368,857**	**$1,506,837**	**$1,506,837**
00105 - Public Authority IHSS Fund						
	Use of Money & Property					
		Interest Earned	$210,552	$253,759	$247,627	$100,856

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Other Interest Earned	$31	$4	$4	$0
	Total Use of Money & Property		**$210,583**	**$253,764**	**$247,631**	**$100,856**
	Intergovernmental Revenues					
		Realignment Sales Tax-Pub Asst	$25,401,967	$28,819,686	$27,463,464	$27,463,464
		State IHSS	$5,030,718	$5,842,746	$5,481,851	$5,481,851
		Federal IHSS	$5,861,079	$6,797,840	$7,373,788	$7,367,656
	Total Intergovernmental Revenues		**$36,293,764**	**$41,460,272**	**$40,319,103**	**$40,312,971**
	Interfund Revenue					
		IFR - General Fund	$3,702,306	$3,702,306	$3,702,306	$3,702,306
		Other Interfund Revenue	$879,528	$990,019	$990,019	$952,343
	Total Interfund Revenue		**$4,581,834**	**$4,692,325**	**$4,692,325**	**$4,654,649**
	Miscellaneous Revenue					
		Miscellaneous Reimbursements	$422,598	$442,289	$442,289	$415,185
		All Other Miscellaneous Revenu	$2,171	$800	$800	$1,265
	Total Miscellaneous Revenue		**$424,770**	**$443,089**	**$443,089**	**$416,450**
Total Public Authority IHSS Fund Financing Sources			**$41,510,950**	**$46,849,450**	**$45,702,148**	**$45,484,926**
00106 - Fish and Game Fund						

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
	Fines, Forfeitures & Penalties					
		Fish & Game Fines	$326	$2,640	$1,500	$1,500
	Total Fines, Forfeitures & Penalties		**$326**	**$2,640**	**$1,500**	**$1,500**
	Use of Money & Property					
		Interest Earned	$2,341	$1,568	$0	$0
	Total Use of Money & Property		**$2,341**	**$1,568**		
Total Fish and Game Fund Financing Sources			**$2,667**	**$4,209**	**$1,500**	**$1,500**
00108 - Co Fire Protect Structure Fund						
	Taxes					
		Current Yr Secured	$7,984,549	$8,482,663	$10,962,089	$10,962,089
		CY SB 813 Secured Supplemental	$116,547	$185,762	$320,804	$320,804
		Current Yr Unsecured	$342,689	$349,131	$520,347	$520,347
		CY SB 813 Unsec Supplemental	$66	$0	$2,416	$2,416
		Prior Yr Unsecured	$(13,739)	$(10,226)	$0	$0
		PY SB 813 Redemption	$3,434	$3,137	$3,828	$3,828
		PY SB 813 Unscured Supplemntal	$910	$1,177	$539	$539
	Total Taxes		**$8,434,455**	**$9,011,644**	**$11,810,023**	**$11,810,023**

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
	Use of Money & Property					
		Interest Earned	$251,647	$259,454	$123,983	$123,983
		Other Rents & Concessions	$38,835	$31,068	$38,500	$38,500
	Total Use of Money & Property		**$290,482**	**$290,522**	**$162,483**	**$162,483**
	Intergovernmental Revenues					
		Highway Property Tax Rental	$722	$0	$0	$0
		Homeowners Property Tax Relief	$20,391	$20,664	$29,000	$29,000
		State Aid - Public Safety	$2,769,125	$2,769,125	$2,769,125	$2,769,125
		Timber Tax Yield Guarantee	$3,547	$2,239	$7,000	$7,000
		Other In-Lieu Taxes	$0	$1,678	$0	$0
		Misc Local Agency Grants	$0	$0	$11,095	$11,095
	Total Intergovernmental Revenues		**$2,793,785**	**$2,793,706**	**$2,816,220**	**$2,816,220**
	Charges for Services					
		Management Svcs - Other Agency	$0	$0	$222,642	$222,642
		Plan Checking Fees	$110,753	$180,700	$80,000	$80,000
		Other Charges for Services	$0	$0	$5,500	$5,500
	Total Charges for Services		**$110,753**	**$180,700**	**$308,142**	**$308,142**

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
	Interfund Revenue					
		Other Interfund Revenue	$0	$3,323	$0	$0
	Total Interfund Revenue			**$3,323**		
	Miscellaneous Revenue					
		Miscellaneous Reimbursements	$21,611	$0	$76,117	$76,117
		All Other Miscellaneous Revenu	$7,375	$7,755	$378,529	$378,496
		Rebates and Refunds	$97,405	$0	$0	$0
	Total Miscellaneous Revenue		**$126,391**	**$7,755**	**$454,646**	**$454,613**
	Other Financing Sources					
		Operating Tsfr In	$0	$2,736,114	$0	$0
	Total Other Financing Sources			**$2,736,114**		
Total Co Fire Protect Structure Fund Financing Sources			**$11,755,866**	**$15,023,765**	**$15,551,514**	**$15,551,481**
00110 - Road Fund						
	Taxes					
		Sales and Use Tax - Measure A	$10,124	$8,505	$21,495	$15,000
	Total Taxes		**$10,124**	**$8,505**	**$21,495**	**$15,000**
	Licenses, Permits & Franchises					

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Road Privileges & Permits	$861,540	$1,010,968	$700,000	$700,000
		Misc Licenses & Permits	$1,104	$1,416	$1,500	$1,500
	Total Licenses, Permits & Franchises		**$862,644**	**$1,012,384**	**$701,500**	**$701,500**
	Use of Money & Property					
		Interest Earned	$1,571,899	$1,517,734	$60,000	$60,000
		County Land/Buildings Rentals	$40,629	$38,326	$35,656	$35,656
	Total Use of Money & Property		**$1,612,528**	**$1,556,060**	**$95,656**	**$95,656**
	Intergovernmental Revenues					
		Highway Users Tax - SCA 1	$3,489,406	$3,476,365	$3,729,107	$3,729,107
		Highway Users Tax - 1 5/8	$7,658,503	$7,603,870	$8,154,750	$8,154,750
		Highway Users Tax - 1.04	$273,903	$276,680	$321,021	$321,021
		Highway Users Tax - 2103	$5,102,540	$5,138,001	$5,265,392	$5,265,392
		State-RMRA	$14,511,100	$14,963,528	$15,111,717	$15,111,717
		State Aid - Roads & Bridges	$267,402	$267,402	$0	$0
		State Aid - CDAA DR4308	$0	$0	$350,000	$350,000
		All Other State Aid	$0	$4,666,675	$0	$0
		Federal Aid - Roads & Bridges	$150,400	$0	$10,368,820	$4,689,707

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Aid - Other Local Agencies	$407,797	$425,864	$423,542	$423,542
		All Other Local Govern Revenue	$0	$37,090	$0	$0
	Total Intergovernmental Revenues		**$31,861,051**	**$36,855,474**	**$43,724,349**	**$38,045,236**
	Charges for Services					
		Sale of Plans & Specs	$5	$(0)	$0	$0
		Reimbursement-Public Works Svc	$3,937	$583,321	$5,000	$5,000
		Misc Insurance Recoveries	$270	$0	$0	$0
		Other Charges for Services	$98,302	$81,909	$105,000	$105,000
	Total Charges for Services		**$102,514**	**$665,230**	**$110,000**	**$110,000**
	Interfund Revenue					
		IFR - General Fund	$1,603,124	$1,946,771	$4,909,857	$2,275,000
		IFR - CJTCF	$2,442	$0	$0	$0
		IFR - Airports Fund	$51,070	$33,415	$76,000	$76,000
		IFR - Solid Waste Fund	$803	$0	$0	$0
		IFR - SMCGH	$7,937	$332	$21,000	$21,000
		IFR - Special District Fund	$247,473	$247,804	$630,000	$630,000
		Other Interfund Revenue	$178,605	$182,220	$153,000	$153,000

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		IFR - AB939 Fund	$70,017	$0	$1,800	$1,800
		IFR - Sale of Fuel	$813,023	$891,152	$1,400,000	$1,400,000
	Total Interfund Revenue		**$2,974,494**	**$3,301,694**	**$7,191,657**	**$4,556,800**
	Miscellaneous Revenue					
		Sale of Surplus & Salvage	$3,124	$5,618	$0	$0
		Compensation Insurance Refunds	$43,263	$30,270	$0	$0
		SDI Payments	$10,152	$47,363	$0	$0
		Miscellaneous Reimbursements	$26,722	$31,992	$16,000	$16,000
		Insurance Recoveries & Refunds	$3,263	$2,940	$0	$0
		Project Cost Reimbursement	$116,975	$115,051	$730,000	$0
		Rebates and Refunds	$262	$47,756	$0	$0
	Total Miscellaneous Revenue		**$203,762**	**$280,991**	**$746,000**	**$16,000**
	Other Financing Sources					
		Operating Tsfr In	$6,876,128	$2,143,277	$10,985,066	$6,504,797
	Total Other Financing Sources		**$6,876,128**	**$2,143,277**	**$10,985,066**	**$6,504,797**
	Total Road Fund Financing Sources		**$44,503,246**	**$45,823,615**	**$63,575,723**	**$50,044,989**
	00111 - SMC Half-Cent Transport Fund					

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
	Taxes					
		Sales and Use Taxes	$3,419,335	$3,480,658	$3,459,465	$3,459,465
	Total Taxes		**$3,419,335**	**$3,480,658**	**$3,459,465**	**$3,459,465**
	Use of Money & Property					
		Interest Earned	$695,920	$633,488	$50,000	$50,000
	Total Use of Money & Property		**$695,920**	**$633,488**	**$50,000**	**$50,000**
Total SMC Half-Cent Transport Fund Financing Sources			**$4,115,255**	**$4,114,146**	**$3,509,465**	**$3,509,465**
00114 - SM Co-Wide Road Improvt Fund						
	Use of Money & Property					
		Interest Earned	$180,159	$179,329	$24,500	$24,500
	Total Use of Money & Property		**$180,159**	**$179,329**	**$24,500**	**$24,500**
	Charges for Services					
		Mitigation Fees	$411,536	$375,526	$475,000	$475,000
	Total Charges for Services		**$411,536**	**$375,526**	**$475,000**	**$475,000**
Total SM Co-Wide Road Improvt Fund Financing Sources			**$591,695**	**$554,855**	**$499,500**	**$499,500**
00116 - Waste Management						
	Licenses, Permits & Franchises					

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Franchise Fees	$274,114	$294,059	$267,611	$267,611
		Franchise Fees - AB939	$2,429,977	$2,374,236	$2,400,000	$2,400,000
	Total Licenses, Permits & Franchises		**$2,704,092**	**$2,668,295**	**$2,667,611**	**$2,667,611**
	Use of Money & Property					
		Interest Earned	$102,238	$84,948	$148,309	$148,309
	Total Use of Money & Property		**$102,238**	**$84,948**	**$148,309**	**$148,309**
	Intergovernmental Revenues					
		State Aid - Waste Management	$16,028	$15,948	$32,228	$32,228
		Misc State Reimb/Subsidies	$5,403	$0	$0	$0
		All Other State Aid	$0	$87,574	$305,600	$305,600
		Aid From Cities	$0	$15,000	$320,000	$320,000
	Total Intergovernmental Revenues		**$21,431**	**$118,522**	**$657,828**	**$657,828**
	Charges for Services					
		Other Planning Services Fees	$39,682	$54,765	$25,000	$25,000
		Admin Fees	$0	$19,348	$22,000	$22,000
		Misc Services to Cities	$0	$948,041	$1,528,000	$1,528,000
		Other Charges for Services	$200	$0	$0	$0

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
	Total Charges for Services		**$39,882**	**$1,022,154**	**$1,575,000**	**$1,575,000**
	Interfund Revenue					
		IFR - General Fund	$285	$285	$0	$0
		IFR - Airports Fund	$0	$190	$0	$0
		Other Interfund Revenue	$0	$380	$0	$0
	Total Interfund Revenue		**$285**	**$855**		
	Miscellaneous Revenue					
		Sale of Surplus & Salvage	$2,119	$1,403	$3,500	$3,500
		Miscellaneous Reimbursements	$54,242	$0	$0	$0
	Total Miscellaneous Revenue		**$56,361**	**$1,403**	**$3,500**	**$3,500**
	Other Financing Sources					
		Sale of Fixed Assets	$0	$0	$500	$500
		Operating Tsfr In	$300,000	$75,000	$94,459	$94,459
	Total Other Financing Sources		**$300,000**	**$75,000**	**$94,959**	**$94,959**
Total Waste Management Financing Sources			**$3,224,289**	**$3,971,177**	**$5,147,207**	**$5,147,207**
00117 - Waste Mgmt Prog (Non-AB939)						
	Use of Money & Property					

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Interest Earned	$(848)	$(3,789)	$0	$0
	Total Use of Money & Property		**$(848)**	**$(3,789)**		
	Charges for Services					
		Other Special Charges	$235,407	$326,132	$407,976	$407,976
	Total Charges for Services		**$235,407**	**$326,132**	**$407,976**	**$407,976**
	Interfund Revenue					
		IFR - General Fund	$0	$5,100	$0	$0
	Total Interfund Revenue			**$5,100**		
Total Waste Mgmt Prog (Non-AB939) Financing Sources			**$234,559**	**$327,443**	**$407,976**	**$407,976**
00119 - Half Cent Meas W Trans Sales T						
	Taxes					
		Sales and Use Taxes	$1,515,518	$1,540,874	$1,537,540	$1,537,540
	Total Taxes		**$1,515,518**	**$1,540,874**	**$1,537,540**	**$1,537,540**
	Use of Money & Property					
		Interest Earned	$287,937	$287,184	$0	$0
	Total Use of Money & Property		**$287,937**	**$287,184**		
Total Half Cent Meas W Trans Sales T Financing Sources			**$1,803,455**	**$1,828,058**	**$1,537,540**	**$1,537,540**

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
Total Special Revenue Funds Financing Sources			**$109,159,656**	**$119,865,575**	**$137,439,410**	**$123,691,421**
Capital Projects Funds						
00400 - County One-Time Expense Fd						
	Use of Money & Property					
		Interest Earned	$3,796,807	$3,881,777	$2,767,755	$2,767,755
	Total Use of Money & Property		**$3,796,807**	**$3,881,777**	**$2,767,755**	**$2,767,755**
Total County One-Time Expense Fd Financing Sources			**$3,796,807**	**$3,881,777**	**$2,767,755**	**$2,767,755**
00401 - CJ Facil Temp Construct Fund						
	Use of Money & Property					
		Interest Earned	$180,219	$218,675	$209,000	$209,000
	Total Use of Money & Property		**$180,219**	**$218,675**	**$209,000**	**$209,000**
	Charges for Services					
		Municipal Court Fees	$780,517	$774,230	$615,000	$615,000
	Total Charges for Services		**$780,517**	**$774,230**	**$615,000**	**$615,000**
Total CJ Facil Temp Construct Fund Financing Sources			**$960,737**	**$992,905**	**$824,000**	**$824,000**
00402 - Court House Temp Constr Fund						
	Fines, Forfeitures & Penalties					

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Court Fines	$31	$0	$0	$0
	Total Fines, Forfeitures & Penalties		**$31**			
	Use of Money & Property					
		Interest Earned	$(6,887)	$16,003	$0	$0
	Total Use of Money & Property		**$(6,887)**	**$16,003**		
	Charges for Services					
		Municipal Court Fees	$780,611	$774,207	$640,000	$640,000
		Diversion Admin Fee $50/$100	$(154)	$0	$0	$0
	Total Charges for Services		**$780,457**	**$774,207**	**$640,000**	**$640,000**
	Interfund Revenue					
		IFR - General Fund	$714,551	$0	$0	$0
	Total Interfund Revenue		**$714,551**			
Total Court House Temp Constr Fund Financing Sources			**$1,488,153**	**$790,210**	**$640,000**	**$640,000**
00405 - Other Capital Constr Fund						
	Use of Money & Property					
		Interest Earned	$152,432	$159,267	$0	$0
		Other Investment Income	$94	$40	$0	$0

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Total Use of Money & Property	**$152,526**	**$159,307**		
	Total Other Capital Constr Fund Financing Sources		**$152,526**	**$159,307**		
	00406 - Skylonda Project Fund					
		Use of Money & Property				
		Interest Earned	$3,791	$3,961	$0	$0
		Other Investment Income	$243	$205	$0	$0
		Total Use of Money & Property	**$4,035**	**$4,166**		
	Total Skylonda Project Fund Financing Sources		**$4,035**	**$4,166**		
	00407 - COB 3 Project Fund					
		Use of Money & Property				
		Interest Earned	$293,433	$219,284	$0	$0
		Other Investment Income	$2,960	$1,377	$0	$0
		Total Use of Money & Property	**$296,393**	**$220,661**		
		Miscellaneous Revenue				
		Miscellaneous Reimbursements	$416,977	$0	$0	$0
		Total Miscellaneous Revenue	**$416,977**			
		Other Financing Sources				

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Operating Tsfr In	$63,978,504	$4,206,283	$0	$1,006,779
	Total Other Financing Sources		**$63,978,504**	**$4,206,283**		**$1,006,779**
	Total COB 3 Project Fund Financing Sources		**$64,691,874**	**$4,426,944**		**$1,006,779**
00410 - Capital Projects Fund-All						
	Taxes					
		Sales and Use Tax - Measure A	$484,831	$704,660	$33,524,976	$6,001,398
	Total Taxes		**$484,831**	**$704,660**	**$33,524,976**	**$6,001,398**
	Use of Money & Property					
		Interest Earned	$750,837	$895,715	$0	$0
	Total Use of Money & Property		**$750,837**	**$895,715**		
	Charges for Services					
		Other Charges for Services	$53,707	$61,612	$70,006	$68,600
	Total Charges for Services		**$53,707**	**$61,612**	**$70,006**	**$68,600**
	Other Financing Sources					
		Operating Tsfr In	$38,810,911	$31,661,466	$158,981,667	$137,282,267
	Total Other Financing Sources		**$38,810,911**	**$31,661,466**	**$158,981,667**	**$137,282,267**
Total Capital Projects Fund-All Financing Sources			**$40,100,286**	**$33,323,453**	**$192,576,649**	**$143,352,265**

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
00411 - Major Capital Construction Fd						
	Taxes					
		Sales and Use Tax - Measure A	$10,122,614	$6,413,281	$451,000	$16,982,040
	Total Taxes		**$10,122,614**	**$6,413,281**	**$451,000**	**$16,982,040**
	Use of Money & Property					
		Interest Earned	$0	$(0)	$0	$0
	Total Use of Money & Property			**$(0)**		
	Intergovernmental Revenues					
		State Aid-Housing & Comm Devlp	$3,876,246	$9,332,338	$725,000	$725,000
	Total Intergovernmental Revenues		**$3,876,246**	**$9,332,338**	**$725,000**	**$725,000**
	Miscellaneous Revenue					
		Gifts & Donations	$2,800	$0	$0	$0
		Project Cost Reimbursement	$0	$383,121	$0	$5,025,000
		Rebates and Refunds	$0	$2,000	$0	$0
	Total Miscellaneous Revenue		**$2,800**	**$385,121**		**$5,025,000**
	Other Financing Sources					
		Operating Tsfr In	$35,738,174	$63,731,947	$41,586,880	$60,384,088

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
	Total Other Financing Sources		**$35,738,174**	**$63,731,947**	**$41,586,880**	**$60,384,088**
	Total Major Capital Construction Fd Financing Sources		**$49,739,835**	**$79,862,687**	**$42,762,880**	**$83,116,128**
00412 - Parks Capital Projects						
	Taxes					
		Sales and Use Tax - Measure A	$5,108,630	$2,152,959	$6,393,990	$2,500,000
	Total Taxes		**$5,108,630**	**$2,152,959**	**$6,393,990**	**$2,500,000**
	Use of Money & Property					
		Interest Earned	$110,480	$315,156	$10,000	$10,000
	Total Use of Money & Property		**$110,480**	**$315,156**	**$10,000**	**$10,000**
	Intergovernmental Revenues					
		State Aid-Parks Acquis & Devlp	$319,115	$0	$950,000	$0
		All Other State Aid	$3,417,561	$0	$0	$0
		All Other Federal Grants	$0	$0	$1,000,000	$1,000,000
		All Other Local Govern Revenue	$0	$975,000	$0	$0
	Total Intergovernmental Revenues		**$3,736,675**	**$975,000**	**$1,950,000**	**$1,000,000**
	Interfund Revenue					
		Other Interfund Revenue	$0	$1,895,707	$1,051,488	$894,145

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
	Total Interfund Revenue			**$1,895,707**	**$1,051,488**	**$894,145**
	Miscellaneous Revenue					
		Project Cost Reimbursement	$3,488,216	$850,000	$325,000	$0
		Rebates and Refunds	$5,000	$2,500	$0	$0
	Total Miscellaneous Revenue		**$3,493,216**	**$852,500**	**$325,000**	
	Other Financing Sources					
		Operating Tsfr In	$13,084,833	$6,677,390	$307,500	$807,500
	Total Other Financing Sources		**$13,084,833**	**$6,677,390**	**$307,500**	**$807,500**
	Total Parks Capital Projects Financing Sources		**$25,533,833**	**$12,868,712**	**$10,037,978**	**$5,211,645**
	00421 - CP - Parking Structure 2					
	Use of Money & Property					
		Interest Earned	$(5,187)	$(207)	$0	$0
		Other Investment Income	$25,719	$14,882	$0	$0
	Total Use of Money & Property		**$20,532**	**$14,675**		
	Total CP - Parking Structure 2 Financing Sources		**$20,532**	**$14,675**		
	00425 - Electronic Health Record Fund					
	Use of Money & Property					

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Interest Earned	$1,369,551	$351,868	$0	$0
	Total Use of Money & Property		**$1,369,551**	**$351,868**		
	Charges for Services					
		Other Reimbursements	$947,244	$3,514,042	$54,849,659	$39,682,271
		HPSM - Capitation	$9,600,000	$0	$0	$0
	Total Charges for Services		**$10,547,244**	**$3,514,042**	**$54,849,659**	**$39,682,271**
	Miscellaneous Revenue					
		Rebates and Refunds	$0	$0	$0	$0
	Total Miscellaneous Revenue		**$0**			
Total Electronic Health Record Fund Financing Sources			**$11,916,796**	**$3,865,910**	**$54,849,659**	**$39,682,271**
Total Capital Projects Funds Financing Sources			**$198,405,415**	**$140,190,745**	**$304,458,921**	**$276,600,843**
Debt Service Funds						
00301 - Debt Service Fund						
	Use of Money & Property					
		Interest Earned	$852,917	$593,556	$0	$0
	Total Use of Money & Property		**$852,917**	**$593,556**		
	Other Financing Sources					

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - Cnty Enterprise Infra Repl Fd						
	Taxes					
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069
		Operating Tsfr In	$48,065,510	$39,795,091	$38,386,017	$38,386,017
	Total Other Financing Sources		**$48,065,510**	**$39,795,091**	**$38,386,017**	**$38,386,017**
	Total Debt Service Fund Financing Sources		**$48,918,427**	**$40,388,647**	**$38,386,017**	**$38,386,017**
Total Debt Service Funds Financing Sources			**$48,918,427**	**$40,388,647**	**$38,386,017**	**$38,386,017**
TOTAL ALL FUNDS			**$2,584,415,463**	**$2,719,586,922**	**$3,077,412,134**	**$2,836,878,380**

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision	Governmental Funds	
	Fiscal Year 2026-27	

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual X Estimated	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
	00001 - Cnty Enterprise Infra Repl Fd					
		Taxes				
		Current Yr Secured	$375,755,116	$394,479,747	$410,634,598	$409,406,379
		CY SB 813 Secured Supplemental	$6,874,188	$10,520,184	$6,749,069	$6,749,069

State Controller Schedules	San Mateo County	Schedule 7
County Budget Act	Summary of Financing Uses by Function and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Description	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
General	587,441,353	401,756,684	1,341,699,052	1,958,118,737
Public Protection	545,075,509	568,417,913	642,118,273	649,288,276
Public Ways and Facilities	50,895,835	55,802,256	90,817,500	112,982,108
Health and Sanitation	586,193,639	629,948,724	776,050,668	820,059,328
Public Assistance	391,051,377	439,267,440	490,511,784	625,665,160
Recreation and Cultural Services	24,605,043	26,895,696	28,738,611	31,862,972
Debt Service	49,470,807	41,729,178	51,800,231	52,663,585
Capital Projects	231,537,609	138,364,149	346,325,833	386,363,346
Total Summarization by Function	**2,466,271,172**	**2,302,182,040**	**3,768,061,952**	**4,637,003,512**
Appropriation for Contingencies				
General Fund	499,751,885	178,099,529	195,581,682	205,603,303
Road Fund	43,331,756	36,490,928	1,184,895	712,232
Half Cent Transportation Fund	20,996,378	24,981,530	23,319,901	18,639,576
Waste Management Program	(458)	-	-	-
Other Capital Construction Fund	105,251	109,418	-	-
Total Appropriation for Contingencies	**564,184,813**	**239,681,405**	**220,086,478**	**224,955,111**
Subtotal Financing Uses	**$ 3,030,455,985**	**$ 2,541,863,444**	**$ 3,988,148,430**	**$ 4,861,958,623**
Provisions for Obligated Fund Balance				
General Fund	1,120,142,183	1,860,162,431	377,140,137	419,271,964
Emergency Medical Services Fund	2,367,324	2,805,195	2,233,269	2,805,195
IHSS Public Authority Fund	6,873,429	10,451,617	6,873,429	10,451,617
Fish and Game Propagation Fund	38,763	42,971	377	42,972
County Fire Protection Structure Fund	89,910	3,547,832	2,920,632	3,547,832
County-Wide Road Improvement Fund	4,320,359	3,694,455	2,846,913	1,955,225

State Controller Schedules	San Mateo County	Schedule 7
County Budget Act	Summary of Financing Uses by Function and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Description	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
Waste Management Fund	2,035,706	2,286,038	879,394	1,682,493
County One-Time Expense	97,594,229	100,476,006	54,994,309	57,876,086
Criminal Justice Temporary Construction Fund	5,194,942	6,187,847	3,018,942	4,011,847
Court House Temporary Construction Fund	524,098	893,696	612,695	982,293
Other Capital Construction Fund	15,989,598	7,242,114	-	-
Capital Project Fund	32,835,243	38,298,890	20,294,429	21,856,667
Electronic Health Record Fund	4,156,478	5,018,465	-	-
Debt Service Funds	24,198,274	22,857,742	8,591,333	8,580,174
Total Provisions for Obligated Fund Balance	**1,316,360,536**	**2,063,965,297**	**480,405,859**	**533,064,365**
Total Financing Uses	**$ 4,346,816,521**	**$ 4,605,828,742**	**$ 4,468,554,289**	**$ 5,395,022,988**
Summarization by Fund				
General Fund	3,695,342,778	4,044,732,496	3,783,740,280	4,640,949,012
Emergency Medical Serv Fd	3,481,001	3,736,181	3,740,106	4,312,032
Public Authority IHSS Fund	47,409,836	53,722,879	52,358,355	56,153,765
Fish and Game Fund	63,763	42,971	1,877	44,472
Co Fire Protect Structure Fund	13,192,180	15,113,674	18,472,113	19,099,346
Road Fund	86,037,224	89,155,372	83,786,603	100,066,651
SMC Half-Cent Transport Fund	20,246,220	18,597,697	19,453,544	20,156,612
Half Cent Meas W Trans Sales T	8,341,072	8,340,887	9,730,369	9,871,923
SM Co-Wide Road Improvt Fund	4,919,813	4,875,214	5,198,693	4,193,955
Waste Management	5,941,546	6,006,881	6,026,601	7,433,246
Waste Mgmt Prog (Non-AB939)	234,558	326,985	407,976	407,976
County One-Time Expense Fd	99,594,229	101,476,006	100,361,984	103,243,761

State Controller Schedules	San Mateo County	Schedule 7
County Budget Act	Summary of Financing Uses by Function and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Description	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
CJ Facil Temp Construct Fund	5,194,942	6,187,847	6,018,942	7,011,847
Court House Temp Constr Fund	1,660,988	1,314,308	1,164,098	1,533,696
Other Capital Constr Fund	3,996,529	4,154,733	3,995,426	4,153,533
Skylonda Project Fund	105,251	109,418	105,252	109,418
COB 3 Project Fund	73,981,746	15,991,667	10,106,402	2,662,285
CP - Parking Structure 2	435,028	444,123	-	426,296
Capital Projects Fund-All	58,187,216	54,462,249	168,386,798	217,077,063
Major Capital Construction Fd	58,317,952	83,660,569	86,116,128	49,558,882
Parks Capital Projects	27,540,961	20,767,277	7,233,582	17,040,451
Electronic Health Record Fund	58,922,605	8,022,388	41,757,596	68,273,007
Debt Service Fund	73,669,081	64,586,921	60,391,564	61,243,759
Total Financing Uses	**4,346,816,521**	**4,605,828,742**	**4,468,554,289**	**5,395,022,988**

State Controller Schedules	San Mateo County	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
General				
Counsel				
1600B - County Counsel	$16,110,685	$16,438,148	$18,357,914	$18,382,009
Total Counsel Financing Sources	**$16,110,685**	**$16,438,148**	**$18,357,914**	**$18,382,009**
Finance				
1300B - Assr-Cnty Clrk-Recorder	$35,861,938	$37,662,312	$45,904,024	$48,709,024
1400B - Controller's Office	$15,056,722	$16,362,527	$18,319,395	$18,470,011
1500B - Tax Collector/Treasure	$8,628,802	$9,499,907	$15,192,040	$16,227,060
Total Finance Financing Sources	**$59,547,462**	**$63,524,745**	**$79,415,459**	**$83,406,095**
Legislation and Administration				
1100B - BOS Special Projects	$5,760,485	$6,254,558	$6,870,051	$6,945,254
1200B - County Manager/Clerk	$25,756,244	$26,241,593	$29,860,823	$33,181,352
8000B - Non-Departmental Service	$397,086,352	$201,257,307	$1,066,749,457	$1,660,190,402
Total Legislation and Administration Financing Sources	**$428,603,081**	**$233,753,458**	**$1,103,480,331**	**$1,700,317,008**
Other General				
1800B - Technology Services	$18,993,682	$13,595,884	$41,766,461	$53,211,872
1870B - Tech Infrastructure Repl Budgt	$161,885	$979,813	$5,689,425	$6,222,650
1220B - Special Services	$3,872,862	$3,644,624	$5,065,912	$5,065,912
4510B - PW Management Svs Div	$6,525,349	$7,478,928	$9,383,099	$9,495,055
4600B - P.W.Engineering Svs	$4,439,682	$5,486,773	$6,632,708	$6,828,686
4730B - Building Services	$17,100,933	$20,991,987	$26,326,678	$26,962,094
4760B - Equip & Fleet Maint	$322,207	$438,746	$358,419	$379,487

State Controller Schedules	San Mateo County	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Total Other General Financing Sources	**$51,416,602**	**$52,616,754**	**$95,222,702**	**$108,165,756**
Other Protection				
4300B - Emergency Management	$7,868,794	$9,254,241	$9,953,295	$11,125,975
4660B - Enhanced Flood Ctrl Pgrms	$1,480,021	$841,557	$23,037	$877,987
4840B - Utilities/Special Dists	$3,540,418	$4,294,995	$7,360,237	$7,365,383
Total Other Protection Financing Sources	**$12,889,234**	**$14,390,793**	**$17,336,569**	**$19,369,345**
Personnel				
1700B - Human Resources	$18,874,289	$21,032,785	$27,886,077	$28,478,524
Total Personnel Financing Sources	**$18,874,289**	**$21,032,785**	**$27,886,077**	**$28,478,524**
Total General Financing Sources	**$587,441,353**	**$401,756,684**	**$1,341,699,052**	**$1,958,118,737**
Public Protection				
Detention and Corrections				
1940B - Message Switch	$316,999	$217,186	$628,727	$537,630
3000B - Sheriff	$301,732,508	$318,155,272	$344,239,111	$347,122,267
3200B - Probation	$68,337,709	$65,506,700	$86,163,486	$88,048,836
Total Detention and Corrections Financing Sources	**$370,387,216**	**$383,879,158**	**$431,031,324**	**$435,708,733**
Fire Protection				
3550B - Structural Fire	$13,102,271	$11,565,842	$15,551,481	$15,551,514
3580B - Fire Protection	$15,643,009	$16,183,423	$20,266,916	$20,266,916
Total Fire Protection Financing Sources	**$28,745,279**	**$27,749,265**	**$35,818,397**	**$35,818,430**

State Controller Schedules	San Mateo County	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Judicial				
1920B - Grand Jury	$124,099	$120,117	$124,329	$124,329
2510B - Criminal Division	$44,554,534	$49,567,446	$56,885,859	$57,394,910
2700B - Co. Support of Courts	$17,495,447	$16,904,442	$17,397,039	$17,396,496
2800B - Private Defender Progrm	$24,785,713	$25,669,373	$26,528,669	$26,529,241
Total Judicial Financing Sources	**$86,959,792**	**$92,261,377**	**$100,935,896**	**$101,444,976**
Other Protection				
1240B - Public Safety Commun	$18,510,096	$18,943,291	$22,648,545	$23,881,198
1260B - Agricultural Commissioner/Seal	$7,569,357	$8,649,770	$10,020,979	$10,183,912
3800B - Planning	$16,771,376	$20,008,954	$23,746,383	$23,885,560
3950B - Fish and Game Fund	$25,000	-	$1,500	$1,500
3300B - Coroner's Office	$5,752,186	$5,742,674	$6,221,409	$6,699,697
2600B - Child Support Services	$10,355,206	$11,183,424	$11,693,840	$11,664,270
Total Other Protection Financing Sources	**$58,983,222**	**$64,528,113**	**$74,332,656**	**$76,316,137**
Total Public Protection Financing Sources	**$545,075,509**	**$568,417,913**	**$642,118,273**	**$649,288,276**
Public Ways and Facilities				
Public Ways				
4520B - Road Fund Administration	$50,895,835	$55,802,256	$90,817,500	$112,982,108
Total Public Ways Financing Sources	**$50,895,835**	**$55,802,256**	**$90,817,500**	**$112,982,108**
Total Public Ways and Facilities Financing Sources	**$50,895,835**	**$55,802,256**	**$90,817,500**	**$112,982,108**
Health and Sanitation				

State Controller Schedules	San Mateo County	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Health				
5510B - Health Coverage Unit	$5,264,190	$5,658,377	$7,605,534	$7,618,802
5550B - Health Policy/Plan/Promotion	$52,064,511	$53,112,560	$68,656,336	$71,091,664
5560B - Health IT	$15,472,866	$31,090,142	$43,277,154	$47,562,380
5600B - Emergency Medical Svcs	$11,424,656	$12,193,307	$13,671,852	$13,790,090
5630B - Emergency Med Svc Fund	$1,113,677	$930,987	$1,506,837	$1,506,837
5900B - Environmental Health Svc	$19,913,111	$20,909,443	$24,143,508	$24,143,508
6100B - Behavioral Health Svcs BU	$302,999,258	$339,572,112	$433,392,586	$461,228,669
6240B - Family Health Svcs	$40,495,318	$45,195,921	$54,276,814	$55,511,733
6300B - Correctional Services	$35,248,683	$39,381,237	$42,547,417	$42,576,300
5500B - Health Busns & Admin	$4,432,665	$4,055,849	$4,946,461	$5,204,561
Total Health Financing Sources	**$488,428,936**	**$552,099,935**	**$694,024,499**	**$730,234,544**
Hospital Care				
5850B - Contributions to Medical Centr	$83,171,245	$63,665,511	$63,665,511	$63,665,511
Total Hospital Care Financing Sources	**$83,171,245**	**$63,665,511**	**$63,665,511**	**$63,665,511**
Other Protection				
4000B - Sustainability Department	$10,687,618	$10,462,435	$13,213,451	$20,408,520
4060B - Solid Waste Management	$3,905,841	$3,720,843	$5,147,207	$5,750,753
Total Other Protection Financing Sources	**$14,593,459**	**$14,183,278**	**$18,360,658**	**$26,159,273**
Total Health and Sanitation Financing Sources	**$586,193,639**	**$629,948,724**	**$776,050,668**	**$820,059,328**

State Controller Schedules	San Mateo County	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Public Assistance				
Health				
7000B - Human Services Agency	$256,876,143	$287,720,196	$343,464,593	$379,047,439
Total Health Financing Sources	**$256,876,143**	**$287,720,196**	**$343,464,593**	**$379,047,439**
Other Assistance				
7900B - Department of Housing	$45,046,328	$55,121,528	$40,942,606	$133,548,109
5700B - Aging and Disability Services	$44,890,193	$49,452,147	$56,917,353	$63,665,158
5800B - IHSS Public Authority	$40,536,407	$43,271,262	$45,484,926	$45,702,148
6900B - IHSS Public Auth-Gen Fnd	$3,702,306	$3,702,306	$3,702,306	$3,702,306
Total Other Assistance Financing Sources	**$134,175,234**	**$151,547,243**	**$147,047,191**	**$246,617,721**
Total Public Assistance Financing Sources	**$391,051,377**	**$439,267,440**	**$490,511,784**	**$625,665,160**
Recreation and Cultural Services				
Recreation Facilities				
3900B - Parks & Recreation	$24,605,043	$26,895,696	$28,738,611	$31,862,972
Total Recreation Facilities Financing Sources	**$24,605,043**	**$26,895,696**	**$28,738,611**	**$31,862,972**
Total Recreation and Cultural Services Financing Sources	**$24,605,043**	**$26,895,696**	**$28,738,611**	**$31,862,972**
Debt Service				
Debt Service Fund				
8900B - Debt Services	$49,470,807	$41,729,178	$51,800,231	$52,663,585
Total Debt Service Fund Financing Sources	**$49,470,807**	**$41,729,178**	**$51,800,231**	**$52,663,585**

State Controller Schedules	San Mateo County	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Total Debt Service Financing Sources	**$49,470,807**	**$41,729,178**	**$51,800,231**	**$52,663,585**
Capital Projects				
Capital Projects				
3990B - Parks Capital Projects Budget	$19,642,397	$13,764,804	$5,711,645	$14,170,824
8200B - Accum Cap Outlay Fund	$2,000,000	$1,000,000	$45,367,675	$45,367,675
8300B - Courthouse Const Fund	$1,136,891	$420,612	$551,403	$551,403
8400B - Crimnl Justice Const Fd	-	-	$3,000,000	$3,000,000
8450B - Warm Shell Project Budget	$62,418,124	$13,330,582	$14,207,080	$6,925,236
8470B - Major Capital Construction	$54,525,649	$76,882,395	$86,116,128	$49,985,178
8500B - Capital Projects	$37,048,421	$29,961,834	$149,614,306	$198,090,023
Total Capital Projects Financing Sources	**$176,771,481**	**$135,360,226**	**$304,568,237**	**$318,090,339**
Health				
8420B - Electronc Health Record Budget	$54,766,128	$3,003,923	$41,757,596	$68,273,007
Total Health Financing Sources	**$54,766,128**	**$3,003,923**	**$41,757,596**	**$68,273,007**
Total Capital Projects Financing Sources	**$231,537,609**	**$138,364,149**	**$346,325,833**	**$386,363,346**
Grand Total Financing Uses by Function	**$2,466,271,172**	**$2,302,182,040**	**$3,768,061,952**	**$4,637,003,512**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **1100B - BOS Special Projects**	
	Function: **General**	
	Activity: **Legislation and Administration**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	-	1,589	-	-
Total Sources	**-**	**1,589**	**-**	**-**
Salaries and Benefits	4,906,863	5,213,216	5,324,792	5,319,192
Services and Supplies	360,365	282,246	929,391	922,067
Other Charges	615,460	836,932	1,123,186	1,206,773
Other Financing Uses	27,825	35,846	46,659	51,199
Intrafund Transfers	(150,027)	(113,682)	(553,977)	(553,977)
Total Expenditures and	**5,760,485**	**6,254,558**	**6,870,051**	**6,945,254**
Net Costs	**5,760,485**	**6,252,969**	**6,870,051**	**6,945,254**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1200B - County Manager/Clerk**
Function: **General**
Activity: **Legislation and Administration**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	2,734,419	2,519,205	844,855	3,644,614
Use of Money & Property	1,024	-	1,400	1,400
State Aid	62,959	568,573	608,949	608,949
Other Local Government Aid	615,000	90,833	490,000	490,000
Charges for Services	254,637	211,144	55,250	55,250
Interfund Revenue	526,155	448,511	439,970	439,970
Miscellaneous Revenue	1,687,555	434,348	38,000	38,000
Total Sources	**5,881,748**	**4,272,614**	**2,478,424**	**5,278,183**
Salaries and Benefits	17,103,477	18,865,291	21,128,766	21,108,483
Services and Supplies	7,685,573	6,930,738	8,301,820	11,632,013
Other Charges	1,544,195	2,078,043	2,553,035	2,562,664
Fixed Assets	400,981	-	-	-
Other Financing Uses	436,646	85,001	135,149	136,139
Intrafund Transfers	(1,414,628)	(1,717,481)	(2,257,947)	(2,257,947)
Total Expenditures and	**25,756,244**	**26,241,593**	**29,860,823**	**33,181,352**
Net Costs	**19,874,497**	**21,968,979**	**27,382,399**	**27,903,169**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1220B - Special Services**
Function: **General**
Activity: **Other General**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	649,992	771,201	730,072	730,072
Charges for Services	480	-	-	-
Interfund Revenue	2,935,435	2,972,288	4,335,840	4,335,840
Miscellaneous Revenue	11,754	3,851	-	-
Total Sources	**3,597,661**	**3,747,339**	**5,065,912**	**5,065,912**
Salaries and Benefits	839,442	1,035,986	1,443,254	1,439,419
Services and Supplies	325,994	235,537	360,117	381,574
Other Charges	25,762,886	24,762,954	19,495,940	19,478,562
Other Financing Uses	24,813	25,455	23,865	23,621
Intrafund Transfers	(23,080,274)	(22,415,308)	(16,257,264)	(16,257,264)
Total Expenditures and	**3,872,862**	**3,644,624**	**5,065,912**	**5,065,912**
Net Costs	**275,200**	**(102,716)**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **1240B - Public Safety Commun**	
	Function: **Public Protection**	
	Activity: **Other Protection**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
State Aid	2,688,515	2,688,515	2,688,515	2,688,515
Charges for Services	7,251,007	7,455,503	8,732,793	8,732,793
Interfund Revenue	9,360	5,804	-	-
Miscellaneous Revenue	249,397	102,105	117,500	117,500
Total Sources	**10,198,279**	**10,251,926**	**11,538,808**	**11,538,808**
Salaries and Benefits	16,913,546	17,356,896	20,216,952	20,253,650
Services and Supplies	1,333,868	1,227,643	1,686,983	2,699,927
Other Charges	1,605,226	1,909,686	1,878,630	1,941,790
Fixed Assets	242,830	-	478,573	596,663
Other Financing Uses	71,026	85,810	85,561	87,322
Intrafund Transfers	(1,656,399)	(1,636,744)	(1,698,154)	(1,698,154)
Total Expenditures and	**18,510,096**	**18,943,291**	**22,648,545**	**23,881,198**
Net Costs	**8,311,817**	**8,691,365**	**11,109,737**	**12,342,390**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **1260B - Agricultural Commissioner/Seal**	
	Function: **Public Protection**	
	Activity: **Other Protection**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	-	115,636	159,778	159,778
Licenses, Permits & Franchises	809,728	847,607	834,608	834,608
Fines, Forfeitures & Penalties	23,850	19,800	-	-
State Aid	4,178,564	4,380,350	3,936,069	3,940,759
Charges for Services	81,273	73,015	79,200	79,200
Miscellaneous Revenue	20,859	3,774	-	-
Total Sources	**5,114,274**	**5,440,182**	**5,009,655**	**5,014,345**
Salaries and Benefits	6,133,779	6,649,126	7,617,254	7,598,255
Services and Supplies	592,673	639,921	1,307,144	1,431,099
Other Charges	744,851	901,294	1,079,541	1,137,245
Fixed Assets	91,374	-	-	-
Other Financing Uses	7,888	460,636	17,040	17,313
Intrafund Transfers	(1,208)	(1,208)	-	-
Total Expenditures and	**7,569,357**	**8,649,770**	**10,020,979**	**10,183,912**
Net Costs	**2,455,083**	**3,209,587**	**5,011,324**	**5,169,567**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1300B - Assr-Cnty Clrk-Recorder**
Function: **General**
Activity: **Finance**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
State Aid	321,600	8,297,132	40,000	561,000
Charges for Services	14,146,581	12,757,127	17,473,400	17,473,400
Interfund Revenue	2,587,668	(223,175)	1,300,000	1,550,000
Miscellaneous Revenue	44,759	36,429	39,000	39,000
Total Sources	**17,100,608**	**20,867,512**	**18,852,400**	**19,623,400**
Salaries and Benefits	28,830,416	30,265,645	35,949,677	36,316,055
Services and Supplies	11,942,891	8,750,104	11,657,448	13,893,314
Other Charges	3,219,255	3,650,219	3,923,377	4,048,335
Fixed Assets	3,987,535	4,290,144	1,202,000	3,702,000
Other Financing Uses	563,484	564,821	1,423,846	1,501,644
Intrafund Transfers	(12,681,644)	(9,858,622)	(8,252,324)	(10,752,324)
Total Expenditures and	**35,861,938**	**37,662,312**	**45,904,024**	**48,709,024**
Net Costs	**18,761,330**	**16,794,799**	**27,051,624**	**29,085,624**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **1400B - Controller's Office**	
	Function: **General**	
	Activity: **Finance**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	879	2	-	-
Other Local Government Aid	76,275	133,173	504,080	504,080
Charges for Services	2,395,856	2,969,011	2,631,096	2,631,096
Interfund Revenue	107,382	88,515	344,514	344,514
Miscellaneous Revenue	100,546	53,414	44,000	44,000
Total Sources	**2,680,939**	**3,244,115**	**3,523,690**	**3,523,690**
Salaries and Benefits	11,038,633	12,330,868	13,709,731	13,690,412
Services and Supplies	3,557,246	3,542,135	5,231,483	5,231,312
Other Charges	1,157,885	1,336,702	2,091,132	2,140,541
Fixed Assets	-	-	20,000	140,000
Other Financing Uses	193,767	198,778	183,755	184,452
Intrafund Transfers	(890,810)	(1,045,957)	(2,916,706)	(2,916,706)
Total Expenditures and	**15,056,722**	**16,362,527**	**18,319,395**	**18,470,011**
Net Costs	**12,375,783**	**13,118,412**	**14,795,705**	**14,946,321**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1500B - Tax Collector/Treasure**
Function: **General**
Activity: **Finance**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits & Franchises	604	9,787	1,550	1,550
Charges for Services	6,337,001	6,580,588	8,510,664	8,510,664
Interfund Revenue	103,797	148,394	70,000	70,000
Miscellaneous Revenue	94,092	126,312	30,000	30,000
Total Sources	**6,535,494**	**6,865,081**	**8,612,214**	**8,612,214**
Salaries and Benefits	4,464,303	4,745,581	6,524,122	6,704,697
Services and Supplies	3,280,120	3,449,455	6,481,114	6,812,029
Other Charges	804,204	1,222,543	2,092,880	2,615,897
Fixed Assets	-	-	50,000	50,000
Other Financing Uses	163,227	167,305	153,924	154,437
Intrafund Transfers	(83,051)	(84,977)	(110,000)	(110,000)
Total Expenditures and	**8,628,802**	**9,499,907**	**15,192,040**	**16,227,060**
Net Costs	**2,093,308**	**2,634,826**	**6,579,826**	**7,614,846**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1600B - County Counsel**
Function: **General**
Activity: **Counsel**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	195,971	320,634	552,852	552,852
Charges for Services	4,633,379	5,057,301	5,107,474	5,091,082
Interfund Revenue	99,662	110,344	87,023	110,219
Miscellaneous Revenue	511,735	369,422	618,803	618,803
Total Sources	**5,440,747**	**5,857,701**	**6,366,152**	**6,372,956**
Salaries and Benefits	15,844,300	17,200,852	18,535,197	18,527,518
Services and Supplies	1,220,696	9,576,859	4,203,003	4,204,041
Other Charges	817,811	1,063,760	1,248,343	1,278,295
Fixed Assets	407,029	-	-	-
Other Financing Uses	611,898	28,374	36,924	37,708
Intrafund Transfers	(2,791,049)	(11,431,696)	(5,665,553)	(5,665,553)
Total Expenditures and	**16,110,685**	**16,438,148**	**18,357,914**	**18,382,009**
Net Costs	**10,669,938**	**10,580,447**	**11,991,762**	**12,009,053**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1700B - Human Resources**
Function: **General**
Activity: **Personnel**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	220,836	270,744	488,297	488,297
Charges for Services	430,622	490,452	492,248	492,248
Interfund Revenue	8,493,817	9,575,087	13,325,405	13,340,912
Miscellaneous Revenue	222,336	243,627	177,308	177,308
Total Sources	**9,367,611**	**10,579,910**	**14,483,258**	**14,498,765**
Salaries and Benefits	17,087,291	18,316,711	21,879,842	21,852,270
Services and Supplies	2,349,385	2,242,674	4,473,464	4,553,221
Other Charges	1,285,749	1,943,167	2,109,542	2,283,696
Fixed Assets	27,610	-	50,000	319,244
Other Financing Uses	104,724	201,799	1,735,218	2,101,326
Intrafund Transfers	(1,980,470)	(1,671,567)	(2,361,989)	(2,631,233)
Total Expenditures and	**18,874,289**	**21,032,785**	**27,886,077**	**28,478,524**
Net Costs	**9,506,678**	**10,452,875**	**13,402,819**	**13,979,759**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1800B - Technology Services**
Function: **General**
Activity: **Other General**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	1,386,427	963,813	4,529,274	4,839,866
Use of Money & Property	166,045	173,888	150,000	151,254
State Aid	2,166,787	2,731,938	11,634,567	12,853,968
Charges for Services	1,144,381	1,315,535	1,640,789	1,940,335
Interfund Revenue	14,341,541	17,304,602	17,863,252	16,982,898
Miscellaneous Revenue	161,252	51,952	-	-
Total Sources	**19,366,432**	**22,541,728**	**35,817,882**	**36,768,321**
Salaries and Benefits	30,380,512	33,053,303	39,957,545	40,271,948
Services and Supplies	18,143,136	20,909,360	43,355,639	54,995,775
Other Charges	2,828,652	3,123,718	3,424,588	3,444,463
Fixed Assets	774,779	2,400,017	4,591,000	4,591,000
Other Financing Uses	270,212	214,587	2,551,818	2,553,516
Intrafund Transfers	(33,403,609)	(46,105,101)	(52,114,129)	(52,644,830)
Total Expenditures and	**18,993,682**	**13,595,884**	**41,766,461**	**53,211,872**
Net Costs	**(372,750)**	**(8,945,844)**	**5,948,579**	**16,443,551**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **1870B - Tech Infrastructure Repl Budgt**
Function: **General**
Activity: **Other General**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	96,751	306,598	-	-
State Aid	575,177	1,364,741	2,375,799	2,589,764
Charges for Services	6,820	8,393	13,338	18,212
Interfund Revenue	5,203,707	3,240,081	1,504,981	1,951,564
Total Sources	**5,882,455**	**4,919,813**	**3,894,118**	**4,559,540**
Services and Supplies	-	197,722	300,000	500,000
Fixed Assets	161,885	782,091	5,389,425	5,722,650
Total Expenditures and	**161,885**	**979,813**	**5,689,425**	**6,222,650**
Net Costs	**(5,720,569)**	**(3,940,001)**	**1,795,307**	**1,663,110**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

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

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Services and Supplies	123,914	119,800	123,050	173,050
Other Charges	184	317	1,279	1,279
Intrafund Transfers	-	-	-	(50,000)
Total Expenditures and	**124,099**	**120,117**	**124,329**	**124,329**
Net Costs	**124,099**	**120,117**	**124,329**	**124,329**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **1940B - Message Switch**	
	Function: **Public Protection**	
	Activity: **Detention and Corrections**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Charges for Services	442,465	509,042	628,202	525,034
Interfund Revenue	-	-	525	525
Total Sources	**442,465**	**509,042**	**628,727**	**525,559**
Services and Supplies	503,319	519,257	741,189	593,928
Other Charges	55,381	4,859	60,786	233,785
Fixed Assets	-	-	87,328	50,000
Intrafund Transfers	(241,700)	(306,930)	(260,576)	(340,083)
Total Expenditures and	**316,999**	**217,186**	**628,727**	**537,630**
Net Costs	**(125,466)**	**(291,856)**	**-**	**12,071**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **2510B - Criminal Division**
Function: **Public Protection**
Activity: **Judicial**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	1,409,860	1,516,171	2,274,537	2,663,785
Fines, Forfeitures & Penalties	1,826,001	2,103,162	2,360,955	2,360,955
State Aid	15,179,140	16,201,750	15,734,170	15,496,540
Federal Aid	789,847	630,219	1,084,021	1,084,021
Charges for Services	162,102	3,438	596,814	596,814
Miscellaneous Revenue	55,949	40,754	133,400	133,400
Total Sources	**19,422,899**	**20,495,495**	**22,183,897**	**22,335,515**
Salaries and Benefits	39,351,060	44,554,821	49,172,982	49,213,735
Services and Supplies	2,630,052	2,874,355	4,801,751	5,191,993
Other Charges	2,343,712	3,188,194	3,781,060	3,870,345
Fixed Assets	359,881	-	-	-
Other Financing Uses	378,439	75,754	104,650	93,421
Intrafund Transfers	(508,609)	(1,125,679)	(974,584)	(974,584)
Total Expenditures and	**44,554,534**	**49,567,446**	**56,885,859**	**57,394,910**
Net Costs	**25,131,635**	**29,071,950**	**34,701,962**	**35,059,395**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **2600B - Child Support Services**	
	Function: **Public Protection**	
	Activity: **Other Protection**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
State Aid	3,736,700	4,037,678	3,498,182	3,498,182
Federal Aid	6,618,8	7,048,733	6,632,703	6,632,703
Miscellaneous Revenue	-	97,014	1,562,955	1,533,385
Total Sources	**10,355,5**	**11,183,424**	**11,693,840**	**11,664,270**
Salaries and Benefits	9,008,365	9,316,887	10,685,918	10,668,044
Services and Supplies	241,607	224,252	287,518	286,384
Other Charges	912,320	1,444,234	1,334,512	1,307,871
Other Financing Uses	192,915	198,051	191,051	191,897
Intrafund Transfers	-	-	(805,159)	(789,926)
Total Expenditures and	**10,355,206**	**11,183,424**	**11,693,840**	**11,664,270**
Net Costs	**(368)**	**-**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **2700B - Co. Support of Courts**	
	Function: **Public Protection**	
	Activity: **Judicial**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Fines, Forfeitures & Penalties	4,305,296	4,006,918	3,613,384	3,613,384
Charges for Services	611,487	636,088	692,579	692,579
Miscellaneous Revenue	65,416	29,234	72,479	72,479
Total Sources	**4,982,198**	**4,672,239**	**4,378,442**	**4,378,442**
Services and Supplies	1,264,730	779,527	1,269,885	1,269,885
Other Charges	16,230,716	16,124,915	17,090,001	17,089,458
Intrafund Transfers	-	-	(962,847)	(962,847)
Total Expenditures and	**17,495,447**	**16,904,442**	**17,397,039**	**17,396,496**
Net Costs	**12,513,248**	**12,232,203**	**13,018,597**	**13,018,054**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **2800B - Private Defender Progrm**
Function: **Public Protection**
Activity: **Judicial**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
State Aid	48,479	50,416	173,316	173,316
Total Sources	**48,479**	**50,416**	**173,316**	**173,316**
Services and Supplies	24,723,306	25,636,779	26,483,707	26,483,707
Other Charges	25,079	30,157	41,280	41,797
Other Financing Uses	37,327	2,437	3,682	3,737
Total Expenditures and	**24,785,713**	**25,669,373**	**26,528,669**	**26,529,241**
Net Costs	**24,737,234**	**25,618,957**	**26,355,353**	**26,355,925**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **3000B - Sheriff**	
	Function: **Public Protection**	
	Activity: **Detention and Corrections**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	2,606,693	2,748,371	2,859,949	2,859,949
Licenses, Permits & Franchises	42,608	36,724	40,000	40,000
Fines, Forfeitures & Penalties	436,199	475,196	530,000	530,000
State Aid	82,240,356	77,171,696	86,649,826	87,008,179
Federal Aid	13,949,740	11,932,638	22,270,341	21,745,446
Other Local Government Aid	1,103,699	1,207,535	1,372,494	1,372,494
Charges for Services	43,186,799	46,499,400	49,713,397	49,761,715
Interfund Revenue	10,404,777	15,403,827	16,716,813	16,715,529
Miscellaneous Revenue	1,557,921	1,063,135	1,330,000	1,330,000
Other Financing Sources	16,450	16,485	21,150	21,150
Total Sources	**155,545,243**	**156,555,007**	**181,503,970**	**181,384,462**
Salaries and Benefits	224,829,349	239,135,046	248,062,341	250,898,135
Services and Supplies	39,344,083	37,839,800	47,497,920	49,555,443
Other Charges	28,639,531	37,002,386	42,130,421	41,778,140
Fixed Assets	2,172,991	1,256,353	2,579,100	2,677,963
Other Financing Uses	11,868,936	11,157,958	10,429,886	10,448,581
Intrafund Transfers	(5,122,384)	(8,236,272)	(6,460,557)	(8,235,995)
Total Expenditures and	**301,732,508**	**318,155,272**	**344,239,111**	**347,122,267**
Net Costs	**146,187,265**	**161,600,265**	**162,735,141**	**165,737,805**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **3200B - Probation**
Function: **Public Protection**
Activity: **Detention and Corrections**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	250,000	250,000	250,000	250,000
Fines, Forfeitures & Penalties	12,543	9,359	10,736	10,736
State Aid	34,900,036	36,386,675	39,474,459	40,924,459
Federal Aid	1,050,000	-	80,000	80,000
Charges for Services	6,548	8,626	-	-
Miscellaneous Revenue	113,672	147,271	203,200	203,200
Total Sources	**36,332,799**	**36,801,932**	**40,018,395**	**41,468,395**
Salaries and Benefits	44,572,085	46,025,047	65,244,286	65,085,256
Services and Supplies	7,708,909	7,323,254	8,193,071	9,491,643
Other Charges	9,539,315	10,917,674	11,301,444	11,538,829
Fixed Assets	351,621	1,001,044	980,000	1,380,000
Other Financing Uses	6,426,894	429,374	444,685	553,108
Intrafund Transfers	(261,115)	(189,693)	-	-
Total Expenditures and	**68,337,709**	**65,506,700**	**86,163,486**	**88,048,836**
Net Costs	**32,004,910**	**28,704,768**	**46,145,091**	**46,580,441**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **3300B - Coroner's Office**
Function: **Public Protection**
Activity: **Other Protection**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits & Franchises	13,530	12,892	13,500	13,500
State Aid	889,267	772,767	772,767	772,767
Federal Aid	1,274	11,654	-	-
Charges for Services	311,246	253,958	290,300	290,300
Miscellaneous Revenue	33,488	62,946	4,500	4,500
Total Sources	**1,248,805**	**1,114,217**	**1,081,067**	**1,081,067**
Salaries and Benefits	3,306,451	3,601,104	3,933,208	3,926,157
Services and Supplies	1,311,335	1,128,402	1,372,198	1,821,449
Other Charges	1,053,046	908,748	969,739	1,004,666
Fixed Assets	19,096	68,225	-	-
Other Financing Uses	63,385	37,331	34,264	35,425
Intrafund Transfers	(1,128)	(1,136)	(88,000)	(88,000)
Total Expenditures and	**5,752,186**	**5,742,674**	**6,221,409**	**6,699,697**
Net Costs	**4,503,381**	**4,628,457**	**5,140,342**	**5,618,630**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **3550B - Structural Fire**
Function: **Public Protection**
Activity: **Fire Protection**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	8,434,455	9,011,644	11,810,023	11,810,023
Use of Money & Property	290,482	290,522	162,483	162,483
State Aid	2,793,785	2,792,028	2,805,125	2,805,125
Other Local Government Aid	-	1,678	11,095	11,095
Charges for Services	110,753	180,700	308,142	308,142
Interfund Revenue	-	3,323	-	-
Miscellaneous Revenue	126,391	7,755	454,613	454,646
Other Financing Sources	-	2,736,114	-	-
Total Sources	**11,755,866**	**15,023,765**	**15,551,481**	**15,551,514**
Other Charges	52	43	324	357
Other Financing Uses	13,102,219	11,565,799	15,551,157	15,551,157
Total Expenditures and	**13,102,271**	**11,565,842**	**15,551,481**	**15,551,514**
Net Costs	**1,346,404**	**(3,457,922)**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **3580B - Fire Protection**	
	Function: **Public Protection**	
	Activity: **Fire Protection**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	2,293,881	1,703,793	1,826,943	1,826,943
Use of Money & Property	-	24,999	-	-
State Aid	2,762	13,930	152,650	152,650
Charges for Services	132,415	133,459	-	-
Miscellaneous Revenue	111,732	5,277	-	-
Other Financing Sources	13,102,219	11,565,799	15,551,157	15,551,157
Total Sources	**15,643,009**	**13,447,257**	**17,530,750**	**17,530,750**
Salaries and Benefits	339	374	1,095	1,095
Services and Supplies	12,559,209	13,912,117	18,139,398	18,092,644
Other Charges	454,026	640,806	566,819	613,388
Fixed Assets	2,413,152	1,406,109	1,349,593	1,349,593
Other Financing Uses	216,282	224,017	210,011	210,196
Total Expenditures and	**15,643,0**	**16,183,423**	**20,266,916**	**20,266,916**
Net Costs	**-**	**2,736,166**	**2,736,166**	**2,736,166**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **3800B - Planning**
Function: **Public Protection**
Activity: **Other Protection**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits & Franchises	4,358,635	5,268,390	5,409,105	5,363,110
Fines, Forfeitures & Penalties	288	-	1,000	1,000
State Aid	274,885	626,352	-	-
Other Local Government Aid	39,778	-	-	-
Charges for Services	3,122,752	4,189,971	4,239,372	4,338,387
Interfund Revenue	33,657	184,568	31,384	183,601
Miscellaneous Revenue	360,885	569,939	1,007,292	995,475
Other Financing Sources	-	325,800	-	-
Total Sources	**8,190,880**	**11,165,020**	**10,688,153**	**10,881,573**
Salaries and Benefits	12,420,419	13,615,944	15,129,540	15,225,073
Services and Supplies	3,628,253	5,187,289	7,862,629	8,228,264
Other Charges	1,517,959	1,887,235	2,154,246	2,130,934
Other Financing Uses	53,100	58,645	61,993	63,314
Intrafund Transfers	(848,355)	(740,159)	(1,462,025)	(1,762,025)
Total Expenditures and	**16,771,376**	**20,008,954**	**23,746,383**	**23,885,560**
Net Costs	**8,580,497**	**8,843,934**	**13,058,230**	**13,003,987**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **3900B - Parks & Recreation**
Function: **Recreation and Cultural Services**
Activity: **Recreation Facilities**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	3,853,350	4,320,877	4,175,000	6,940,310
Fines, Forfeitures & Penalties	30,087	39,786	16,000	16,000
Use of Money & Property	216,724	296,316	270,446	270,446
State Aid	103,279	109,221	-	285,000
Charges for Services	2,311,697	2,506,440	2,464,630	2,464,630
Interfund Revenue	-	-	224,534	224,534
Miscellaneous Revenue	301,450	166,478	132,000	132,000
Total Sources	**6,816,587**	**7,439,118**	**7,282,610**	**10,332,920**
Salaries and Benefits	15,218,300	16,511,883	18,725,114	18,697,344
Services and Supplies	5,948,622	6,869,172	7,466,237	10,288,574
Other Charges	3,909,654	3,267,134	4,004,577	4,109,829
Fixed Assets	166,712	36,325	-	100,000
Other Financing Uses	13,202	617,369	15,413	14,927
Intrafund Transfers	(651,446)	(406,187)	(1,472,730)	(1,347,702)
Total Expenditures and	**24,605,043**	**26,895,696**	**28,738,611**	**31,862,972**
Net Costs	**17,788,456**	**19,456,578**	**21,456,001**	**21,530,052**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **3950B - Fish and Game Fund**	
	Function: **Public Protection**	
	Activity: **Other Protection**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Fines, Forfeitures & Penalties	326	2,640	1,500	1,500
Use of Money & Property	2,341	1,568	-	-
Total Sources	**2,667**	**4,209**	**1,500**	**1,500**
Services and Supplies	25,000	-	1,500	1,500
Total Expenditures and	**25,000**	**-**	**1,500**	**1,500**
Net Costs	**22,333**	**(4,209)**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

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

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	5,108,630	2,152,959	2,500,000	6,393,990
Use of Money & Property	110,480	315,156	10,000	10,000
State Aid	3,736,675	-	-	950,000
Federal Aid	-	-	1,000,000	1,000,000
Other Local Government Aid	-	975,000	-	-
Interfund Revenue	-	1,895,707	894,145	1,051,488
Miscellaneous Revenue	3,493,216	852,500	-	325,000
Other Financing Sources	13,084,833	6,677,390	807,500	307,500
Total Sources	**25,533,833**	**12,868,712**	**5,211,645**	**10,037,978**
Services and Supplies	74,967	86,231	507,500	507,500
Fixed Assets	3,746,913	6,321,393	4,204,145	9,739,254
Other Financing Uses	15,820,517	7,357,180	1,000,000	3,924,070
Total Expenditures and	**19,642,397**	**13,764,804**	**5,711,645**	**14,170,824**
Net Costs	**(5,891,437)**	**896,092**	**500,000**	**4,132,846**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4000B - Sustainability Department**
Function: **Health and Sanitation**
Activity: **Other Protection**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	1,050,649	1,275,267	-	4,968,411
State Aid	669,632	337,017	1,000,000	1,500,000
Federal Aid	-	-	-	330,430
Other Local Government Aid	1,250,907	1,778,297	1,187,774	1,405,785
Charges for Services	142,746	209,459	135,000	135,000
Miscellaneous Revenue	55,206	27,858	-	-
Other Financing Sources	1,341,763	1,367,098	1,488,660	2,420,288
Total Sources	**4,510,902**	**4,994,995**	**3,811,434**	**10,759,914**
Salaries and Benefits	4,394,790	3,700,808	5,501,297	5,545,079
Services and Supplies	4,721,188	5,702,965	6,540,360	8,088,957
Other Charges	473,070	519,811	543,235	582,031
Fixed Assets	249,020	265,191	-	-
Other Financing Uses	850,829	483,917	1,023,559	6,665,439
Intrafund Transfers	(1,280)	(210,257)	(395,000)	(472,986)
Total Expenditures and	**10,687,618**	**10,462,435**	**13,213,451**	**20,408,520**
Net Costs	**6,176,716**	**5,467,440**	**9,402,017**	**9,648,606**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4060B - Solid Waste Management**
Function: **Health and Sanitation**
Activity: **Other Protection**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits & Franchises	2,704,092	2,668,295	2,667,611	2,667,611
Use of Money & Property	102,238	84,948	148,309	148,309
State Aid	21,431	103,522	337,828	337,828
Other Local Government Aid	-	15,000	320,000	320,000
Charges for Services	39,882	1,022,154	1,575,000	1,575,000
Interfund Revenue	285	855	-	-
Miscellaneous Revenue	56,361	1,403	3,500	3,500
Other Financing Sources	300,000	75,000	94,959	94,959
Total Sources	**3,224,289**	**3,971,177**	**5,147,207**	**5,147,207**
Salaries and Benefits	2,295,105	2,344,552	2,394,488	2,453,020
Services and Supplies	1,260,690	999,796	2,775,887	3,377,156
Other Charges	208,283	261,938	211,883	295,628
Other Financing Uses	141,763	114,653	64,949	74,949
Intrafund Transfers	-	(95)	(300,000)	(450,000)
Total Expenditures and	**3,905,841**	**3,720,843**	**5,147,207**	**5,750,753**
Net Costs	**681,552**	**(250,334)**	**-**	**603,546**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4300B - Emergency Management**
Function: **General**
Activity: **Other Protection**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	1,517,193	1,818,883	1,882,092	1,882,092
State Aid	528,850	292,706	739,195	739,195
Federal Aid	213,253	551,645	360,842	360,842
Other Local Government Aid	1,404,435	1,742,593	1,955,637	1,955,637
Charges for Services	527,428	823,448	410,000	410,000
Miscellaneous Revenue	-	33,212	-	-
Total Sources	**4,191,159**	**5,262,487**	**5,347,766**	**5,347,766**
Salaries and Benefits	2,851,680	3,183,435	3,945,533	3,941,213
Services and Supplies	3,831,418	4,790,482	4,056,895	4,052,349
Other Charges	1,271,077	1,406,520	1,746,079	1,847,499
Fixed Assets	27,039	-	150,000	1,228,998
Other Financing Uses	42,712	54,948	54,788	55,916
Intrafund Transfers	(155,133)	(181,144)	-	-
Total Expenditures and	**7,868,794**	**9,254,241**	**9,953,295**	**11,125,975**
Net Costs	**3,677,635**	**3,991,754**	**4,605,529**	**5,778,209**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4510B - PW Management Svs Div**
Function: **General**
Activity: **Other General**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Charges for Services	2,749,104	3,072,294	3,994,886	3,985,621
Interfund Revenue	3,776,042	4,406,351	5,388,213	5,509,434
Miscellaneous Revenue	203	283	-	-
Total Sources	**6,525,349**	**7,478,928**	**9,383,099**	**9,495,055**
Salaries and Benefits	8,248,323	9,163,880	10,874,452	10,860,911
Services and Supplies	498,556	852,828	1,166,441	1,378,018
Other Charges	965,831	1,267,006	1,932,024	1,963,456
Other Financing Uses	158,413	163,477	148,120	151,830
Intrafund Transfers	(3,345,774)	(3,968,263)	(4,737,938)	(4,859,160)
Total Expenditures and	**6,525,3**	**7,478,9**	**9,383,099**	**9,495,055**
Net Costs	**-**	**-**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4520B - Road Fund Administration**
Function: **Public Ways and Facilities**
Activity: **Public Ways**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	4,944,978	5,030,038	5,012,005	5,018,500
Licenses, Permits & Franchises	862,644	1,012,384	701,500	701,500
Use of Money & Property	2,776,544	2,656,062	170,156	170,156
State Aid	31,302,854	36,392,520	32,931,987	32,931,987
Federal Aid	150,400	-	4,689,707	10,368,820
Other Local Government Aid	407,797	462,954	423,542	423,542
Charges for Services	514,050	1,040,756	585,000	585,000
Interfund Revenue	2,974,494	3,301,694	4,556,800	7,191,657
Miscellaneous Revenue	203,762	280,991	16,000	746,000
Other Financing Sources	6,876,128	2,143,277	6,504,797	10,985,066
Total Sources	**51,013,651**	**52,320,674**	**55,591,494**	**69,122,228**
Salaries and Benefits	13,031,156	13,866,308	14,804,063	14,768,803
Services and Supplies	19,649,434	24,155,668	28,806,083	32,467,534
Other Charges	2,163,952	7,962,326	6,784,556	6,822,057
Fixed Assets	8,209,552	6,520,757	32,661,694	45,749,577
Other Financing Uses	7,841,742	3,298,725	7,761,104	13,174,137
Intrafund Transfers	-	(1,528)	-	-
Total Expenditures and	**50,895,835**	**55,802,256**	**90,817,500**	**112,982,108**
Net Costs	**(117,816)**	**3,481,582**	**35,226,006**	**43,859,880**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4600B - P.W.Engineering Svs**
Function: **General**
Activity: **Other General**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Other Local Government Aid	845	-	-	-
Charges for Services	101,893	121,253	136,250	136,250
Interfund Revenue	4,209,069	5,234,222	6,374,658	6,570,636
Miscellaneous Revenue	8,036	11,137	1,800	1,800
Total Sources	**4,319,843**	**5,366,612**	**6,512,708**	**6,708,686**
Salaries and Benefits	4,535,792	5,211,416	6,510,042	6,823,626
Services and Supplies	297,009	295,418	714,966	731,408
Other Charges	399,364	522,523	633,931	637,520
Fixed Assets	-	93,678	-	-
Other Financing Uses	90,918	91,652	89,692	86,963
Intrafund Transfers	(883,401)	(727,915)	(1,315,923)	(1,450,831)
Total Expenditures and	**4,439,682**	**5,486,773**	**6,632,708**	**6,828,686**
Net Costs	**119,839**	**120,161**	**120,000**	**120,000**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **4660B - Enhanced Flood Ctrl Pgrms**	
	Function: **General**	
	Activity: **Other Protection**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Charges for Services	1,477,019	841,508	-	-
Total Sources	**1,477,019**	**841,508**	**-**	**-**
Services and Supplies	1,480,021	841,359	23,037	123,037
Other Charges	-	198	-	754,950
Total Expenditures and	**1,480,021**	**841,557**	**23,037**	**877,987**
Net Costs	**3,002**	**50**	**23,037**	**877,987**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **4730B - Building Services**	
	Function: **General**	
	Activity: **Other General**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	953,317	1,243,485	1,238,646	1,242,830
State Aid	1,675,761	1,910,646	1,709,052	1,709,052
Charges for Services	564,082	653,926	711,847	721,276
Interfund Revenue	16,361,574	17,127,277	19,837,134	20,681,553
Miscellaneous Revenue	347,272	849,390	531,273	531,273
Total Sources	**19,902,005**	**21,784,724**	**24,027,952**	**24,885,984**
Salaries and Benefits	20,101,243	24,009,305	29,805,028	29,899,345
Services and Supplies	25,319,056	29,066,676	32,750,982	36,183,570
Other Charges	8,462,382	11,450,253	14,065,288	14,001,211
Fixed Assets	29,684	22,442	-	-
Other Financing Uses	314,667	355,887	151,075	153,581
Intrafund Transfers	(37,126,099)	(43,912,576)	(50,445,695)	(53,275,613)
Total Expenditures and	**17,100,933**	**20,991,987**	**26,326,678**	**26,962,094**
Net Costs	**(2,801,072)**	**(792,736)**	**2,298,726**	**2,076,110**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4760B - Equip & Fleet Maint**
Function: **General**
Activity: **Other General**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Interfund Revenue	322,207	438,746	358,419	379,487
Total Sources	**322,207**	**438,746**	**358,419**	**379,487**
Salaries and Benefits	303,374	344,079	326,267	326,727
Services and Supplies	11,477	84,814	21,101	41,101
Other Charges	7,356	9,853	11,051	11,659
Total Expenditures and	**322,2**	**438,7**	**358,419**	**379,487**
Net Costs	**-**	**-**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **4840B - Utilities/Special Dists**
Function: **General**
Activity: **Other Protection**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits & Franchises	520,435	473,123	580,000	580,000
Use of Money & Property	2,003	(2,214)	-	-
Charges for Services	237,506	329,667	407,976	407,976
Interfund Revenue	2,854,506	3,459,562	4,796,752	4,801,898
Miscellaneous Revenue	110,097	98,307	110,000	110,000
Total Sources	**3,724,546**	**4,358,446**	**5,894,728**	**5,899,874**
Salaries and Benefits	3,024,454	3,274,927	4,239,518	4,233,058
Services and Supplies	685,046	540,206	1,327,678	1,327,682
Other Charges	331,897	552,695	1,747,965	1,760,938
Other Financing Uses	44,250	122,915	45,076	43,705
Intrafund Transfers	(545,229)	(195,748)	-	-
Total Expenditures and	**3,540,418**	**4,294,995**	**7,360,237**	**7,365,383**
Net Costs	**(184,128)**	**(63,451)**	**1,465,509**	**1,465,509**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **5500B - Health Busns & Admin**
Function: **Health and Sanitation**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
State Aid	143,443	308,870	989,164	1,235,763
Charges for Services	1,872,974	1,548,802	1,782,451	1,793,952
Interfund Revenue	1,891,395	2,174,846	2,174,846	2,174,846
Miscellaneous Revenue	74,625	23,403	-	-
Total Sources	**3,982,438**	**4,055,921**	**4,946,461**	**5,204,561**
Salaries and Benefits	6,303,229	6,672,693	6,919,015	7,010,380
Services and Supplies	1,308,394	788,985	1,329,913	1,443,036
Other Charges	398,999	563,728	654,131	643,378
Fixed Assets	-	-	50,000	50,000
Other Financing Uses	77,372	149,946	86,197	150,562
Intrafund Transfers	(3,655,328)	(4,119,502)	(4,092,795)	(4,092,795)
Total Expenditures and	**4,432,665**	**4,055,849**	**4,946,461**	**5,204,561**
Net Costs	**450,228**	**(71)**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **5510B - Health Coverage Unit**	
	Function: **Health and Sanitation**	
	Activity: **Health**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Other Local Government Aid	(20,769)	-	-	-
Charges for Services	2,165,581	2,340,422	3,944,804	3,944,804
Interfund Revenue	535,945	330,424	349,618	349,618
Miscellaneous Revenue	14,855	17,246	-	-
Total Sources	**2,695,611**	**2,688,091**	**4,294,422**	**4,294,422**
Salaries and Benefits	4,489,086	4,777,596	5,419,609	5,401,935
Services and Supplies	526,817	495,382	1,742,595	1,741,275
Other Charges	248,287	384,861	440,645	474,884
Other Financing Uses	-	539	2,685	708
Total Expenditures and	**5,264,190**	**5,658,377**	**7,605,534**	**7,618,802**
Net Costs	**2,568,579**	**2,970,286**	**3,311,112**	**3,324,380**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **5550B - Health Policy/Plan/Promotion**
Function: **Health and Sanitation**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	3,141,616	3,153,762	3,213,820	3,213,820
Licenses, Permits & Franchises	1,013,595	948,704	962,624	962,624
Fines, Forfeitures & Penalties	783	311	150	150
State Aid	10,851,472	9,640,900	10,212,850	9,747,983
Federal Aid	12,126	198,140	32,100	32,100
Other Local Government Aid	9,669,716	9,467,732	10,141,071	10,171,071
Charges for Services	7,683,910	7,477,487	19,527,563	22,506,566
Interfund Revenue	2,963,296	4,028,205	3,119,624	3,119,624
Miscellaneous Revenue	590,531	250,867	2,354,752	2,354,752
Total Sources	**35,927,044**	**35,166,108**	**49,564,554**	**52,108,690**
Salaries and Benefits	32,559,741	34,852,412	37,438,329	36,994,836
Services and Supplies	16,091,585	16,102,232	25,257,452	27,899,392
Other Charges	5,011,722	5,157,510	5,958,029	6,193,089
Fixed Assets	24,548	15,620	50,000	50,000
Other Financing Uses	867,515	40,555	2,549,604	2,551,425
Intrafund Transfers	(2,490,600)	(3,055,769)	(2,597,078)	(2,597,078)
Total Expenditures and	**52,064,511**	**53,112,560**	**68,656,336**	**71,091,664**
Net Costs	**16,137,467**	**17,946,452**	**19,091,782**	**18,982,974**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **5560B - Health IT**
Function: **Health and Sanitation**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
State Aid	-	521,853	-	-
Interfund Revenue	6,881,241	4,674,336	31,048,663	18,447,803
Miscellaneous Revenue	21,442	64,382	-	-
Other Financing Sources	8,512,139	27,000,000	8,114,577	29,114,577
Total Sources	**15,414,822**	**32,260,571**	**39,163,240**	**47,562,380**
Salaries and Benefits	15,682,406	21,752,042	30,222,972	30,351,567
Services and Supplies	3,946,189	14,408,349	21,838,657	25,241,135
Other Charges	1,267,093	3,604,962	5,811,830	6,565,950
Other Financing Uses	124,078	122,363	973	1,006
Intrafund Transfers	(5,546,900)	(8,797,573)	(14,597,278)	(14,597,278)
Total Expenditures and	**15,472,866**	**31,090,142**	**43,277,154**	**47,562,380**
Net Costs	**58,045**	**(1,170,429)**	**4,113,914**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **5600B - Emergency Medical Svcs**
Function: **Health and Sanitation**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	197,433	205,250	199,550	199,550
Licenses, Permits & Franchises	50,091	54,043	47,092	47,092
State Aid	1,109,434	1,284,649	1,270,759	1,270,759
Federal Aid	274,004	265,379	284,676	284,676
Charges for Services	1,836,203	2,328,402	2,601,771	2,720,009
Interfund Revenue	437,964	202,187	884,349	884,349
Miscellaneous Revenue	7,375,471	7,709,165	8,239,421	8,239,421
Total Sources	**11,280,600**	**12,049,074**	**13,527,618**	**13,645,856**
Salaries and Benefits	2,402,783	2,867,905	3,180,533	3,182,008
Services and Supplies	8,674,691	8,841,704	9,848,281	9,843,077
Other Charges	461,777	752,368	781,038	903,005
Intrafund Transfers	(114,595)	(268,671)	(138,000)	(138,000)
Total Expenditures and	**11,424,656**	**12,193,307**	**13,671,852**	**13,790,090**
Net Costs	**144,057**	**144,232**	**144,234**	**144,234**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **5630B - Emergency Med Svc Fund**
Function: **Health and Sanitation**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Fines, Forfeitures & Penalties	1,313,110	1,249,064	1,454,999	1,454,999
Use of Money & Property	96,660	112,722	43,838	43,838
Charges for Services	1	-	-	-
Miscellaneous Revenue	7,903	7,072	8,000	8,000
Total Sources	**1,417,674**	**1,368,857**	**1,506,837**	**1,506,837**
Services and Supplies	1,113,677	930,987	1,506,837	1,506,837
Total Expenditures and	**1,113,677**	**930,987**	**1,506,837**	**1,506,837**
Net Costs	**(303,997)**	**(437,871)**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **5700B - Aging and Disability Services**	
	Function: **Public Assistance**	
	Activity: **Other Assistance**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	1,949,346	2,805,552	4,702,802	4,702,802
Fines, Forfeitures & Penalties	102,909	97,460	81,372	97,460
Use of Money & Property	1,369,760	1,275,139	1,092,255	1,275,139
State Aid	11,071,549	13,320,744	14,612,481	13,444,574
Federal Aid	16,779,089	15,640,837	15,101,231	16,244,843
Charges for Services	2,155,187	2,900,965	2,441,250	2,900,965
Interfund Revenue	479,921	529,432	476,686	9,099,182
Miscellaneous Revenue	338,457	259,067	313,158	259,066
Total Sources	**34,246,216**	**36,829,196**	**38,821,235**	**48,024,031**
Salaries and Benefits	27,198,078	29,560,681	32,373,778	32,198,928
Services and Supplies	4,775,598	5,839,078	11,822,391	15,212,056
Other Charges	15,365,863	13,885,313	21,899,543	19,382,680
Other Financing Uses	-	3,250,000	-	-
Intrafund Transfers	(2,449,345)	(3,082,926)	(9,178,359)	(3,128,506)
Total Expenditures and	**44,890,193**	**49,452,147**	**56,917,353**	**63,665,158**
Net Costs	**10,643,977**	**12,622,951**	**18,096,118**	**15,641,127**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **5800B - IHSS Public Authority**
Function: **Public Assistance**
Activity: **Other Assistance**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	210,583	253,764	100,856	247,631
State Aid	30,432,685	34,662,432	32,945,315	32,945,315
Federal Aid	5,861,079	6,797,840	7,367,656	7,373,788
Interfund Revenue	4,581,834	4,692,325	4,654,649	4,692,325
Miscellaneous Revenue	424,770	443,089	416,450	443,089
Total Sources	**41,510,950**	**46,849,450**	**45,484,926**	**45,702,148**
Salaries and Benefits	2,672,748	2,955,332	3,550,978	3,675,605
Services and Supplies	9,637,351	11,209,303	11,206,412	11,217,835
Other Charges	28,226,307	29,106,628	30,727,536	30,808,708
Total Expenditures and	**40,536,407**	**43,271,262**	**45,484,926**	**45,702,148**
Net Costs	**(974,543)**	**(3,578,188)**	**-**	**-**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **5850B - Contributions to Medical Centr**	
	Function: **Health and Sanitation**	
	Activity: **Hospital Care**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Miscellaneous Revenue	5,612,056	5,612,056	5,612,056	5,612,056
Total Sources	**5,612,056**	**5,612,056**	**5,612,056**	**5,612,056**
Services and Supplies	43,890	43,890	43,890	43,890
Other Financing Uses	83,127,355	63,621,621	63,721,621	63,721,621
Intrafund Transfers	-	-	(100,000)	(100,000)
Total Expenditures and	**83,171,245**	**63,665,511**	**63,665,511**	**63,665,511**
Net Costs	**77,559,189**	**58,053,455**	**58,053,455**	**58,053,455**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **5900B - Environmental Health Svc**	
	Function: **Health and Sanitation**	
	Activity: **Health**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits & Franchises	1,446,830	1,838,258	2,394,164	2,394,164
Fines, Forfeitures & Penalties	416,144	418,156	490,368	490,368
State Aid	930,836	562,344	850,980	850,980
Other Local Government Aid	-	50,500	70,000	70,000
Charges for Services	16,462,689	17,585,908	19,854,796	19,854,796
Interfund Revenue	62,319	86,420	58,623	58,623
Miscellaneous Revenue	312,626	260,652	317,371	317,371
Total Sources	**19,631,443**	**20,802,237**	**24,036,302**	**24,036,302**
Salaries and Benefits	15,508,940	16,009,579	19,801,860	19,976,424
Services and Supplies	2,653,538	2,943,619	4,139,325	3,980,593
Other Charges	2,069,073	2,188,546	2,882,888	2,866,973
Other Financing Uses	7,176	146,440	3,930	4,013
Intrafund Transfers	(325,616)	(378,741)	(2,684,495)	(2,684,495)
Total Expenditures and	**19,913,111**	**20,909,443**	**24,143,508**	**24,143,508**
Net Costs	**281,668**	**107,206**	**107,206**	**107,206**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **6100B - Behavioral Health Svcs BU**
Function: **Health and Sanitation**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	3,376,689	3,748,926	5,653,257	5,648,123
State Aid	158,550,252	159,662,899	182,634,611	186,241,311
Federal Aid	6,974,396	6,438,842	6,547,748	6,547,748
Charges for Services	68,162,438	74,522,922	97,264,577	97,264,577
Miscellaneous Revenue	8,684,697	18,812,771	59,721,658	85,497,015
Total Sources	**245,748,472**	**263,186,360**	**351,821,851**	**381,198,774**
Salaries and Benefits	101,703,536	110,789,596	127,394,926	127,045,987
Services and Supplies	109,704,180	127,980,203	189,406,117	209,330,620
Other Charges	85,350,606	83,820,893	103,355,019	103,476,844
Fixed Assets	2,312,860	12,000,000	-	2,100,000
Other Financing Uses	5,534,166	6,875,282	14,835,536	20,874,230
Intrafund Transfers	(1,606,091)	(1,893,862)	(1,599,012)	(1,599,012)
Total Expenditures and	**302,999,258**	**339,572,112**	**433,392,586**	**461,228,669**
Net Costs	**57,250,785**	**76,385,752**	**81,570,735**	**80,029,895**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **6240B - Family Health Svcs**
Function: **Health and Sanitation**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	2,038,910	2,175,479	2,082,566	2,082,566
State Aid	17,051,443	17,987,736	17,019,854	18,060,054
Other Local Government Aid	2,503,643	2,502,844	2,752,294	2,752,294
Charges for Services	358,993	1,299,771	9,485,636	10,609,174
Interfund Revenue	892,412	1,083,783	1,416,140	1,416,140
Miscellaneous Revenue	211,637	269,960	23,344	23,344
Total Sources	**23,057,038**	**25,319,574**	**32,779,834**	**34,943,572**
Salaries and Benefits	33,276,716	36,185,033	39,183,294	39,143,556
Services and Supplies	4,877,247	5,379,663	13,005,767	14,198,486
Other Charges	2,500,554	2,976,186	3,199,342	3,280,800
Fixed Assets	1,101	-	214,044	214,044
Other Financing Uses	1,534,549	2,405,902	1,223,261	1,223,741
Intrafund Transfers	(1,694,849)	(1,750,864)	(2,548,894)	(2,548,894)
Total Expenditures and	**40,495,318**	**45,195,921**	**54,276,814**	**55,511,733**
Net Costs	**17,438,280**	**19,876,347**	**21,496,980**	**20,568,161**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **6300B - Correctional Services**	
	Function: **Health and Sanitation**	
	Activity: **Health**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
State Aid	2,505,727	7,358,168	7,879,097	7,890,956
Federal Aid	206,595	-	-	-
Other Local Government Aid	4,117,622	1,999,030	3,218,472	3,218,472
Charges for Services	6,270	9,065	5,300	5,300
Interfund Revenue	16,650	-	-	-
Miscellaneous Revenue	129,384	67,606	18,537	18,537
Other Financing Sources	103,118	-	-	-
Total Sources	**7,085,365**	**9,433,869**	**11,121,406**	**11,133,265**
Salaries and Benefits	23,585,436	26,308,940	25,679,615	25,635,979
Services and Supplies	10,529,823	10,862,197	14,632,077	14,668,081
Other Charges	1,633,609	2,423,025	2,623,237	2,659,752
Fixed Assets	-	75,625	-	-
Other Financing Uses	-	59,984	-	-
Intrafund Transfers	(500,184)	(348,534)	(387,512)	(387,512)
Total Expenditures and	**35,248,683**	**39,381,237**	**42,547,417**	**42,576,300**
Net Costs	**28,163,318**	**29,947,368**	**31,426,011**	**31,443,035**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **6900B - IHSS Public Auth-Gen Fnd**	
	Function: **Public Assistance**	
	Activity: **Other Assistance**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Other Charges	3,702,306	3,702,306	3,702,306	3,702,306
Total Expenditures and	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**
Net Costs	**3,702,306**	**3,702,306**	**3,702,306**	**3,702,306**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **7000B - Human Services Agency**
Function: **Public Assistance**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	28,536,729	29,822,267	38,512,269	40,400,377
State Aid	82,386,191	109,119,087	118,530,265	137,834,610
Federal Aid	85,641,585	81,667,326	82,959,725	84,934,657
Other Local Government Aid	-	-	150,000	150,000
Charges for Services	527,247	580,654	1,119,280	1,119,280
Interfund Revenue	1,705	627	20,000	20,000
Miscellaneous Revenue	1,883,787	1,727,103	2,496,128	2,855,513
Total Sources	**198,977,245**	**222,917,063**	**243,787,667**	**267,314,437**
Salaries and Benefits	130,212,075	146,322,572	171,679,557	175,295,727
Services and Supplies	63,430,196	68,324,520	98,921,857	102,939,191
Other Charges	63,097,273	65,812,810	79,833,704	70,057,337
Fixed Assets	1,660,903	10,870,978	650,000	37,787,394
Other Financing Uses	1,808,089	774,097	849,680	1,437,995
Intrafund Transfers	(3,332,392)	(4,384,780)	(8,470,205)	(8,470,205)
Total Expenditures and	**256,876,143**	**287,720,196**	**343,464,593**	**379,047,439**
Net Costs	**57,898,898**	**64,803,133**	**99,676,926**	**111,733,002**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **7900B - Department of Housing**	
	Function: **Public Assistance**	
	Activity: **Other Assistance**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	18,028,645	32,460,450	29,676,218	106,074,417
State Aid	12,920,270	2,263,681	1,165,356	5,221,909
Federal Aid	6,553,998	11,012,011	4,009,440	16,367,650
Other Local Government Aid	928,834	1,498,079	1,541,985	1,541,985
Charges for Services	658,282	473,708	362,520	362,520
Interfund Revenue	4,824,699	3,035,266	2,136,712	1,834,852
Miscellaneous Revenue	670,206	3,193,875	574,500	674,500
Total Sources	**44,584,934**	**53,937,069**	**39,466,731**	**132,077,833**
Salaries and Benefits	5,862,799	7,025,754	8,227,828	8,172,888
Services and Supplies	1,137,931	1,520,935	816,364	1,196,042
Other Charges	42,406,453	63,154,988	36,563,405	153,120,530
Other Financing Uses	4,382,759	68,369	-	-
Intrafund Transfers	(8,743,615)	(16,648,518)	(4,664,991)	(28,941,351)
Total Expenditures and	**45,046,328**	**55,121,528**	**40,942,606**	**133,548,109**
Net Costs	**461,394**	**1,184,458**	**1,475,875**	**1,470,276**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **8000B - Non-Departmental Service**
Function: **General**
Activity: **Legislation and Administration**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	1,004,488,155	1,060,102,408	951,667,991	964,435,493
Licenses, Permits & Franchises	922,648	956,427	890,341	890,341
Fines, Forfeitures & Penalties	1,425	393	-	-
Use of Money & Property	104,859,987	121,638,215	74,032,554	74,032,554
State Aid	25,267,738	4,801,874	1,463,867	1,463,867
Federal Aid	33,254,685	77,984,033	30,378,786	30,378,786
Other Local Government Aid	3,003,128	2,271,885	1,683,523	1,683,523
Charges for Services	1,903,168	1,337,568	2,170,291	2,170,291
Interfund Revenue	9,294,698	9,081,409	8,953,716	8,953,716
Miscellaneous Revenue	1,581,708	955,127	281,843	281,843
Other Financing Sources	177,682	3,533,745	-	-
Total Sources	**1,184,755,022**	**1,282,663,084**	**1,071,522,912**	**1,084,290,414**
Salaries and Benefits	50,085,381	79,519	93,957,799	97,557,799
Services and Supplies	67,121,634	83,566,963	266,402,293	398,156,541
Other Charges	102,327,376	8,792,650	140,205,269	144,577,842
Fixed Assets	57,831,981	23,895,967	86,713,216	167,827,185
Other Financing Uses	120,137,976	86,922,071	479,954,925	852,555,080
Intrafund Transfers	(417,997)	(1,999,863)	(484,045)	(484,045)
Total Expenditures and Appropriations	**397,086,352**	**201,257,307**	**1,066,749,457**	**1,660,190,402**
Net Costs	**(787,668,670)**	**(1,081,405,776)**	**(4,773,455)**	**575,899,988**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **8200B - Accum Cap Outlay Fund**
Function: **Capital Projects**
Activity: **Capital Projects**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	3,796,807	3,881,777	2,767,755	2,767,755
Total Sources	**3,796,807**	**3,881,777**	**2,767,755**	**2,767,755**
Services and Supplies	-	-	5,000,000	5,000,000
Other Charges	2,000,000	1,000,000	5,000,000	5,000,000
Other Financing Uses	-	-	35,367,675	35,367,675
Total Expenditures and	**2,000,000**	**1,000,000**	**45,367,675**	**45,367,675**
Net Costs	**(1,796,807)**	**(2,881,777)**	**42,599,920**	**42,599,920**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **8300B - Courthouse Const Fund**
Function: **Capital Projects**
Activity: **Capital Projects**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Fines, Forfeitures & Penalties	31	-	-	-
Use of Money & Property	(6,887)	16,003	-	-
Charges for Services	780,457	774,207	640,000	640,000
Interfund Revenue	714,551	-	-	-
Total Sources	**1,488,153**	**790,210**	**640,000**	**640,000**
Other Charges	-	-	200,000	200,000
Other Financing Uses	1,136,891	420,612	351,403	351,403
Total Expenditures and	**1,136,891**	**420,612**	**551,403**	**551,403**
Net Costs	**(351,263)**	**(369,598)**	**(88,597)**	**(88,597)**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **8400B - Crimnl Justice Const Fd**
Function: **Capital Projects**
Activity: **Capital Projects**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	180,219	218,675	209,000	209,000
Charges for Services	780,517	774,230	615,000	615,000
Total Sources	**960,737**	**992,905**	**824,000**	**824,000**
Other Charges	-	-	3,000,000	3,000,000
Total Expenditures and	**-**	**-**	**3,000,000**	**3,000,000**
Net Costs	**(960,737)**	**(992,905)**	**2,176,000**	**2,176,000**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **8420B - Electronc Health Record Budget**
Function: **Capital Projects**
Activity: **Health**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	1,369,551	351,868	-	-
Charges for Services	10,547,2	3,514,042	39,682,271	54,849,659
Miscellaneous Revenue	-	-	-	-
Total Sources	**11,916,7**	**3,865,910**	**39,682,271**	**54,849,659**
Services and Supplies	28,003,823	249,342	-	11,048,023
Other Charges	1,050,927	108,339	3,709	1,800,175
Fixed Assets	17,052,302	2,646,242	33,639,310	35,107,128
Other Financing Uses	8,659,075	-	8,114,577	20,317,681
Total Expenditures and	**54,766,128**	**3,003,923**	**41,757,596**	**68,273,007**
Net Costs	**42,849,331**	**(861,987)**	**2,075,325**	**13,423,348**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **8450B - Warm Shell Project Budget**
Function: **Capital Projects**
Activity: **Capital Projects**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	452,954	384,134	-	-
Miscellaneous Revenue	416,977	-	-	-
Other Financing Sources	63,978,504	4,206,283	1,006,779	-
Total Sources	**64,848,435**	**4,590,417**	**1,006,779**	**-**
Services and Supplies	141,887	352,011	70,000	70,000
Fixed Assets	62,276,237	12,978,570	1,006,779	600,000
Other Financing Uses	-	-	13,130,301	6,255,236
Total Expenditures and	**62,418,124**	**13,330,582**	**14,207,080**	**6,925,236**
Net Costs	**(2,430,311)**	**8,740,164**	**13,200,301**	**6,925,236**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	

Budget Unit: **8470B - Major Capital Construction**
Function: **Capital Projects**
Activity: **Capital Projects**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	10,122,614	6,413,281	16,982,040	451,000
Use of Money & Property	20,532	14,675	-	-
State Aid	3,876,246	9,332,338	725,000	725,000
Miscellaneous Revenue	2,800	385,121	5,025,000	-
Other Financing Sources	35,738,174	63,731,947	60,384,088	41,586,880
Total Sources	**49,760,367**	**79,877,361**	**83,116,128**	**42,762,880**
Services and Supplies	3,958,696	14,506,340	12,540,825	1,004,669
Fixed Assets	50,566,953	60,499,260	73,575,303	45,910,384
Other Financing Uses	-	1,876,795	-	3,070,125
Total Expenditures and	**54,525,649**	**76,882,395**	**86,116,128**	**49,985,178**
Net Costs	**4,765,282**	**(2,994,967)**	**3,000,000**	**7,222,298**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **8500B - Capital Projects**	
	Function: **Capital Projects**	
	Activity: **Capital Projects**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	484,831	704,660	6,001,398	33,524,976
Use of Money & Property	750,837	895,715	-	-
Charges for Services	53,707	61,612	68,600	70,006
Other Financing Sources	38,810,911	31,661,466	137,282,267	158,981,667
Total Sources	**40,100,286**	**33,323,453**	**143,352,265**	**192,576,649**
Services and Supplies	22,537,829	2,707,298	10,290,799	9,702,767
Other Charges	53,329	43,331	195,353	-
Fixed Assets	14,457,262	27,211,206	139,128,154	188,387,256
Total Expenditures and	**37,048,421**	**29,961,834**	**149,614,306**	**198,090,023**
Net Costs	**(3,051,866)**	**(3,361,619)**	**6,262,041**	**5,513,374**

State Controller Schedules	San Mateo County	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2026-27	
	Budget Unit: **8900B - Debt Services**	
	Function: **Debt Service**	
	Activity: **Debt Service Fund**	

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual ☒ Estimated □	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Use of Money & Property	852,917	593,556	-	-
Other Financing Sources	48,065,510	39,795,091	38,386,017	38,386,017
Total Sources	**48,918,427**	**40,388,647**	**38,386,017**	**38,386,017**
Other Charges	47,717,100	39,446,675	38,043,616	38,043,616
Other Financing Uses	1,753,707	2,282,503	13,756,615	14,619,969
Total Expenditures and	**49,470,807**	**41,729,178**	**51,800,231**	**52,663,585**
Net Costs	**552,380**	**1,340,532**	**13,414,214**	**14,277,568**

State Controller Schedules	County of San Mateo	Schedule 10
County Budget Act January 2010 Edition, revision #1	Operation of Internal Service Fund Fiscal Year 2026-27	Fund Title: Fleet Maintenance Fund Service Activity: Fleet Maintenance

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	$126,135	$81,133	$182,216	$182,216
Interfund Revenue	8,213,873	16,293,690	15,645,300	15,645,300
Miscellaneous Revenue	505,214	266,627	405,200	405,200
Total Operating Revenues	**$8,845,222**	**$16,641,450**	**$16,232,716**	**$16,232,716**
Operating Expenses				
Salaries and Employee Benefits	$1,860,574	$2,160,152	$2,704,739	$2,697,924
Services and Supplies	3,020,413	2,753,393	4,213,431	4,303,304
Other Charges	898,958	941,428	1,079,386	1,084,638
Capital Assets	-	-	16,400,000	16,400,000
Depreciation	2,888,486	3,337,432	-	-
Total Operating Expenses	**$8,668,431**	**$9,192,405**	**$24,397,556**	**$24,485,866**

State Controller Schedules	County of San Mateo	Schedule 10
County Budget Act January 2010 Edition, revision #1	Operation of Internal Service Fund Fiscal Year 2026-27	Fund Title: Fleet Maintenance Fund Service Activity: Fleet Maintenance

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	**$176,791**	**$7,449,045**	**$(8,164,840)**	**$(8,253,150)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	$735,875	$780,699	$600,000	$600,000
General Reserves	-	-	-	-
Total Non-Operating Revenues (Expenses)	**$735,875**	**$780,699**	**$600,000**	**$600,000**
Income Before Capital Contributions and Transfers	**$912,666**	**$8,229,744**	**$(7,564,840)**	**$(7,653,150)**
Transfers-In/(Out)	(13,526)	(10,294)	(10,817)	(11,048)
Change in Net Assets	**$899,140**	**$8,219,450**	**$(7,575,657)**	**$(7,664,198)**
Net Assets - Beginning Balance	31,193,159	32,083,015	40,315,954	40,315,954
Prior Years Audit Adjustment	(9,284)	13,489	-	-
Net Assets - Beginning of year, as restated	31,183,875	32,096,504	40,315,954	40,315,954
Net Assets - Ending Balance	$32,083,015	$40,315,954	$32,740,297	$32,651,756

State Controller Schedules	County of San Mateo	Schedule 10
County Budget Act January 2010 Edition, revision #1	Operation of Internal Service Fund Fiscal Year 2026-27	Fund Title: **Fleet Maintenance Fund** Service Activity: **Fleet Maintenance**

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Memo:				
Capital Assets - Equipment	$7,294,879	$3,815,857	$16,400,000	$16,400,000
Capital Assets - Construction in Progress	-	-	-	-
Capital Assets - Structures and Improvements	-	-	-	-
Total Capital Assets	$7,294,879	$3,815,857	$16,400,000	$16,400,000

State Controller Schedules	County of San Mateo	Schedule 10
County Budget Act January 2010 Edition, revision #1	Operation of Internal Service Fund Fiscal Year 2026-27	Fund Title Service Activity: **Tower Road Construction Fund** **Maint., Repair & Renovation**

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	$100,657	$218,850	$85,028	$85,028
Interfund Revenue	1,991,130	2,479,849	3,074,435	3,080,783
Miscellaneous Revenue	92,799	-	-	-
Total Operating Revenues	**$2,184,586**	**$2,698,699**	**$3,159,463**	**$3,165,811**
Operating Expenses				
Salaries and Employee Benefits	$1,422,618	$1,648,866	$2,230,582	$2,228,018
Services and Supplies	186,409	358,107	335,407	335,407
Other Charges	438,477	614,240	578,040	672,131
Total Operating Expenses	**$2,047,504**	**$2,621,213**	**$3,144,029**	**$3,235,556**
Operating Income (Loss)	**$137,082**	**$77,486**	**$15,434**	**$(69,745)**

State Controller Schedules	County of San Mateo	Schedule 10
County Budget Act January 2010 Edition, revision #1	Operation of Internal Service Fund Fiscal Year 2026-27	Fund Title: Tower Road Construction Fund Service Activity: Maint., Repair & Renovation

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating Revenues (Expenses)				
Interest/Investment (Expense) and/or (Loss)	(7,343)	(5,340)	-	-
Total Non-Operating Revenues (Expenses)	**$(7,343)**	**$(5,340)**	**$-**	**$-**
Income Before Capital Contributions and Transfers	**$129,739**	**$72,146**	**$15,434**	**$(69,745)**
Transfers-In/(Out)	(13,743)	(12,794)	(15,434)	(15,738)
Change in Net Assets	**$115,996**	**$59,352**	**$-**	**$(85,483)**
Net Assets - Beginning Balance	(503,700)	(291,704)	(53,023)	(53,023)
Prior Years Audit Adjustment	96,000	179,329	-	-
Net Assets - Beginning of year, as restated	(407,700)	(112,375)	(53,023)	(53,023)
Net Assets - Ending Balance	$(291,704)	(53,023)	$(53,023)	$(138,506)

State Controller Schedules	County of San Mateo	Schedule 11
County Budget Act January 2010 Edition, revision #1	Operation of Enterprise Fund Fiscal Year 2026-27	Fund Title Service Activity: **Airport Fund / Airport**

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Taxes	$228,245	$1,757,911	$262,209	$2,250,094
License Permit & Franchise	74,649	3,300	15,500	15,500
Fines, Forfeitures & Franchises	-	-	15,000	15,000
Use of Money and Property	3,457,779	3,639,899	4,550,508	4,550,508
Charges for Services	15,830	16,795	26,000	26,000
Interfund Revenue	84,853	5,587,525	-	-
Miscellaneous Revenue	68,065	56,330	40,000	40,000
Total Operating Revenues	**$3,929,421**	**$11,061,760**	**$4,909,217**	**$6,897,102**
Operating Expenses				
Salaries and Employee Benefits	$2,254,978	$2,652,959	$2,936,504	$2,935,345
Services and Supplies	2,664,049	1,977,152	2,769,069	2,670,236
Other Charges	342,711	486,033	560,157	567,569
Capital Assets				

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Enterprise Fund Fiscal Year 2026-27		Schedule 11	
		Fund Title Service Activity	Airport Fund Airport	
Operating Detail	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Depreciation	871,587	870,948	-	-
Total Operating Expenses	**$6,133,325**	**$5,987,092**	**$6,265,730**	**$6,173,150**
Operating Income (Loss)	**$(2,203,904)**	**$5,074,668**	**$(1,356,513)**	**$723,952**
Non-Operating Revenues (Expenses)				
State/Federal Grants	$275,453	$2,175,665	$842,491	$1,120,736
Interest/Investment Income and/or Gain	212,176	219,633	26,000	26,000
Total Non-Operating Revenues (Expenses)	**$487,629**	**$2,395,298**	**$868,491**	**$1,146,736**
Income Before Capital Contributions and Transfers	**$(1,716,275)**	**$7,469,966**	**$(488,022)**	**$1,870,688**
Transfers-In/(Out)	-	-	-	-
Change in Net Assets	**$(1,716,275)**	**$7,469,966**	**$(488,022)**	**$1,870,688**
Net Assets - Beginning Balance	44,493,466	42,777,191	50,230,374	50,230,374

State Controller Schedules	**County of San Mateo**			**Schedule 11**
County Budget Act January 2010 Edition, revision #1	Operation of Enterprise Fund Fiscal Year 2026-27		Fund Title Service Activity	**Airport Fund** **Airport**
Operating Detail	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Prior Years Audit Adjustment	-	(16,783)	-	-
Net Assets - Beginning of year, as restated	44,493,466	42,760,408	50,230,374	50,230,374
Net Assets - Ending Balance	$42,777,191	$50,230,374	$49,742,352	52,101,062
Memo:				
Fixed Assets - Structure/Improv				
Capital Assets - Construction in Progress	$1,279,799	$1,806,948	$8,843,700	$11,103,297
Fixed Assets - Software				
Capital Assets - Equipment	-	-	-	-
Total Capital Assets	$1,279,799	$1,806,948	$8,843,700	$11,103,297

State Controller Schedules	County of San Mateo	Schedule 11
County Budget Act January 2010 Edition, revision #1	Operation of Enterprise Fund Fiscal Year 2026-27	Fund Title Service Activity: **Coyote Point Marina Recreation**

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Use of Money and Property	$-	$-	$-	$-
Charges for Services	1,554,466	1,447,976	1,655,460	1,655,460
Miscellaneous Revenue	46,190	5,703	5,000	5,000
Total Operating Revenues	**$1,600,656**	**$1,453,679**	**$1,660,460**	**$1,660,460**
Operating Expenses				
Salaries and Employee Benefits	$647,288	$546,660	$793,646	$791,695
Services and Supplies	284,812	452,760	519,431	568,917
Other Charges	378,561	369,081	367,383	516,433
Capital Assets	-	-	-	-
Depreciation	315,289	315,289	-	-
Total Operating Expenses	**$1,625,950**	**$1,683,790**	**$1,680,460**	**$1,877,045**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Enterprise Fund Fiscal Year 2026-27		Fund Title Service Activity	Schedule 11 Coyote Point Marina Recreation
Operating Detail	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Operating Income (Loss)	**$(25,294)**	**$(230,111)**	**$(20,000)**	**$(216,585)**
Non-Operating Revenues (Expenses)				
State/Federal Grants	$-	$23,993	$-	$47,772
Interest/Investment Income and/or Gain	41,072	53,140	20,000	20,000
Gain or Loss on Sale of Capital Assets	-	-	-	-
General Reserves	-	-	-	-
Total Non-Operating Revenues (Expenses)	**$41,072**	**$77,133**	**$20,000**	**$67,772**
Income Before Capital Contributions and Transfers	**$15,778**	**$(152,978)**	**$-**	**$(148,813)**
Capital Contributions - Grant, extraordinary items, etc.	$-	$-	$-	$-
Transfers-In/(Out)	-	-	-	-
Change in Net Assets	**$15,778**	**$(152,978)**	**$-**	**$(148,813)**
Net Assets - Beginning Balance	6,683,372	6,781,272	6,713,945	6,713,945

State Controller Schedules	County of San Mateo			Schedule 11
County Budget Act January 2010 Edition, revision #1	Operation of Enterprise Fund Fiscal Year 2026-27		Fund Title Service Activity	**Coyote Point Marina** **Recreation**

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Prior Years Audit Adjustment	82,122	85,651	-	-
Net Assets - Beginning of year, as restated	6,765,494	6,866,923	6,713,945	6,713,945
Net Assets - Ending Balance	$6,781,272	$6,713,945	$6,713,945	$6,565,132
Memo:				
Capital Assets - Structures and Improvements	$-	$-	$-	$-
Capital Assets - Construction in Progress	-	-	-	-
Capital Assets - Software	-	-	-	-
Capital Assets - Equipment				
Total Capital Assets	$-	$-	$-	$-

State Controller Schedules	County of San Mateo	Schedule 11
County Budget Act January 2010 Edition, revision #1	Operation of Enterprise Fund Fiscal Year 2026-27	Fund Title Service Activity: **San Mateo Medical Center** **Hospital Care**

Operating Detail	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Taxes	$1,735,979	$1,859,044	$1,986,017	$1,986,086
Use of Money and Property	15,011		-	-
Charges for Services	247,095,877	309,693,841	298,419,229	316,519,553
Interfund Revenue	3,740,423	821,663	876,256	951,256
Miscellaneous Revenue		2,514,241	8,301,485	8,301,485
Total Operating Revenues	**$252,587,290**	**$314,888,789**	**$309,582,987**	**$327,758,380**
Operating Expenses				
Salaries and Employee Benefits	$232,068,079	$238,583,138	$267,268,314	$267,995,890
Services and Supplies	167,875,487	194,018,929	200,584,325	216,588,218
Other Charges	53,038,272	57,659,623	56,793,182	56,413,051
Capital Assets	-	-	4,221,125	5,989,612
Depreciation	4,137,118	4,224,047	4,024,087	4,029,139
Total Operating Expenses	**$457,118,956**	**$494,485,737**	**$532,891,033**	**$551,015,910**
Operating Income (Loss)	**$(204,531,666)**	**$(179,596,948)**	**$(223,308,046)**	**$(223,257,530)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Enterprise Fund Fiscal Year 2026-27		Schedule 11 Fund Title Service Activity: San Mateo Medical Center / Hospital Care	
Operating Detail	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Non-Operating Revenues (Expenses)				
State./Federal Grants	$167,674,418	$185,591,767	$197,389,317	$197,392,665
Interest/Investment Income and/or Gain	92,911	39,465	20,000	20,000
Total Non-Operating Revenues (Expenses)	**$167,767,329**	**$185,631,232**	**$197,409,317**	**$197,412,665**
Income Before Capital Contributions and Transfers	**$(36,764,337)**	**$6,034,284**	**$(25,898,729)**	**$(25,844,865)**
Transfers-In/(Out)	$52,080,353	$9,141,370	$25,898,729	$25,844,865
Change in Net Assets	**$15,316,016**	**$15,175,654**	**$-**	**$-**
Net Assets - Beginning Balance	68,521,753	60,105,878	49,705,087	49,705,087
Prior Years Audit Adjustment	(23,731,891)	(25,576,445)	-	-
Net Assets - Beginning of year, as restated	44,789,862	34,529,433	49,705,087	49,705,087
Net Assets - Ending Balance	$60,105,878	$49,705,087	$49,705,087	$49,705,087
Memo:				
Capital Assets - Structures and Improvements			$-	$-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	**County of San Mateo** Operation of Enterprise Fund Fiscal Year 2026-27			**Schedule 11**
			Fund Title Service Activity	**San Mateo Medical Center** **Hospital Care**
Operating Detail	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Capital Assets - Construction in Progress	9,484,833	(2,514,241)	-	-
Capital Assets - Software			1,000,000	1,000,000
Capital Assets - Equipment			3,221,125	4,989,612
Total Capital Assets	$9,484,833	$(2,514,241)	$4,221,125	$5,989,612

State Controller Schedules | **County of San Mateo** | **Schedule 12**

County Budget Act
January 2010 Edition,
revision #1

Special Districts and Other Agencies Summary

Fiscal Year 2026-27

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
County Service Area							
County Service Area No. 1	$13,689,468	$-	$5,955,140	$19,644,608	$7,410,140	$12,234,468	$19,644,608
County Service Area No. 6	1,502,097	-	137,811	1,639,908	1,639,908	-	1,639,908
County Service Area No. 7	-	-	236,035	236,035	236,035	-	236,035
County Service Area No. 8	8,199,624	-	3,996,598	12,196,222	4,915,221	7,281,001	12,196,222
County Service Area No. 11	-	-	188,353	188,353	188,353	-	188,353
Los Trancos Maintenance District	1,873,020	-	290,800	2,163,820	772,200	1,391,620	2,163,820
Total County Service Area	**$25,264,209**	**$-**	**$10,804,737**	**$36,068,946**	**$15,161,857**	**$20,907,089**	**$36,068,946**
Sewer Maintenance							
Burlingame Hills Sewer	$3,558,289	$-	$1,202,248	$4,760,537	$4,664,899	$95,638	$4,760,537
Emerlad Lake Heights Sewer	8,923,441	-	3,755,078	12,678,519	12,678,519	-	12,678,519
Fair Oak Sewer Maintenance	28,724,749	-	14,833,925	43,558,674	43,558,674	-	43,558,674
Harbor Ind Sewer Maintenance	1,317,324	-	210,895	1,528,219	1,528,219	-	1,528,219

State Controller Schedules
County Budget Act
January 2010 Edition,
revision #1

County of San Mateo
Special Districts and Other Agencies Summary
Fiscal Year 2026-27

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Kensington Square Sewer	478,421	-	209,382	687,803	687,803	-	687,803
Oak Knoll Manor Sewer	1,064,005	-	318,021	1,382,026	1,382,026	-	1,382,026
Edgewood Sewer Maintenance	101,757	-	32,301	134,058	134,058	-	134,058
Sewer District Clearing	-	-	3,016,533	3,016,533	3,016,533	-	3,016,533
Sewer District Maintenance	-	-	2,057,448	2,057,448	2,057,448	-	2,057,448
Total Sewer Maintenance	**$44,167,986**	**$-**	**$25,635,831**	**$69,803,817**	**$69,708,179**	**$95,638**	**$69,803,817**
County Sanitary District							
Crystal Springs Sani Dist	$4,900,781	$-	$3,372,317	$8,273,098	$8,153,866	$119,232	$8,273,098
Devonshire Co Sani Dist	2,258,641	-	656,654	2,915,295	2,915,295	-	2,915,295
Scenic Heighs Co Sani Dist	362,549	-	176,725	539,274	539,274	-	539,274
Total County Sanitary District	**$7,521,971**	**$-**	**$4,205,696**	**$11,727,667**	**$11,608,435**	**$119,232**	**$11,727,667**
Drainage Maintenance							
Baywood Park Drainage Maintenance	$1,456	$-	$30	$1,486	$1,486	$-	$1,486

State Controller Schedules | **County of San Mateo** | **Schedule 12**

County Budget Act
January 2010 Edition,
revision #1

Special Districts and Other Agencies Summary

Fiscal Year 2026-27

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Camp-Bel Uni Pk Drainage Maintenance	174,790	-	9,119	183,909	183,909	-	183,909
Encanted Hills Drainage Maintenance	24,484	-	3,458	27,942	27,942	-	27,942
Highlands Drainage Maintenance	52,196	-	1,889	54,085	54,085	-	54,085
Sequioa Drainage Maintenance	156,241	-	6,153	162,394	162,394	-	162,394
Uni Hts Area Drainage Maintenance	817,366	-	56,276	873,642	873,642	-	873,642
Total Drainage Maintenance	**$1,226,533**	**$-**	**$76,925**	**$1,303,458**	**$1,303,458**	**$-**	**$1,303,458**
Lighting District							
Bel-Aire Lighting Maint	$2,016,472	$-	$148,889	$2,165,361	$2,165,361	$-	$2,165,361
Belmont Lighting Dist	167,783	-	19,318	187,101	187,101	-	187,101
Colma Lighting Dist	2,529,859	-	232,592	2,762,451	2,762,451	-	2,762,451
Granada Hwy Lighting Dist	1,768,545	-	157,991	1,926,536	1,926,536	-	1,926,536
Emerald Lake Light Dist	9,777,426	-	711,359	10,488,785	10,488,785	-	10,488,785
Enchanted Hills Light Dist	472,646	-	32,944	505,590	505,590	-	505,590
La Honda Lighting Dist	529,387	-	31,949	561,336	561,336	-	561,336

State Controller Schedules | **County of San Mateo** | **Schedule 12**

County Budget Act
January 2010 Edition,
revision #1

Special Districts and Other Agencies Summary

Fiscal Year 2026-27

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Lighting District Clearing	-	-	280,400	280,400	280,400	-	280,400
Menlo Park Lighting Dist	9,379,901	-	741,922	10,121,823	10,121,823	-	10,121,823
Montara Lighting District	4,328,100	-	274,201	4,602,301	4,602,301	-	4,602,301
Pescadero Lighting District	507,679	-	31,144	538,823	538,823	-	538,823
Total Lighting District	**$31,477,798**	**$-**	**$2,662,709**	**$34,140,507**	**$34,140,507**	**$-**	**$34,140,507**
Landscape District							
Highlands Landscape District	$310,716	$-	$19,949	$330,665	$7,200	$323,465	$330,665
Alameda de las Pulgas Tree Maintenance	137,753	-	2,000	139,753	14,200	125,553	139,753
Total Landscape District	**$448,469**	**$-**	**$21,949**	**$470,418**	**$21,400**	**$449,018**	**$470,418**
Total Special Districts and Other Agencies	**$110,106,966**	**$-**	**$43,407,847**	**$153,514,813**	**$131,943,836**	**$21,570,977**	**$153,514,813**
Arithmetic Results				COL 2+3+4 COL 5 = COL 8			COL 6+7 COL 5 = COL 8
Totals Transferred From	SCH 13, COL 6	SCH 14, COL 4	TL All SCH 15 Revs, COL 5		TL All SCH 15 Exps, COL 5	SCH 14, COL 6	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Special Districts and Other Agencies Summary Fiscal Year 2026-27						Schedule 12
District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

State Controller Schedules | **County of San Mateo** | **Schedule 13**

County Budget Act

Fund Balance - Special Districts and Other Agencies
Fiscal Year 2026-27

Actual ☒
Estimated □

January 2010 Edition, revision #1

District/Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
County Service Area					
County Service Area No. 1	$13,689,468	$-	$-	$-	$13,689,468
County Service Area No. 6	1,502,097	-	-	-	1,502,097
County Service Area No. 7	-	-	-	-	-
County Service Area No. 8	8,199,624	-	-	-	8,199,624
County Service Area No. 11	2,535,892	-	2,535,892	-	-
Los Trancos Maintenance District	1,873,020	-	-	-	1,873,020
Total County Service Area	**$27,800,101**	**$-**	**$2,535,892**	**$-**	**$25,264,209**
Sewer Maintenance					
Burlingame Hills Sewer	$8,013,061	$-	$4,454,772	$-	$3,558,289
Emerald Lake Heights Sewer	13,321,799	-	4,398,358	-	8,923,441
Fair Oak Sewer Maintenance	46,253,743	-	17,528,994	-	28,724,749
Harbor Ind Sewer Maintenance	1,617,039	-	299,715	-	1,317,324

State Controller Schedules	County of San Mateo	Schedule 13
County Budget Act	Fund Balance - Special Districts and Other Agencies Fiscal Year 2026-27	Actual ☒ Estimated ☐
January 2010 Edition, revision #1		

District/Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Kensington Square Sewer	965,457	-	487,036	-	478,421
Oak Knoll Manor Sewer	1,080,303	-	16,298	-	1,064,005
Edgewood Sewer Maintenance	101,757	-	-	-	101,757
Total Sewer Maintenance	**$71,353,159**	**$-**	**$27,185,173**	**$-**	**$44,167,986**
County Sanitary District					
Crystal Springs Sani Dist	$9,388,096	$-	$4,487,315	$-	$4,900,781
Devonshire Co Sani Dist	2,535,367	-	276,726	-	2,258,641
Scenic Heighs Co Sani Dist	395,038	-	32,489	-	362,549
Total County Sanitary District	**$12,318,501**	**$-**	**$4,796,530**	**$-**	**$7,521,971**
Drainage Maintenance					
Baywood Park Drainage Maintenance	$1,456	$-	$-	$-	$1,456
Camp-Bel Uni Pk Drainage Maintenance	174,790	-	-	-	174,790

State Controller Schedules	County of San Mateo	Schedule 13
County Budget Act	Fund Balance - Special Districts and Other Agencies Fiscal Year 2026-27	Actual ☒ Estimated □
January 2010 Edition, revision #1		

District/Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Enchanted Hills Drainage Maintenance	24,484	-	-	-	24,484
Highlands Drainage Maintenance	52,196	-	-	-	52,196
Sequioa Drainage Maintenance	156,241	-	-	-	156,241
Uni Hts Area Drainage Maintenance	817,366	-	-	-	817,366
Total Drainage Maintenance	**$1,226,533**	**$-**	**$-**	**$-**	**$1,226,533**
Lighting District					
Bel-Aire Lighting Maint	$2,016,472	$-	$-	$-	$2,016,472
Belmont Lighting Dist	167,783	-	-	-	167,783
Colma Lighting Dist	2,579,255	-	49,396	-	2,529,859
Granada Hwy Lighting Dist	1,768,545	-	-	-	1,768,545
Emerald Lake Light Dist	9,777,426	-	-	-	9,777,426
Enchanted Hills Light Dist	472,646	-	-	-	472,646
La Honda Lighting Dist	529,387	-	-	-	529,387

State Controller Schedules	County of San Mateo	Schedule 13
County Budget Act	Fund Balance - Special Districts and Other Agencies Fiscal Year 2026-27	Actual ☒ Estimated □
January 2010 Edition, revision #1		

District/Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Lighting District Clearing	-	-	-	-	-
Menlo Park Lighting Dist	9,659,785	-	279,884	-	9,379,901
Montara Lighting District	4,328,100	-	-	-	4,328,100
Pescadero Lighting District	507,679	-	-	-	507,679
Total Lighting District	**$31,807,078**	**$-**	**$329,280**	**$-**	**$31,477,798**
Landscape District					
Highlands Landscape District	$310,716	$-	$-	$-	$310,716
Alameda de las Pulgas Tree Maintenance	137,753	-	-	-	137,753
Total Landscape District	**$448,469**	**$-**	**$-**	**$-**	**$448,469**
Total Special Districts and Other Agencies	**$144,953,841**	**$-**	**$34,846,875**	**$-**	**$110,106,966**
Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred **From**			SCH 14, COL 2	SCH 14, COL 2	

State Controller Schedules	County of San Mateo	Schedule 13
County Budget Act	Fund Balance - Special Districts and Other Agencies Fiscal Year 2026-27	Actual ☒ Estimated □
January 2010 Edition, revision #1		

District/Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Totals Transferred **To**					SCH 1, COL 2 SCH 12, COL 2

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

State Controller Schedules	County of San Mateo	Schedule 14
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Obligated Fund Balances Fiscal Year 2026-27	

District/Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
County Service Area						
County Service Area No. 1	$-	$-	$-	$11,911,261	$12,234,468	$12,234,468
County Service Area No. 7	-	-	-	-	-	-
County Service Area No. 8	-	-	-	6,482,095	7,281,001	7,281,001
County Service Area No. 11	2,535,892	-	-	-	-	2,535,892
Los Trancos Maintenance District	-	-	-	764,414	1,391,620	1,391,620
Total County Service Area	**$2,535,892**	**$-**	**$-**	**$19,157,770**	**$20,907,089**	**$23,442,981**
Sewer Maintenance						
Burlingame Hills Sewer	$4,454,772	$-	$-	$95,638	$95,638	$4,550,410
Emerald Lake Heights Sewer	4,398,358	-	-	-	-	4,398,358
Fair Oak Sewer Maintenance	17,528,994	-	-	-	-	17,528,994
Harbor Ind Sewer Maintenance	299,715	-	-	-	-	299,715
Kensington Square Sewer	487,036					487,036
Oak Knoll Manor Sewer	16,298	-	-	-	-	16,298

State Controller Schedules | **County of San Mateo** | **Schedule 14**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Obligated Fund Balances
Fiscal Year 2026-27

District/Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Total Sewer Maintenance	**$27,185,173**	**$-**	**$-**	**$95,638**	**$95,638**	**$27,280,811**
County Sanitary District						
Crystal Springs Sani Dist	$4,487,315	$-	$-	$119,232	$119,232	$4,606,547
Devonshire Co Sani Dist	276,726	-	-	-	-	276,726
Scenic Heighs Co Sani Dist	32,489	-	-	-	-	32,489
Total County Sanitary District	**$4,796,530**	**$-**	**$-**	**$119,232**	**$119,232**	**$4,915,762**
Lighting District						
Colma Lighting Dist	$49,396	$-	$-	$-	$-	$49,396
Menlo Park Lighting Dist	279,884	-	-	-	-	279,884
Montara Lighting District	-	-	-	-	-	-
Total Lighting District	**$329,280**	**$-**	**$-**	**$-**	**$-**	**$329,280**

State Controller Schedules	County of San Mateo	Schedule 14
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Obligated Fund Balances Fiscal Year 2026-27	

District/Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Landscape District						
Highlands Landscape District	$-	$-	$-	$315,635	$323,465	$323,465
Alameda de las Pulgas Tree Maintenance	-	-	-	114,531	125,553	125,553
Total Landscape District	**$-**	**$-**	**$-**	**$430,166**	**$449,018**	**$449,018**
Total Special Districts and Other Agencies	**$34,846,875**	**$-**	**$-**	**$19,802,806**	**$21,570,977**	**$56,417,852**
Arithmetic Results						COL 2 - 4 + 6
Total Transferred **From**						
Total Transferred **To**	COL 4 + 5 = SCH 13, COL 2		SCH 12, COL 3 SCH 1, COL 3	All New Reserves: #8612,8811 & 8821.	SCH 12, COL 7 SCH 1, COL 7	

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	County Service Area No. 1	

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$4,685,574	$5,056,837	$5,698,810	$5,698,810
Revenue From Use of Money and Property	464,659	537,793	104,872	104,872
Intergovernmental - State	11,404	11,656	12,283	12,283
Intergovernmental - Federal				
Charges for Services	92,890	92,890	90,000	90,000
Miscellaneous Revenues	-	-	49,175	49,175
Other Financing Sources	-	-	-	-
Total Revenues	**$5,254,527**	**$5,699,176**	**$5,955,140**	**$5,955,140**
Services & Supplies	$3,549,838	$4,026,469	$5,890,645	$5,903,445
Other Charges	144	127	44,495	31,695
Capital Assets - Equipment	-	1,160,660	1,475,000	1,475,000
Other Financing Uses			-	-
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	-	-

Total Expenditures/Appropriations	**$3,549,982**	**$5,187,256**	**$7,410,140**	**$7,410,140**
Net Cost/(Revenue)	**$(1,704,545)**	**$(511,920)**	**$1,455,000**	**$1,455,000**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

County Service Area No. 6

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$104,061	$109,228	$94,584	$94,584
Revenue from Use of Money & Property	58,648	63,822	43,000	43,000
Intergovernmental Revenues - State	228	226	227	227
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$162,937**	**$173,276**	**$137,811**	**$137,811**
Services & Supplies	$49,982	$51,422	$145,500	$145,500
Other Charges	-	-	-	-
Capital Assets - Equipment				

Other Financing Uses				
Transfers Out				
Appropriation for Contingencies			1,576,319	1,494,408
Total Expenditures/Appropriations	**$49,982**	**$51,422**	**$1,721,819**	**$1,639,908**
Net Cost/(Revenue)	**$(112,955)**	**$(121,854)**	**$1,584,008**	**$1,502,097**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

County Service Area No. 7

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue from Use of Money & Property	$1,421	$-	$550	$550
Intergovernmental Revenues - State	-	-	-	-
Intergovernmental - Federal	-	-	-	-
Charges for Services	161,601	162,493	157,590	157,590
Interfund Revenue	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	77,895
Total Revenues	**$163,022**	**$162,493**	**$158,140**	**$236,035**
Services & Supplies	$137,945	$275,786	$161,200	$216,200

Other Charges	12,754	4,422	9,850	9,850
Capital Assets - Structure & Improvement	-	-	-	-
Capital Assets - Infrastructure Water & Sewer	-	-	-	-
Transfers Out				
Appropriation for Contingencies		-	17,000	9,985
Total Expenditures/Appropriations	**$150,699**	**$280,208**	**$188,050**	**$236,035**
Net Cost/(Revenue)	**$(12,323)**	**$117,715**	**$29,910**	**$-**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

County Service Area No. 8

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$1,547,177	$1,639,097	$1,645,440	$1,645,440
Licenses, Permits and Franchises	196,607	212,953	210,356	210,356
Revenue From Use of Money and Property	293,088	321,021	143,700	143,700
Intergovernmental - State	14,713	3,760	3,753	3,753
Charges for Services	1,992,216	2,204,591	1,993,349	1,993,349
Miscellaneous Revenues		-	-	-

Other Financing Sources	-			
Total Revenues	**$4,043,801**	**$4,381,422**	**$3,996,598**	**$3,996,598**
Salaries & Benefits	$162,783	$327,093	$540,185	$570,779
Services & Supplies	3,110,538	3,883,122	3,289,438	4,073,172
Other Charges	21,109	31,883	68,589	72,884
Capital Assets Equipment				
Other Financing Uses	-	52,445	56,613	156,613
Transfers Out	-	-	41,773	41,773
Appropriation for Contingencies	-	-	-	-
Total Expenditures/Appropriations	**$3,294,430**	**$4,294,543**	**$3,996,598**	**$4,915,221**
Net Cost/(Revenue)	**$(749,371)**	**$(86,879)**	**$-**	**$918,623**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

County Service Area No. 11

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	$1,759	$-	$300	$300
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal				

Charges for Services	88,210	90,592	73,680	73,680
Interfund Revenue				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	114,373
Total Revenues	**$89,969**	**$90,592**	**$73,980**	**$188,353**
Services & Supplies	$94,379	$228,102	$77,880	$180,880
Other Charges	71,994	72,579	-	-
Capital Assets - Road	-	-	-	-
Capital Assets - Infrastructure Water & Sewer	-	-	-	-
Other Financing Uses				
Transfers Out				
Intrafund Transfers				
Appropriation for Contingencies		-	17,623	7,473
Total Expenditures/Appropriations	**$166,373**	**$300,681**	**$95,503**	**$188,353**
Net Cost/(Revenue)	**$76,404**	**$210,089**	**$21,523**	**$-**

State Controller Schedules	**County of San Mateo**	**Schedule 15**
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	Los Trancos Maintenance District	

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$428,397	$453,466	$285,000	$285,000
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	63,280	72,261	5,000	5,000
Intergovernmental - State	742	736	800	800
Intergovernmental - Federal				
Charges for Services				
Interfund Revenue				
Miscellaneous Revenues	15	-	-	-
Other Financing Sources				
Total Revenues	**$492,434**	**$526,463**	**$290,800**	**$290,800**
Services & Supplies	$239,472	$413,436	$763,200	$763,200
Other Charges	9,000	9,000	9,000	9,000
Capital Assets - Infrastructure Road	-	-	-	-
Other Financing Uses				
Transfers Out	-	-	-	
Intrafund Transfers				
Appropriation for Contingencies				
Total Expenditures/Appropriations	**$248,472**	**$422,436**	**$772,200**	**$772,200**
Net Cost/(Revenue)	**$(243,962)**	**$(104,027)**	**$481,400**	**$481,400**

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act	Special Districts and Other Agencies	

January 2010 Edition, revision #1

Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Burlingame Hills Sewer

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$176,137	$187,414	$110,916	$110,916
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	100,787	126,528	80,000	80,000
Intergovernmental - State	269	269	267	267
Intergovernmental - Federal				
Charges for Services	928,237	976,659	1,011,065	1,011,065
Interfund Revenue	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$1,205,430**	**$1,290,870**	**$1,202,248**	**$1,202,248**
Services & Supplies	$725,495	$455,109	$1,077,746	$1,077,746
Other Charges	232,828	232,828	130,042	130,042
Capital Assets - Infrastructure Water & Sewer	-	-	-	-
Transfers Out		-	-	-
Transfers Out	-	-	-	-
Appropriation for Contingencies		-	2,279,507	3,457,111

Total Expenditures/Appropriations	**$958,323**	**$687,937**	**$3,487,295**	**$4,664,899**
Net Cost/(Revenue)	**$(247,107)**	**$(602,933)**	**$2,285,047**	**$3,462,651**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Emerald Lake Heights Sewer

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$54,073	$57,946	$34,289	$34,289
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	294,427	349,758	270,000	270,000
Intergovernmental - State	83	83	82	82
Intergovernmental - Federal				
Charges for Services	3,290,749	3,499,620	3,450,707	3,450,707
Miscellaneous Revenues	1,599	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$3,640,931**	**$3,907,407**	**$3,755,078**	**$3,755,078**
Services & Supplies	$2,499,730	$2,758,498	$3,703,686	$3,703,686

Other Charges	288,161	288,161	-	-
Capital Assets Infrastructure - Water & Sewer	-	-	1,750,000	1,750,000
Transfers Out	-	-	-	-
Transfers Out				
Appropriation for Contingencies		-	3,134,939	7,224,833
Total Expenditures/Appropriations	**$2,787,891**	**$3,046,659**	**$8,588,625**	**$12,678,519**
Net Cost/(Revenue)	**$(853,040)**	**$(860,748)**	**$4,833,547**	**$8,923,441**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Fair Oaks Sewer Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$1,375,601	$1,501,376	$859,397	$859,397
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	922,499	1,068,207	790,000	790,000
Intergovernmental - State	2,143	2,177	2,103	2,103
Intergovernmental - Federal				

Intergovernmental - Local				
Charges for Services	12,632,276	13,020,525	13,182,425	13,182,425
Interfund Revenue	-	-	-	-
Miscellaneous Revenues	-	611	-	-
Other Financing Sources	-	-	-	-
Non-County Revenues				
Total Revenues	**$14,932,519**	**$15,592,896**	**$14,833,925**	**$14,833,925**
Services & Supplies	$11,109,847	$7,550,903	$15,262,721	$15,262,721
Other Charges	2,161,908	973,302	-	-
Capital Assets - Equipment	-	-	-	-
Capital Assets Infrastructure - Water & Sewer	491,266	465,540	5,000,000	5,000,000
Other Financing Uses				
Transfer Out				
Appropriation for Contingencies		-	8,390,425	23,295,953
Total Expenditures/Appropriations	**$13,763,021**	**$8,989,745**	**$28,653,146**	**$43,558,674**
Net Cost/(Revenue)	**$(1,169,498)**	**$(6,603,151)**	**$13,819,221**	**$28,724,749**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Harbor Ind Sewer Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$34,744	$44,955	$19,760	$19,760
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	41,362	47,329	35,000	35,000
Intergovernmental - State	56	81	53	53
Intergovernmental - Federal				
Intergovernmental - Local				
Charges for Services	155,577	171,709	156,082	156,082
Miscellaneous Revenues	-	-	-	-
Non-County Revenues				
Total Revenues	**$231,739**	**$264,074**	**$210,895**	**$210,895**
Services & Supplies	$99,639	$109,761	$243,302	$243,302
Other Charges	6,698	6,698	-	-
Capital Assets Equipment				
Capital Assets Infrastructure - Water & Sewer	-	-	-	-
Transfers Out	-	-	-	-
Transfers Out	-	-		
Appropriation for Contingencies	-	-	656,047	1,284,917
Total Expenditures/Appropriations	**$106,337**	**$116,459**	**$899,349**	**$1,528,219**

Net Cost/(Revenue)	**$(125,402)**	**$(147,615)**	**$688,454**	**$1,317,324**

State Controller Schedules	**County of San Mateo**	**Schedule 15**
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	Kensington Squre Sewer	

Detail by Revenue Category and Expenditure Object	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Taxes	$31,851	$34,364	$20,333	$20,333
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	11,404	15,639	7,800	7,800
Intergovernmental - State	49	49	49	49
Intergovernmental - Federal				
Charges for Services	153,945	170,145	181,200	181,200
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$197,249**	**$220,197**	**$209,382**	**$209,382**
Services & Supplies	$100,224	$64,713	$141,966	$141,966
Other Charges	10,883	10,883	-	-
Capital Assets Infrastructure - Water & Sewer	-	-	-	-

Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	445,912	545,837
Total Expenditures/Appropriations	**$111,107**	**$75,596**	**$587,878**	**$687,803**
Net Cost/(Revenue)	**$(86,142)**	**$(144,601)**	**$378,496**	**$478,421**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Oak Knoll Manor Sewer

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$11,368	$11,802	$7,171	$7,171
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	33,202	38,122	29,000	29,000
Intergovernmental - State	17	17	17	17
Intergovernmental - Federal				
Charges for Services	282,630	309,703	281,833	281,833
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

Total Revenues	**$327,217**	**$359,644**	**$318,021**	**$318,021**
Services & Supplies	$224,558	$151,017	$423,169	$423,169
Other Charges	252	252	-	-
Capital Assets Equipment Capital Assets Infrastructure - Water & Sewer	-	-	400,000	400,000
Transfers Out				
Appropriation for Contingencies	-	-	238,771	558,857
Total Expenditures/Appropriations	**$224,810**	**$151,269**	**$1,061,940**	**$1,382,026**
Net Cost/(Revenue)	**$(102,407)**	**$(208,375)**	**$743,919**	**$1,064,005**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Crystal Springs Sani District

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$175,255	$190,036	$111,233	$111,233
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	171,003	166,313	240,000	240,000

Intergovernmental - State	229,477	274	267	267
Intergovernmental - Federal				
Charges for Services	2,922,602	3,030,302	3,020,817	3,020,817
Interfund Revenue	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$3,498,337**	**$3,386,925**	**$3,372,317**	**$3,372,317**
Services & Supplies	$2,783,957	$1,039,731	$2,273,920	$2,273,920
Other Charges	1,878,634	1,441,638	1,860,000	1,860,000
Capital Assets Infrastructure - Water & Sewer	-	-	500,000	500,000
Transfers Out		-	-	-
Appropriation for Contingencies	-	-	1,093,118	3,519,946
Total Expenditures/Appropriations	**$4,662,591**	**$2,481,369**	**$5,727,038**	**$8,153,866**
Net Cost/(Revenue)	**$1,164,254**	**$(905,556)**	**$2,354,721**	**$4,781,549**

State Controller Schedules	**County of San Mateo**	**Schedule 15**
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	Devonshire Co Sani District	

Detail by Revenue Category and Expenditure Object	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**

1	2	3	4	5
Taxes	$87,643	$95,617	$55,509	$55,509
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	69,067	80,021	49,000	49,000
Intergovernmental - State	134	138	133	133
Intergovernmental - Federal				
Charges for Services	517,234	535,559	552,012	552,012
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$674,078**	**$711,335**	**$656,654**	**$656,654**
Services & Supplies	$461,270	$513,875	$713,443	$713,443
Other Charges	6,021	6,021	-	-
Capital Assets Infrastructure - Water & Sewer	-	-	500,000	500,000
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	1,146,056	1,701,852
Total Expenditures/Appropriations	**$467,291**	**$519,896**	**$2,359,499**	**$2,915,295**
Net Cost/(Revenue)	**$(206,787)**	**$(191,439)**	**$1,702,845**	**$2,258,641**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Scenic Heights Co Sani District

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$4,017	$4,365	$2,578	$2,578
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	8,161	11,404	3,500	3,500
Intergovernmental - State	6	6	6	6
Intergovernmental - Federal				
Charges for Services	152,233	163,233	170,641	170,641
Miscellaneous Revenues	-	-		
Other Financing Sources	-	-	-	-
Total Revenues	**$164,418**	**$179,008**	**$176,725**	**$176,725**
Services & Supplies	$109,299	$91,767	$206,233	$206,233
Other Charges	726	726	-	-
Capital Assets Infrastructure - Water & Sewer	-	-	-	-
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	209,606	333,041
Total Expenditures/Appropriations	**$110,025**	**$92,493**	**$415,839**	**$539,274**
Net Cost/(Revenue)	**$(54,393)**	**$(86,515)**	**$239,114**	**$362,549**

State Controller Schedules	County of San Mateo	Schedule 15

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Edgewood Sewer Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	$4,102	$4,268	$3,600	$3,600
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services	26,754	27,729	28,701	28,701
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$30,856**	**$31,997**	**$32,301**	**$32,301**
Services & Supplies	$19,402	$35,642	$27,355	$27,355
Other Charges				
Capital Assets Equipment				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	115,054	106,703
Total Expenditures/Appropriations	**$19,402**	**$35,642**	**$142,409**	**$134,058**
Net Cost/(Revenue)	**$(11,454)**	**$3,645**	**$110,108**	**$101,757**

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	

Sewer Districts Clearing Fund

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Interfund Revenue	$1,934,513	$2,625,364	$2,961,762	$3,016,533
Miscellaneous Revenues	231	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$1,934,744**	**$2,625,364**	**$2,961,762**	**$3,016,533**
Services & Supplies	$1,907,003	$2,143,837	$2,435,385	$2,442,485
Other Charges	27,741	481,527	526,377	574,048
Capital Assets Equipment				
Intrafund Transfers				
Transfers Out	-			
Appropriation for Contingencies	-	-	-	-
Total Expenditures/Appropriations	**$1,934,744**	**$2,625,364**	**$2,961,762**	**$3,016,533**
Net Cost/(Revenue)	**$-**	**$-**	**$-**	**$-**

State Controller Schedules	County of San Mateo	Schedule 15

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Sewer Districts Maintenance Fund

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	$-	$-	$-	$-
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services	537	1,125	-	-
Interfund Revenue	1,615,053	1,791,689	2,068,468	2,057,448
Miscellaneous Revenues	1,718	-	-	-
Total Revenues	**$1,617,308**	**$1,792,814**	**$2,068,468**	**$2,057,448**
Salaries & Benefits	$1,477,185	$1,607,692	$1,779,442	$1,773,767
Services & Supplies	-	17,563	116,688	116,688
Other Charges	135,443	164,983	169,903	164,506
Capital Assets Equipment				
Intrafund Transfers				
Other Financing Uses				
Transfers Out	4,101	2,575	2,435	2,487
Appropriation for Contingencies				
Total Expenditures/Appropriations	**$1,616,729**	**$1,792,813**	**$2,068,468**	**$2,057,448**

Net Cost/(Revenue)	**$(579)**	**$(1)**	**$-**	**$-**

State Controller Schedules	**County of San Mateo**	**Schedule 15**
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	Baywood Park Drainage Maintenance	

Detail by Revenue Category and Expenditure Object	**2024-25 Actuals**	**2025-26 Actual ☒ Estimated □**	**2026-27 Recommended Budget**	**2026-27 Adopted by the Board of Supervisors**
1	2	3	4	5
Revenue From Use of Money and Property	$53	$56	$30	$30
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$53**	**$56**	**$30**	**$30**
Services & Supplies	$-	$-	$260	$260
Other Charges				
Capital Assets Equipment				
Other Financing Uses				

Transfers Out				
Appropriation for Contingencies	-	-	940	1,226
Total Expenditures/Appropriations	**$-**	**$-**	**$1,200**	**$1,486**
Net Cost/(Revenue)	**$(53)**	**$(56)**	**$1,170**	**$1,456**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Camp-Bel Uni Drainage Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$7,794	$8,242	$5,905	$5,905
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	5,944	6,529	3,200	3,200
Intergovernmental - State	14	14	14	14
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-

Total Revenues	**$13,752**	**$14,785**	**$9,119**	**$9,119**
Services & Supplies	$-	$-	$23,250	$23,250
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	131,632	160,659
Total Expenditures/Appropriations	**$-**	**$-**	**$154,882**	**$183,909**
Net Cost/(Revenue)	**$(13,752)**	**$(14,785)**	**$145,763**	**$174,790**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Enchanted Hills Drain Maint

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$3,778	$4,013	$3,250	$3,250
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				

Revenue From Use of Money and Property	818	917	200	200
Intergovernmental - State	8	8	8	8
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$4,604**	**$4,938**	**$3,458**	**$3,458**
Services & Supplies	$3,755	$1,709	$5,050	$5,050
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	18,011	22,892
Total Expenditures/Appropriations	**$3,755**	**$1,709**	**$23,061**	**$27,942**
Net Cost/(Revenue)	**$(849)**	**$(3,229)**	**$19,603**	**$24,484**

State Controller Schedules	**County of San Mateo**	**Schedule 15**
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	Highlands Drainage Maintenance	

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$1,562	$1,684	$987	$987
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	1,822	1,969	900	900
Intergovernmental - State	2	2	2	2
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources				
Total Revenues	**$3,386**	**$3,655**	**$1,889**	**$1,889**
Services & Supplies	$-	$-	$6,100	$6,100
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	40,100	47,985
Total Expenditures/Appropriations	**$-**	**$-**	**$46,200**	**$54,085**
Net Cost/(Revenue)	**$(3,386)**	**$(3,655)**	**$44,311**	**$52,196**

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	

Sequoia Drainage Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$6,376	$6,836	$3,145	$3,145
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	5,363	5,866	3,000	3,000
Intergovernmental - State	8	8	8	8
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**$11,747**	**$12,710**	**$6,153**	**$6,153**
Services & Supplies	$-	$-	$10,000	$10,000
Other Charges				
Capital Assets Equipment				

Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	135,779	152,394
Total Expenditures/Appropriations	**$-**	**$-**	**$145,779**	**$162,394**
Net Cost/(Revenue)	**$(11,747)**	**$(12,710)**	**$139,626**	**$156,241**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Univ Hts Area Drain Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$44,259	$47,120	$37,187	$37,187
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	27,287	30,329	19,000	19,000
Intergovernmental - State	90	90	89	89
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-

Other Financing Sources				
Total Revenues	**$71,636**	**$77,539**	**$56,276**	**$56,276**
Services & Supplies	$-	$-	$27,900	$27,900
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	812,977	845,742
Total Expenditures/Appropriations	**$-**	**$-**	**$840,877**	**$873,642**
Net Cost/(Revenue)	**$(71,636)**	**$(77,539)**	**$784,601**	**$817,366**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Bel-Aire Lighting Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$162,281	$176,682	$88,676	$88,676

Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	68,470	75,522	60,000	60,000
Intergovernmental - State	214	219	213	213
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources				
Total Revenues	**$230,965**	**$252,423**	**$148,889**	**$148,889**
Services & Supplies	$76,293	$60,626	$118,700	$118,700
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	1,884,381	2,046,661
Total Expenditures/Appropriations	**$76,293**	**$60,626**	**$2,003,081**	**$2,165,361**
Net Cost/(Revenue)	**$(154,672)**	**$(191,797)**	**$1,854,192**	**$2,016,472**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Belmont Lighting District

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$24,573	$25,813	$14,284	$14,284
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	5,472	6,272	5,000	5,000
Intergovernmental - State	34	34	34	34
Interfund Revenue	-	-	-	-
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources				
Total Revenues	**$30,079**	**$32,119**	**$19,318**	**$19,318**
Services & Supplies	$5,947	$8,504	$21,350	$21,350
Other Charges	4,394	4,394	4,394	4,394
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	135,941	161,357
Total Expenditures/Appropriations	**$10,341**	**$12,898**	**$161,685**	**$187,101**
Net Cost/(Revenue)	**$(19,738)**	**$(19,221)**	**$142,367**	**$167,783**

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act	Special Districts and Other Agencies	

January 2010 Edition, revision #1

Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Colma Lighting District

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$261,032	$273,748	$155,718	$155,718
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	87,672	96,568	76,500	76,500
Intergovernmental - State	375	368	374	374
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues	5,000	1,513	-	-
Other Financing Sources				
Total Revenues	**$354,079**	**$372,197**	**$232,592**	**$232,592**
Services & Supplies	$141,694	$187,115	$397,140	$397,140
Other Charges	12,349	12,349	-	-
Capital Assets Infrastructure - Lighting				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	2,013,246	2,365,311

Total Expenditures/Appropriations	**$154,043**	**$199,464**	**$2,410,386**	**$2,762,451**
Net Cost/(Revenue)	**$(200,036)**	**$(172,733)**	**$2,177,794**	**$2,529,859**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Granada Hwy Lighting Dist

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$109,925	$116,041	$97,761	$97,761
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	61,126	66,955	60,000	60,000
Intergovernmental - State	231	230	230	230
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	367	-	-
Other Financing Sources				
Total Revenues	**$171,282**	**$183,593**	**$157,991**	**$157,991**
Services & Supplies	$34,730	$58,755	$115,700	$115,700

Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	1,726,944	1,810,836
Total Expenditures/Appropriations	**$34,730**	**$58,755**	**$1,842,644**	**$1,926,536**
Net Cost/(Revenue)	**$(136,552)**	**$(124,838)**	**$1,684,653**	**$1,768,545**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Emerald Lake Lighting Dist

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$610,920	$650,387	$360,494	$360,494
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	327,510	364,629	350,000	350,000
Intergovernmental - State	869	867	865	865
Intergovernmental - Federal				
Charges for Services				

Other Financing Sources	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	**$939,299**	**$1,015,883**	**$711,359**	**$711,359**
Services & Supplies	$73,202	$80,512	$197,000	$197,000
Other Charges				
Capital Assets - Equipment	-	-	-	-
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	9,972,990	10,291,785
Total Expenditures/Appropriations	**$73,202**	**$80,512**	**$10,169,990**	**$10,488,785**
Net Cost/(Revenue)	**$(866,097)**	**$(935,371)**	**$9,458,631**	**$9,777,426**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Enchanted Hills Lighting Dist

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$29,719	$32,030	$17,402	$17,402

Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	15,896	17,658	15,500	15,500
Intergovernmental - State	42	43	42	42
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-	-	-	-
Other Financing Sources				
Total Revenues	**$45,657**	**$49,731**	**$32,944**	**$32,944**
Services & Supplies	$3,878	$5,951	$22,050	$22,050
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	450,977	483,540
Total Expenditures/Appropriations	**$3,878**	**$5,951**	**$473,027**	**$505,590**
Net Cost/(Revenue)	**$(41,779)**	**$(43,780)**	**$440,083**	**$472,646**

State Controller Schedules	**County of San Mateo**	**Schedule 15**
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	La Honda Lighting District	

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$27,745	$30,306	$14,913	$14,913
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	18,334	20,061	17,000	17,000
Intergovernmental - State	36	37	36	36
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues				
Other Financing Sources				
Total Revenues	**$46,115**	**$50,404**	**$31,949**	**$31,949**
Services & Supplies	$5,746	$11,181	$51,800	$51,800
Other Charges				
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	450,681	509,536
Total Expenditures/Appropriations	**$5,746**	**$11,181**	**$502,481**	**$561,336**
Net Cost/(Revenue)	**$(40,369)**	**$(39,223)**	**$470,532**	**$529,387**

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	Menlo Park Lighting District	

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$838,763	$896,660	$460,817	$460,817
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	308,535	348,775	280,000	280,000
Intergovernmental - State	1,111	1,113	1,105	1,105
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources				
Total Revenues	**$1,148,409**	**$1,246,548**	**$741,922**	**$741,922**
Salaries & Benefits	$-	$-	$-	$-
Services & Supplies	197,604	240,869	564,500	564,500
Other Charges	27,988	27,988	-	-

Capital Assets - Infrastructure Lighting	-	-	-	-
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	8,720,879	9,557,323
Total Expenditures/Appropriations	**$225,592**	**$268,857**	**$9,285,379**	**$10,121,823**
Net Cost/(Revenue)	**$(922,817)**	**$(977,691)**	**$8,543,457**	**$9,379,901**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Montara Lighting District

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$272,670	$290,332	$143,856	$143,856
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	146,930	162,726	130,000	130,000
Intergovernmental - State	605	722	345	345
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues		-	-	-

Other Financing Sources				
Total Revenues	**$420,205**	**$453,780**	**$274,201**	**$274,201**
Services & Supplies	$38,952	$82,382	$138,500	$138,500
Other Charges	-	-	-	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	4,225,893	4,463,801
Total Expenditures/Appropriations	**$38,952**	**$82,382**	**$4,364,393**	**$4,602,301**
Net Cost/(Revenue)	**$(381,253)**	**$(371,398)**	**$4,090,192**	**$4,328,100**

State Controller Schedules | **County of San Mateo** | **Schedule 15**

County Budget Act
January 2010 Edition, revision #1

Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

Pescadero Lighting District

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$29,768	$32,296	$15,107	$15,107
Licenses, Permits and Franchises				

Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	17,272	19,034	16,000	16,000
Intergovernmental - State	37	37	37	37
Intergovernmental - Federal				
Charges for Services	-	-	-	-
Miscellaneous Revenues		-	-	-
Other Financing Sources				
Total Revenues	**$47,077**	**$51,367**	**$31,144**	**$31,144**
Services & Supplies	$6,235	$6,726	$14,200	$14,200
Other Charges	-	-	-	-
Capital Assets Equipment				
Other Financing Uses				
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	497,281	524,623
Total Expenditures/Appropriations	**$6,235**	**$6,726**	**$511,481**	**$538,823**
Net Cost/(Revenue)	**$(40,842)**	**$(44,641)**	**$480,337**	**$507,679**

State Controller Schedules	**County of San Mateo**	**Schedule 15**
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	
	Lighting District Clearing Fund	

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Interfund Revenue	$161,572	$323,713	$280,200	$280,400
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues	-			
Other Financing Sources				
Total Revenues	**$161,572**	**$323,713**	**$280,200**	**$280,400**
Services & Supplies	$138,487	$213,721	$242,890	$242,890
Other Charges	23,382	109,992	37,310	37,510
Capital Assets Equipment				
Other Financing Uses				
Intrafund Transfers	-	-	-	-
Appropriation for Contingencies				
Total Expenditures/Appropriations	**$161,869**	**$323,713**	**$280,200**	**$280,400**
Net Cost/(Revenue)	**$297**	**$-**	**$-**	**$-**

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	

Fiscal Year 2026-27

Highlands Landscape District

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$17,465	$18,733	$15,911	$15,911
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue From Use of Money and Property	10,314	11,496	4,000	4,000
Intergovernmental - State	38	39	38	38
Intergovernmental - Federal				
Charges for Services				
Miscellaneous Revenues		-	-	-
Other Financing Sources				
Total Revenues	**$27,817**	**$30,268**	**$19,949**	**$19,949**
Salaries & Benefits				
Services & Supplies	$-	$-	$7,200	$7,200
Other Charges		-	-	-
Capital Assets				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-	-	-
Total Expenditures/Appropriations	**$-**	**$-**	**$7,200**	**$7,200**
Net Cost/(Revenue)	**$(27,817)**	**$(30,268)**	**$(12,749)**	**$(12,749)**

State Controller Schedules	County of San Mateo	Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2026-27	

Alameda de las Pulgas Tree Maintenance

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	$5,311	$5,433	$2,000	$2,000
Intergovernmental - State				
Intergovernmental - Federal				
Charges for Services	7,228	-	-	-
Miscellaneous Revenues		-	-	-
Other Financing Sources				
Total Revenues	**$12,539**	**$5,433**	**$2,000**	**$2,000**
Salaries & Benefits				
Services & Supplies	$6,814	$6,110	$14,200	$14,200
Other Charges				
Capital Assets				
Other Financing Uses				
Transfers Out				
Appropriation for Contingencies	-	-		

	Total Expenditures/Appropriations	**$6,814**	**$6,110**	**$14,200**	**$14,200**
	Net Cost/(Revenue)	**$(5,725)**	**$677**	**$12,200**	**$12,200**

Recon		2024-25 Actuals	2025-26 Actual ☒ Estimated □	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
Per Sch 15					
	Total Revenues	$42,401,789	$45,577,095	$43,171,628	$43,407,847
	Total Expenditures	$35,023,659	$32,270,672	$104,375,704	$131,943,836
	Net Cost/(Revenue)	$(7,378,130)	$(13,306,423)	$61,204,076	$88,535,989
Per Sherpa/OFAS					
	Total Revenues	$42,398,464	$45,568,654	$43,171,628	$43,407,847
	Total Expenditures	$35,020,334	$32,262,231	$104,490,235	$132,069,389
	Net Cost/(Revenue)	$(7,378,130)	$(13,306,423)	$61,318,607	$88,661,542
Difference from Sch 15 & Sherpa/OFAS					
	Total Revenues	$3,325	$8,441	$-	$-
	Total Expenditures	3,325	8,441	114,531	125,553
	Net Cost/(Revenue)	-	-	$114,531	$125,553
Recon					
Revenue					
00133 Negative Use of Money & Prop (1500) to Misc Charges (6000)		$-	$(87)	$-	$-
00135 Negative Use of Money & Prop (1500) to Misc Charges (6000)		$-	$(522)	$-	$-
00175 Negative Use of Money & Prop (1500) to Misc Charges (6000)		$(1,607)	$(7,832)		
00175 Negative Services & Supplies to Misc Revenue		(1,718)	-		

Total		(3,325)	(8,441)	-	-
Reconciled Difference		-	-	-	-
Expense 00133 Negative Use of Money & Prop (1500) to Misc Charges (6000)			$(87)		
00135 Negative Use of Money & Prop (1500) to Misc Charges (6000)			$(522)		
00175 Negative Use of Money & Prop (1500) to Misc Charges (6000)		$(1,607)	$(7,832)		
00175 Negative Services & Supplies to Misc Revenue		$(1,718)			
Total		$(3,325)	$(8,441)	$-	$-
Reconciled Difference		-	-	$114,531	$125,553
Recon Sherpa revenue to Sch 15					
RV	Net Appropriations			$53,836,675	$54,957,249
	Contingencies/Dept Reserves			50,653,560	77,112,140
	Total to match with			$104,490,235	$132,069,389



THIS PAGE IS INTENTIONALLY LEFT BLANK

Attachment E

SCHEDULE OF AUTHORIZED POSITIONS



THIS PAGE IS INTENTIONALLY LEFT BLANK

SCHEDULE OF AUTHORIZED POSITIONS

Job Code	Positions by Budget Unit	Count of Positions	Minimum Biweekly	Maximum Biweekly
1100B Board of Supervisors		**22**		
B027	Executive Assistant To the BOS - Confidential/Unclassified	1	$3,904.00	$4,880.80
B239	Legislative Aide - Unclassified	8	$4,212.80	$5,264.80
B241	Senior Legislative Aide - Unclassified	8	$5,645.60	$7,054.40
A044	Supervisor 1st Supervisorial District - Elective	1	$7,116.00	$7,116.00
A045	Supervisor 2nd Supervisorial District - Elective	1	$7,116.00	$7,116.00
A046	Supervisor 3rd Supervisorial District - Elective	1	$7,116.00	$7,116.00
A047	Supervisor 4th Supervisorial District - Elective	1	$7,116.00	$7,116.00
A048	Supervisor 5th Supervisorial District - Elective	1	$7,116.00	$7,116.00
1200B County Executive's/Clerk of the Board		**77**		
E011	Accountant II	4	$3,712.00	$4,640.00
E029	Administrative Assistant I	3	$3,386.40	$4,233.60
E031	Administrative Assistant I - Confidential	1	$3,384.00	$4,232.80
E002	Administrative Secretary II	1	$3,058.40	$3,821.60
E006	Administrative Secretary III - Confidential	2	$3,208.00	$4,008.00
E475	Agenda Administrator - Confidential	1	$3,962.40	$4,955.20
E463	Assistant Clerk Of The Board - Confidential	1	$4,222.40	$5,277.60
D238	Assistant County Chief Financial Officer	1	$8,756.00	$10,944.00
B201	Assistant County Executive - Unclassified	2	$12,449.60	$15,560.00
D246	Assistant Director of Procurement	1	$6,224.80	$7,780.80
D182	Associate Management Analyst	3	$4,212.80	$5,264.80
E125	Buyer II	2	$3,732.00	$4,665.60
D190	Chief Communications Officer	1	$6,489.60	$8,115.20
D244	Chief Equity Officer and Director of Economic Opportunity and Labor Standards	1	$7,564.00	$9,456.00
D242	Chief of Community Affairs and Programming	1	$6,857.60	$8,575.20
E055	Communication Specialist - Confidential	2	$4,712.00	$5,890.40
D105	Communications Officer	1	$5,645.60	$7,054.40
G245	Community Program Analyst I	1	$3,608.00	$4,510.40
G246	Community Program Analyst II	1	$4,236.00	$5,292.00
G112	Community Worker I	2	$2,416.00	$3,018.40
G113	Community Worker II	2	$2,668.00	$3,332.00
G248	Contract Administrator II	4	$4,236.00	$5,292.00
D030	County Chief Financial Officer	1	$12,449.60	$15,560.00
D003	County Executive Office Manager	1	$4,873.60	$6,093.60
B207	County Executive Officer - Unclassified	1	$21,694.40	$21,694.40
D025	Deputy County Executive - Unclassified	2	$11,175.20	$13,967.20
D203	Director of Procurement	1	$8,339.20	$10,427.20
D243	Director of Strategic Communications and Community Partnerships	1	$7,564.00	$9,456.00
D232	Equity Manager	1	$5,645.60	$7,054.40
D060	Financial Services Manager I	1	$5,374.40	$6,720.00

D181	Management Analyst	12	$4,873.60	$6,093.60
E337	Office Specialist	1	$2,642.40	$3,302.40
D180	Principal Management Analyst	5	$6,857.60	$8,575.20
G244	Program Coordinator II	1	$4,236.00	$5,292.00
D131	Program Services Manager I	1	$4,873.60	$6,093.60
D088	Program Services Manager II	1	$5,645.60	$7,054.40
E474	Public Services Specialist - Confidential	1	$2,512.00	$3,139.20
E007	Senior Accountant	1	$4,552.00	$5,692.80
E004	Senior Accountant - Confidential	1	$4,552.00	$5,692.00
G228	Senior Community Program Specialist	1	$4,236.00	$5,292.00
D185	Senior Management Analyst	5	$5,374.40	$6,720.00
1220B Real Property Services		**6**		
D181	Management Analyst	1	$4,873.60	$6,093.60
U005	Real Property Agent I	1	$3,789.60	$4,237.60
U004	Real Property Agent II	1	$4,650.40	$5,814.40
U003	Real Property Agent III	2	$5,167.20	$6,461.60
D176	Real Property Services Manager	1	$6,535.20	$8,168.00
1240B Public Safety Communications		**81**		
E091	Administrative Assistant II	1	$3,847.20	$4,810.40
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
D089	Assistant Public Safety Communications Director	1	$7,204.80	$9,007.20
D182	Associate Management Analyst	2	$4,212.80	$5,264.80
V045	Communication Dispatch Coordinator	1	$4,942.40	$6,178.40
V050	Communications Dispatcher I	12	$4,058.40	$4,536.00
V048	Communications Dispatcher II	43	$4,484.00	$5,611.20
D062	Communications Program Services Manager	4	$6,520.00	$8,148.00
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
V056	GIS Technician III	1	$4,380.80	$5,175.20
D110	Information Technology Manager	1	$5,927.20	$7,408.80
V230	Information Technology Technician	1	$4,043.20	$5,054.40
E337	Office Specialist	1	$2,642.40	$3,302.40
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
D065	Public Safety Communications Director - Unclassified	1	$8,778.40	$10,972.80
V234	Senior Information Technology Analyst	1	$5,204.00	$6,505.60
V231	Senior Information Technology Technician	1	$4,124.80	$5,157.60
D063	Supervising Communications Dispatcher	7	$5,610.40	$7,009.60
1260B Agricultural Commissioner/Sealer		**36**		
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
J062	Biologist / Standards Specialist I	1	$3,685.60	$3,685.60
J064	Biologist / Standards Specialist III	1	$4,249.60	$5,312.00
J065	Biologist / Standards Specialist IV	17	$4,760.80	$5,953.60
D220	Deputy Director Of Agricultural Services	3	$5,927.20	$7,408.80
D146	Director Of Agricultural Services	1	$8,339.20	$10,426.40
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
J067	Pest Detection Specialist	9	$2,500.00	$3,123.20
D131	Program Services Manager I	1	$4,873.60	$6,093.60

1300B Assessor-County Clerk-Recorder		167		
E011	Accountant II	1	$3,712.00	$4,640.00
E031	Administrative Assistant I - Confidential	1	$3,384.00	$4,232.80
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
U076	Appraiser I	3	$3,488.80	$3,897.60
U074	Appraiser II	19	$3,856.00	$4,819.20
A010	Assessor - County Clerk - Recorder - Elective	1	$12,194.40	$12,194.40
E325	Assessor / Recorder Support Services Supervisor - Exempt	4	$3,386.40	$4,233.60
E322	Assessor / Recorder Technician II	5	$2,488.00	$3,110.40
E323	Assessor Recorder Technician III	30	$2,850.40	$3,562.40
B151	Assistant Assessor - County Clerk Recorder - Unclassified	1	$8,339.20	$10,427.20
E467	Assistant to the Assessor-County Clerk-Recorder - Confidential	1	$3,719.20	$4,646.40
U079	Auditor - Appraiser I	1	$3,488.80	$3,897.60
U078	Auditor - Appraiser II	5	$3,856.00	$4,819.20
D005	Chief Appraiser	3	$6,535.20	$8,168.00
V233	Departmental Systems Analyst	9	$5,101.60	$6,376.80
D095	Deputy Assessor - Clerk Recorder	3	$7,564.00	$9,456.00
E167	Elections Specialist II	1	$2,961.60	$3,700.00
E168	Elections Specialist III	12	$3,944.80	$4,929.60
E169	Elections Specialist Supervisor	2	$4,536.00	$5,669.60
E468	Executive Assistant - Confidential	1	$3,719.20	$4,646.40
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
E350	Fiscal Office Specialist	1	$2,850.40	$3,562.40
V060	GIS Analyst III	3	$5,101.60	$6,376.80
N041	Graphics Specialist	1	$3,386.40	$4,233.60
D110	Information Technology Manager	3	$5,927.20	$7,408.80
V306	IS Project Manager II	2	$6,296.00	$7,868.80
D181	Management Analyst	2	$4,873.60	$6,093.60
E337	Office Specialist	2	$2,642.40	$3,302.40
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
U045	Principal Appraiser - Exempt	11	$5,179.20	$6,477.60
U077	Principal Auditor - Appraiser - Exempt	2	$5,179.20	$6,477.60
E007	Senior Accountant	1	$4,552.00	$5,692.80
U068	Senior Appraiser	23	$4,378.40	$5,472.80
U063	Senior Auditor - Appraiser	8	$4,378.40	$5,472.80
V238	Senior Graphics Specialist	1	$4,124.80	$5,157.60
1400B Controller's Office		**58**		
E030	Accountant I	3	$3,174.40	$3,969.60
E011	Accountant II	4	$3,712.00	$4,640.00
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
D149	Assistant Controller	1	$8,756.00	$10,944.00
D182	Associate Management Analyst	1	$4,212.80	$5,264.80
A012	Controller - Elective	1	$12,194.40	$12,194.40
D026	Controller Division Manager	5	$6,535.20	$8,168.00
D111	Department Director of Automation	1	$7,564.00	$9,456.00

V233	Departmental Systems Analyst	1	$5,101.60	$6,376.80
V241	Departmental Systems Analyst - Confidential	2	$5,101.60	$6,376.80
D103	Deputy Controller	1	$7,939.20	$9,928.80
B205	Deputy Controller - Unclassified	1	$7,939.20	$9,928.80
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
E350	Fiscal Office Specialist	3	$2,850.40	$3,562.40
V235	Information Technology Analyst	1	$5,101.60	$6,376.80
D110	Information Technology Manager	4	$5,927.20	$7,408.80
E094	Internal Auditor II	3	$3,932.00	$4,916.80
V262	IS Application Support Analyst III	3	$5,592.00	$6,988.80
D181	Management Analyst	4	$4,873.60	$6,093.60
E337	Office Specialist	1	$2,642.40	$3,302.40
E538	Payroll-Personnel Coordinator IV	3	$3,184.80	$3,981.60
E018	Property Tax Specialist	2	$3,712.00	$4,640.00
E007	Senior Accountant	3	$4,552.00	$5,692.80
E004	Senior Accountant - Confidential	1	$4,552.00	$5,692.00
E093	Senior Internal Auditor	5	$5,048.80	$6,310.40
E017	Senior Property Tax Specialist	2	$4,552.00	$5,692.80
1500B Treasurer - Tax Collector		**34**		
E011	Accountant II	1	$3,712.00	$4,640.00
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
D084	Assistant Tax Collector	1	$7,939.20	$9,928.80
D085	Assistant Treasurer	1	$8,339.20	$10,427.20
E354	Banking And Cash Management Supervisor-Exempt	1	$4,111.20	$5,138.40
E348	Cash Management Specialist	7	$3,012.80	$3,764.80
V233	Departmental Systems Analyst	1	$5,101.60	$6,376.80
D143	Deputy Tax Collector - Treasurer	1	$6,535.20	$8,168.00
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
E350	Fiscal Office Specialist	7	$2,850.40	$3,562.40
V230	Information Technology Technician	1	$4,043.20	$5,054.40
E014	Investment Services Specialist I	1	$3,060.80	$3,828.80
E015	Investment Services Specialist II	2	$3,458.40	$4,324.00
E375	Legal Office Specialist	1	$3,132.80	$3,915.20
D181	Management Analyst	1	$4,873.60	$6,093.60
E455	Revenue Collection Supervisor - Exempt	1	$4,111.20	$5,138.40
E457	Revenue Collector II	2	$3,215.20	$4,018.40
E345	Senior Cash Management Specialist	1	$3,184.80	$3,980.80
A054	Tax Collector - Treasurer - Elective	1	$10,921.60	$10,921.60
1600B County Attorney's Office		**52**		
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
B203	Assistant County Attorney - Unclassified	1	$11,704.80	$14,633.60
B212	Chief Deputy County Attorney - Unclassified	4	$10,642.40	$13,301.60
B204	County Attorney - Unclassified	1	$14,114.40	$17,645.60
B038	Deputy County Attorney II - Unclassified	1	$6,861.60	$8,580.00
B037	Deputy County Attorney III - Unclassified	1	$8,344.00	$10,429.60
B036	Deputy County Attorney IV - Unclassified	25	$9,658.40	$12,073.60

E530	Legal Executive Assistant - Confidential	1	$3,904.00	$4,880.80
D135	Legal Office Services Manager I	1	$4,420.80	$5,528.00
E381	Legal Secretary I - Confidential	4	$2,899.20	$3,626.40
E382	Legal Secretary II - Confidential	6	$3,228.80	$4,036.80
D181	Management Analyst	1	$4,873.60	$6,093.60
E016	Paralegal - Confidential	4	$3,470.40	$4,338.40
G250	Program Coordinator II - Confidential	1	$4,236.00	$5,292.00
1700B Human Resources Department		**79**		
E540	Accountant II - Confidential	1	$3,712.00	$4,640.00
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
G251	Community Program Specialist I - Confidential	1	$3,220.00	$4,026.40
V241	Departmental Systems Analyst - Confidential	2	$5,101.60	$6,376.80
D027	Deputy Director of Human Resources	4	$7,709.60	$9,638.40
B210	Director Of Human Resources - Unclassified	1	$9,652.80	$12,064.80
D118	Employee and Labor Relations Analyst	4	$5,927.20	$7,408.80
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
E470	Fiscal Office Specialist - Confidential	2	$2,850.40	$3,562.40
D050	Human Resources (HR) Division Manager	7	$6,224.80	$7,780.80
D245	Human Resources Program Manager	3	$5,645.60	$7,054.40
E013	Human Resources Technician - Confidential	14	$3,184.80	$3,981.60
D110	Information Technology Manager	1	$5,927.20	$7,408.80
V405	IS Application Support Analyst II - Confidential	2	$5,204.00	$6,505.60
E400	Mail Services Driver	4	$2,399.20	$2,998.40
D181	Management Analyst	22	$4,873.60	$6,093.60
E544	Payroll-Personnel Coordinator IV - Confidential	1	$3,184.80	$3,981.60
G249	Program Coordinator I - Confidential	1	$3,608.00	$4,510.40
G244	Program Coordinator II	1	$4,236.00	$5,292.00
E474	Public Services Specialist - Confidential	1	$2,512.00	$3,139.20
V239	Senior Graphics Specialist - Confidential	1	$4,124.00	$5,156.80
E401	Supervising Mail Services Driver	1	$2,955.20	$3,692.80
D198	Workers' Compensation Analyst	3	$4,873.60	$6,093.60
1800B Technology Services		**140**		
E030	Accountant I	1	$3,174.40	$3,969.60
E011	Accountant II	3	$3,712.00	$4,640.00
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
D112	Assistant Director of Technology Services	2	$9,193.60	$11,492.00
D182	Associate Management Analyst	1	$4,212.80	$5,264.80
G248	Contract Administrator II	4	$4,236.00	$5,292.00
B233	Director of Technology Services - Unclassified	1	$10,642.40	$13,301.60
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
V236	Information Technology Analyst - Confidential	1	$5,101.60	$6,376.80
V263	IS Application Support - Senior	1	$5,592.00	$6,988.80
V261	IS Application Support Analyst II	4	$5,204.00	$6,505.60
V262	IS Application Support Analyst III	6	$5,592.00	$6,988.80
V304	IS Application Support Supervisor	2	$5,956.00	$7,444.00
V265	IS Business Analyst II	2	$5,204.00	$6,505.60

V271	IS Client Systems Specialist - Senior	3	$5,592.00	$6,988.80
V268	IS Client Systems Specialist I	6	$4,372.00	$5,469.60
V269	IS Client Systems Specialist II	16	$5,204.00	$6,505.60
V270	IS Client Systems Specialist III	2	$5,592.00	$6,988.80
V301	IS Client Systems Supervisor	3	$5,956.00	$7,444.00
V280	IS Communications Specialist I	1	$4,372.00	$5,469.60
V281	IS Communications Specialist II	13	$5,204.00	$6,505.60
V282	IS Communications Specialist III	5	$5,592.00	$6,988.80
V307	IS Communications Supervisor	3	$5,956.00	$7,444.00
V273	IS Data Specialist II	2	$5,204.00	$6,505.60
V274	IS Data Specialist III	4	$5,592.00	$6,988.80
V302	IS Data Supervisor	2	$5,956.00	$7,444.00
D119	IS Manager I	2	$6,296.00	$7,868.80
D115	IS Manager II	9	$6,535.20	$8,168.00
V305	IS Project Manager I	2	$5,956.00	$7,444.00
V306	IS Project Manager II	2	$6,296.00	$7,868.80
V277	IS Systems Specialist II	3	$5,204.00	$6,505.60
V278	IS Systems Specialist III	12	$5,592.00	$6,988.80
V303	IS Systems Supervisor	2	$5,956.00	$7,444.00
E478	Lead Telephone Operator	1	$2,976.00	$3,721.60
E337	Office Specialist	1	$2,642.40	$3,302.40
E007	Senior Accountant	1	$4,552.00	$5,692.80
D114	Technology Services Department Division Manager	5	$7,744.00	$9,682.40
E480	Telephone Operator	8	$2,411.20	$3,014.40
E477	Telephone Services Supervisor - Exempt	1	$3,371.20	$4,214.40
1950B First 5 San Mateo County		**8**		
B131	Administrative Assistant I - Unclassified	1	$3,386.40	$4,233.60
B016	Administrative Secretary III - Unclassified	1	$3,210.40	$4,009.60
B247	Executive Director, First 5 SMC - Unclassified	1	$6,857.60	$8,575.20
B225	First 5 Deputy Executive Director - Unclassified	1	$5,374.40	$6,720.00
B160	First 5 Program Specialist I - Unclassified	1	$3,608.00	$4,510.40
B165	First 5 Research and Evaluation Specialist - Unclassified	1	$4,236.00	$5,292.00
B414	First 5 Senior Program Specialist - Unclassified	1	$4,478.40	$5,599.20
B221	Management Analyst - Unclassified	1	$4,873.60	$6,093.60
2000B Retirement Office		**23**		
D076	Assistant Executive Officer, SamCERA	1	$8,756.00	$10,944.00
B250	Chief Executive Officer, SAMCERA	1	$11,175.20	$13,967.20
D078	Chief Investment Officer, SamCERA	1	$11,870.40	$14,840.80
E490	Retirement Accountant II	2	$3,712.00	$4,640.00
E491	Retirement Analyst	2	$3,548.80	$4,436.00
D077	Retirement Benefits Manager	1	$6,857.60	$8,575.20
B132	Retirement Chief Legal Counsel - Unclassified	1	$10,642.40	$13,301.60
E054	Retirement Communication Specialist	1	$4,712.00	$5,890.40
E488	Retirement Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D075	Retirement Finance Officer	1	$6,535.20	$8,168.00
E053	Retirement Financial Analyst II	2	$5,364.80	$6,706.40
E012	Retirement Senior Accountant - Exempt	2	$4,552.00	$5,692.80

E493	Retirement Support Specialist	2	$2,932.80	$3,666.40
V237	Retirement Systems Technologist	2	$5,358.40	$6,695.20
D079	Retirement Technology Officer	1	$7,112.80	$8,888.80
E492	Senior Retirement Analyst	2	$4,160.80	$5,200.80
2510B District Attorney's Office		**169**		
E010	Accountant II - Exempt	1	$3,712.00	$4,640.00
B213	Assistant District Attorney - Unclassified	3	$10,642.40	$13,301.60
B209	Chief Deputy District Attorney - Unclassified	1	$11,704.80	$14,633.60
B243	Chief Inspector	1	$8,204.00	$10,256.80
B024	Deputy District Attorney I - Unclassified	3	$4,980.80	$5,265.60
B023	Deputy District Attorney II - Unclassified	9	$6,861.60	$8,580.00
B022	Deputy District Attorney III - Unclassified	3	$8,344.00	$10,429.60
B021	Deputy District Attorney IV - Unclassified	48	$9,658.40	$12,073.60
B234	Director of Welfare Fraud Investigations/NCRIC/HIDTA - Unc	1	$8,204.00	$10,256.80
A018	District Attorney - Elective	1	$16,885.60	$16,885.60
H035	District Attorney's Inspector	16	$6,144.00	$7,680.80
G110	District Attorney's Office Supervising Victim Advocate	2	$3,887.20	$4,861.60
G111	District Attorney's Office Victim Advocate I	3	$2,988.00	$3,732.00
B401	District Attorney's Office Victim Advocate I - Unclassified	2	$2,988.00	$3,732.00
G114	District Attorney's Office Victim Advocate II	14	$3,524.80	$4,407.20
B425	Family Justice Center Manager - Unclassified	1	$7,204.80	$9,007.20
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
E350	Fiscal Office Specialist	1	$2,850.40	$3,562.40
V235	Information Technology Analyst	1	$5,101.60	$6,376.80
D110	Information Technology Manager	1	$5,927.20	$7,408.80
E379	Lead Legal Secretary	3	$3,472.80	$4,339.20
E372	Legal Office Assistant I	1	$2,596.80	$3,245.60
E373	Legal Office Assistant II	5	$2,737.60	$3,422.40
E377	Legal Secretary I	6	$2,899.20	$3,626.40
E378	Legal Secretary II	14	$3,228.80	$4,036.80
D181	Management Analyst	3	$4,873.60	$6,093.60
E335	Office Assistant II	1	$2,395.20	$2,993.60
D177	Office Services Manager, District Attorney's Office	1	$5,374.40	$6,720.00
E008	Paralegal	8	$3,472.80	$4,339.20
D088	Program Services Manager II	1	$5,645.60	$7,054.40
E368	Public Services Specialist	4	$2,512.00	$3,139.20
H100	Senior District Attorney's Inspector	3	$6,808.00	$8,512.00
V231	Senior Information Technology Technician	2	$4,124.80	$5,157.60
E380	Supervising Legal Secretary - Exempt	3	$3,994.40	$4,990.40
D137	Victim Programs Services Manager	1	$6,535.20	$8,168.00
2600B Department of Child Support Services		**53**		
D222	Assistant Director Of Child Support Services	1	$7,564.00	$9,456.00
E435	Child Support Analyst II	17	$3,363.20	$4,203.20
E437	Child Support Analyst III	5	$3,608.00	$4,511.20
B149	Child Support Attorney IV - Unclassified	2	$8,756.00	$10,944.00
E431	Child Support Customer Service Specialist	3	$2,849.60	$3,560.80
D066	Child Support Services Manager	1	$5,374.40	$6,720.00

E290	Child Support Specialist I	2	$2,850.40	$3,562.40
E291	Child Support Specialist II	2	$3,057.60	$3,820.80
E294	Child Support Specialist III	1	$3,363.20	$4,203.20
E434	Child Support Supervisor - Exempt	6	$4,195.20	$5,241.60
E432	Child Support Technician	5	$2,849.60	$3,560.80
D044	DCSS Administrative Division Manager	1	$5,927.20	$7,408.80
B240	Director Of Child Support Services - Unclassified	1	$9,652.80	$12,064.80
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
E438	Lead Child Support Customer Service Specialist	1	$3,363.20	$4,203.20
E008	Paralegal	2	$3,472.80	$4,339.20
V234	Senior Information Technology Analyst	1	$5,204.00	$6,505.60
V231	Senior Information Technology Technician	1	$4,124.80	$5,157.60
3000B Sheriff's Office		**831**		
E010	Accountant II - Exempt	2	$3,712.00	$4,640.00
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
E091	Administrative Assistant II	6	$3,847.20	$4,810.40
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
E089	Administrative Assistant II - Exempt	2	$3,847.20	$4,810.40
E005	Administrative Secretary II - Confidential	1	$3,058.40	$3,821.60
E006	Administrative Secretary III - Confidential	1	$3,208.00	$4,008.00
B016	Administrative Secretary III - Unclassified	1	$3,210.40	$4,009.60
D045	Administrative Services Manager I	3	$5,645.60	$7,054.40
B245	Assistant Sheriff - Unclassified	3	$9,192.80	$11,492.00
D182	Associate Management Analyst	1	$4,212.80	$5,264.80
G226	Community Program Specialist I	1	$3,220.00	$4,026.40
G227	Community Program Specialist II	4	$3,608.00	$4,510.40
B181	Community Program Specialist II - Unclassified	1	$3,608.00	$4,510.40
G236	Community Program Supervisor	1	$4,657.60	$5,824.80
T074	Community Services Officer I	11	$2,531.20	$3,165.60
T073	Community Services Officer II	9	$2,760.00	$3,449.60
G112	Community Worker I	2	$2,416.00	$3,018.40
G247	Contract Administrator I	1	$3,608.00	$4,510.40
G248	Contract Administrator II	1	$4,236.00	$5,292.00
S027	Cook II	13	$3,084.80	$3,450.40
G050	Crime Analyst	3	$4,110.40	$5,137.60
B010	Crime Analyst - Unclassified	13	$4,110.40	$5,137.60
H029	Criminalist I	8	$3,988.00	$4,980.80
H028	Criminalist II	13	$4,964.80	$6,204.80
D111	Department Director of Automation	1	$7,564.00	$9,456.00
Q002	Department of Emergency Management Coordinator	1	$4,128.80	$5,161.60
D049	Departmental Human Resources (HR) Manager	1	$5,645.60	$7,054.40
B309	Deputy Director of NCHIDTA/NCRIC-Unclassified	2	$7,204.80	$9,007.20
H060	Deputy Sheriff	266	$4,957.60	$6,197.60
H062	Deputy Sheriff Bailiff	7	$4,957.60	$5,244.80
H061	Deputy Sheriff Trainee	23	$4,957.60	$5,268.00
D070	Director Of Food And Nutrition Services	1	$5,927.20	$7,408.80
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00

D060	Financial Services Manager I	1	$5,374.40	$6,720.00
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
E347	Fiscal Office Assistant II	1	$2,488.00	$3,110.40
E350	Fiscal Office Specialist	8	$2,850.40	$3,562.40
D175	Food Service Unit Manager	2	$3,636.80	$4,548.80
S037	Food Service Worker II	3	$2,716.80	$3,039.20
B152	Information Technology Analyst - Unclassified	1	$5,101.60	$6,376.80
D110	Information Technology Manager	1	$5,927.20	$7,408.80
B275	Information Technology Manager - Unclassified	1	$5,927.20	$7,408.80
B136	Information Technology Supervisor - Unclassified	1	$5,592.00	$6,988.80
V268	IS Client Systems Specialist I	3	$4,372.00	$5,469.60
V269	IS Client Systems Specialist II	3	$5,204.00	$6,505.60
D196	Laboratory Director	1	$7,939.20	$9,928.80
B007	Lead Crime Analyst - Unclassified	9	$4,518.40	$5,651.20
E376	Legal Office Services Supervisor - Exempt	4	$3,728.00	$4,657.60
E375	Legal Office Specialist	40	$3,132.80	$3,915.20
D181	Management Analyst	14	$4,873.60	$6,093.60
B426	NCHIDTA/NCRIC Criminal Intelligence Manager-Unclassified	1	$6,224.80	$7,780.80
B070	Office Assistant II - Unclassified	1	$2,395.20	$2,993.60
E337	Office Specialist	2	$2,642.40	$3,302.40
E538	Payroll-Personnel Coordinator IV	3	$3,184.80	$3,981.60
G244	Program Coordinator II	2	$4,236.00	$5,292.00
D131	Program Services Manager I	1	$4,873.60	$6,093.60
D088	Program Services Manager II	2	$5,645.60	$7,054.40
D051	Quality Assurance Manager	1	$6,224.80	$7,780.80
E009	Senior Accountant - Exempt	1	$4,552.00	$5,692.80
B003	Senior Accountant - Unclassified - Exempt	1	$4,552.00	$5,692.80
B153	Senior Information Technology Analyst - Unclassified	1	$5,204.00	$6,505.60
B419	Senior Information Technology Technician - Unclassified	1	$4,124.80	$5,157.60
D185	Senior Management Analyst	1	$5,374.40	$6,720.00
A024	Sheriff - Elective	1	$14,613.60	$14,613.60
D192	Sheriff's Captain	7	$8,204.00	$10,256.80
H058	Sheriff's Correctional Officer	164	$4,213.60	$5,268.00
D202	Sheriff's Criminal Records Manager	1	$5,645.60	$7,054.40
E447	Sheriff's Criminal Records Supervisor - Exempt	4	$3,575.20	$4,472.00
E446	Sheriff's Criminal Records Technician II	9	$2,727.20	$3,411.20
E448	Sheriff's Criminal Records Technician III	9	$3,132.80	$3,915.20
D240	Sheriff's Director of Communications	1	$6,134.40	$7,668.80
H085	Sheriff's Identification Technician	3	$3,036.80	$3,799.20
D191	Sheriff's Lieutenant	15	$7,088.80	$8,861.60
D092	Sheriff's Office Deputy Director Of Finance	1	$6,857.60	$8,575.20
D029	Sheriff's Office Director of Finance	1	$7,939.20	$9,928.80
E309	Sheriff's Office Extradition and Warrant Specialist	2	$3,445.60	$4,308.00
D004	Sheriff's Property Manager	1	$5,374.40	$6,720.00
E106	Sheriff's Property Officer I	1	$2,680.80	$3,350.40
E105	Sheriff's Property Officer II	10	$3,211.20	$4,014.40
H044	Sheriff's Sergeant	61	$5,987.20	$7,484.00

E407	Storekeeper II	2	$2,578.40	$3,222.40
B331	Storekeeping Supervisor - Unclassified - Exempt	1	$3,141.60	$3,929.60
S020	Supervising Cook - Exempt	2	$3,284.00	$3,668.00
H027	Supervising Criminalist - Exempt	3	$5,880.80	$7,349.60
H095	Supervising Sheriff's Identification Technician	1	$3,497.60	$4,370.40
B206	Undersheriff - Unclassified	1	$10,020.00	$12,527.20
T063	Utility Worker II	12	$2,624.80	$3,281.60
3200B Probation Department		**304**		
E030	Accountant I	1	$3,174.40	$3,969.60
E010	Accountant II - Exempt	2	$3,712.00	$4,640.00
E031	Administrative Assistant I - Confidential	1	$3,384.00	$4,232.80
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
E089	Administrative Assistant II - Exempt	3	$3,847.20	$4,810.40
E006	Administrative Secretary III - Confidential	2	$3,208.00	$4,008.00
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
D161	Assistant Chief Probation Officer	1	$7,564.00	$9,456.00
D182	Associate Management Analyst	1	$4,212.80	$5,264.80
E125	Buyer II	2	$3,732.00	$4,665.60
G240	Case Management / Assessment Specialist II	1	$3,490.40	$4,364.00
B214	Chief Probation Officer	1	$10,136.00	$12,668.80
G247	Contract Administrator I	1	$3,608.00	$4,510.40
V233	Departmental Systems Analyst	1	$5,101.60	$6,376.80
D164	Deputy Chief Probation Officer	3	$6,857.60	$8,575.20
D011	Deputy Director Of Probation - Administration	1	$6,857.60	$8,575.20
C001	Deputy Probation Officer I	42	$3,798.40	$4,748.80
C002	Deputy Probation Officer II	19	$4,240.80	$5,297.60
C003	Deputy Probation Officer III	25	$4,484.00	$5,608.80
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
E350	Fiscal Office Specialist	3	$2,850.40	$3,562.40
C004	Group Supervisor I	36	$3,052.80	$3,813.60
C005	Group Supervisor II	16	$3,443.20	$4,306.40
C006	Group Supervisor III	26	$3,829.60	$4,786.40
D110	Information Technology Manager	1	$5,927.20	$7,408.80
V230	Information Technology Technician	2	$4,043.20	$5,054.40
D165	Institution Services Manager	10	$4,442.40	$5,553.60
E373	Legal Office Assistant II	2	$2,737.60	$3,422.40
D152	Legal Office Services Manager II	1	$4,642.40	$5,803.20
E376	Legal Office Services Supervisor - Exempt	8	$3,728.00	$4,657.60
E375	Legal Office Specialist	38	$3,132.80	$3,915.20
D181	Management Analyst	5	$4,873.60	$6,093.60
D184	Manager of Research and Performance Outcomes	1	$6,224.80	$7,780.80
E462	Payroll / Personnel Supervisor - Confidential	1	$3,440.80	$4,300.00
E538	Payroll-Personnel Coordinator IV	1	$3,184.80	$3,981.60
E020	Pre-Trial Specialist	10	$3,313.60	$4,143.20
D163	Probation Services Manager I	14	$5,122.40	$6,400.80
D162	Probation Services Manager II	7	$5,927.20	$7,408.80
G244	Program Coordinator II	1	$4,236.00	$5,292.00

E368	Public Services Specialist	5	$2,512.00	$3,139.20
E455	Revenue Collection Supervisor - Exempt	1	$4,111.20	$5,138.40
E007	Senior Accountant	1	$4,552.00	$5,692.80
V234	Senior Information Technology Analyst	1	$5,204.00	$6,505.60
D185	Senior Management Analyst	1	$5,374.40	$6,720.00
T062	Senior Utility Worker	1	$2,894.40	$3,617.60
T063	Utility Worker II	1	$2,624.80	$3,281.60
3300B Coroner's Office		**18**		
B215	Chief Deputy Coroner - Unclassified	1	$5,645.60	$7,054.40
A014	Coroner - Elective	1	$8,964.00	$8,964.00
H131	Deputy Coroner	9	$4,262.40	$5,326.40
E468	Executive Assistant - Confidential	1	$3,719.20	$4,646.40
T070	Forensic Autopsy Technician	2	$2,917.60	$3,647.20
E335	Office Assistant II	1	$2,395.20	$2,993.60
E007	Senior Accountant	1	$4,552.00	$5,692.80
H132	Supervising Deputy Coroner	1	$4,686.40	$5,859.20
T071	Supervising Forensic Autopsy Technician	1	$3,209.60	$4,012.80
3570B Local Agency Formation Commission		**2**		
B420	LAFCO Executive Officer - Unclassified	1	$7,204.80	$9,007.20
D181	Management Analyst	1	$4,873.60	$6,093.60
3700B County Library		**170**		
E011	Accountant II	1	$3,712.00	$4,640.00
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
K008	Circulation Supervisor - Exempt	3	$3,454.40	$4,317.60
G226	Community Program Specialist I	8	$3,220.00	$4,026.40
G227	Community Program Specialist II	17	$3,608.00	$4,510.40
G248	Contract Administrator II	1	$4,236.00	$5,292.00
D142	Deputy Director Of Library Services	3	$7,204.80	$9,007.20
D147	Director Of Library Services	1	$10,136.00	$12,668.80
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
E350	Fiscal Office Specialist	2	$2,850.40	$3,562.40
V235	Information Technology Analyst	1	$5,101.60	$6,376.80
D110	Information Technology Manager	1	$5,927.20	$7,408.80
V240	Information Technology Supervisor - Exempt	1	$5,592.00	$6,988.80
V230	Information Technology Technician	2	$4,043.20	$5,054.40
K001	Librarian I	11	$3,436.00	$4,296.80
K002	Librarian II	18	$3,748.80	$4,683.20
K009	Library Assistant I	19	$2,632.80	$2,941.60
K010	Library Assistant II	30	$2,776.80	$3,472.80
D188	Library Branch Manager I	1	$4,760.80	$5,952.80
D189	Library Branch Manager II	10	$5,235.20	$6,547.20
D061	Library Services Manager	7	$5,927.20	$7,408.80
K012	Library Technician II	3	$2,776.80	$3,472.80
D181	Management Analyst	4	$4,873.60	$6,093.60
E535	Payroll-Personnel Coordinator I	1	$2,692.80	$3,368.00
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
G243	Program Coordinator I	1	$3,608.00	$4,510.40

G244	Program Coordinator II	3	$4,236.00	$5,292.00
G228	Senior Community Program Specialist	2	$4,236.00	$5,292.00
V238	Senior Graphics Specialist	2	$4,124.80	$5,157.60
V231	Senior Information Technology Technician	1	$4,124.80	$5,157.60
K003	Senior Librarian	9	$4,330.40	$5,413.60
K017	Senior Library Assistant	3	$2,947.20	$3,682.40
K016	Senior Library Technician	1	$2,947.20	$3,682.40
3800B Planning and Building		**70**		
E011	Accountant II	1	$3,712.00	$4,640.00
E091	Administrative Assistant II	2	$3,847.20	$4,810.40
E002	Administrative Secretary II	1	$3,058.40	$3,821.60
E003	Administrative Secretary III	2	$3,210.40	$4,009.60
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
D048	Assistant Building Inspector Manager	1	$5,645.60	$7,054.40
D043	Assistant Building Official/Building Inspector Manager	1	$6,535.20	$8,168.00
D140	Assistant Director of Planning and Building	1	$7,939.20	$9,928.80
N020	Associate Civil Engineer	1	$5,364.00	$6,704.80
N018	Associate Engineer	2	$4,792.00	$5,990.40
J057	Building Inspector I	1	$3,776.00	$4,718.40
J058	Building Inspector II	2	$5,176.00	$5,786.40
J059	Building Inspector III	1	$4,894.40	$6,116.80
J056	Building Permit Coordinator	1	$3,912.80	$4,890.40
J050	Building Permit Services Supervisor	1	$4,302.40	$5,376.80
J061	Building Permit Technician II	2	$3,258.40	$4,074.40
J066	Building Permit Technician III	2	$3,445.60	$4,308.80
J069	Building Plans Examiner II	1	$4,860.80	$6,076.00
J055	Building Plans Specialist	1	$5,617.60	$7,022.40
R004	Code Compliance Officer I	1	$3,341.60	$4,176.00
R005	Code Compliance Officer II	1	$3,845.60	$4,809.60
R007	Code Compliance Officer III	3	$4,060.80	$5,080.00
D028	Deputy Director Of Planning and Building	1	$7,564.00	$9,456.00
D081	Director Of Planning and Building - Unclassified	1	$8,756.00	$10,944.00
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
V235	Information Technology Analyst	2	$5,101.60	$6,376.80
V240	Information Technology Supervisor - Exempt	1	$5,592.00	$6,988.80
D181	Management Analyst	2	$4,873.60	$6,093.60
E337	Office Specialist	3	$2,642.40	$3,302.40
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
R060	Planner I	1	$3,420.80	$4,277.60
R050	Planner II	5	$4,055.20	$5,069.60
R040	Planner III	10	$4,644.00	$5,802.40
D172	Planning Services Manager	1	$6,857.60	$8,575.20
D088	Program Services Manager II	1	$5,645.60	$7,054.40
E368	Public Services Specialist	2	$2,512.00	$3,139.20
R006	Senior Code Compliance Officer - Exempt	2	$4,600.00	$5,748.00
V234	Senior Information Technology Analyst	1	$5,204.00	$6,505.60
R020	Senior Planner - Exempt	5	$5,697.60	$7,119.20

3900B Parks Department		**85**		
E011	Accountant II	1	$3,712.00	$4,640.00
E029	Administrative Assistant I	2	$3,386.40	$4,233.60
B308	Assistant Director of Parks - Unclassified	1	$7,564.00	$9,456.00
D105	Communications Officer	1	$5,645.60	$7,054.40
G247	Contract Administrator I	1	$3,608.00	$4,510.40
L044	County Arborist - Urban Forester	1	$4,602.40	$5,755.20
D148	Director Of Parks And Recreation	1	$10,136.00	$12,668.80
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
D181	Management Analyst	1	$4,873.60	$6,093.60
D102	Natural Resource Manager	1	$5,645.60	$7,054.40
J085	Natural Resource Specialist II	2	$4,112.80	$5,141.60
J086	Natural Resource Specialist III	1	$4,441.60	$5,552.80
E334	Office Assistant I	1	$2,765.60	$2,765.60
E337	Office Specialist	1	$2,642.40	$3,302.40
L040	Park Ranger I	2	$3,129.60	$3,915.20
L041	Park Ranger II	35	$3,545.60	$4,434.40
L039	Park Ranger III	19	$4,125.60	$5,158.40
L025	Park Ranger IV - Exempt	7	$4,602.40	$5,755.20
D001	Park Superintendent	1	$6,857.60	$8,575.20
L014	Parks And Open Space Equipment Operator	1	$4,357.60	$5,445.60
L043	Parks Electrician And Maintenance Worker	1	$4,615.20	$5,790.40
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
G244	Program Coordinator II	1	$4,236.00	$5,292.00
R020	Senior Planner - Exempt	1	$5,697.60	$7,119.20
3980B Coyote Point Marina		**3**		
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
D166	Harbormaster	1	$4,642.40	$5,803.20
L048	Marina Worker II	1	$3,545.60	$4,434.40
4000B Sustainability Department		**21**		
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
D083	Assistant Director of Office of Sustainability	1	$7,204.80	$9,007.20
D105	Communications Officer	1	$5,645.60	$7,054.40
D080	Director, Office of Sustainability	1	$8,756.00	$10,944.00
D181	Management Analyst	1	$4,873.60	$6,093.60
D008	Resource Conservation Program Manager	2	$5,645.60	$7,054.40
J083	Resource Conservation Specialist II	4	$4,112.80	$5,141.60
J081	Resource Conservation Specialist III	4	$4,441.60	$5,552.80
J080	Senior Sustainability Specialist	5	$4,964.00	$6,208.00
4060B Solid Waste Management		**10**		
D008	Resource Conservation Program Manager	1	$5,645.60	$7,054.40
J083	Resource Conservation Specialist II	1	$4,112.80	$5,141.60
J081	Resource Conservation Specialist III	6	$4,441.60	$5,552.80
J080	Senior Sustainability Specialist	2	$4,964.00	$6,208.00
4070B County Service Areas - OOS		**1**		
D008	Resource Conservation Program Manager	1	$5,645.60	$7,054.40

4300B Department of Emergency Management		**18**		
D241	Assistant Director of Emergency Management	1	$6,224.80	$7,780.80
B220	Associate Management Analyst - Unclassified	1	$4,212.80	$5,264.80
Q002	Department of Emergency Management Coordinator	6	$4,128.80	$5,161.60
B321	Department of Emergency Management Coordinator - Unclassified	6	$4,128.80	$5,161.60
D230	Director of Emergency Management - Unclassified	1	$7,939.20	$9,928.80
D181	Management Analyst	1	$4,873.60	$6,093.60
D088	Program Services Manager II	1	$5,645.60	$7,054.40
Q005	Supervising Coordinator, Department of Emergency Management	1	$4,553.60	$5,692.80
4510B Public Works Administration		**43**		
E011	Accountant II	2	$3,712.00	$4,640.00
E029	Administrative Assistant I	2	$3,386.40	$4,233.60
B411	Associate Transportation Systems Coordinator - Unclassified	1	$5,645.60	$7,054.40
B163	C/CAG Program Director - Unclassified	2	$7,023.20	$8,780.00
B217	C/CAG Program Specialist I - Unclassified	1	$3,608.00	$4,510.40
B333	C/CAG Stormwater Program Director - Unclassified	1	$6,535.20	$8,168.00
D049	Departmental Human Resources (HR) Manager	1	$5,645.60	$7,054.40
B216	Deputy Director Of C/CAG - Unclassified	1	$7,925.60	$9,904.80
D006	Deputy Director Of Public Works	1	$7,939.20	$9,928.80
B229	Director Of Public Works - Unclassified	1	$10,642.40	$13,301.60
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D060	Financial Services Manager I	2	$5,374.40	$6,720.00
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
E351	Fiscal Office Services Supervisor - Exempt	1	$3,386.40	$4,233.60
E350	Fiscal Office Specialist	5	$2,850.40	$3,562.40
V235	Information Technology Analyst	2	$5,101.60	$6,376.80
D110	Information Technology Manager	1	$5,927.20	$7,408.80
V240	Information Technology Supervisor - Exempt	1	$5,592.00	$6,988.80
V230	Information Technology Technician	2	$4,043.20	$5,054.40
D181	Management Analyst	2	$4,873.60	$6,093.60
E335	Office Assistant II	1	$2,395.20	$2,993.60
E537	Payroll-Personnel Coordinator III	2	$3,012.80	$3,766.40
E007	Senior Accountant	2	$4,552.00	$5,692.80
E009	Senior Accountant - Exempt	1	$4,552.00	$5,692.80
B413	Senior C/CAG Program Specialist - Unclassified	4	$4,964.00	$6,206.40
B211	Transportation Systems Coordinator - Unclassified	2	$6,535.20	$8,168.00
4520B Road Construction and Operations		**77**		
E002	Administrative Secretary II	1	$3,058.40	$3,821.60
N020	Associate Civil Engineer	1	$5,364.00	$6,704.80
N018	Associate Engineer	2	$4,792.00	$5,990.40
T029	Construction Carpenter / Mason	1	$3,656.80	$4,571.20
N060	Construction Inspector I	1	$3,628.80	$4,536.80
N062	Construction Inspector II	2	$4,269.60	$5,334.40
D006	Deputy Director Of Public Works	1	$7,939.20	$9,928.80
T100	Equipment Mechanic I	3	$3,325.60	$4,156.80

T095	Equipment Mechanic II	2	$3,976.80	$4,970.40
T094	Equipment Mechanic III	1	$4,164.80	$5,206.40
T092	Equipment Mechanic Supervisor	1	$4,580.80	$5,727.20
T112	Equipment Services Worker II	1	$2,936.80	$3,673.60
J086	Natural Resource Specialist III	1	$4,441.60	$5,552.80
N010	Public Works Technician I	2	$3,150.40	$3,938.40
N011	Public Works Technician II	1	$3,693.60	$4,618.40
T083	Road Construction Supervisor	1	$4,300.00	$5,374.40
T081	Road Equipment Operator I	3	$3,792.00	$4,741.60
T080	Road Equipment Operator II	1	$4,169.60	$5,211.20
T082	Road Equipment Supervisor	1	$4,543.20	$5,682.40
D169	Road Maintenance Manager	2	$5,645.60	$7,054.40
N085	Road Maintenance Supervisor	6	$4,145.60	$5,184.80
T090	Road Maintenance Worker I	22	$2,873.60	$3,593.60
T085	Road Maintenance Worker II	17	$3,272.00	$4,086.40
D064	Senior Civil Engineer	1	$6,336.00	$7,920.80
T062	Senior Utility Worker	1	$2,894.40	$3,617.60
E407	Storekeeper II	1	$2,578.40	$3,222.40
4600B Engineering Services		**26**		
D249	Assistant Director of Public Works	1	$8,756.00	$10,944.00
N020	Associate Civil Engineer	4	$5,364.00	$6,704.80
N018	Associate Engineer	6	$4,792.00	$5,990.40
D105	Communications Officer	1	$5,645.60	$7,054.40
N062	Construction Inspector II	2	$4,269.60	$5,334.40
D228	County Surveyor	1	$6,336.00	$7,920.80
D006	Deputy Director Of Public Works	1	$7,939.20	$9,928.80
D058	Principal Civil Engineer	1	$7,204.80	$9,007.20
N011	Public Works Technician II	3	$3,693.60	$4,618.40
J081	Resource Conservation Specialist III	1	$4,441.60	$5,552.80
D064	Senior Civil Engineer	4	$6,336.00	$7,920.80
J080	Senior Sustainability Specialist	1	$4,964.00	$6,208.00
4730B Facilities Services		**148**		
E029	Administrative Assistant I	2	$3,386.40	$4,233.60
D229	Capital Programs Manager	2	$7,204.80	$9,007.20
N001	Capital Projects Manager I	4	$4,714.40	$5,892.80
N108	Capital Projects Manager II	7	$5,721.60	$7,154.40
T030	Carpenter / Mill Cabinet Worker	7	$4,571.20	$4,571.20
T013	Crafts Supervisor	2	$4,875.20	$6,095.20
D093	Custodial Services Manager	1	$4,212.80	$5,264.80
T075	Custodian	28	$2,366.40	$2,956.00
D006	Deputy Director Of Public Works	1	$7,939.20	$9,928.80
T024	Electrician	2	$5,540.80	$5,540.80
D046	Energy Program Manager	1	$5,645.60	$7,054.40
D039	Facilities Services Manager	2	$6,224.80	$7,780.80
V230	Information Technology Technician	1	$4,043.20	$5,054.40
L005	Lead Gardener	1	$3,795.20	$4,743.20
T027	Locksmith	3	$4,571.20	$4,571.20

D181	Management Analyst	2	$4,873.60	$6,093.60
E337	Office Specialist	2	$2,642.40	$3,302.40
T026	Painter	6	$4,571.20	$4,571.20
D131	Program Services Manager I	1	$4,873.60	$6,093.60
N011	Public Works Technician II	1	$3,693.60	$4,618.40
D170	Senior Capital Projects Manager	2	$6,535.20	$8,168.00
V234	Senior Information Technology Analyst	1	$5,204.00	$6,505.60
T041	Stationary Engineer I	2	$3,328.00	$4,161.60
T040	Stationary Engineer II	39	$4,922.40	$4,922.40
N109	Supervising Capital Projects Manager	1	$6,049.60	$7,564.80
T060	Supervising Custodian - Exempt	3	$2,752.00	$3,442.40
T012	Supervising Stationary Engineer - Exempt	3	$4,844.00	$6,054.40
T063	Utility Worker II	21	$2,624.80	$3,281.60
4740B Construction Services		**10**		
T030	Carpenter / Mill Cabinet Worker	3	$4,571.20	$4,571.20
T013	Crafts Supervisor	1	$4,875.20	$6,095.20
T024	Electrician	3	$5,540.80	$5,540.80
E337	Office Specialist	1	$2,642.40	$3,302.40
T026	Painter	1	$4,571.20	$4,571.20
T062	Senior Utility Worker	1	$2,894.40	$3,617.60
4760B Vehicle and Equipment Services		**16**		
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
W038	Automotive Mechanic	4	$4,529.60	$4,529.60
W125	Automotive Service Supervisor - Exempt	2	$5,338.40	$5,338.40
W040	Automotive Service Worker II	5	$2,746.40	$3,430.40
E350	Fiscal Office Specialist	1	$2,850.40	$3,562.40
D181	Management Analyst	1	$4,873.60	$6,093.60
T063	Utility Worker II	1	$2,624.80	$3,281.60
D012	Vehicle And Equipment Manager	1	$5,927.20	$7,408.80
4840B Utilities		**24**		
N020	Associate Civil Engineer	2	$5,364.00	$6,704.80
N018	Associate Engineer	4	$4,792.00	$5,990.40
D102	Natural Resource Manager	1	$5,645.60	$7,054.40
J085	Natural Resource Specialist II	2	$4,112.80	$5,141.60
J086	Natural Resource Specialist III	1	$4,441.60	$5,552.80
E337	Office Specialist	1	$2,642.40	$3,302.40
D058	Principal Civil Engineer	1	$7,204.80	$9,007.20
N011	Public Works Technician II	2	$3,693.60	$4,618.40
D064	Senior Civil Engineer	2	$6,336.00	$7,920.80
N065	Wastewater Collection Supervisor	1	$4,612.00	$5,763.20
N063	Wastewater Collection Worker I	4	$3,198.40	$3,996.00
N064	Wastewater Collection Worker II	3	$3,639.20	$4,544.00
4850B Airports		**13**		
E091	Administrative Assistant II	2	$3,847.20	$4,810.40
D002	Airport Manager	1	$6,535.20	$8,168.00
M002	Airport Operations Specialist II	4	$3,237.60	$4,047.20
M001	Airport Operations Supervisor - Exempt	1	$4,110.40	$5,137.60

E055	Communication Specialist - Confidential	1	$4,712.00	$5,890.40
D006	Deputy Director Of Public Works	1	$7,939.20	$9,928.80
D181	Management Analyst	1	$4,873.60	$6,093.60
T063	Utility Worker II	2	$2,624.80	$3,281.60
5500B Health Administration		**21**		
E011	Accountant II	1	$3,712.00	$4,640.00
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
D059	Chief Financial Officer - Health System	1	$8,756.00	$10,944.00
B284	Chief of Health	1	$15,784.00	$19,729.60
D068	Deputy Chief of Health	1	$11,734.40	$14,666.40
D223	Deputy Director for Administration and Finance - SMC Health	1	$7,204.80	$9,007.20
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
D033	Health Services Manager II	2	$6,224.80	$7,780.80
D098	Leap Improvement Systems Manager II	5	$6,224.80	$7,780.80
D099	Leap Institute Deputy Director	1	$6,857.60	$8,575.20
D067	LEAP Institute Director	1	$7,564.00	$9,456.00
D181	Management Analyst	1	$4,873.60	$6,093.60
G244	Program Coordinator II	1	$4,236.00	$5,292.00
E004	Senior Accountant - Confidential	1	$4,552.00	$5,692.00
T063	Utility Worker II	1	$2,624.80	$3,281.60
5510B Health Coverage Unit		**26**		
E483	Health Benefits Analyst I	1	$3,128.00	$3,496.00
E484	Health Benefits Analyst II	15	$3,166.40	$3,960.80
E486	Health Benefits Supervisor	6	$4,290.40	$5,364.80
D033	Health Services Manager II	1	$6,224.80	$7,780.80
E485	Lead Health Benefits Analyst	3	$3,408.00	$4,257.60
5550B Public Health, Policy and Planning		**157**		
E011	Accountant II	1	$3,712.00	$4,640.00
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
E089	Administrative Assistant II - Exempt	1	$3,847.20	$4,810.40
E003	Administrative Secretary III	1	$3,210.40	$4,009.60
F014	Ambulatory Care Nurse	4	$6,041.60	$7,139.20
G254	Care Management Specialist II	13	$3,490.40	$4,364.00
G241	Case Management / Assessment Specialist III	1	$4,116.00	$5,144.00
F012	Charge Nurse	2	$6,634.40	$7,840.80
F011	Clinical Nurse	1	$6,634.40	$7,840.80
D159	Clinical Services Manager - Laboratory	1	$7,564.00	$9,456.00
D116	Clinical Services Manager - Public Health	1	$7,185.60	$8,983.20
D154	Clinical Services Manager II - Nursing	1	$7,564.00	$9,456.00
D036	Clinics Manager	1	$7,185.60	$8,983.20
J047	Communicable Disease Investigator	12	$3,482.40	$4,352.00
E056	Communication Specialist	1	$4,712.00	$5,890.40
F055	Community Health Planner	3	$4,292.80	$5,367.20
G226	Community Program Specialist I	1	$3,220.00	$4,026.40
G227	Community Program Specialist II	1	$3,608.00	$4,510.40

G236	Community Program Supervisor	1	$4,657.60	$5,824.80
G113	Community Worker II	5	$2,668.00	$3,332.00
G248	Contract Administrator II	1	$4,236.00	$5,292.00
D150	County Health Officer	1	$13,552.00	$16,942.40
D010	Deputy Health Officer	1	$10,642.40	$13,301.60
D129	Director Of Public Health Programs	1	$8,756.00	$10,944.00
V401	Electronic Health Record Analyst II	1	$5,465.60	$6,831.20
F002	Epidemiologist II	6	$4,373.60	$5,467.20
D060	Financial Services Manager I	2	$5,374.40	$6,720.00
D151	Financial Services Manager II	1	$6,224.80	$7,780.80
E350	Fiscal Office Specialist	1	$2,850.40	$3,562.40
D023	Health Services Manager I	1	$5,374.40	$6,720.00
D033	Health Services Manager II	5	$6,224.80	$7,780.80
V269	IS Client Systems Specialist II	1	$5,204.00	$6,505.60
F156	Laboratory Assistant II	2	$2,568.80	$3,212.00
E413	Lead Patient Services Assistant	1	$3,052.00	$3,816.80
F160	Lead Public Health Laboratory Technician	1	$3,280.80	$4,097.60
F020	Licensed Vocational Nurse	1	$3,477.60	$4,111.20
D181	Management Analyst	3	$4,873.60	$6,093.60
G121	Marriage And Family Therapist I	1	$4,015.20	$5,019.20
E416	Medical Office Assistant I	1	$2,407.20	$3,008.00
E421	Medical Office Services Supervisor - Exempt	1	$3,577.60	$4,472.80
E420	Medical Office Specialist	9	$3,005.60	$3,759.20
F079	Medical Services Assistant II	4	$2,526.40	$3,157.60
E422	Mobile Health Services Assistant	1	$2,824.00	$3,528.80
F009	Nurse Practitioner	4	$7,861.60	$9,292.00
E411	Patient Services Assistant I	1	$2,528.80	$3,162.40
E412	Patient Services Assistant II	1	$2,668.80	$3,336.80
E415	Patient Services Supervisor - Exempt	1	$3,795.20	$4,744.00
F059	Pharmacist	1	$6,726.40	$8,409.60
G243	Program Coordinator I	3	$3,608.00	$4,510.40
G244	Program Coordinator II	2	$4,236.00	$5,292.00
B415	Program Coordinator II - Unclassified	1	$4,236.00	$5,292.00
D131	Program Services Manager I	1	$4,873.60	$6,093.60
F065	Public Health Microbiologist I	1	$4,376.00	$5,469.60
F066	Public Health Microbiologist II	6	$4,632.80	$5,791.20
F040	Public Health Nurse	8	$6,172.80	$7,295.20
E007	Senior Accountant	1	$4,552.00	$5,692.80
J045	Senior Communicable Diseases Investigator	6	$3,680.80	$4,600.80
F054	Senior Community Health Planner	2	$4,616.00	$5,769.60
F038	Senior Public Health Nurse	2	$6,175.20	$7,716.80
G095	Social Work Supervisor	2	$4,845.60	$6,056.80
G093	Social Work Supervisor - Exempt	2	$4,845.60	$6,056.80
G096	Social Worker III	2	$4,116.00	$5,144.00
F124	Staff Physician	4	$10,247.20	$12,112.00
F101	Supervising Epidemiologist	2	$5,128.80	$6,412.00
F008	Supervising Nurse Practitioner	1	$8,177.60	$10,223.20

F127	Supervising Physician	1	$11,050.40	$13,060.80
F062	Supervising Public Health Microbiologist - Exempt	2	$5,098.40	$6,375.20
5560B Health IT		**99**		
E029	Administrative Assistant I	2	$3,386.40	$4,233.60
D113	Assistant Chief Information Officer - SMC Health	1	$8,422.40	$10,532.00
D101	Chief Information Officer - Health System	1	$10,136.80	$12,670.40
F011	Clinical Nurse	5	$6,634.40	$7,840.80
D086	Clinical Services Manager - Informatics	1	$7,564.00	$9,456.00
G248	Contract Administrator II	1	$4,236.00	$5,292.00
V400	Electronic Health Record Analyst I	11	$4,372.00	$5,469.60
V401	Electronic Health Record Analyst II	33	$5,465.60	$6,831.20
V402	Electronic Health Record Analyst III	12	$5,872.80	$7,338.40
V403	Electronic Health Record Supervisor	7	$6,253.60	$7,815.20
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
D017	Health Information Systems and Technology Manager	7	$7,202.40	$9,004.00
V261	IS Application Support Analyst II	3	$5,204.00	$6,505.60
V262	IS Application Support Analyst III	1	$5,592.00	$6,988.80
V304	IS Application Support Supervisor	1	$5,956.00	$7,444.00
V264	IS Business Analyst I	1	$4,372.00	$5,469.60
V265	IS Business Analyst II	1	$5,204.00	$6,505.60
V266	IS Business Analyst III	3	$5,592.00	$6,988.80
V274	IS Data Specialist III	3	$5,592.00	$6,988.80
V305	IS Project Manager I	2	$5,956.00	$7,444.00
V306	IS Project Manager II	1	$6,296.00	$7,868.80
E337	Office Specialist	1	$2,642.40	$3,302.40
5600B Emergency Medical Services GF		**11**		
D108	Assistant Director of Emergency Medical Services	1	$6,857.60	$8,575.20
F011	Clinical Nurse	1	$6,634.40	$7,840.80
G245	Community Program Analyst I	1	$3,608.00	$4,510.40
G246	Community Program Analyst II	1	$4,236.00	$5,292.00
G236	Community Program Supervisor	1	$4,657.60	$5,824.80
D035	EMS Administrator	1	$8,339.20	$10,427.20
D033	Health Services Manager II	1	$6,224.80	$7,780.80
D181	Management Analyst	2	$4,873.60	$6,093.60
D131	Program Services Manager I	1	$4,873.60	$6,093.60
D088	Program Services Manager II	1	$5,645.60	$7,054.40
5700B Aging and Disability Services		**153**		
E030	Accountant I	2	$3,174.40	$3,969.60
E011	Accountant II	3	$3,712.00	$4,640.00
E010	Accountant II - Exempt	1	$3,712.00	$4,640.00
E089	Administrative Assistant II - Exempt	1	$3,847.20	$4,810.40
E002	Administrative Secretary II	1	$3,058.40	$3,821.60
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
D234	Clinical Services Manager II - Aging and Disability	1	$6,535.20	$8,168.00
G246	Community Program Analyst II	6	$4,236.00	$5,292.00
G227	Community Program Specialist II	1	$3,608.00	$4,510.40
G236	Community Program Supervisor	1	$4,657.60	$5,824.80

G113	Community Worker II	3	$2,668.00	$3,332.00
G248	Contract Administrator II	1	$4,236.00	$5,292.00
D096	Deputy Director of Aging and Disability Services	2	$6,857.60	$8,575.20
G224	Deputy Public Administrator II	3	$3,490.40	$4,364.00
G225	Deputy Public Guardian Conservator II	2	$3,490.40	$4,364.00
G217	Deputy Public Guardian Conservator III	17	$4,116.00	$5,144.00
D014	Director of Aging and Disability Services	1	$7,939.20	$9,928.80
E443	Estate Property Officer	3	$2,844.00	$3,556.80
G215	Estate Property Supervisor - Exempt	1	$4,845.60	$6,056.80
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
E350	Fiscal Office Specialist	8	$2,850.40	$3,562.40
D023	Health Services Manager I	4	$5,374.40	$6,720.00
D033	Health Services Manager II	1	$6,224.80	$7,780.80
E442	Lead Estate Property Officer	1	$3,128.80	$3,912.80
D181	Management Analyst	4	$4,873.60	$6,093.60
E337	Office Specialist	7	$2,642.40	$3,302.40
G106	Program Counselor I	1	$3,302.40	$4,128.80
F040	Public Health Nurse	2	$6,172.80	$7,295.20
E368	Public Services Specialist	2	$2,512.00	$3,139.20
E009	Senior Accountant - Exempt	2	$4,552.00	$5,692.80
G093	Social Work Supervisor - Exempt	9	$4,845.60	$6,056.80
G098	Social Worker I	1	$3,454.40	$3,862.40
G097	Social Worker II	6	$3,490.40	$4,364.00
B108	Social Worker II - Unclassified	2	$3,490.40	$4,364.00
G096	Social Worker III	44	$4,116.00	$5,144.00
B106	Social Worker III - Unclassified	1	$4,116.00	$5,144.00
G218	Supervising Deputy Public Guardian - Conservator - Exempt	5	$4,845.60	$6,056.80
5900B Environmental Health Services		**89**		
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
E089	Administrative Assistant II - Exempt	1	$3,847.20	$4,810.40
D127	Deputy Director of Environmental Health	2	$6,857.60	$8,575.20
D128	Director Of Environmental Health Services	1	$7,939.20	$9,928.80
J007	Environmental Health Program Supervisor - Exempt	8	$5,782.40	$7,227.20
J048	Environmental Health Specialist I	10	$3,839.20	$4,292.80
J046	Environmental Health Specialist II	4	$4,498.40	$5,621.60
J049	Environmental Health Specialist III	12	$4,773.60	$5,964.80
J037	Environmental Health Specialist IV	10	$5,152.80	$6,440.00
J039	Environmental Health Technician I	2	$3,047.20	$3,808.00
J040	Environmental Health Technician II	4	$3,217.60	$4,024.00
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
E346	Fiscal Office Assistant I	1	$2,362.40	$2,952.00
E347	Fiscal Office Assistant II	1	$2,488.00	$3,110.40
E350	Fiscal Office Specialist	2	$2,850.40	$3,562.40
J001	Hazardous Materials Specialist I	6	$3,839.20	$4,292.80
J003	Hazardous Materials Specialist II	1	$4,498.40	$5,621.60
J004	Hazardous Materials Specialist III	7	$4,773.60	$5,964.80

J005	Hazardous Materials Specialist IV	8	$5,152.80	$6,440.00
D181	Management Analyst	1	$4,873.60	$6,093.60
E335	Office Assistant II	1	$2,395.20	$2,993.60
E337	Office Specialist	3	$2,642.40	$3,302.40
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
E368	Public Services Specialist	1	$2,512.00	$3,139.20
6100B Behavioral Health and Recovery Services		**532**		
E011	Accountant II	3	$3,712.00	$4,640.00
E010	Accountant II - Exempt	1	$3,712.00	$4,640.00
E002	Administrative Secretary II	3	$3,058.40	$3,821.60
E003	Administrative Secretary III	1	$3,210.40	$4,009.60
E006	Administrative Secretary III - Confidential	1	$3,208.00	$4,008.00
D045	Administrative Services Manager I	2	$5,645.60	$7,054.40
F140	Adult Psychiatrist	26	$12,281.60	$15,353.60
D056	Assistant Director Of Behavioral Health & Recovery Services	1	$7,939.20	$9,928.80
G078	Behavioral Health And Recovery Services Analyst I	1	$3,708.80	$4,636.80
G079	Behavioral Health And Recovery Services Analyst II	8	$4,352.80	$5,439.20
G080	Behavioral Health And Recovery Services Supervisor	3	$4,765.60	$5,957.60
B012	Case Management / Assessment Specialist I - Unclassified	1	$3,454.40	$3,862.40
G240	Case Management / Assessment Specialist II	7	$3,490.40	$4,364.00
G241	Case Management / Assessment Specialist III	12	$4,116.00	$5,144.00
F122	Child Psychiatrist	5	$13,204.00	$15,609.60
D054	Clinical Services Manager I - Mental Health	4	$5,645.60	$7,054.40
D144	Clinical Services Manager I - Nursing	1	$7,185.60	$8,983.20
D055	Clinical Services Manager II - Mental Health	13	$6,535.20	$8,168.00
E055	Communication Specialist - Confidential	1	$4,712.00	$5,890.40
F055	Community Health Planner	2	$4,292.80	$5,367.20
F049	Community Mental Health Nurse	15	$6,524.80	$7,295.20
G226	Community Program Specialist I	1	$3,220.00	$4,026.40
G227	Community Program Specialist II	3	$3,608.00	$4,510.40
G248	Contract Administrator II	4	$4,236.00	$5,292.00
D057	Deputy Director Of Behavioral Health And Recovery Services	4	$7,202.40	$9,004.00
D032	Director Of Behavioral Health And Recovery Services	1	$10,136.80	$12,670.40
V402	Electronic Health Record Analyst III	1	$5,872.80	$7,338.40
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D151	Financial Services Manager II	2	$6,224.80	$7,780.80
E350	Fiscal Office Specialist	1	$2,850.40	$3,562.40
E484	Health Benefits Analyst II	2	$3,166.40	$3,960.80
G085	Health Education Associate	1	$3,196.80	$4,000.00
D017	Health Information Systems and Technology Manager	1	$7,202.40	$9,004.00
D023	Health Services Manager I	2	$5,374.40	$6,720.00
D033	Health Services Manager II	2	$6,224.80	$7,780.80
V261	IS Application Support Analyst II	2	$5,204.00	$6,505.60
V270	IS Client Systems Specialist III	1	$5,592.00	$6,988.80
G242	Lead Behavioral Health and Recovery Services Specialist	6	$4,352.80	$5,439.20
E375	Legal Office Specialist	2	$3,132.80	$3,915.20

D181	Management Analyst	10	$4,873.60	$6,093.60
G121	Marriage And Family Therapist I	23	$4,015.20	$5,019.20
G120	Marriage And Family Therapist II	67	$4,514.40	$5,646.40
B109	Marriage And Family Therapist II - Unclassified	2	$4,514.40	$5,646.40
D155	Medical Director	1	$11,744.00	$14,681.60
E417	Medical Office Assistant II	2	$2,595.20	$3,243.20
E420	Medical Office Specialist	9	$3,005.60	$3,759.20
G119	Mental Health Counselor I	2	$3,088.80	$3,862.40
G118	Mental Health Counselor II	10	$3,490.40	$4,364.00
G081	Mental Health Program Specialist	21	$4,881.60	$6,100.80
G084	Milieu Program Specialist	1	$4,485.60	$5,608.00
G082	Milieu Program Supervisor	1	$4,934.40	$6,168.80
F009	Nurse Practitioner	1	$7,861.60	$9,292.00
F175	Occupational Therapist II	4	$4,778.40	$5,973.60
E335	Office Assistant II	2	$2,395.20	$2,993.60
E337	Office Specialist	2	$2,642.40	$3,302.40
E412	Patient Services Assistant II	24	$2,668.80	$3,336.80
D040	Patient Services Office Manager	1	$5,645.60	$7,054.40
E414	Patient Services Specialist	9	$3,052.00	$3,816.80
E415	Patient Services Supervisor - Exempt	6	$3,795.20	$4,744.00
E462	Payroll / Personnel Supervisor - Confidential	1	$3,440.80	$4,300.00
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
E538	Payroll-Personnel Coordinator IV	1	$3,184.80	$3,981.60
D167	PBM Program Manager	1	$9,076.80	$11,346.40
G191	Peer Support Specialist I	3	$2,656.80	$3,320.80
G192	Peer Support Specialist II	14	$2,933.60	$3,665.60
G116	Peer Support Worker II	5	$2,668.00	$3,332.00
F059	Pharmacist	1	$6,726.40	$8,409.60
G243	Program Coordinator I	1	$3,608.00	$4,510.40
G244	Program Coordinator II	4	$4,236.00	$5,292.00
D131	Program Services Manager I	1	$4,873.60	$6,093.60
D088	Program Services Manager II	1	$5,645.60	$7,054.40
B130	Psychiatric Resident - Unclassified	16	$3,488.00	$4,358.40
G040	Psychiatric Social Worker I	14	$4,015.20	$5,019.20
G035	Psychiatric Social Worker II	50	$4,514.40	$5,646.40
F050	Psychologist II	2	$5,154.40	$6,444.80
F057	Public Health Educator	1	$4,292.80	$5,367.20
G025	Residential Counselor I	4	$3,302.40	$4,128.80
G027	Residential Counselor II	10	$3,672.80	$4,589.60
G028	Residential Counselor III	5	$3,884.00	$4,851.20
E007	Senior Accountant	3	$4,552.00	$5,692.80
D248	Senior Advisor to the Director of BHRS	1	$7,202.40	$9,004.00
F054	Senior Community Health Planner	2	$4,616.00	$5,769.60
G228	Senior Community Program Specialist	1	$4,236.00	$5,292.00
G117	Senior Community Worker	2	$3,088.80	$3,862.40
D185	Senior Management Analyst	1	$5,374.40	$6,720.00
F142	Supervising Adult Psychiatrist	6	$13,244.80	$16,553.60

F128	Supervising Child Psychiatrist	1	$14,239.20	$16,831.20
F005	Supervising Mental Health Clinician - Exempt	30	$5,368.00	$6,708.80
F006	Supervising Mental Health Psychologist - Exempt	1	$5,748.00	$7,185.60
F194	Supervising Psychologist - Exempt	2	$5,546.40	$6,929.60
6240B Family Health Services		**168**		
E011	Accountant II	1	$3,712.00	$4,640.00
E090	Administrative Assistant II - Confidential	1	$3,847.20	$4,810.40
E003	Administrative Secretary III	1	$3,210.40	$4,009.60
G070	Benefits Analyst II	2	$3,196.80	$4,000.00
D237	Clinical Services Manager - Community Health	2	$7,185.60	$8,983.20
D154	Clinical Services Manager II - Nursing	2	$7,564.00	$9,456.00
G227	Community Program Specialist II	2	$3,608.00	$4,510.40
G236	Community Program Supervisor	6	$4,657.60	$5,824.80
G113	Community Worker II	16	$2,668.00	$3,332.00
D223	Deputy Director for Administration and Finance - SMC Health	1	$7,204.80	$9,007.20
S024	Dietitian I	2	$4,000.80	$5,000.80
D015	Director Of Family Health Services	1	$8,339.20	$10,427.20
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
E350	Fiscal Office Specialist	2	$2,850.40	$3,562.40
D033	Health Services Manager II	1	$6,224.80	$7,780.80
D181	Management Analyst	2	$4,873.60	$6,093.60
D155	Medical Director	1	$11,744.00	$14,681.60
E421	Medical Office Services Supervisor - Exempt	1	$3,577.60	$4,472.80
E420	Medical Office Specialist	13	$3,005.60	$3,759.20
F184	Occupational Therapist I, California Children's Services	1	$4,264.00	$5,332.00
F185	Occupational Therapist II, California Children's Services	9	$4,778.40	$5,973.60
G116	Peer Support Worker II	3	$2,668.00	$3,332.00
F059	Pharmacist	1	$6,726.40	$8,409.60
F182	Physical Therapist II, California Children's Services	7	$4,778.40	$5,973.60
G243	Program Coordinator I	1	$3,608.00	$4,510.40
F057	Public Health Educator	1	$4,292.80	$5,367.20
F040	Public Health Nurse	41	$6,172.80	$7,295.20
E007	Senior Accountant	1	$4,552.00	$5,692.80
F054	Senior Community Health Planner	1	$4,616.00	$5,769.60
G228	Senior Community Program Specialist	4	$4,236.00	$5,292.00
G117	Senior Community Worker	20	$3,088.80	$3,862.40
F038	Senior Public Health Nurse	8	$6,175.20	$7,716.80
G096	Social Worker III	1	$4,116.00	$5,144.00
S025	Supervising Dietitian	5	$4,411.20	$5,516.80
F051	Supervising Public Health Nutritionist - Exempt	1	$4,411.20	$5,516.80
F187	Supervising Therapist - Exempt	3	$5,640.00	$7,052.00
F044	Therapy Aide	2	$2,653.60	$3,316.80
6300B Correctional Health Services		**109**		
E011	Accountant II	1	$3,712.00	$4,640.00
E089	Administrative Assistant II - Exempt	1	$3,847.20	$4,810.40
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
F140	Adult Psychiatrist	2	$12,281.60	$15,353.60

F013	Ambulatory Care Nurse Trainee	3	$5,004.80	$5,004.80
F012	Charge Nurse	5	$6,634.40	$7,840.80
F011	Clinical Nurse	1	$6,634.40	$7,840.80
D055	Clinical Services Manager II - Mental Health	1	$6,535.20	$8,168.00
D154	Clinical Services Manager II - Nursing	1	$7,564.00	$9,456.00
G236	Community Program Supervisor	1	$4,657.60	$5,824.80
F018	Correctional Health Nurse	25	$6,041.60	$7,139.20
B312	Correctional Health Nurse - Unclassified	5	$6,041.60	$7,139.20
F032	Dentist	1	$8,084.80	$10,107.20
S021	Dietitian II	1	$4,228.00	$5,288.00
D013	Director Of Correctional Health Services	1	$8,339.20	$10,426.40
V401	Electronic Health Record Analyst II	1	$5,465.60	$6,831.20
D023	Health Services Manager I	1	$5,374.40	$6,720.00
E419	Lead Medical Office Assistant	1	$3,005.60	$3,759.20
F020	Licensed Vocational Nurse	8	$3,477.60	$4,111.20
G121	Marriage And Family Therapist I	4	$4,015.20	$5,019.20
G120	Marriage And Family Therapist II	3	$4,514.40	$5,646.40
E417	Medical Office Assistant II	8	$2,595.20	$3,243.20
E421	Medical Office Services Supervisor - Exempt	1	$3,577.60	$4,472.80
E306	Medical Records Coder II	1	$3,766.40	$4,710.40
G119	Mental Health Counselor I	1	$3,088.80	$3,862.40
G118	Mental Health Counselor II	1	$3,490.40	$4,364.00
G081	Mental Health Program Specialist	2	$4,881.60	$6,100.80
F009	Nurse Practitioner	5	$7,861.60	$9,292.00
E412	Patient Services Assistant II	1	$2,668.80	$3,336.80
E414	Patient Services Specialist	1	$3,052.00	$3,816.80
F059	Pharmacist	2	$6,726.40	$8,409.60
F058	Pharmacy Technician	2	$3,266.40	$4,084.00
G107	Program Counselor II	2	$3,672.80	$4,589.60
G040	Psychiatric Social Worker I	1	$4,015.20	$5,019.20
G035	Psychiatric Social Worker II	6	$4,514.40	$5,646.40
F116	Psychologist I	2	$4,700.80	$5,875.20
F063	Registered Dental Assistant	1	$2,919.20	$3,649.60
G228	Senior Community Program Specialist	1	$4,236.00	$5,292.00
F005	Supervising Mental Health Clinician - Exempt	2	$5,368.00	$6,708.80
F194	Supervising Psychologist - Exempt	1	$5,546.40	$6,929.60
6600B San Mateo Medical Center		**1042**		
E011	Accountant II	1	$3,712.00	$4,640.00
E010	Accountant II - Exempt	1	$3,712.00	$4,640.00
E029	Administrative Assistant I	1	$3,386.40	$4,233.60
E089	Administrative Assistant II - Exempt	1	$3,847.20	$4,810.40
E001	Administrative Secretary I	1	$2,833.60	$3,540.00
E002	Administrative Secretary II	1	$3,058.40	$3,821.60
E003	Administrative Secretary III	1	$3,210.40	$4,009.60
E006	Administrative Secretary III - Confidential	2	$3,208.00	$4,008.00
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
F140	Adult Psychiatrist	10	$12,281.60	$15,353.60

F014	Ambulatory Care Nurse	45	$6,041.60	$7,139.20
F013	Ambulatory Care Nurse Trainee	16	$5,004.80	$5,004.80
D168	Assistant Medical Director	1	$10,642.40	$13,301.60
E125	Buyer II	2	$3,732.00	$4,665.60
F089	Cardiac Sonographer II	1	$6,161.60	$7,700.00
F080	Central Services And Supply Supervisor - Exempt	2	$4,442.40	$5,553.60
F012	Charge Nurse	32	$6,634.40	$7,840.80
B285	Chief Executive Officer, SM Medical Center - Unclassified	1	$14,346.40	$17,936.00
D210	Chief Financial Officer - San Mateo Medical Center	1	$10,642.40	$13,301.60
D215	Chief Medical Officer	1	$12,320.80	$15,400.00
D216	Chief Nursing Officer, SMMC	1	$11,734.40	$14,666.40
D211	Chief Operations Officer, SMMC	1	$11,734.40	$14,666.40
D231	Chief Quality and Patient Experience Officer	1	$11,734.40	$14,666.40
F122	Child Psychiatrist	6	$13,204.00	$15,609.60
E308	Clinical Documentation Specialist	1	$4,850.40	$6,066.40
F023	Clinical Laboratory Scientist II	9	$5,237.60	$6,546.40
F011	Clinical Nurse	25	$6,634.40	$7,840.80
D156	Clinical Services Manager - Diagnostic Imaging	1	$7,564.00	$9,456.00
D159	Clinical Services Manager - Laboratory	1	$7,564.00	$9,456.00
D187	Clinical Services Manager - Nutrition	1	$5,645.60	$7,054.40
D158	Clinical Services Manager - Pharmacy	1	$9,076.80	$11,346.40
D087	Clinical Services Manager - Rehabilitation	1	$6,535.20	$8,168.00
D034	Clinical Services Manager - Respiratory Therapy	1	$6,857.60	$8,575.20
D144	Clinical Services Manager I - Nursing	10	$7,185.60	$8,983.20
D154	Clinical Services Manager II - Nursing	2	$7,564.00	$9,456.00
D036	Clinics Manager	5	$7,185.60	$8,983.20
D105	Communications Officer	1	$5,645.60	$7,054.40
F055	Community Health Planner	1	$4,292.80	$5,367.20
G246	Community Program Analyst II	2	$4,236.00	$5,292.00
G227	Community Program Specialist II	1	$3,608.00	$4,510.40
G236	Community Program Supervisor	1	$4,657.60	$5,824.80
G113	Community Worker II	1	$2,668.00	$3,332.00
S027	Cook II	5	$3,084.80	$3,450.40
F029	Creative Arts Therapist	2	$3,552.00	$4,441.60
F022	Critical Care Nurse	42	$6,041.60	$7,139.20
T075	Custodian	30	$2,366.40	$2,956.00
F039	Dental Assistant	7	$2,470.40	$3,086.40
D145	Dental Program Manager	1	$10,448.00	$13,064.00
F032	Dentist	12	$8,084.80	$10,107.20
D049	Departmental Human Resources (HR) Manager	1	$5,645.60	$7,054.40
V233	Departmental Systems Analyst	1	$5,101.60	$6,376.80
D225	Deputy Director Of Ambulatory Services	1	$10,448.00	$13,064.00
D016	Deputy Director of Ancillary Services	1	$9,924.00	$12,410.40
D219	Deputy Director of Compliance and Support Services	1	$7,204.80	$9,007.20
D212	Deputy Director of Nursing Services	3	$7,939.20	$9,928.80
S021	Dietitian II	7	$4,228.00	$5,288.00
D070	Director Of Food And Nutrition Services	1	$5,927.20	$7,408.80

D157	Director Of Health Information Management	1	$7,204.80	$9,007.20
D042	Director Of Materials Management	1	$6,224.80	$7,780.80
F108	Electrograph Technician II	2	$3,084.80	$3,856.80
D239	Environmental Services Manager - Hospital and Clinics	1	$5,374.40	$6,720.00
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D060	Financial Services Manager I	3	$5,374.40	$6,720.00
D151	Financial Services Manager II	4	$6,224.80	$7,780.80
E346	Fiscal Office Assistant I	1	$2,362.40	$2,952.00
E350	Fiscal Office Specialist	3	$2,850.40	$3,562.40
S035	Food Service Supervisor - Exempt	1	$3,084.80	$3,450.40
S037	Food Service Worker II	14	$2,716.80	$3,039.20
E484	Health Benefits Analyst II	1	$3,166.40	$3,960.80
E486	Health Benefits Supervisor	1	$4,290.40	$5,364.80
D023	Health Services Manager I	3	$5,374.40	$6,720.00
D033	Health Services Manager II	1	$6,224.80	$7,780.80
F077	Healthcare Assistant	6	$2,765.60	$2,765.60
D109	Hospital And Clinics Controller	1	$9,193.60	$11,492.00
D107	Hospital And Clinics Finance Manager	3	$7,204.80	$9,007.20
E418	Hospital Unit Coordinator	11	$2,668.80	$3,336.80
F025	Infusion Nurse	1	$6,041.60	$7,139.20
F156	Laboratory Assistant II	8	$2,568.80	$3,212.00
F152	Laboratory Support Services Supervisor	1	$3,380.80	$4,224.80
F091	Lead Cardiac Sonographer	1	$6,244.00	$8,166.40
F076	Lead Central Services And Supply Assistant	1	$2,680.00	$3,352.80
T076	Lead Custodian	1	$2,569.60	$3,212.80
E359	Lead Medical Interpreter / Translator	1	$3,402.40	$4,252.00
E419	Lead Medical Office Assistant	1	$3,005.60	$3,759.20
E413	Lead Patient Services Assistant	9	$3,052.00	$3,816.80
F090	Lead Pharmacist	1	$7,097.60	$8,873.60
F118	Lead Radiologic Technologist	2	$5,856.00	$7,320.00
F086	Lead Sterile Processing Technician	2	$2,836.00	$3,544.00
F082	Lead Ultrasonographer	1	$6,244.00	$8,166.40
F120	Licensed Psychiatric Technician	1	$3,287.20	$4,111.20
F020	Licensed Vocational Nurse	16	$3,477.60	$4,111.20
D181	Management Analyst	10	$4,873.60	$6,093.60
E040	Medical Coding Supervisor	1	$4,803.20	$6,002.40
D155	Medical Director	4	$11,744.00	$14,681.60
F157	Medical Laboratory Technician	5	$3,573.60	$4,465.60
E416	Medical Office Assistant I	2	$2,407.20	$3,008.00
E417	Medical Office Assistant II	3	$2,595.20	$3,243.20
E421	Medical Office Services Supervisor - Exempt	1	$3,577.60	$4,472.80
E420	Medical Office Specialist	9	$3,005.60	$3,759.20
E306	Medical Records Coder II	4	$3,766.40	$4,710.40
E307	Medical Records Coder III	2	$4,332.00	$5,417.60
F079	Medical Services Assistant II	102	$2,526.40	$3,157.60
F031	Medical Surgical Nurse	48	$6,041.60	$7,139.20
E422	Mobile Health Services Assistant	1	$2,824.00	$3,528.80

F009	Nurse Practitioner	35	$7,861.60	$9,292.00
F175	Occupational Therapist II	3	$4,778.40	$5,973.60
F084	Operating Room Technician	3	$3,287.20	$4,111.20
F068	Orthopedic Technician	2	$2,781.60	$3,476.00
E412	Patient Services Assistant II	98	$2,668.80	$3,336.80
E414	Patient Services Specialist	26	$3,052.00	$3,816.80
E415	Patient Services Supervisor - Exempt	16	$3,795.20	$4,744.00
E538	Payroll-Personnel Coordinator IV	4	$3,184.80	$3,981.60
E544	Payroll-Personnel Coordinator IV - Confidential	2	$3,184.80	$3,981.60
F034	Perioperative Nurse	16	$6,041.60	$7,139.20
F059	Pharmacist	11	$6,726.40	$8,409.60
F053	Pharmacy Buyer	1	$3,454.40	$4,318.40
F058	Pharmacy Technician	8	$3,266.40	$4,084.00
F172	Physical Therapist II	7	$4,778.40	$5,973.60
F109	Physicians Assistant	1	$8,380.80	$10,476.80
G243	Program Coordinator I	6	$3,608.00	$4,510.40
G244	Program Coordinator II	5	$4,236.00	$5,292.00
D088	Program Services Manager II	3	$5,645.60	$7,054.40
F037	Psychiatric Nurse	38	$6,041.60	$7,139.20
G035	Psychiatric Social Worker II	1	$4,514.40	$5,646.40
F116	Psychologist I	2	$4,700.80	$5,875.20
F050	Psychologist II	6	$5,154.40	$6,444.80
D051	Quality Assurance Manager	1	$6,224.80	$7,780.80
F075	Radiologic Technologist I	1	$4,859.20	$6,074.40
F119	Radiologic Technologist II	1	$5,140.00	$6,426.40
F125	Radiologic Technologist III	8	$5,429.60	$6,788.80
F063	Registered Dental Assistant	10	$2,919.20	$3,649.60
F130	Respiratory Therapist I	1	$3,528.80	$4,408.00
F134	Respiratory Therapist III	12	$4,676.80	$5,847.20
F135	Respiratory Therapy Supervisor	1	$5,115.20	$6,396.00
D217	San Mateo Medical Center Well-Being and Engagement Officer	1	$6,224.80	$7,780.80
E007	Senior Accountant	2	$4,552.00	$5,692.80
E009	Senior Accountant - Exempt	1	$4,552.00	$5,692.80
F047	Senior Clinical Pharmacist	2	$7,130.40	$8,913.60
G117	Senior Community Worker	3	$3,088.80	$3,862.40
V238	Senior Graphics Specialist	1	$4,124.80	$5,157.60
F027	Skilled Nursing Care Nurse	6	$6,041.60	$7,139.20
G095	Social Work Supervisor	3	$4,845.60	$6,056.80
G096	Social Worker III	10	$4,116.00	$5,144.00
F003	Speech Pathologist	1	$4,778.40	$5,973.60
F124	Staff Physician	16	$10,247.20	$12,112.00
F123	Staff Physician - Pediatrics	10	$10,247.20	$12,112.00
F085	Sterile Processing Technician	4	$2,672.80	$3,340.80
E407	Storekeeper II	5	$2,578.40	$3,222.40
S027-Y	Storekeeper Y-Rated	1	$3,450.40	$3,450.40
F142	Supervising Adult Psychiatrist	2	$13,244.80	$16,553.60
F191	Supervising Clinical Laboratory Scientist - Exempt	2	$5,765.60	$7,208.00

S020	Supervising Cook - Exempt	1	$3,284.00	$3,668.00
T060	Supervising Custodian - Exempt	2	$2,752.00	$3,442.40
F030	Supervising Dentist	1	$8,468.00	$10,584.00
F093	Supervising Healthcare Assistant	1	$3,157.60	$3,157.60
F006	Supervising Mental Health Psychologist - Exempt	2	$5,748.00	$7,185.60
F008	Supervising Nurse Practitioner	5	$8,177.60	$10,223.20
F092	Supervising Pharmacist	2	$7,493.60	$9,880.00
F127	Supervising Physician	7	$11,050.40	$13,060.80
F129	Supervising Physician - Pediatrics	3	$11,050.40	$13,060.80
F126	Supervising Radiologic Technologist - Exempt	1	$6,621.60	$8,279.20
F187	Supervising Therapist - Exempt	2	$5,640.00	$7,052.00
F166	Therapy Assistant	3	$3,364.80	$4,204.80
F081	Ultrasonographer II	3	$6,161.60	$7,700.00
V269-Y	Value Analysis Analyst Y-Rated	1	$6,225.60	$6,225.60
7000B Human Services Agency		**813**		
E011	Accountant II	9	$3,712.00	$4,640.00
E010	Accountant II - Exempt	5	$3,712.00	$4,640.00
E029	Administrative Assistant I	3	$3,386.40	$4,233.60
E002	Administrative Secretary II	6	$3,058.40	$3,821.60
E006	Administrative Secretary III - Confidential	7	$3,208.00	$4,008.00
D045	Administrative Services Manager I	1	$5,645.60	$7,054.40
G071	Benefits Analyst I	4	$3,156.80	$3,528.80
G070	Benefits Analyst II	185	$3,196.80	$4,000.00
G069	Benefits Analyst III	46	$3,436.80	$4,297.60
D236	Children's Services Program Manager II	5	$6,535.20	$8,168.00
G094	Children's Services Social Work Supervisor - E	19	$5,368.00	$6,708.80
G091	Children's Services Social Worker II	14	$3,828.00	$4,785.60
G092	Children's Services Social Worker III	67	$4,514.40	$5,646.40
E055	Communication Specialist - Confidential	1	$4,712.00	$5,890.40
D105	Communications Officer	1	$5,645.60	$7,054.40
G113	Community Worker II	21	$2,668.00	$3,332.00
G247	Contract Administrator I	2	$3,608.00	$4,510.40
G248	Contract Administrator II	3	$4,236.00	$5,292.00
T075	Custodian	1	$2,366.40	$2,956.00
D126	Department Facilities Project Manager	1	$4,873.60	$6,093.60
N106	Department Facilities Projects Coordinator I	1	$3,588.80	$4,484.00
N107	Department Facilities Projects Coordinator II	3	$4,242.40	$5,302.40
D049	Departmental Human Resources (HR) Manager	1	$5,645.60	$7,054.40
V233	Departmental Systems Analyst	4	$5,101.60	$6,376.80
D037	Deputy Director Of Human Services	2	$7,204.80	$9,007.20
D020	Director Of Children And Family Services	1	$7,939.20	$9,928.80
B224	Director Of Human Services Agency - Unclassified	1	$11,734.40	$14,664.80
D132	Director Of Program Support	2	$7,939.20	$9,928.80
D019	Director Of Self Sufficiency Services	1	$7,939.20	$9,928.80
G238	Employment Services Specialist II	19	$3,490.40	$4,364.00
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D060	Financial Services Manager I	5	$5,374.40	$6,720.00

D151	Financial Services Manager II	3	$6,224.80	$7,780.80
E350	Fiscal Office Specialist	12	$2,850.40	$3,562.40
G065	Fraud Investigator I	2	$3,681.60	$4,603.20
G066	Fraud Investigator II	3	$4,321.60	$5,404.00
D022	Human Services Agency Assistant Director	1	$8,756.00	$10,944.00
D130	Human Services Agency Director Of Finance	1	$7,939.20	$9,928.80
G230	Human Services Analyst I	2	$3,313.60	$4,140.00
G231	Human Services Analyst II	18	$3,883.20	$4,851.20
G061	Human Services Care Counselor I	1	$3,302.40	$4,128.80
G062	Human Services Care Counselor II	17	$3,672.80	$4,589.60
G233	Human Services Hearings Officer	4	$4,332.00	$5,416.80
D090	Human Services Manager I	10	$5,374.40	$6,720.00
D091	Human Services Manager II	11	$6,224.80	$7,780.80
G221	Human Services Program Policy Analyst	13	$4,548.00	$5,687.20
G232	Human Services Supervisor - Exempt	34	$4,332.00	$5,416.80
V235	Information Technology Analyst	10	$5,101.60	$6,376.80
V240	Information Technology Supervisor - Exempt	3	$5,592.00	$6,988.80
V230	Information Technology Technician	3	$4,043.20	$5,054.40
G067	Investigative Analyst	3	$3,448.00	$4,308.80
V305	IS Project Manager I	1	$5,956.00	$7,444.00
G234	Job Development Specialist I	1	$3,313.60	$4,140.00
G235	Job Development Specialist II	6	$3,883.20	$4,851.20
E336	Lead Office Assistant	12	$2,642.40	$3,302.40
E456	Lead Revenue Collector	1	$3,489.60	$4,361.60
T104	Lead Transportation Officer	1	$2,698.40	$3,370.40
E375	Legal Office Specialist	2	$3,132.80	$3,915.20
D181	Management Analyst	18	$4,873.60	$6,093.60
G082	Milieu Program Supervisor	1	$4,934.40	$6,168.80
E334	Office Assistant I	1	$2,765.60	$2,765.60
E335	Office Assistant II	36	$2,395.20	$2,993.60
E338	Office Services Supervisor - Exempt	1	$3,219.20	$4,024.00
E337	Office Specialist	10	$2,642.40	$3,302.40
G075	Overpayments and Collections Analyst I	2	$2,985.60	$3,732.00
G074	Overpayments and Collections Analyst II	3	$3,380.80	$4,224.80
G073	Overpayments and Collections Analyst III	5	$3,635.20	$4,544.80
G072	Overpayments and Collections Supervisor	2	$4,332.00	$5,416.80
E462	Payroll / Personnel Supervisor - Confidential	1	$3,440.80	$4,300.00
E537	Payroll-Personnel Coordinator III	1	$3,012.80	$3,766.40
E538	Payroll-Personnel Coordinator IV	3	$3,184.80	$3,981.60
G040	Psychiatric Social Worker I	6	$4,015.20	$5,019.20
G035	Psychiatric Social Worker II	8	$4,514.40	$5,646.40
E368	Public Services Specialist	25	$2,512.00	$3,139.20
E460	Records Center Assistant II	3	$2,642.40	$3,302.40
E473	Records Center Supervisor - Exempt	1	$3,141.60	$3,929.60
F150	Rehabilitation Production Manager - Exempt	2	$4,622.40	$5,780.80
F041	Rehabilitation Production Supervisor I	4	$3,023.20	$3,777.60
F043	Rehabilitation Production Supervisor II	7	$3,432.80	$4,293.60

E007	Senior Accountant	8	$4,552.00	$5,692.80
E009	Senior Accountant - Exempt	2	$4,552.00	$5,692.80
G117	Senior Community Worker	3	$3,088.80	$3,862.40
G063	Senior Human Services Care Counselor - Exempt	4	$4,076.80	$5,096.80
V234	Senior Information Technology Analyst	3	$5,204.00	$6,505.60
D185	Senior Management Analyst	1	$5,374.40	$6,720.00
T062	Senior Utility Worker	1	$2,894.40	$3,617.60
G098	Social Worker I	1	$3,454.40	$3,862.40
G097	Social Worker II	2	$3,490.40	$4,364.00
G096	Social Worker III	5	$4,116.00	$5,144.00
G076	Supervising Human Services Care Counselor	2	$4,485.60	$5,608.00
G252	Supervising Human Services Hearings Officer	1	$4,765.60	$5,957.60
F005	Supervising Mental Health Clinician - Exempt	3	$5,368.00	$6,708.80
G064	Supervisor Fraud Investigation Unit - Exempt	1	$4,753.60	$5,941.60
T103	Transportation Officer	5	$2,784.00	$3,111.20
T064	Utility Worker I	1	$2,488.80	$3,111.20
T063	Utility Worker II	1	$2,624.80	$3,281.60
G222	Veterans Services Representative II	3	$3,883.20	$4,851.20
G100	Vocational Rehabilitation Counseling Supervisor	1	$4,945.60	$6,180.80
G013	Vocational Rehabilitation Counselor II	1	$3,490.40	$4,364.00
G190	Vocational Rehabilitation Counselor III	7	$4,116.00	$5,144.00
7900B Department of Housing*		**36**		
E011	Accountant II	2	$3,712.00	$4,640.00
D021	Chief Deputy Director of Housing	1	$8,093.60	$10,118.40
D213	Deputy Director Of Housing	2	$7,564.00	$9,456.00
B310	Director Of Housing	1	$8,756.00	$10,944.00
E476	Executive Secretary - Confidential	1	$3,540.00	$4,424.00
D060	Financial Services Manager I	1	$5,374.40	$6,720.00
E350	Fiscal Office Specialist	1	$2,850.40	$3,562.40
R001	Housing / Community Development Specialist I	2	$3,551.20	$4,440.80
R002	Housing / Community Development Specialist II	6	$4,213.60	$5,264.80
R003	Housing / Community Development Specialist III	7	$4,824.00	$6,031.20
R010	Housing And Community Development Supervisor	3	$5,491.20	$6,862.40
D094	Housing Program Manager	1	$6,224.80	$7,780.80
D110	Information Technology Manager	1	$5,927.20	$7,408.80
D181	Management Analyst	2	$4,873.60	$6,093.60
E337	Office Specialist	2	$2,642.40	$3,302.40
D008	Resource Conservation Program Manager	1	$5,645.60	$7,054.40
E007	Senior Accountant	1	$4,552.00	$5,692.80
R011	Senior Housing and Community Development Policy Analyst	1	$5,491.20	$6,862.40
TOTAL		**6151**		

*Does not include 56 positions associated with the Federal Housing Authority

Attachment F

GLOSSARY OF BUDGET TERMS



THIS PAGE IS INTENTIONALLY LEFT BLANK

GLOSSARY OF BUDGET TERMS

2 Code of Federal Regulations (CFR) Part 200 (formerly "A-87"): A guideline that sets forth principles and standards for the determination of costs applicable to County programs funded by the federal and state governments. Under the circular for local governments, the County must observe uniformity in its allocation of costs; that is, the County cannot be selective in the allocation process whereby externally (state and federal) funded programs are not charged equitably. Also referred to as the Countywide Cost Allocation Plan, the County uses 2 CFR Part 200 guidelines to obtain reimbursement from federal, state, and non-General Fund programs for departments that do not charge directly for services rendered. For example, the Controller's Office does not charge departments for payroll services; however, the cost of providing payroll services to non-General Fund departments and programs receiving funds from the federal and state government for this specific purpose is recovered through 2 CFR Part 200. Revenue received from non-General Fund budget units is centrally budgeted in the Non-Departmental Services budget unit.

Access and Care for Everyone (ACE): A County-sponsored program administered by the Health Plan of San Mateo that provides health care coverage to low-income adult residents of San Mateo County who meet eligibility requirements.

Accrual: An accounting adjustment that recognizes revenues and expenses in the period they are earned or spent, but not received or paid within that period.

Accrual Accounting: An accounting method that measures the performance of the County's enterprise and internal service funds by recognizing matching revenues and expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made or received. This method allows the current cash inflows or outflows to be combined with future expected cash inflows or outflows to give a more accurate picture of a fund's current financial condition.

Adopted Budget: The budget that is finally adopted by the Board of Supervisors in September after the state budget is adopted and the impact of the state budget can be assessed and included in the County budget.

American Rescue Plan Act (ARPA): The American Rescue Plan Act, signed into law in March 2021, provides direct financial relief due to the economic impacts of the COVID-19 pandemic.

Appropriation: An expenditure authorization granted by the Board of Supervisors from a specific fund and a specific budget unit. Appropriation authority is granted at the object level, including Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Other Financing Uses, and Intrafund Transfers.

Authorized Positions (Salary Resolution): The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excluding extra-help and term positions) via a legislative item called a Salary Resolution; this represents the maximum number of permanent positions which may be filled at any one time.

Balanced Budget: A budget where Total Sources, including Fund Balance, equal Total Requirements, including Reserves and Contingencies, for each appropriated fund.

Budget: An itemized summary of probable expenditures and income for a given period.

Anaplan: The County's budget development software application.

Budget Unit: A distinct fiscal and organizational entity within the County budget which has a mission and/or funding source sufficiently unique to require a separate legal appropriation from the Board of Supervisors. Budget units are generally at the department or major division level of an organization.

Budget Unit Summary: Format used in the budget book to show major categories of revenue and appropriations for a budget unit at the class and object level.

California Work Opportunity and Responsibilities to Kids (CalWORKs): California's welfare-to-work program established by the State Welfare to Work Act of 1997. The program makes welfare a temporary source of assistance by putting a five-year life-time limit on a receipt of benefits and mandating work requirements.

Capital Expenditures: Charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of $5,000 and a useful life expectancy of greater than one year.

Capital Project: A major one-time outlay of funds for land and/or building acquisition or construction, structural improvements, or non-structural renovations to County facilities. Large-scale projects may extend over more than one fiscal year. Capital projects may be financed from a variety of funding sources and are budgeted in the Fixed Assets expenditure category. Generally, these projects have a value in excess of $100,000 and a useful life expectancy greater than 10 years.

CARES: The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 and the Coronavirus Response and Consolidated Appropriations Act of 2021 provided fast and direct economic assistance for American workers, families, small businesses, and industries. The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic.

Chart of Accounts: A list of account numbers and names which provide the organizing framework for budgeting, recording, and reporting on all financial transactions. The Chart of Accounts is comprised of sub-accounts (the level at which transactions are posted), account groups (a roll-up of related subaccounts) and objects (major categories of revenues and expenditures as defined by the State Controller's guideline and the account level at which the Board of Supervisors approves the budget). As a general rule, objects end with at least two zeros (e.g., 1200, 1400, and 1600), account groups end with one zero (e.g., 1010, 1020, and 1030), and sub-accounts end with a number between one and nine (e.g., 1021, 1024, and 1025).

Comprehensive Annual Financial Report (CAFR): The culmination of all budgeting and accounting activities engaged in by management during the prior year, covering all funds of the County, its component units, and its financial transactions.

Contingencies: An appropriation category for economic uncertainties, emergencies, and unanticipated mid-year funding losses. The minimum General Fund appropriation for contingencies required under the

County Reserves policy is three percent of General Fund Net Appropriations. Funds budgeted in this category cannot be expended without four-fifths vote approval from the Board of Supervisors.

Core IT: Fundamental IT services provided to all departments that are bundled together to provide a streamlined approach to calculating and allocating costs. Services include IT security, and network services.

Departmental Reserves: An appropriation category for departments to budget funds which are unexpended in previous years and/or unobligated in the current year. The minimum Departmental Reserves requirement under the County Reserves policy is four percent of budgeted Net Appropriations. Funds budgeted in this category cannot be expended without approval from the Board of Supervisors.

Depreciation: The decline in value of an asset over time as a result of deterioration, age, obsolescence, or impending retirement. Most assets lose their value over time and must be replaced once the end of their useful life is reached. Depreciation applies mainly to physical assets like equipment and structures.

Description of Results: Describes the results the program is expected to achieve in the current year and in the upcoming budget year.

Description of Services: Describes the services the program delivers.

Discretionary Services: Services that are not required by local, state, or federal mandates; services that are mandated, but without specified service levels; and services that are provided at levels higher than mandated or in excess of maintenance-of-effort (MOE) requirements.

Education Revenue Augmentation Fund (ERAF): In FY 1992-93 and FY 1993-94, in response to serious budgetary shortfalls, the State Legislature and administration permanently redirected over $3 billion of property taxes from cities, counties, and special districts to schools and community college districts. These redirected funds reduced the state's funding obligation for K-14 school districts by a commensurate amount. ERAF is the fund into which redirected property taxes are deposited in each county. The amount of required ERAF contributions grows annually along with assessed property value growth. To mitigate the ongoing impact of the FY 1993-94 property tax shift, the Legislature proposed, and the voters approved, Proposition 172. This measure provides counties and cities with a share of a half-cent sales tax for public safety purposes.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities, airports, parking garages, or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. An enterprise fund can also be established when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Equity: The goal of just and fair inclusion into a society in which all can participate, prosper, and reach their full potential.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses

requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants, entitlements, and shared revenues.

Extra-Help: Temporary employees of the County who are not included in the Salary Resolution. These employees generally do not receive benefits (i.e., medical, dental, life insurance, and paid vacation time) but may be eligible depending on their average working hours per week and length of service.

Facility Surcharge: A 10 percent surcharge added to County-owned facility rent charges. Half of the funds assist the Department of Public Works in maintaining the Facility Condition Index for County owned buildings and the other half is transferred to the Debt Service Fund where it is available for future bond financings.

Federal Emergency Management Agency (FEMA): The mission of Federal Emergency Management Agency (FEMA) is to support our citizens and first responders to ensure that as a nation we work together to build, sustain and improve our capability to prepare for, protect against, respond to, recover from and mitigate all hazards.

Fiduciary Funds: Funds that account for resources that governments hold in a trust for individuals or other governments.

Final Budget Change: A common description of any change made after the Recommended Budget has been submitted to the Board of Supervisors. Changes usually include corrections and updated revenue or appropriation amounts, and are brought to the Board in September for final budget approval.

Fiscal Year (FY): A 12-month accounting period which differs from the calendar year. At the County of San Mateo, the fiscal year runs July 1 through the following June 30. During the fiscal year, revenues are realized, obligations are incurred, encumbrances are made, and appropriations are expended.

Fixed/Capital Assets: Long-lived tangible assets (over the value of $5,000) obtained or controlled as a result of past transactions, events, or circumstances. Fixed/capital assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant, and equipment. The terms fixed assets and capital assets are used interchangeably throughout the budget.

Full-Time Equivalent (FTE): This represents the budgeted number of full-time equivalent staffing. A fulltime equivalent position is equal to 2,080 hours a year (40 hours per week times 52 weeks). For example, two full-time positions at 40 hours per week, two part-time positions at 20 hours per week, and one part-time position at 32 hours per week equals 3.8 FTEs. This example, however, would represent five authorized positions in the Salary Resolution. FTE Example:

2 - Full-time positions (40 hours a week) = 2.0 [2 x (40/40)
2 - Part-time position (20 hours a week) = 1.0 [2 x (20/40)]
1 - Part-time position (32 hours a week) = 0.8 [1 x (32/40)]
FTE Total = (2.0 + 1.0 + 0.8) = 3.8

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are

recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: Fund Balance is a funding source that represents three components: (1) carryover Fund Balance from the previous fiscal year; (2) additional revenue received in excess of estimated revenue or budgeted amounts in the current fiscal year; and (3) unspent appropriations and Reserves in the current fiscal year.

Funding Adjustments: The section of the program summary that follows the Resource Allocation Summary table and describes key changes to Total Sources and Total Requirements and the impact of those changes on a program's financial and operational performance from one budget year to the next. Types of changes include adjustments to Salaries and Benefits for negotiated increases and position changes, changes to operating levels, one-time expenditure outlays for goods or contractual services, and increased revenues from new or increased fees.

Fungible: When two or more things are interchangeable and can be substituted for each other since they are of equal value.

General Fund: The major County operating fund used to account for all financial sources and uses, except those required to be accounted for in another fund.

Geographic Information System (GIS): A collection of map data layers representing various geographic features such as parcels, districts, jurisdictions, streets, and landmarks, and the attributes describing the spatial features.

Government Accounting Standards Board (GASB): An independent, non-profit, non-governmental regulatory body charged with setting authoritative standards of accounting and financial reporting for state and local governments. GASB accounting standards are the primary source of Generally Accepted Accounting Principles (GAAP) for state and local governments. GASB issues Statements of Governmental Accounting Standards, including GASB 34 - Basic Financial Statements for State and Local Governments; GASB 45 - Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions; GASB 67 - Financial Reporting for Pension Plans; GASB 68 – Accounting and Financial Reporting for Pensions; GASB 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans; and GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

Governmental Funds: Applies to all County funds except for profit and loss funds (i.e., enterprise funds, internal service funds, and trust and agency funds). Examples include the General Fund, special assessment funds, and Capital Project Funds.

Government Finance Officers Association (GFOA): Represents public finance officials throughout the U.S. and Canada. The organization provides best practice guidance, consulting, networking opportunities, publications, recognition programs (including its Distinguished Budget Presentation Award Program), research, and training opportunities for those in the profession.

Gross Appropriations: Total authorized appropriations for a budget unit. It is the sum of Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, and Other Financing Uses.

Health Plan of San Mateo (HPSM): A Medi-Cal countywide health system, contracted by the State of California. All clients served by the County who are determined to be eligible for Medi-Cal obtain healthcare services through HPSM.

Interfund Revenue: Transfers of costs between different funds are recorded as Interfund Revenue by the organization on the receiving end of the transfer.

Intergovernmental Revenues: Revenues from other governmental jurisdictions in the form of grants, entitlements, shared revenues, or payments in lieu of taxes. The County receives Intergovernmental Revenue from federal, state, and other local government agencies.

Internal Service Charge: Annual budgetary charges from servicing departments (e.g., Information Services Department, Department of Public Works, and Human Resources Department), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from the same fund) or as Interfund Revenue (from a different fund). Services provided by these departments include technology support, telephone services, facilities maintenance, and insurance.

Internal Service Funds: One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. Departments that use internal services (e.g., vehicle/fleet maintenance) would have an amount budgeted in Other Charges for such services.

Intrafund Transfers: Accounting mechanism to show expenditure transfers or reimbursements between operations within the same fund (the most common example is the General Fund). This mechanism is used to better reflect the location of department costs. For example, the Board of Supervisors/Assessment Appeals Board receives reimbursement classified as an Intrafund Transfer from the Assessor-County Clerk-Recorder for processing assessment appeals.

Joint Powers Authority (JPA): An entity whereby two or more public authorities (e.g., a city and county government or a utility district and a transportation district) can operate collectively.

LEAN: A way of thinking and working that helps staff identify and provide value-focused services to their customers. It focuses on increasing value for the customer, reducing organizational waste, increasing employee engagement and involvement, and building a culture of continuous process improvement.

Lease Revenue Bond (LRB): A lease transaction by which a public agency leases a building or other asset from a third party and the rent paid by the public agency is used to pay debt service on the bonds issued by that third party and sold to investors..

Maintenance of Effort (MOE): A statutory obligation to provide a minimum amount of funding or other effort toward a specific program area or budget.

Measure K (formerly Measure A): The half-cent general sales tax initially approved by San Mateo County voters in November 2012 and extended by voters in November 2016 for a total of thirty years. The Board of

Supervisors and County staff conduct study sessions and perform community outreach efforts to inform priorities for Measure K spending.

Mission Statement: The purpose or mission of a specific department or agency, it consists of the department/agency name, what it does, who it serves, and why it exists (i.e., its purpose). All programs, services, objectives, and performance measures of a given department or agency are directly related to the achievement of its mission. The mission of a budget unit is described in terms of overall service to the public and, if applicable, a legal or constitutional mandate.

Modified Accrual: Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are recognized when their receipt occurs within 60 days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under the accrual basis of accounting. However, expenditures related to debt service, compensated absences, and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as Other Financing Sources.

Net Appropriations: Gross Appropriations plus Intrafund Transfers. The Net Appropriation is used when summing the County General Fund budget to eliminate double budgeting of expenditures reimbursed by other General Fund departments which are also included in Gross Appropriations.

Net County Cost: Total Requirements less Total Sources. This figure represents a budget unit's appropriation that is financed by General Fund revenues in Non-Departmental Services, such as property taxes, sales taxes, and interest earnings.

Object Level (of Appropriations/Expenditures): Major classification category of proposed or actual expenditures as defined by state regulations. Object levels include Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Intrafund Transfers, and Other Financing Uses. Appropriations are legally adopted at the object level within the County budget.

OneSolution Finance and Administration System (OFAS): Financial software that is maintained by the Controller's Office and used by the County for daily accounting purposes such as accounts payable, job costing, purchasing, deposits, and budget monitoring.

One-Time Expenditures: Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, equipment purchases, and capital improvement projects are one-time expenditures. This category may also include single-year appropriations for special purposes.

Other Charges: An object level of expenditure which reflects costs not directly provided by an operating department. They include certain selected expense categories (e.g., telephone, data processing, radio, rent, program service providers (PSPs), support costs for juvenile court wards, welfare recipients, jail inmates, or interagency payments).

Other Financing Sources: An object level of expenditures that reflects transfers from one fund to another for purposes such as capital projects and debt service. The General Fund's contribution to the San Mateo Medical Center is budgeted in Other Financing Sources of the Medical Center Enterprise Fund.

Outcome Based Management (OBM): County management system that integrates Shared Vision 2025 goals into a department's existing planning, priority-setting, performance measurement, and budget development or resource allocation processes so that all programs and services provided by the County continue to make progress toward goal achievement.

Performance Measures: Indicators used to show the workload and effort; service quality and efficiency; and the effectiveness and outcome(s) of a program.

Program: Operating unit(s) within a department that provide(s) services to accomplish a specific outcome or purpose under the direction of a manager who plans the activities of the program, monitors its performance, and is held accountable for its success.

Program Outcome Statement: The purpose or mission of a specific program; it is a clear and simple statement of what the program does and what it hopes to accomplish.

Program Summary: A brief summary that includes budget and performance information for each program or service that is proposed to be funded or unfunded in the County budget.

Proposition 172: Common name for the half-cent Public Safety Sales Tax authorized by the voters in 1993; this revenue source provides funding for criminal justice and public safety expenditures.

Realignment Revenue: Refers to the shift or realignment of responsibility from the state to counties in 1991 for health, mental health, and various social service programs, accompanied by a source of dedicated revenue and for supervision of low risk offenders in 2011. The revenues allocated to counties to fund these programs include a half cent sales tax, a portion of the Vehicle License Fees, and the state General Fund. The cornerstone to realignment is increased county flexibility, discretion, and effectiveness. The state's role under realignment is one of oversight, technical assistance, and assessment.

Recommended Budget: The Recommended Budget is submitted for approval by the County Executive to the Board of Supervisors in May/June of each year. Public hearings are held on the budget in June prior to the beginning of the new fiscal year on July 1. The Recommended Budget may include reductions to meet budget targets or address revenue changes, as well as specific additional funding for proposed projects, activities, or purchases.

Reserves (Contingencies/Department Reserves): Those portions of fund balance that are not appropriated for expenditure or legally segregated for a specific purpose. Reserves are not appropriated for designated expenditures and require a four-fifths vote by the Board of Supervisors to be transferred into appropriations such as Salaries and Benefits, Services and Supplies, or Fixed Assets.

Revenue: Source of income to an operation from any funding source other than Fund Balance.

Revenue Class: The revenue equivalent of an object level of expenditure. Revenue is divided into descriptive classes for budgetary classification. Major classes include Taxes; Licenses, Permits, and Franchises; Fines, Forfeitures, and Penalties; Use of Money and Property; Intergovernmental Revenues; Charges for Services; Interfund Revenues; Miscellaneous Revenue; and Other Financing Sources. Revenue estimates are adopted by the Board of Supervisors at the revenue class level. Revenue subaccounts represent the line-item detail for specific revenue sources within a revenue class.

Salaries and Benefits: An object level of expenditure reflecting the County's compensation costs for employees. Salaries includes all types of cost attributable to personnel services of full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay, and various types of premium pay. Benefits include the County's share of the costs for health, dental, life insurance, retirement, social security, and workers' compensation.

Salary Resolution: The master legal roster of all authorized positions in the County, delineated by budget unit. The Salary Resolution is maintained by the Human Resources Department. Each year, the Salary Resolution is completely updated to reflect budget changes. The Resolution, as well as all amendments to the Resolution, must be adopted by the Board of Supervisors; changes can occur during the year as required.

Salary Resolution Amendment (SRA): Changes to the Master Salary Resolution, which must be adopted by the Board of Supervisors.

Service Charges: Charges from servicing organizations for support services provided to a particular budget unit. These include, but are not limited to, radio, telephone, auto insurance, liability insurance, rent, food services (jail and hospital), information system services, and revenue collection services.

Services and Supplies: An object level of expenditure reflecting the purchase of goods and services. Includes a wide variety of expense categories required to support the purposes of a given activity (e.g., office supplies, travel, and contract services).

Shared Vision 2025: A community visioning process undertaken by the Board of Supervisors in 2000 to work in partnership with the community to achieve a citizen-developed vision for the future. The community visioning process resulted in the creation of the County's strategic plan, which reflects the goals and priorities for the San Mateo County community. The Outcome-Based Management (OBM) system has been implemented in all County programs and services to ensure alignment and progress toward the goals identified in Shared Vision 2025.

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

Special Districts: An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise taxes. Examples of special districts include water, drainage, flood control, hospital, fire protection, and transit.

Special Funds: Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent. The Parks Acquisition Fund is an example of this type of fund; it can only be spent for acquiring park land and developing park facilities.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a particular purpose. For example, if property tax revenues are earmarked for road services, a Road Fund would account for the revenues and expenditures associated with such purposes.

Total Requirements: Reflects all expenditure appropriations, Intrafund Transfers, and Reserves.

Total Sources: Reflects all revenues and Fund Balance utilized to finance expenditure needs.

Trust Fund: A fund established to receive money that the local government holds on behalf of individuals or other governments; the government may or may not have discretion over the use of the funds. Examples include employee pension funds and taxes collected for other governments.

Use of Money and Property: Revenue account that contains funds received from interest, rent payments, or proceeds from the sale of property.