

COUNTY EXECUTIVE'S OFFICE

Fiscal Year 2023-24 Adopted Budget

December 1, 2023

PRESENTED BY:

Michael P. Callagy
County Executive Officer



COUNTY OF SAN MATEO

FY 2023-24 ADOPTED BUDGET

RECOMMENDED BY:

MICHAEL P. CALLAGY
COUNTY EXECUTIVE OFFICER

ILIANA RODRIGUEZ
ASSISTANT COUNTY EXECUTIVE

JUSTIN MATES
DEPUTY COUNTY EXECUTIVE

ADAM ELY
DEPUTY COUNTY EXECUTIVE

PREPARED BY:

ROBERTO MANCHIA
Chief Financial Officer

HEATHER LEDESMA
Principal Management Analyst

PANIZ AMIRNASIRI
Senior Management Analyst

MISTY HOMMERDING
Senior Management Analyst

MANAGEMENT ANALYSTS

John Allan

Saba Bokharey

Helen Lei

Andrew Loke

John Ridener

Josefina Rubio

Vanessa Washington

ACCOUNTING STAFF:

MICHAEL BOLANDER
Principal Management Analyst

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

HEATHER LEDESMA

MEASURE K
REVENUE SERVICES
CORONER'S OFFICE
COOP
PRIVATE DEFENDER PROGRAM

PANIZ AMIRNASIRI

BUDGET

COUNTY LIBRARY
DEPARTMENT OF CHILD SUPPORT SERVICES
TREASURER – TAX COLLECTOR

MISTY HOMMERDING

BUDGET

DEPARTMENT OF HOUSING
REAL PROPERTY SERVICES
COUNTY ATTORNEY

MICHAEL BOLANDER

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

MICHAEL LEACH

FISCAL OFFICER FOR:
BOS / CEO / OOS

JOHN ALLAN

HUMAN SERVICES AGENCY
PARKS DEPARTMENT
AGRICULTURE, WEIGHTS AND MEASURES
DEPARTMENT OF EMERGENCY MANAGEMENT
CAPITAL PROJECTS

SABA BOKHAREY

LAFCO
COUNTY SUPPORT OF THE COURTS
POSITION RECONCILIATION

HELEN LEI

SHERIFF
DISTRICT ATTORNEY'S OFFICE
CORONER'S OFFICE
OFFICE OF SUSTAINABILITY
PRIVATE DEFENDER PROGRAM
CHILDREN'S BUDGET

ANDREW LOKE

ASSESSOR - COUNTY CLERK - RECORDER - ELECTIONS
COUNTY EXECUTIVE'S OFFICE
HUMAN RESOURCES DEPARTMENT
PLANNING AND BUILDING DEPARTMENT
COUNTY FIRE
PROJECT DEVELOPMENT UNIT ADMINISTRATION

JOHN RIDENER

DEPARTMENT OF PUBLIC WORKS
PROJECT DEVELOPMENT UNIT
COUNTY ONE-TIME EXPENSE FUND
OTHER CAPITAL CONSTRUCTION FUND (PDU)
CAPITAL PROJECTS FIVE-YEAR PLAN

JOSEFINA RUBIO

COUNTY HEALTH
FIRST FIVE
BOARD OF SUPERVISORS
POSITION RECONCILIATION
CHILDREN'S BUDGET

VANESSA WASHINGTON

CONTROLLER'S OFFICE
INFORMATION SERVICES DEPARTMENT
PUBLIC SAFETY COMMUNICATIONS/ MESSAGE
SWITCH
PROBATION
GRAND JURY
RETIREMENT OFFICE (SAMCERA)
CRIMINAL JUSTICE FUND
COURTHOUSE CONSTRUCTION FUND

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County of San Mateo



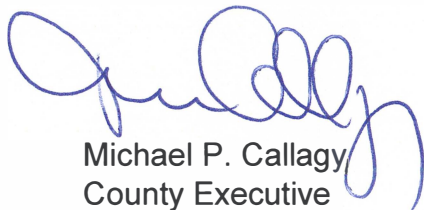
To the Citizens of San Mateo County:


The County of San Mateo's Adopted Budget for Fiscal Year 2023-24 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 2023-24 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 26, 2023, to consider changes to the Fiscal Year 2023-24 Recommended Budget, which was approved on June 28, 2023. 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

RESOLUTION NO. 079926

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 2023-24 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, held its hearing on the budget of the County of San Mateo as to expenditures for the fiscal year 2023-24, 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 2023-24 by resolution no later than October 2, 2023.

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

1. The Board of Supervisors of the County of San Mateo does hereby adopt the budget of the County of San Mateo for the fiscal year 2023-24 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 2023-24.

3. Revenues classified as tax proceeds received during the fiscal year in excess of that amount budgeted in conformance with California Constitution Article XIII B shall be deemed appropriated to Contingencies at the end of the fiscal year.
4. The Clerk of the Board of Supervisors shall forward certified copies of this Resolution to the County Controller, who is hereby authorized and directed to open books of the account for the fiscal year 2023-24, 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, 2023.
5. The hereinafter specified expenditures, by general classes as set forth therein, are detailed in the Recommended Budget which was approved on June 28, 2023 and the Budget adopted herein.

* * * * *

RESOLUTION NO. 079927

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 2023-24

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

WHEREAS, that 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 and the estimated revenue accruals including taxes to be collected on the current year secured tax roll for the fiscal year 2023-24, as set forth in the Recommended Budget approved on June 28, 2023 and the Budget adopted on September 26, 2023 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 2023-24.

* * * * *

Regularly passed and adopted this 26th day of September, 2023

AYES and in favor of said resolution:

Supervisors: DAVE PINE
 NOELIA CORZO
 RAY MUELLER
 WARREN SLOCUM
 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. 079928

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

* * * * *

**RESOLUTION ESTABLISHING THE APPROPRIATION LIMIT FOR THE COUNTY OF
SAN MATEO FOR FISCAL YEAR 2023-24**

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

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

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

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

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

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

and the change in population for the jurisdiction as measured from the preceding year;
and

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

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

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

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

WHEREAS, in view of the foregoing, this Board determines that the higher of the Local Assessment Roll Factor or Per Capita Personal Income Factor shall be employed for each fiscal year from 2011-2012 through 2022-2023 for purposes of determining the base year value used to calculate the appropriations limit for Fiscal Year 2023-2024; and

WHEREAS, the Board elects to employ the Local Assessment Roll Factor in calculating the appropriations limit for the 2023-24 fiscal year; and

WHEREAS, employing the Local Assessment Roll Factor in calculating the appropriations limit for the 2023-24 fiscal year results in an appropriation limit of \$1,735,750,257 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 2023-24 fiscal year shall be \$1,735,750,257.

* * * * *

Regularly passed and adopted this 26th day of September, 2023

AYES and in favor of said resolution:

Supervisors: _____ *DAVE PINE*
_____ *NOELIA CORZO*
_____ *RAY MUELLER*
_____ *WARREN SLOCUM*
_____ *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. 079929

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

* * * * *

**RESOLUTION AUTHORIZING AN AMENDMENT TO MASTER SALARY
RESOLUTION 079812 AS PER FY 2023-2024 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. 073703 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 July 11, 2023, the Board passed a resolution entitled “Master Salary Resolution for FY 23-24 Specifying the Number of and Providing Compensation and Benefits for Persons Employed by the County of San Mateo, Setting Appropriate Rules and Regulations and Repealing all Inconsistent Resolutions,” bearing Resolution No. 079812 (“Master Salary Resolution”); and,

WHEREAS, the Board desires to make certain adjustments to the Master Salary Resolution to reflect changes in connection with the FY 22-23 budget process;

NOW THEREFORE, IT IS HEREBY ORDERED that the Board of Supervisors authorizes an amendment to Master Salary Resolution 079812 as follows:

SECTION 1: Part 14 of the Master Salary Resolution is amended as indicated:

12000 COUNTY EXECUTIVE'S OFFICE/CLERK OF THE BOARD

1. Item G226S, Community Program Specialist Series is decreased by 1 position for a new total of 0 positions.
2. Item G228, Senior Community Program Specialist is increased by 1 position for a new total of 1 position.
3. Item E003, Administrative Secretary III-Confidential is increased by 1 position for a new total of 1 position.
4. Item D182S, Management Analyst Series is increased by 2 positions for a new total of 15 positions.
5. Item D131, Program Services Manager I is increased by 1 position for a new total of 2 positions.
6. Item G243S, Program Coordinator Series is increased by 1 position for a new total of 1 position.
7. Item D180, Principal Management Analyst is increased by 1 position for a new total of 5 positions.

12400 PUBLIC SAFETY COMMUNICATIONS

1. Item D182S, Management Analyst Series is increased by 2 positions for a new total of 2 positions.
2. Item D110, Information Technology Manager is increased by 1 position for a new total of 1 position.

13000 ASSESSOR-COUNTY CLERK-RECORDER-ELECTIONS

1. Item N041, Graphics Specialist is increased by 1 position for a new total of 1 position.
2. Item E337, Office Specialist is increased by 2 positions for a new total of 2 positions.
3. Item E323, Assessor Recorder Technician III is increased by 3 positions for a new total of 30 positions.

14000 CONTROLLER'S OFFICE

1. Item E093, Senior Internal Auditor is increased by 1 position for a new total of 5 positions.
2. Item E095S, Internal Auditor Series is increased by 1 position for a new total of 3 positions.

30000 SHERIFF'S OFFICE

1. Item V231, Senior Information Technology Technician is decreased by 2 positions for a new total of 1 position.
2. Item E350, Fiscal Office Specialist is increased by 1 position for a new total of 8 positions.
3. Item V260S, IS Support Series (IS Client Systems Specialist) is increased by 3 positions for a new total of 3 positions.
4. Item E091, Administrative Assistant II is decreased by 1 position for a new total of 5 positions.
5. Item D182S, Management Analyst Series is increased by 1 position for a new total of 13 positions.

6. Item E375, Legal Office Specialist is increased by 1 position for a new total of 41 positions.
7. Item E337, Office Specialist is increased by 1 position for a new total of 2 positions.
8. Item T074S, Community Services Officer Series is increased by 2 positions for a new total of 21 positions.
9. Item E406S, Storekeeper Series is increased by 1 position for a new total of 3 positions.
10. Item G112S, Community Worker Series is increased by 2 positions for a new total of 2 positions.

32000 PROBATION DEPARTMENT

1. Item C001S, Deputy Probation Officer Series is decreased by 20 positions for a new total of 98 positions.
2. Item C005S, Group Supervisor Series is decreased by 7 positions for a new total of 53 positions.

33000 CORONER'S OFFICE

1. Item H131, Deputy Coroner is increased by 1 position for a new total of 8 positions.
2. Item T070, Forensic Autopsy Technician is increased by 1 position for a new total of 3 positions.

38000 PLANNING AND BUILDING

1. Item V054S, GIS Technician Series is decreased by 1 position for a new total of 0 positions.

2. Item E368, Public Services Specialist is increased by 1 position for a new total of 2 positions.
3. Item J057S, Building Inspector Series is decreased by 1 position for a new total of 4 positions.
4. Item J069S, Building Plans Examiner Series is increased by 1 for a new total of 1 position.

39000 PARKS DEPARTMENT

1. Item L040S, Park Ranger Series is increased by 5 positions for a new total of 36 positions.
2. Item L039, Park Ranger III is increased by 2 positions for a new total of 19 positions.
3. Item E334S, Office Assistant Series is increased by 1 position for a new total of 1 position.
4. Item E029, Administrative Assistant I is increased by 1 position for a new total of 1 position.
5. Item J084S, Natural Resource Specialist Series is increased by 1 position for a new total of 3 positions.

43000 DEPARTMENT OF EMERGENCY MANAGEMENT

1. Item Q002, Department of Emergency Management Coordinator is increased by 2 positions for a new total of 6 positions.

45100 PUBLIC WORKS ADMINISTRATION

1. Item V230, Information Technology Technician is increased by 1 position for a new total of 2 positions.

47300 PUBLIC WORKS - FACILITIES SERVICES

1. Item T060, Supervising Custodian is increased by 1 position for a new total of 3 positions.
2. Item T075, Custodian is increased by 3 positions for a new total of 26 positions.
3. Item T064S, Utility Worker Series is increased by 1 position for a new total of 11 positions.
4. Item L005, Lead Gardener is increased by 1 position for a new total of 1 position.
5. Item T030, Carpenter/Mill Cabinet Worker is increased by 1 position for a new total of 7 positions.
6. Item T041S, Stationary Engineer Series is increased by 2 positions for a new total of 38 positions.

48500 PUBLIC WORKS - AIRPORTS

1. Item M003, Airport Operations Specialist Series is increased by 1 position for a new total of 6 positions.
2. Item M001, Airport Operations Supervisor is increased by 1 position for a new total of 1 position.
3. Item E091, Administrative Assistant II is increased by 1 position for a new total of 1 position.

63000 CORRECTIONAL HEALTH SERVICES

1. Item F009, Nurse Practitioner is increased by 1 position for a new total of 4 positions.

66000 SAN MATEO MEDICAL CENTER

1. Item F127, Supervising Physician is decreased by 1 for a new total of 14 positions.
2. Item D033, Health Services Manager II is increased by 1 position for a new total of 2 positions.
3. Item E346S, Fiscal Office Assistant Series is decreased by 1 position for a new total of 2 positions.
4. Item E350, Fiscal Office Specialist is increased by 1 position for a new total of 2 positions.

70000 HUMAN SERVICES AGENCY

1. Item D091, Human Services Manager II is increased by 2 positions for a new total of 12 positions.
2. Item E030S, Accountant Series is increased by 1 position for a new total of 14 positions.
3. Item E368, Public Service Specialist is increased by 5 positions for a new total of 25 positions.
4. Item B183S, Community Worker-Unclassified Series is decreased by 1 position for a new total of 0 positions.
5. Item G112S, Community Worker Series is increased by 1 position for a new total of 21 positions.

6. Item G098S, Social Worker/Children's Services Social Worker Series is decreased by 1 position for a new total of 95 positions.
7. Item G040S, Mental Health Case Worker Series (Psychiatric Social Worker Series) is increased by 1 position for a new total of 20 positions.
8. Item F041S, Rehabilitation Production Supervisor Series is increased by 2 positions for a new total of 8 positions.
9. Item G069, Benefits Analyst III is decreased by 5 positions for a new total of 49 positions.
10. Item G071S, Benefits Analyst Series is decreased by 2 positions for a new total of 187 positions.
11. Item G221, Human Services Program Policy Analyst is increased by 1 position for a new total of 13 positions.
12. Item G074S, Overpayments and Collections Analyst Series is increased by 6 positions for a new total 6 positions.
13. Item G232, Human Services Supervisor-Exempt is decreased by 1 position for a new total 35 positions.
14. Item G073, Overpayments and Collections Analyst III is increased by 1 position for a new total 5 positions.

SECTION 2: Effective Date

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

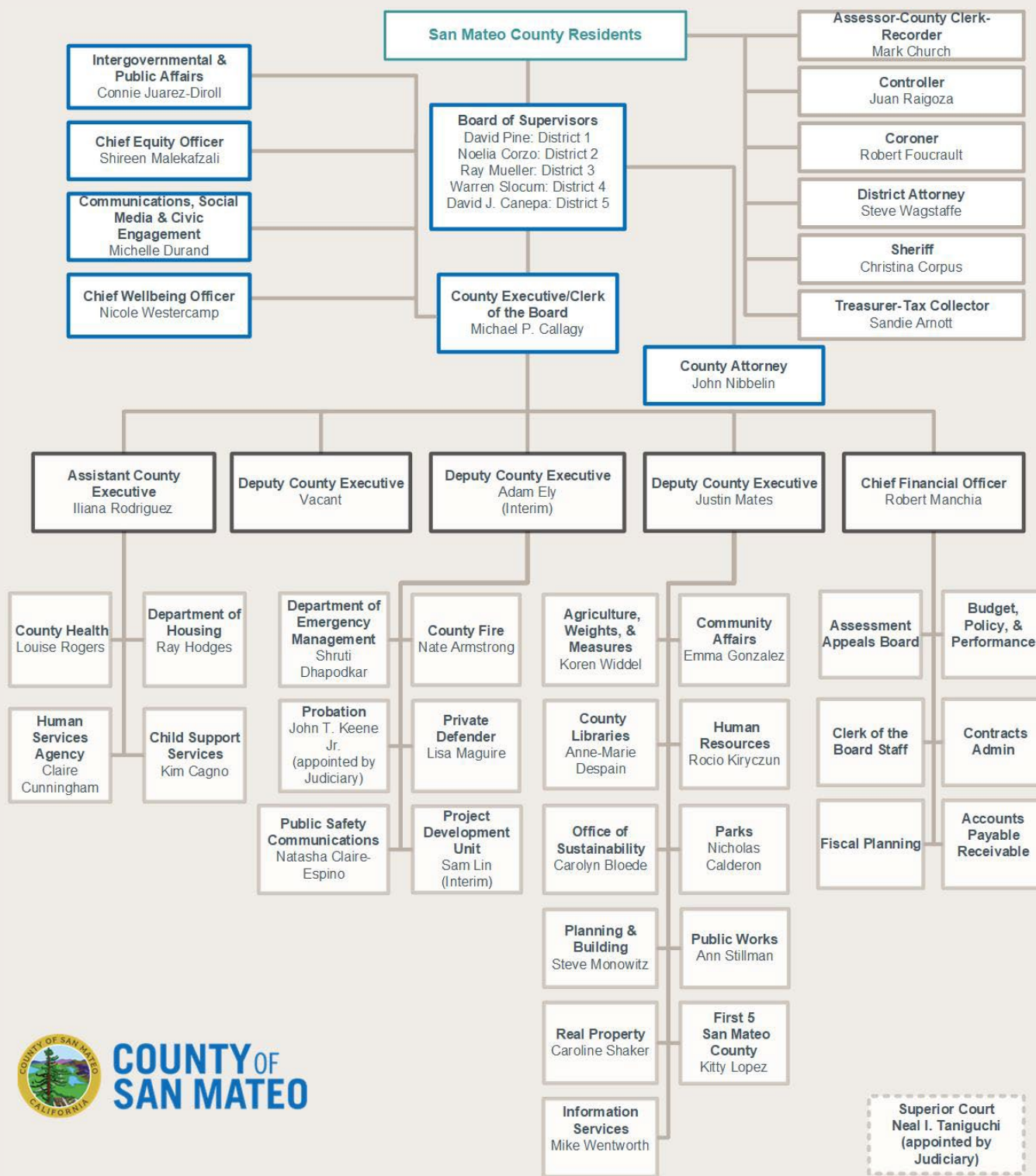
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Attachment A



COUNTY SUMMARY

County Organization Chart

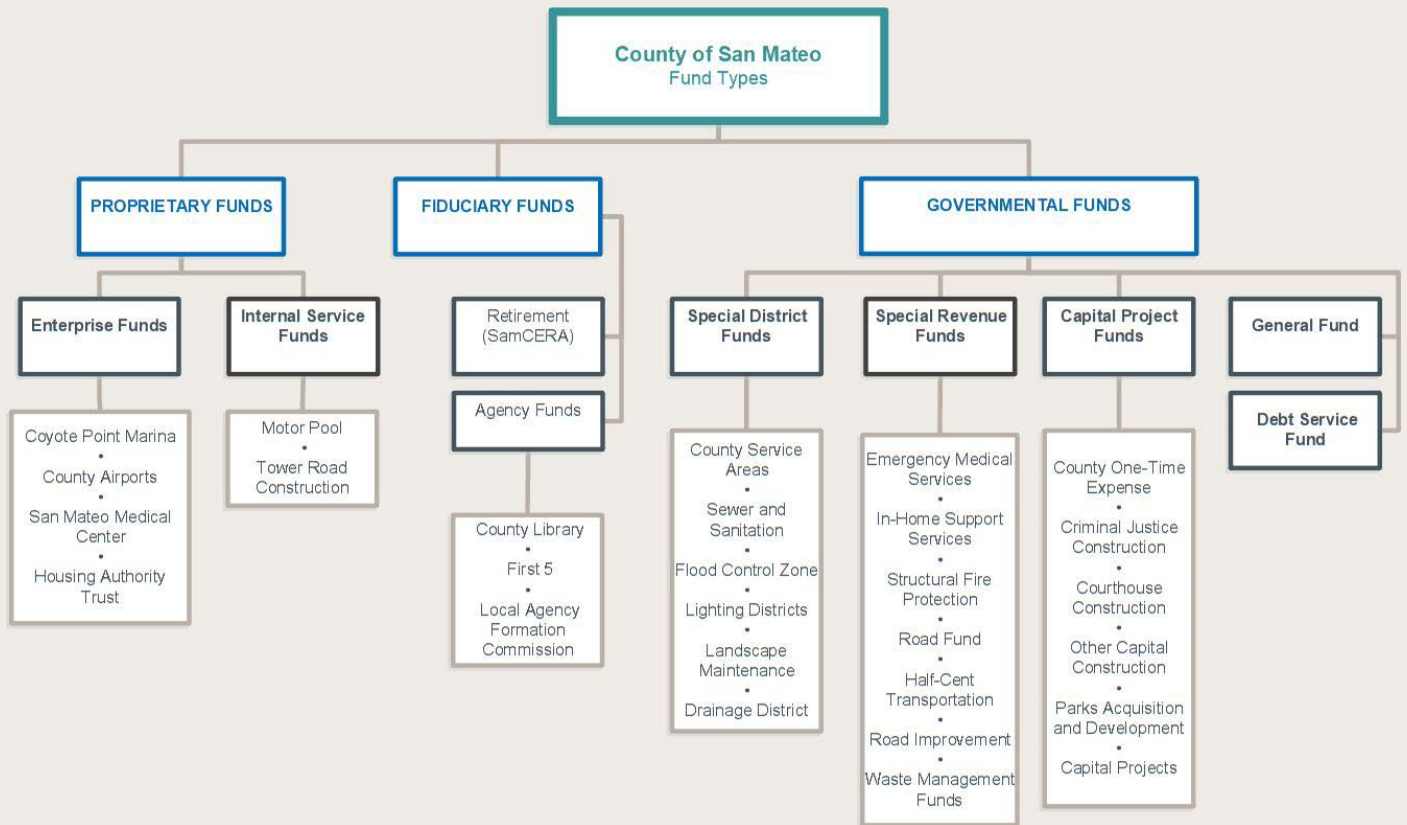


Legend:
 ----- = Information only non-General Fund Department.
 Does not report to a County executive.

Superior Court
 Neal I. Taniguchi
 (appointed by Judiciary)

SamCERA
 Scott Hood

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.

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.

Accumulated Capital Outlay 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.

General Fund

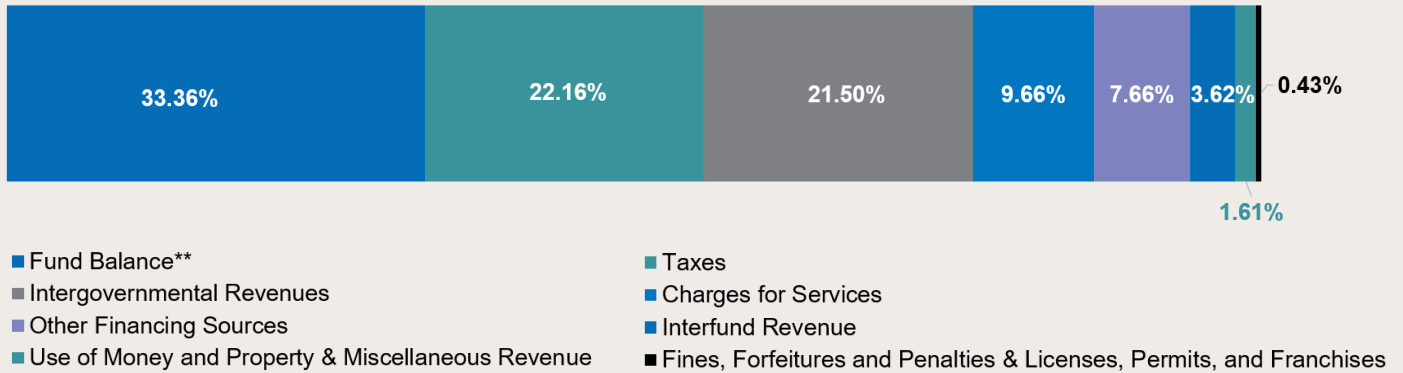
General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, public ways and facilities, 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 2023-24 Adopted Sources

Adopted FY 2023-24



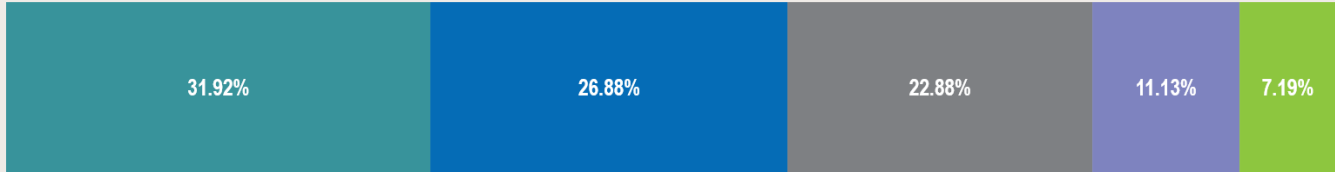
Source of Funds	Adopted FY 2023-24	Percent of Total FY 2023-24
Taxes	1,071,451,599	22.16%
Intergovernmental Revenues	1,039,461,794	21.50%
Charges for Services	467,151,058	9.66%
Other Financing Sources	370,547,391	7.66%
Interfund Revenue	174,786,901	3.62%
Use of Money and Property & Miscellaneous Revenue	77,629,846	1.61%
Fines, Forfeitures and Penalties & Licenses, Permits, and Franchises	20,882,575	0.43%
Subtotal - Ongoing Revenue Sources	3,221,911,164	66.64%
Fund Balance**	1,612,928,460	33.36%
Total Sources	4,834,839,624	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 2023-24, 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 2023-24 Adopted Requirements

Adopted FY 2023-24



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

Use of Funds	Adopted FY 2023-24	Percent of Total FY 2023-24
Administration and Fiscal Services	1,543,514,913	31.92%
Health Services	1,299,650,843	26.88%
Community Services	1,105,985,014	22.88%
Criminal Justice	538,128,735	11.13%
Social Services	347,560,119	7.19%
Total Requirements	4,834,839,624	100.00%

TOTAL REQUIREMENTS – ALL FUNDS

Total Requirements - All Funds

FY 2023-24 and FY 2024-25 Budget Unit Summary

Agency	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Criminal Justice	447,232,318	493,800,409	553,993,569	538,128,735	(15,864,834)	521,684,419	(16,444,316)
County Health	497,813,148	525,022,564	574,583,003	658,611,265	84,028,262	615,843,752	(42,767,513)
Social Services	252,013,096	268,604,874	324,204,431	347,560,119	23,355,688	343,147,195	(4,412,924)
Community Services	167,492,449	171,592,158	304,459,917	350,788,242	46,328,325	211,681,453	(139,106,789)
Administration and Fiscal	1,135,233,935	1,431,012,059	1,172,515,764	1,472,831,170	300,315,406	862,484,266	(610,346,904)
Subtotal General Fund	2,499,784,944	2,890,032,064	2,929,756,684	3,367,919,531	438,162,847	2,554,841,085	(813,078,446)
Enterprise Funds	460,465,035	460,609,130	451,309,145	504,667,109	53,357,964	498,977,395	(5,689,714)
Special Revenue Funds	148,171,795	155,303,992	162,407,770	181,931,449	19,523,679	130,051,197	(51,880,252)
Capital Project Funds	297,252,864	328,024,802	476,299,294	565,255,329	88,956,035	236,070,231	(329,185,098)
Debt Service Funds	64,080,904	66,106,417	65,625,688	70,683,743	5,058,055	65,720,037	(4,963,706)
Special Districts	104,691,899	111,839,010	107,455,184	111,749,548	4,294,364	97,349,622	(14,399,926)
Internal Service Funds	27,455,063	29,472,228	29,787,322	32,632,915	2,845,593	29,686,088	(2,946,827)
Subtotal Non-General Fund	1,102,117,559	1,151,355,577	1,292,884,403	1,466,920,093	174,035,690	1,057,854,570	(409,065,523)
Total Requirements - All Funds	3,601,902,503	4,041,387,641	4,222,641,087	4,834,839,624	612,198,537	3,612,695,655	(1,222,143,969)
Total Sources - All Funds	3,601,902,503	4,041,387,641	4,222,641,087	4,834,839,624	612,198,537	3,612,695,655	(1,222,143,969)
Authorized Positions							
Salary Resolution	5,631.0	5,684.0	5,648.0	5,805.0	157.0	5,808.0	3.0
Funded FTE	5,549.8	5,625.0	5,549.4	5,707.5	158.1	5,710.5	3.0

TOTAL SOURCES AND REQUIREMENTS – ALL FUNDS

Total Sources and Requirements - All Funds FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Taxes	965,309,579	1,022,318,398	928,088,477	1,071,451,599	143,363,122	922,316,310	(149,135,289)
Licenses, Permits and Franchises	11,619,869	11,759,967	12,492,123	12,793,295	301,172	12,892,792	99,497
Fines, Forfeitures and Penalties	7,628,790	6,181,640	8,238,560	8,089,280	(149,280)	8,112,039	22,759
Use of Money and Property	29,939,885	64,319,186	27,528,734	32,974,956	5,446,222	33,020,233	45,277
Intergovernmental Revenues	818,393,489	863,462,271	999,292,089	1,039,461,794	40,169,705	909,801,755	(129,660,039)
Charges for Services	373,281,527	437,569,777	438,534,820	467,151,058	28,616,238	492,251,537	25,100,479
Interfund Revenue	86,611,393	89,162,509	109,192,148	174,786,901	65,594,753	144,665,559	(30,121,342)
Miscellaneous Revenue	42,228,016	46,109,053	43,915,387	44,654,890	739,503	37,896,279	(6,758,611)
Other Financing Sources	239,071,142	243,623,974	408,882,938	370,547,391	(38,335,547)	167,614,383	(202,933,008)
Total Revenue	2,574,083,689	2,784,506,776	2,976,165,276	3,221,911,164	245,745,888	2,728,570,887	(493,340,277)
Fund Balance	1,027,818,624	1,256,880,864	1,246,475,811	1,612,928,460	366,452,649	884,124,768	(728,803,692)
Total Sources	3,601,902,313	4,041,387,641	4,222,641,087	4,834,839,624	612,198,537	3,612,695,655	(1,222,143,969)
Salaries and Benefits	1,095,237,586	1,117,586,003	1,289,358,092	1,264,062,283	(25,295,809)	1,284,511,011	20,448,728
Services and Supplies	608,091,578	635,959,628	857,721,489	1,019,163,576	161,442,087	819,588,268	(199,575,308)
Other Charges	377,888,310	425,964,117	669,668,921	676,439,946	6,771,025	529,886,684	(146,553,262)
Reclassification of Expenses	(21,007)	-	95,916	(779,852)	(875,768)	(780,474)	(622)
Fixed Assets	158,583,690	133,868,609	489,332,252	466,932,765	(22,399,487)	145,606,405	(321,326,360)
Other Financing Uses	230,552,557	237,177,194	502,929,672	949,832,926	446,903,254	361,135,642	(588,697,284)
Total Gross Appropriations	2,470,332,714	2,550,555,550	3,809,106,342	4,375,651,644	566,545,302	3,139,947,536	(1,235,704,108)
Intrafund Transfers	(121,018,771)	(135,085,774)	(151,092,067)	(181,402,340)	(30,310,273)	(144,049,353)	37,352,987
Net Appropriations	2,349,313,943	2,415,469,776	3,658,014,275	4,194,249,304	536,235,029	2,995,898,183	(1,198,351,121)
Contingencies/Dept Reserves	1,029,625,757	1,333,032,755	442,276,085	465,308,814	23,032,729	446,732,749	(18,576,065)
Non-General Fund Reserves	222,962,803	292,885,110	122,350,727	175,281,506	52,930,779	170,064,723	(5,216,783)
Total Contingencies and Reserves	1,252,588,561	1,625,917,865	564,626,812	640,590,320	75,963,508	616,797,472	(23,792,848)
Total Requirements	3,601,902,503	4,041,387,641	4,222,641,087	4,834,839,624	612,198,537	3,612,695,655	(1,222,143,969)
Authorized Positions							
Salary Resolution	5,631.0	5,684.0	5,648.0	5,805.0	157.0	5,808.0	3.0
Funded FTE	5,549.8	5,625.0	5,549.4	5,707.5	158.1	5,710.5	3.0

GENERAL FUND SUMMARIES

General Fund - Total Sources and Requirements FY 2023-24 and FY 2024-25 Budget Unit Summary

Account Class	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Taxes	934,838,186	991,795,475	877,457,381	997,788,381	120,331,000	875,703,784	(122,084,597)
Licenses, Permits and Franchises	7,880,425	8,153,077	9,072,302	9,020,192	(52,110)	9,069,689	49,497
Fines, Forfeitures and Penalties	6,332,689	5,250,799	6,667,061	6,617,781	(49,280)	6,640,540	22,759
Use of Money and Property	20,820,850	48,950,858	20,891,084	26,345,476	5,454,392	26,534,076	188,600
Intergovernmental Revenues	551,657,567	592,653,662	751,294,362	776,155,607	24,861,245	684,628,365	(91,527,242)
Charges for Services	165,469,536	197,311,474	196,555,933	192,251,142	(4,304,791)	206,447,793	14,196,651
Interfund Revenue	64,084,164	66,874,878	85,408,312	87,658,542	2,250,230	88,982,009	1,323,467
Miscellaneous Revenue	36,671,751	32,652,726	32,712,335	30,132,541	(2,579,794)	30,557,645	425,104
Other Financing Sources	32,523,522	16,207,376	19,516,176	44,415,692	24,899,516	37,380,782	(7,034,910)
Total Revenue	1,820,278,689	1,959,850,326	1,999,574,946	2,170,385,354	170,810,408	1,965,944,683	(204,440,671)
Fund Balance	679,506,255	930,181,738	930,181,738	1,197,534,177	267,352,439	588,896,402	(608,637,775)
Total Sources	2,499,784,944	2,890,032,064	2,929,756,684	3,367,919,531	438,162,847	2,554,841,085	(813,078,446)
Salaries and Benefits	865,082,451	878,670,106	1,028,327,333	1,000,234,135	(28,093,198)	1,014,502,545	14,268,410
Services and Supplies	380,345,882	400,525,062	600,428,339	705,827,645	105,399,306	555,821,520	(150,006,125)
Other Charges	272,417,592	312,710,031	558,545,795	551,089,887	(7,455,908)	399,879,736	(151,210,151)
Reclassification of Expenses	(21,007)	-	95,916	(779,852)	(875,768)	(780,474)	(622)
Fixed Assets	42,417,274	31,363,319	113,408,883	106,310,099	(7,098,784)	82,507,178	(23,802,921)
Other Financing Uses	143,357,810	192,083,415	404,080,297	798,729,012	394,648,715	270,969,794	(527,759,218)
Total Gross Appropriations	1,703,600,003	1,815,351,933	2,704,886,563	3,161,410,926	456,524,363	2,322,900,299	(838,510,627)
Intrafund Transfers	(120,673,072)	(134,773,476)	(150,848,177)	(181,284,944)	(30,436,767)	(143,926,899)	37,358,045
Net Appropriations	1,582,926,931	1,680,578,457	2,554,038,386	2,980,125,982	426,087,596	2,178,973,400	(801,152,582)
Contingencies/Dept Reserves	916,605,157	1,209,200,751	375,718,298	387,793,549	12,075,251	375,867,685	(11,925,864)
Non-General Fund Reserves	252,856	252,856	-	-	-	-	-
Total Contingencies and Reserves	916,858,013	1,209,453,607	375,718,298	387,793,549	12,075,251	375,867,685	(11,925,864)
Total Requirements	2,499,784,944	2,890,032,064	2,929,756,684	3,367,919,531	438,162,847	2,554,841,085	(813,078,446)
Authorized Positions							
Salary Resolution	4,459.0	4,510.0	4,474.0	4,625.0	151.0	4,628.0	3.0
Funded FTE	4,438.8	4,496.5	4,442.3	4,590.8	148.5	4,593.8	3.0

Total Sources and Requirement by Agency – Criminal Justice

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

Criminal Justice

Account Class	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Taxes	3,716,114	4,228,080	3,907,638	5,387,407	1,479,769	5,007,407	(380,000)
Licenses, Permits and Franchises	15,906	20,599	18,500	18,500	-	18,500	-
Fines, Forfeitures and Penalties	5,409,396	4,389,658	6,376,615	6,207,144	(169,471)	6,229,903	22,759
Intergovernmental Revenues	127,321,783	132,505,014	149,027,768	148,239,659	(788,109)	144,092,681	(4,146,978)
Charges for Services	37,352,016	37,874,302	38,713,167	43,168,465	4,455,298	44,603,493	1,435,028
Interfund Revenue	3,443,568	3,494,587	6,316,089	8,435,540	2,119,451	8,148,594	(286,946)
Miscellaneous Revenue	3,810,105	2,224,963	3,360,852	3,782,352	421,500	3,566,852	(215,500)
Other Financing Sources	19,039	84,467	84,467	84,565	98	86,338	1,773
Total Revenue	181,087,925	184,821,670	207,805,096	215,323,632	7,518,536	211,753,768	(3,569,864)
Fund Balance	50,124,088	84,629,673	84,629,673	75,459,832	(9,169,841)	56,863,255	(18,596,577)
Total Sources	231,212,013	269,451,343	292,434,769	290,783,464	(1,651,305)	268,617,023	(22,166,441)
Salaries and Benefits	289,585,369	299,937,524	326,245,037	314,179,385	(12,065,652)	323,484,114	9,304,729
Services and Supplies	51,233,733	58,866,264	72,141,059	79,879,473	7,738,414	67,802,474	(12,076,999)
Other Charges	49,810,350	51,120,695	57,908,678	56,237,546	(1,671,132)	55,818,058	(419,488)
Reclassification of Expenses	(21,007)	-	-	-	-	-	-
Fixed Assets	3,791,564	19,851,533	32,534,833	16,067,648	(16,467,185)	3,931,737	(12,135,911)
Other Financing Uses	22,224,672	21,535,139	21,600,140	20,825,405	(774,735)	20,043,800	(781,605)
Total Gross Appropriations	416,624,680	451,311,154	510,429,747	487,189,457	(23,240,290)	471,080,183	(16,109,274)
Intrafund Transfers	(2,770,827)	(4,542,494)	(3,467,927)	(5,923,976)	(2,456,049)	(5,453,353)	470,623
Net Appropriations	413,853,853	446,768,660	506,961,820	481,265,481	(25,696,339)	465,626,830	(15,638,651)
Contingencies/Dept Reserves	33,378,465	47,031,749	47,031,749	56,863,254	9,831,505	56,057,589	(805,665)
Total Contingencies and Reserves	33,378,465	47,031,749	47,031,749	56,863,254	9,831,505	56,057,589	(805,665)
Total Requirements	447,232,318	493,800,409	553,993,569	538,128,735	(15,864,834)	521,684,419	(16,444,316)
Net County Cost	216,020,304	224,349,067	261,558,800	247,345,271	(14,213,529)	253,067,396	5,722,125
Authorized Positions							
Salary Resolution	1,350.0	1,331.0	1,327.0	1,318.0	(9.0)	1,320.0	2.0
Funded FTE	1,343.4	1,329.9	1,319.4	1,306.6	(12.8)	1,308.6	2.0

Total Sources and Requirement by Agency – Health Services

**General Fund
FY 2023-24 and FY 2024-25 Budget Unit Summary
Health Services**

Account Class	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Taxes	8,845,196	11,311,835	12,126,492	12,987,743	861,251	12,982,815	(4,928)
Licenses, Permits and Franchises	1,915,799	1,964,800	2,790,162	2,309,024	(481,138)	2,356,001	46,977
Fines, Forfeitures and Penalties	197,415	418,258	282,446	401,637	119,191	401,637	-
Use of Money and Property	400,858	780,895	400,858	768,905	368,047	768,905	-
Intergovernmental Revenues	187,853,293	194,194,327	207,372,055	260,610,737	53,238,682	231,912,317	(28,698,420)
Charges for Services	74,657,820	105,685,815	98,858,160	91,279,391	(7,578,769)	96,770,048	5,490,657
Interfund Revenue	8,934,396	8,865,294	11,631,580	11,836,437	204,857	12,315,333	478,896
Miscellaneous Revenue	19,332,234	18,328,314	23,708,806	20,718,910	(2,989,896)	21,473,897	754,987
Other Financing Sources	-	446,449	-	24,674,491	24,674,491	17,491,883	(7,182,608)
Total Revenue	302,137,010	341,995,986	357,170,559	425,587,275	68,416,716	396,472,836	(29,114,439)
Fund Balance	11,884,447	13,959,265	13,959,265	33,655,405	19,696,140	15,212,387	(18,443,018)
Total Sources	314,021,457	355,955,251	371,129,824	459,242,680	88,112,856	411,685,223	(47,557,457)
Salaries and Benefits	226,356,681	229,492,411	259,535,556	282,823,768	23,288,212	277,761,892	(5,061,876)
Services and Supplies	140,021,066	135,975,752	153,186,737	174,913,468	21,726,731	158,109,323	(16,804,145)
Other Charges	76,733,230	89,381,879	102,248,275	119,155,844	16,907,569	116,679,391	(2,476,453)
Reclassification of Expenses	-	-	57,724	(744,363)	(802,087)	(743,363)	1,000
Fixed Assets	827,567	4,544,492	979,678	1,054,351	74,673	510,840	(543,511)
Other Financing Uses	58,643,226	68,353,059	68,384,962	84,357,290	15,972,328	67,346,469	(17,010,821)
Total Gross Appropriations	502,581,770	527,747,594	584,392,932	661,560,358	77,167,426	619,664,552	(41,895,806)
Intrafund Transfers	(17,815,124)	(16,104,578)	(20,497,097)	(18,161,480)	2,335,617	(19,033,187)	(871,707)
Net Appropriations	484,766,647	511,643,015	563,895,835	643,398,878	79,503,043	600,631,365	(42,767,513)
Contingencies/Dept Reserves	13,046,501	13,379,549	10,687,168	15,212,387	4,525,219	15,212,387	-
Total Contingencies and Reserves	13,046,501	13,379,549	10,687,168	15,212,387	4,525,219	15,212,387	-
Total Requirements	497,813,148	525,022,564	574,583,003	658,611,265	84,028,262	615,843,752	(42,767,513)
Net County Cost	183,791,691	169,067,313	203,453,179	199,368,585	(4,084,594)	204,158,529	4,789,944
Authorized Positions							
Salary Resolution	1,183.0	1,235.0	1,210.0	1,285.0	75.0	1,286.0	1.0
Funded FTE	1,169.4	1,224.2	1,190.2	1,265.7	75.5	1,266.7	1.0

Total Sources and Requirement by Agency – Social Services

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

Social Services

Account Class	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Taxes	10,983,504	13,819,569	15,298,480	25,319,539	10,021,059	25,315,596	(3,943)
Intergovernmental Revenues	148,352,675	158,882,402	189,531,746	197,185,377	7,653,631	199,163,539	1,978,162
Charges for Services	2,074,085	1,973,737	2,607,000	1,787,000	(820,000)	1,526,831	(260,169)
Interfund Revenue	295,755	7,226	5,000	1,000	(4,000)	1,000	-
Miscellaneous Revenue	3,257,357	1,407,360	2,729,735	1,525,556	(1,204,179)	1,624,108	98,552
Total Revenue	164,963,376	176,090,295	210,171,961	225,818,472	15,646,511	227,631,074	1,812,602
Fund Balance	48,996,203	49,227,980	49,227,980	52,227,134	2,999,154	44,141,134	(8,086,000)
Total Sources	213,959,579	225,318,275	259,399,941	278,045,606	18,645,665	271,772,208	(6,273,398)
Salaries and Benefits	128,363,687	130,165,761	149,288,524	152,684,691	3,396,167	156,219,024	3,534,333
Services and Supplies	38,651,369	45,573,236	71,017,546	90,916,915	19,899,369	87,362,749	(3,554,166)
Other Charges	46,862,166	54,059,755	65,179,652	66,826,851	1,647,199	66,904,223	77,372
Reclassification of Expenses	-	-	38,192	-	(38,192)	-	-
Fixed Assets	11,740	115,342	720,000	770,000	50,000	650,000	(120,000)
Other Financing Uses	1,907,423	2,869,904	1,604,217	1,787,637	183,420	1,515,444	(272,193)
Total Gross Appropriations	215,796,385	232,783,997	287,848,131	312,986,094	25,137,963	312,651,440	(334,654)
Intrafund Transfers	(2,324,147)	(3,051,104)	(2,515,680)	(9,567,109)	(7,051,429)	(8,995,379)	571,730
Net Appropriations	213,472,238	229,732,894	285,332,451	303,418,985	18,086,534	303,656,061	237,076
Contingencies/Dept Reserves	38,540,858	38,871,980	38,871,980	44,141,134	5,269,154	39,491,134	(4,650,000)
Total Contingencies and Reserves	38,540,858	38,871,980	38,871,980	44,141,134	5,269,154	39,491,134	(4,650,000)
Total Requirements	252,013,096	268,604,874	324,204,431	347,560,119	23,355,688	343,147,195	(4,412,924)
Net County Cost	38,053,516	43,286,599	64,804,490	69,514,513	4,710,023	71,374,987	1,860,474
Authorized Positions							
Salary Resolution	838.0	846.0	842.0	864.0	22.0	864.0	0.0
Funded FTE	838.0	846.0	841.2	863.2	22.0	863.2	0.0

Total Sources and Requirement by Agency – Community Services

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

Community Services

Account Class	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Taxes	18,543,695	13,962,331	95,279,810	118,958,205	23,678,395	38,492,518	(80,465,687)
Licenses, Permits and Franchises	5,271,732	5,317,264	5,645,059	6,074,087	429,028	6,076,607	2,520
Fines, Forfeitures and Penalties	33,198	25,842	8,000	9,000	1,000	9,000	-
Use of Money and Property	1,668,821	1,460,399	1,494,843	1,494,121	(722)	1,524,042	29,921
Intergovernmental Revenues	27,891,029	26,432,147	51,687,731	68,954,736	17,267,005	18,489,227	(50,465,509)
Charges for Services	18,906,234	18,175,900	21,417,785	23,224,859	1,807,074	23,306,424	81,565
Interfund Revenue	27,272,649	27,185,320	34,989,468	34,582,867	(406,601)	35,652,401	1,069,534
Miscellaneous Revenue	1,812,878	2,764,201	920,982	2,158,850	1,237,868	1,963,061	(195,789)
Other Financing Sources	11,109,732	15,485,702	19,332,319	19,427,365	95,046	19,449,113	21,748
Total Revenue	112,509,968	110,809,106	230,775,997	274,884,090	44,108,093	144,962,393	(129,921,697)
Fund Balance	24,168,143	29,367,757	29,367,757	28,635,655	(732,102)	18,034,497	(10,601,158)
Total Sources	136,678,111	140,176,863	260,143,754	303,519,745	43,375,991	162,996,890	(140,522,855)
Salaries and Benefits	85,415,468	88,496,441	102,921,387	105,084,727	2,163,340	107,791,918	2,707,191
Services and Supplies	48,526,754	53,602,572	71,695,054	84,031,172	12,336,118	68,137,340	(15,893,832)
Other Charges	61,792,754	69,122,762	169,345,221	208,279,807	38,934,586	73,632,148	(134,647,659)
Reclassification of Expenses	-	-	-	-	-	-	-
Fixed Assets	2,462,847	386,595	3,132,257	6,769,242	3,636,985	5,676,388	(1,092,854)
Other Financing Uses	2,025,806	2,694,178	1,476,370	1,607,447	131,077	853,103	(754,344)
Total Gross Appropriations	200,223,630	214,302,549	348,570,289	405,772,395	57,202,106	256,090,897	(149,681,498)
Intrafund Transfers	(50,156,161)	(63,058,906)	(61,812,484)	(72,275,219)	(10,462,735)	(59,618,109)	12,657,110
Net Appropriations	150,067,468	151,243,643	286,757,805	333,497,176	46,739,371	196,472,788	(137,024,388)
Contingencies/Dept Reserves	17,172,124	20,095,659	17,702,112	17,291,066	(411,046)	15,208,665	(2,082,401)
Non-General Fund Reserves	252,856	252,856	-	-	-	-	-
Total Contingencies and Reserves	17,424,980	20,348,515	17,702,112	17,291,066	(411,046)	15,208,665	(2,082,401)
Total Requirements	167,492,449	171,592,158	304,459,917	350,788,242	46,328,325	211,681,453	(139,106,789)
Net County Cost	30,814,338	31,415,294	44,316,163	47,268,497	2,952,334	48,684,563	1,416,066
Authorized Positions							
Salary Resolution	500.0	507.0	504.0	542.0	38.0	542.0	0.0
Funded FTE	500.0	506.5	502.0	540.1	38.1	540.1	0.0

Total Sources and Requirement by Agency – Administration and Fiscal Services

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

Administration and Fiscal Services

Account Class	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Taxes	892,749,677	948,473,659	750,844,961	835,135,487	84,290,526	793,905,448	(41,230,039)
Licenses, Permits and Franchises	676,988	850,414	618,581	618,581	-	618,581	-
Fines, Forfeitures and Penalties	692,680	417,041	-	-	-	-	-
Use of Money and Property	18,751,172	46,709,565	18,995,383	24,082,450	5,087,067	24,241,129	158,679
Intergovernmental Revenues	60,238,787	80,639,772	153,675,062	101,165,098	(52,509,964)	90,970,601	(10,194,497)
Charges for Services	32,479,382	33,601,721	34,959,821	32,791,427	(2,168,394)	40,240,997	7,449,570
Interfund Revenue	24,137,796	27,322,450	32,466,175	32,802,698	336,523	32,864,681	61,983
Miscellaneous Revenue	8,459,177	7,927,888	1,991,960	1,946,873	(45,087)	1,929,727	(17,146)
Other Financing Sources	21,394,752	190,759	99,390	229,271	129,881	353,448	124,177
Total Revenue	1,059,580,410	1,146,133,269	993,651,333	1,028,771,885	35,120,552	985,124,612	(43,647,273)
Fund Balance	544,333,374	752,997,063	752,997,063	1,007,556,151	254,559,088	454,645,129	(552,911,022)
Total Sources	1,603,913,784	1,899,130,332	1,746,648,396	2,036,328,036	289,679,640	1,439,769,741	(596,558,295)
Salaries and Benefits	135,361,247	130,577,969	190,336,829	145,461,564	(44,875,265)	149,245,597	3,784,033
Services and Supplies	101,912,959	106,507,238	232,387,943	276,086,617	43,698,674	174,409,634	(101,676,983)
Other Charges	37,219,093	49,024,940	163,863,969	100,589,839	(63,274,130)	86,845,916	(13,743,923)
Reclassification of Expenses	-	-	-	(35,489)	(35,489)	(37,111)	(1,622)
Fixed Assets	35,323,556	6,465,357	76,042,115	81,648,858	5,606,743	71,738,213	(9,910,645)
Other Financing Uses	58,556,684	96,631,135	311,014,608	690,151,233	379,136,625	181,210,978	(508,940,255)
Total Gross Appropriations	368,373,538	389,206,638	973,645,464	1,293,902,622	320,257,158	663,413,227	(630,489,395)
Intrafund Transfers	(47,606,813)	(48,016,393)	(62,554,989)	(75,357,160)	(12,802,171)	(50,826,871)	24,530,289
Net Appropriations	320,766,725	341,190,245	911,090,475	1,218,545,462	307,454,987	612,586,356	(605,959,106)
Contingencies/Dept Reserves	814,467,209	1,089,821,814	261,425,289	254,285,708	(7,139,581)	249,897,910	(4,387,798)
Total Contingencies and Reserves	814,467,209	1,089,821,814	261,425,289	254,285,708	(7,139,581)	249,897,910	(4,387,798)
Total Requirements	1,135,233,935	1,431,012,059	1,172,515,764	1,472,831,170	300,315,406	862,484,266	(610,346,904)
Net County Cost	(468,679,849)	(468,118,273)	(574,132,632)	(563,496,866)	10,635,766	(577,285,475)	(13,788,609)
Authorized Positions							
Salary Resolution	588.0	591.0	591.0	616.0	25.0	616.0	0.0
Funded FTE	588.0	589.9	589.5	615.2	25.7	615.2	0.0

AUTHORIZED POSITION SUMMARY – ALL FUNDS

All Funds

FY 2023-24 and FY 2024-25 Authorized Position Summary

General Fund - Budget Unit	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Coroner's Office	15	15	15	17	2	17	0
District Attorney's Office	141	151	144	151	7	153	2
Probation Department	383	354	354	327	(27)	327	0
Sheriff's Office	811	811	814	823	9	823	0
Criminal Justice	1,350	1,331	1,327	1,318	(9)	1,320	2
Aging and Adult Services	144	150	150	154	4	154	0
Behavioral Health and Recovery Services	467	476	476	505	29	505	0
Correctional Health Services	88	88	88	103	15	104	1
Emergency Medical Services GF	10	10	10	10	0	10	0
Environmental Health Services	81	84	81	85	4	85	0
Family Health Services	174	169	174	169	(5)	169	0
Health Administration	24	24	24	24	0	24	0
Health Coverage Unit	26	26	26	26	0	26	0
Health IT	19	46	19	46	27	46	0
Public Health, Policy and Planning	150	162	162	163	1	163	0
Health Services	1,183	1,235	1,210	1,285	75	1,286	1
Children and Family Services	207	205	205	204	(1)	204	0
Community Capacity	9	9	9	10	1	10	0
Department of Child Support Services	61	56	56	56	0	56	0
Economic Self-Sufficiency	370	378	378	384	6	384	0
Employment Services	52	52	52	53	1	53	0
Homeless and Safety Net Services	7	14	10	14	4	14	0
Office of Agency Director	96	96	96	105	9	105	0
Vocational Rehab Services	36	36	36	38	2	38	0
Social Services	838	846	842	864	22	864	0
Agriculture/Weights and Measures	30	30	30	30	0	30	0
Department of Emergency Management	10	10	10	12	2	12	0
Department of Housing	22	25	23	29	6	29	0
Engineering Services	21	21	21	22	1	22	0
Facilities Services	118	118	118	129	11	129	0
Office of Sustainability	19	20	20	22	2	22	0
Parks and Recreation	75	75	75	85	10	85	0
Planning and Building	67	69	68	69	1	69	0
Public Safety Communications	78	78	78	81	3	81	0
Public Works Administration	39	40	40	42	2	42	0
Real Property Services	6	6	6	6	0	6	0
Utilities	14	14	14	14	0	14	0
Vehicle and Equipment Services	1	1	1	1	0	1	0
Community Services	500	507	504	542	38	542	0

General Fund - Budget Unit	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Assessor-County Clerk-Recorder	156	161	161	167	6	167	0
Board of Supervisors	22	22	22	22	0	22	0
CEO Revenue Services	9	0	0	0	0	0	0
Controller's Office	53	53	53	57	4	57	0
County Attorney's Office	49	49	49	50	1	50	0
County Executive's Office/Clerk of the Board	54	56	56	66	10	66	0
Human Resources Department	64	67	67	71	4	71	0
Information Services Department	135	137	137	137	0	137	0
Shared Services	12	12	12	12	0	12	0
Treasurer - Tax Collector	34	34	34	34	0	34	0
Administration and Fiscal Services	588	591	591	616	25	616	0
Total General Fund	4,459	4,510	4,474	4,625	151	4,628	3

Non-General Fund	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Airports	10	10	10	13	3	13	0
Coyote Point Marina	3	3	3	3	0	3	0
San Mateo Medical Center	1,042	1,043	1,043	1,043	0	1,043	0
Enterprise Funds	1,055	1,056	1,056	1,059	3	1,059	0
Road Construction and Operations	77	77	77	79	2	79	0
Solid Waste Management	9	10	10	11	1	11	0
Special Revenue Funds	86	87	87	90	3	90	0
Utilities	8	8	8	8	0	8	0
Special Districts	8	8	8	8	0	8	0
Construction Services	10	10	10	10	0	10	0
Vehicle and Equipment Services	13	13	13	13	0	13	0
Internal Service Funds	23	23	23	23	0	23	0
Non-General Fund Total	1,172	1,174	1,174	1,180	6	1,180	0
Total All County Funds	5,631	5,684	5,648	5,805	157	5,808	3

Non-County Funds (Information Only)	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
County Library (Information Only)	135	146	146	153	7	153	0
Department of Housing	48	0	48	48	0	48	0
First 5 San Mateo County (Information Only)	8	8	8	8	0	8	0
Local Agency Formation Commission (Information Only)	2	2	2	2	0	2	0
Retirement Office (Information Only)	23	23	23	23	0	23	0
Non-County Funds (Information Only)	216	179	227	234	7	234	0
All Positions	5,847	5,863	5,875	6,039	164	6,042	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 Cycle¹

Recommended Budget and Preliminary Recommended Budget

Every odd numbered year (e.g., 2019, 2021, 2023 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 2023-24) is known as the "Recommended Budget", whereas the Year 2 budget (i.e., FY 2024-25) 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, 2023).

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 2023-24 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 2024-25 Recommended Budget).

Year 2 of the Two-Year Budget Cycle¹

Year 1 Final Budget

The Year 1 budget is considered final after June 30 of the following even numbered year (e.g., 2020, 2022, 2024 etc.); the Final Budget is the Adopted Budget with all revisions made during the fiscal year (i.e., FY 2023-24 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 2024-25 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.

¹At 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 Level
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
Parks Acquisition and Development	3970B	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

COMMUNITY SERVICES cont.		
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

Attachment B

BUDGET UNIT SUMMARIES

Agency Overview

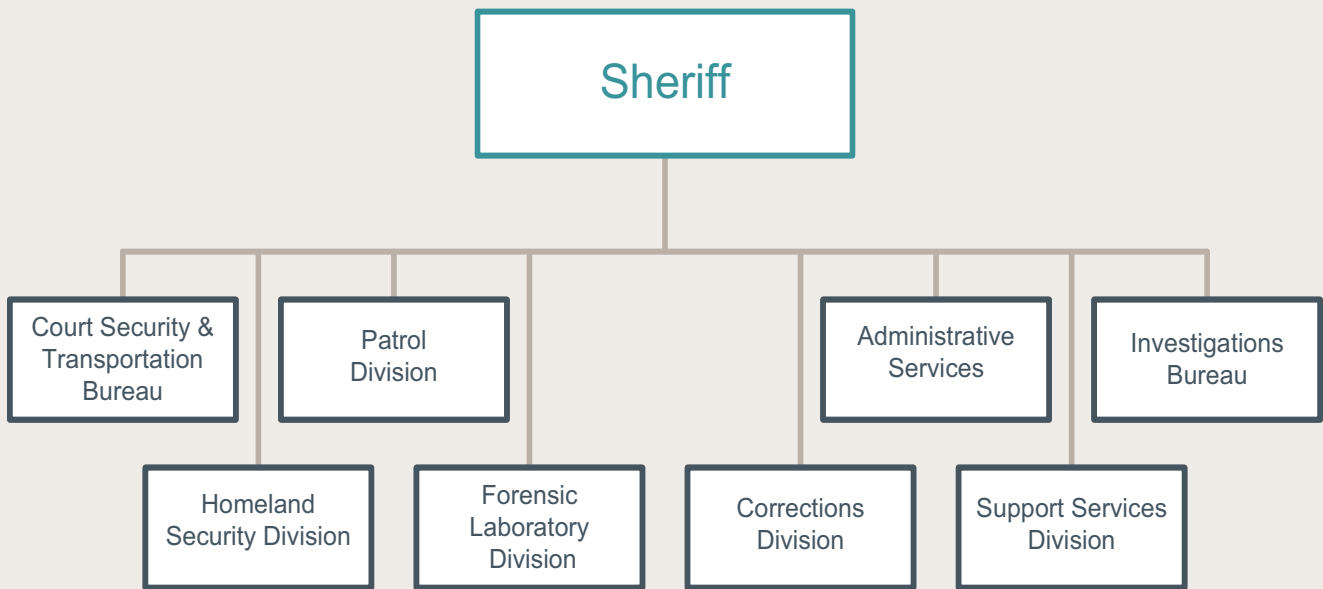


Criminal Justice
FY 2023-24 and FY 2024-25
All Funds Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Total Requirements							
General Fund Budgets							
Sheriff's Office	257,081,111	292,591,738	320,554,290	301,491,210	(19,063,080)	285,045,519	(16,445,691)
Probation Department	101,665,673	108,916,239	132,535,876	134,691,815	2,155,939	135,032,942	341,127
District Attorney's Office	45,213,883	48,204,783	49,824,908	53,954,901	4,129,993	53,644,497	(310,404)
Private Defender Program	18,486,722	20,950,009	23,128,864	23,129,789	925	23,130,765	976
Coroner's Office	4,370,679	4,999,671	5,280,198	6,352,031	1,071,833	6,321,387	(30,644)
County Support of the Courts	20,414,250	18,137,969	22,669,433	18,508,989	(4,160,444)	18,509,309	320
Total General Fund	447,232,318	493,800,409	553,993,569	538,128,735	(15,864,834)	521,684,419	(16,444,316)
Total Requirements	447,232,318	493,800,409	553,993,569	538,128,735	(15,864,834)	521,684,419	(16,444,316)
Total Sources	231,212,013	269,451,343	292,434,769	290,783,464	(1,651,305)	268,617,023	(22,166,441)
Net County Cost	216,020,304	224,349,067	261,558,800	247,345,271	(14,213,529)	253,067,396	5,722,125
Authorized Positions							
FTE	1,343.4	1,329.9	1,319.4	1,306.6	(12.8)	1,308.6	2.0
Salary Resolution	1,350.0	1,331.0	1,327.0	1,318.0	(9.0)	1,320.0	2.0

Sheriff's Office (3000B)

SHERIFF'S OFFICE



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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	2,849,450	2,797,962	2,797,962	3,097,731	299,769	2,797,731	(300,000)
Licenses, Permits and Franchises	2,046	6,065	5,000	5,000	—	5,000	—
Fines, Forfeitures and Penalties	534,128	442,352	490,000	530,000	40,000	530,000	—
Intergovernmental Revenues	74,569,602	81,713,515	94,824,315	91,786,125	(3,038,190)	87,760,941	(4,025,184)
Charges for Services	35,269,317	36,712,965	36,247,603	41,291,844	5,044,241	42,726,872	1,435,028
Interfund Revenue	3,251,466	3,246,514	6,316,089	8,435,540	2,119,451	8,148,594	(286,946)
Miscellaneous Revenue	1,483,874	1,545,844	1,926,237	2,287,737	361,500	2,122,237	(165,500)
Other Financing Sources	19,039	84,467	84,467	84,565	98	86,338	1,773
Total Revenue	117,978,921	126,549,684	142,691,673	147,518,542	4,826,869	144,177,713	(3,340,829)
Fund Balance	15,959,949	36,708,751	36,708,751	19,264,402	(17,444,349)	3,246,033	(16,018,369)
Total Sources	133,938,870	163,258,435	179,400,424	166,782,944	(12,617,480)	147,423,746	(19,359,198)
Requirements							
Salaries and Benefits	195,287,592	208,259,088	213,994,032	207,890,333	(6,103,699)	213,845,008	5,954,675
Services and Supplies	24,748,030	28,195,518	36,472,633	42,458,532	5,985,899	31,192,577	(11,265,955)
Other Charges	19,164,294	22,184,231	23,670,644	26,036,445	2,365,801	25,586,483	(449,962)
Reclassification of Expenses	(21,007)	—	—	—	—	—	—
Fixed Assets	3,767,047	19,828,202	31,034,833	13,010,680	(18,024,153)	2,631,737	(10,378,943)
Other Financing Uses	15,596,041	14,895,294	14,929,815	14,119,409	(810,406)	13,338,440	(780,969)
Gross Appropriations	258,541,997	293,362,333	320,101,957	303,515,399	(16,586,558)	286,594,245	(16,921,154)
Intrafund Transfers	(2,319,415)	(4,016,628)	(2,793,700)	(5,270,222)	(2,476,522)	(4,794,759)	475,463
Net Appropriations	256,222,583	289,345,705	317,308,257	298,245,177	(19,063,080)	281,799,486	(16,445,691)
Contingencies/Dept Reserves	858,528	3,246,033	3,246,033	3,246,033	—	3,246,033	—
Total Requirements	257,081,111	292,591,738	320,554,290	301,491,210	(19,063,080)	285,045,519	(16,445,691)
Net County Cost	123,142,241	129,333,303	141,153,866	134,708,266	(6,445,600)	137,621,773	2,913,507
Salary Resolution	811.0	811.0	814.0	823.0	9.0	823.0	—
FTE	807.5	811.0	810.3	815.9	5.6	815.9	—

Probation Department (3200B)

PROBATION DEPARTMENT



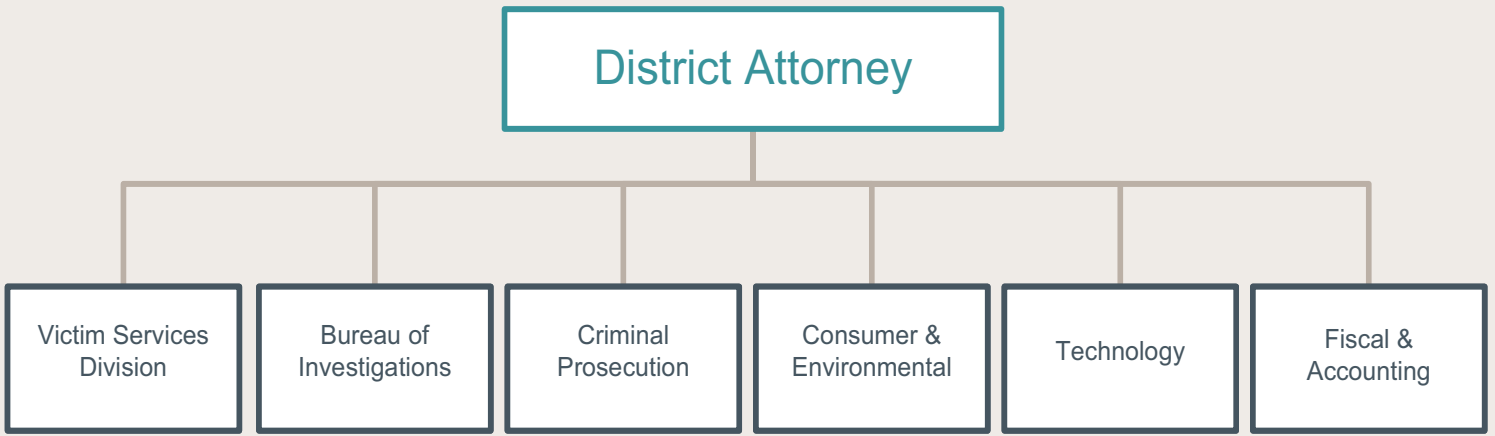
Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	—	—	—	—	—	—	—
Fines, Forfeitures and Penalties	39,018	23,687	11,910	11,910	—	11,910	—
Intergovernmental Revenues	37,260,581	35,182,139	38,215,382	39,189,615	974,233	39,024,573	(165,042)
Charges for Services	84,655	4,600	—	—	—	—	—
Interfund Revenue	2,866	2,560	—	—	—	—	—
Miscellaneous Revenue	577,434	227,471	188,494	238,494	50,000	238,494	—
Total Revenue	37,964,554	35,440,457	38,415,786	39,440,019	1,024,233	39,274,977	(165,042)
Fund Balance	25,799,228	36,785,776	36,785,776	46,368,354	9,582,578	44,968,354	(1,400,000)
Total Sources	63,763,782	72,226,233	75,201,562	85,808,373	10,606,811	84,243,331	(1,565,042)
Requirements							
Salaries and Benefits	56,997,793	52,462,226	71,335,526	63,671,975	(7,663,551)	65,554,444	1,882,469
Services and Supplies	4,045,377	5,577,772	7,445,477	7,271,924	(173,553)	7,336,259	64,335
Other Charges	9,098,924	9,426,721	10,649,914	9,405,519	(1,244,395)	9,545,609	140,090
Fixed Assets	—	7,285	1,500,000	3,056,968	1,556,968	1,300,000	(1,756,968)
Other Financing Uses	6,429,734	6,427,308	6,452,131	6,450,024	(2,107)	6,461,225	11,201
Gross Appropriations	76,571,828	73,901,313	97,383,048	89,856,410	(7,526,638)	90,197,537	341,127
Intrafund Transfers	(205,383)	(270,849)	(132,948)	(132,948)	—	(132,948)	—
Net Appropriations	76,366,445	73,630,463	97,250,100	89,723,462	(7,526,638)	90,064,589	341,127
Contingencies/Dept Reserves	25,299,228	35,285,776	35,285,776	44,968,353	9,682,577	44,968,353	—
Total Requirements	101,665,673	108,916,239	132,535,876	134,691,815	2,155,939	135,032,942	341,127
Net County Cost	37,901,890	36,690,006	57,334,314	48,883,442	(8,450,872)	50,789,611	1,906,169
Salary Resolution	383.0	354.0	354.0	327.0	(27.0)	327.0	—
FTE	380.9	353.9	350.8	323.8	(27.0)	323.8	—

DISTRICT ATTORNEY'S OFFICE



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	866,664	1,430,118	1,109,676	2,289,676	1,180,000	2,209,676	(80,000)
Fines, Forfeitures and Penalties	624,592	634,944	805,665	1,838,196	1,032,531	1,860,955	22,759
Intergovernmental Revenues	14,718,832	14,836,593	14,765,294	16,041,142	1,275,848	16,084,390	43,248
Charges for Services	733,487	318,489	204,769	315,826	111,057	315,826	—
Interfund Revenue	189,236	244,399	—	—	—	—	—
Miscellaneous Revenue	210,196	177,444	73,400	123,400	50,000	73,400	(50,000)
Total Revenue	17,343,007	17,641,987	16,958,804	20,608,240	3,649,436	20,544,247	(63,993)
Fund Balance	8,294,697	8,638,502	8,638,502	9,263,175	624,673	8,125,669	(1,137,506)
Total Sources	25,637,704	26,280,489	25,597,306	29,871,415	4,274,109	28,669,916	(1,201,499)
Requirements							
Salaries and Benefits	34,596,835	36,192,818	37,811,767	39,535,783	1,724,016	40,876,179	1,340,396
Services and Supplies	1,452,246	2,147,562	2,271,339	3,996,028	1,724,689	3,302,476	(693,552)
Other Charges	2,104,631	2,462,087	2,540,080	2,588,391	48,311	2,455,209	(133,182)
Other Financing Uses	142,921	156,336	154,005	141,836	(12,169)	128,275	(13,561)
Gross Appropriations	38,296,633	40,958,804	42,777,191	46,262,038	3,484,847	46,762,139	500,101
Intrafund Transfers	(239,941)	(255,017)	(453,279)	(432,806)	20,473	(437,646)	(4,840)
Net Appropriations	38,056,692	40,703,787	42,323,912	45,829,232	3,505,320	46,324,493	495,261
Contingencies/Dept Reserves	7,157,191	7,500,996	7,500,996	8,125,669	624,673	7,320,004	(805,665)
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	45,213,883	48,204,783	49,824,908	53,954,901	4,129,993	53,644,497	(310,404)
Net County Cost	19,576,179	21,924,294	24,227,602	24,083,486	(144,116)	24,974,581	891,095
Salary Resolution	141.0	151.0	144.0	151.0	7.0	153.0	2.0
FTE	140.0	150.0	143.4	149.9	6.5	151.9	2.0

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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Fines, Forfeitures and Penalties	4,211,658	3,288,675	5,069,040	3,827,038	(1,242,002)	3,827,038	—
Charges for Services	895,855	469,408	1,305,921	605,921	(700,000)	605,921	—
Miscellaneous Revenue	1,526,919	187,629	1,168,221	1,128,221	(40,000)	1,128,221	—
Total Revenue	6,634,433	3,945,712	7,543,182	5,561,180	(1,982,002)	5,561,180	—
Fund Balance	—	2,181,413	2,181,413	—	(2,181,413)	—	—
Total Sources	6,634,433	6,127,125	9,724,595	5,561,180	(4,163,415)	5,561,180	—
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	1,451,812	931,103	1,534,726	1,490,007	(44,719)	1,490,323	316
Other Charges	18,962,438	16,523,153	20,443,255	17,018,982	(3,424,273)	17,018,986	4
Other Financing Uses	—	—	7,739	—	(7,739)	—	—
Gross Appropriations	20,414,250	17,454,256	21,985,720	18,508,989	(3,476,731)	18,509,309	320
Intrafund Transfers							
Net Appropriations	20,414,250	17,454,256	21,985,720	18,508,989	(3,476,731)	18,509,309	320
Contingencies/Dept Reserves	—	683,713	683,713	—	(683,713)	—	—
Total Requirements	20,414,250	18,137,969	22,669,433	18,508,989	(4,160,444)	18,509,309	320
Net County Cost	13,779,817	12,010,844	12,944,838	12,947,809	2,971	12,948,129	320

Private Defender Program (2800B)

PRIVATE DEFENDER PROGRAM



Mission Statement

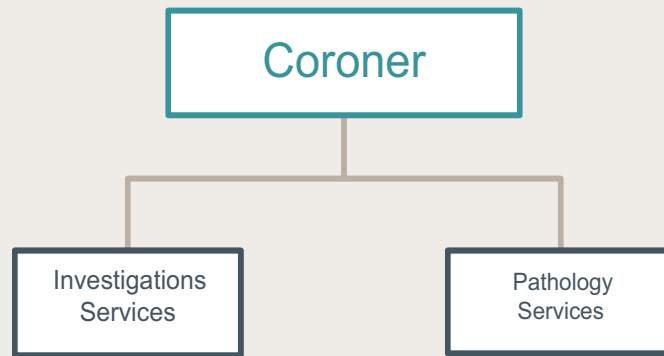
In accordance with constitutional requirements and state statutes, the Private Defender Program provides competent legal representation to individuals determined to be indigent by the Court. Services are provided through a contract with the San Mateo County Bar Association.

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Intergovernmental Revenues	—	—	450,010	450,010	—	450,010	—
Charges for Services	(0)	—	654,624	654,624	—	654,624	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	(0)	—	1,104,634	1,104,634	—	1,104,634	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	(0)	—	1,104,634	1,104,634	—	1,104,634	—
Requirements							
Services and Supplies	18,426,671	20,888,229	22,976,747	22,983,159	6,412	22,983,159	—
Other Charges	23,142	24,749	115,151	109,408	(5,743)	110,318	910
Other Financing Uses	36,910	37,031	36,966	37,222	256	37,288	66
Gross Appropriations	18,486,722	20,950,009	23,128,864	23,129,789	925	23,130,765	976
Intrafund Transfers							
Net Appropriations	18,486,722	20,950,009	23,128,864	23,129,789	925	23,130,765	976
Total Requirements	18,486,722	20,950,009	23,128,864	23,129,789	925	23,130,765	976
Net County Cost	18,486,722	20,950,009	22,024,230	22,025,155	925	22,026,131	976

CORONER'S OFFICE



Mission Statement

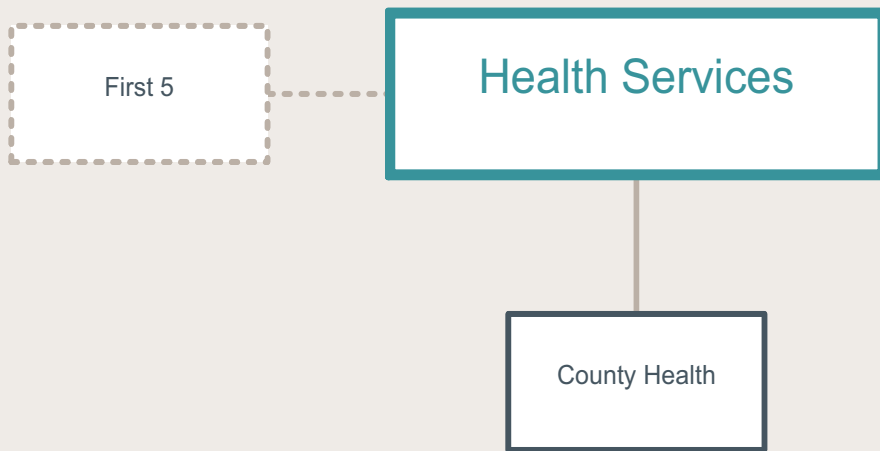
The mission of the Coroner's Office is to serve the residents of San Mateo County by providing prompt independent investigations to determine the cause and manner of death of decedents under the Coroner's jurisdiction and to provide high quality service in a courteous manner balancing the needs of residents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

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Licenses, Permits and Franchises	13,860	14,534	13,500	13,500	—	13,500	—
Intergovernmental Revenues	772,767	772,767	772,767	772,767	—	772,767	—
Charges for Services	368,701	368,839	300,250	300,250	—	300,250	—
Interfund Revenue	—	1,114	—	—	—	—	—
Miscellaneous Revenue	11,683	86,575	4,500	4,500	—	4,500	—
Total Revenue	1,167,011	1,243,829	1,091,017	1,091,017	—	1,091,017	—
Fund Balance	70,214	315,231	315,231	563,901	248,670	523,199	(40,702)
Total Sources	1,237,225	1,559,060	1,406,248	1,654,918	248,670	1,614,216	(40,702)
Requirements							
Salaries and Benefits	2,703,149	3,023,391	3,103,712	3,081,294	(22,418)	3,208,483	127,189
Services and Supplies	1,109,596	1,126,079	1,440,137	1,679,823	239,686	1,497,680	(182,143)
Other Charges	456,922	499,753	489,634	1,078,801	589,167	1,101,453	22,652
Fixed Assets	24,517	16,046	—	—	—	—	—
Other Financing Uses	19,065	19,170	19,484	76,914	57,430	78,572	1,658
Gross Appropriations	4,313,250	4,684,440	5,052,967	5,916,832	863,865	5,886,188	(30,644)
Intrafund Transfers	(6,089)	—	(88,000)	(88,000)	—	(88,000)	—
Net Appropriations	4,307,161	4,684,440	4,964,967	5,828,832	863,865	5,798,188	(30,644)
Contingencies/Dept Reserves	63,518	315,231	315,231	523,199	207,968	523,199	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	4,370,679	4,999,671	5,280,198	6,352,031	1,071,833	6,321,387	(30,644)
Net County Cost	3,133,454	3,440,611	3,873,950	4,697,113	823,163	4,707,171	10,058
Salary Resolution	15.0	15.0	15.0	17.0	2.0	17.0	—
FTE	15.0	15.0	15.0	17.0	2.0	17.0	—

Agency Overview

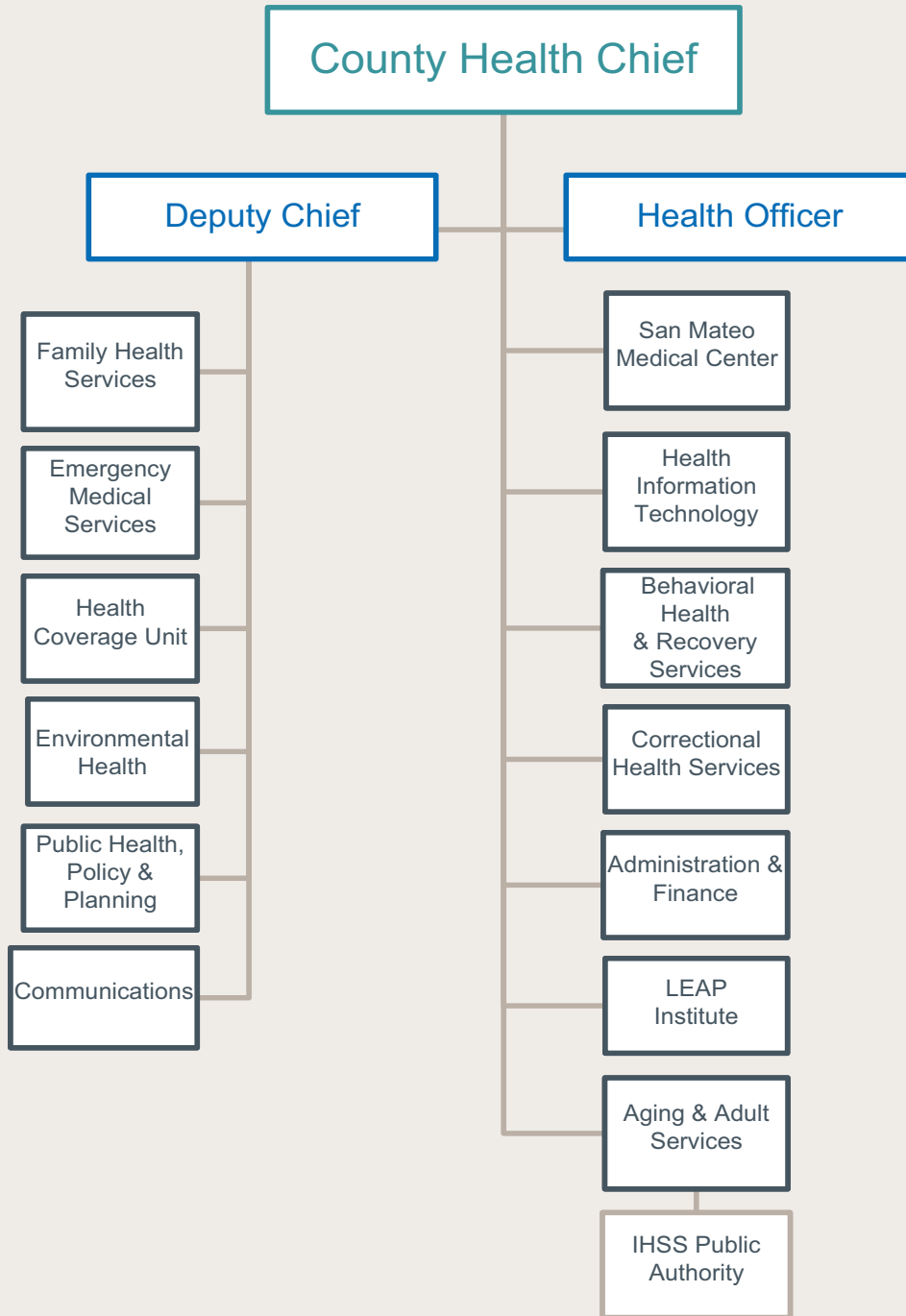


Legend:
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Health Services FY 2023-24 and FY 2024-25 All Funds Summary

Total Requirements	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
General Fund Budgets							
Health Administration	6,234,465	6,057,701	6,443,890	4,996,679	(1,447,211)	5,123,223	126,544
Health Coverage Unit	8,944,406	8,378,264	11,459,700	6,147,080	(5,312,620)	6,173,685	26,605
Public Health, Policy and Planning	57,401,216	52,174,881	57,365,657	57,843,884	478,227	54,107,904	(3,735,980)
Health IT	6,077,366	6,298,598	5,972,682	31,752,292	25,779,610	22,015,897	(9,736,395)
Emergency Medical Services GF	10,347,996	11,043,683	11,383,922	11,797,091	413,169	11,968,478	171,387
Aging and Adult Services	34,173,537	37,148,324	46,499,374	54,873,860	8,374,486	49,082,912	(5,790,948)
Contributions to Medical Center	58,140,511	65,197,042	65,197,042	63,665,511	(1,531,531)	63,665,511	—
Environmental Health Services	19,865,660	22,631,016	23,331,412	22,342,685	(988,727)	22,260,815	(81,870)
Behavioral Health and Recovery Services	227,315,133	245,100,146	270,701,310	326,845,398	56,144,088	302,932,308	(23,913,090)
Family Health Services	36,277,475	36,526,162	43,375,341	42,349,162	(1,026,179)	41,725,526	(623,636)
Correctional Health Services	29,333,078	30,764,440	29,150,367	32,295,317	3,144,950	33,085,187	789,870
IHSS Public Authority GF	3,702,306	3,702,306	3,702,306	3,702,306	—	3,702,306	—
Total General Fund	497,813,148	525,022,564	574,583,003	658,611,265	84,028,262	615,843,752	(42,767,513)
Total Requirements	497,813,148	525,022,564	574,583,003	658,611,265	84,028,262	615,843,752	(42,767,513)
Total Sources	314,021,457	355,955,251	371,129,824	459,242,680	88,112,856	411,685,223	(47,557,457)
Net County Cost	183,791,691	169,067,313	203,453,179	199,368,585	(4,084,594)	204,158,529	4,789,944
Non-General Fund Budgets							
Health Administration	—	—	—	—	—	—	—
Emergency Medical Services Fund	4,641,562	2,900,832	3,530,738	3,992,227	461,489	2,695,427	(1,296,800)
IHSS Public Authority	33,507,768	34,149,826	35,454,896	36,604,338	1,149,442	37,592,097	987,759
San Mateo Medical Center	444,747,589	444,189,612	435,499,643	480,857,313	45,357,670	488,577,349	7,720,036
Electronic Health Record	—	63,623,177	—	119,581,700	119,581,700	86,447,477	(33,134,223)
Total Non-General Funds	482,896,920	544,863,446	474,485,277	641,035,578	166,550,301	615,312,350	(25,723,228)
Total Requirements	499,991,731	563,820,271	493,541,844	659,090,129	165,548,285	630,548,298	(28,541,831)
Total Sources	499,991,731	563,820,271	493,541,844	659,090,129	165,548,285	630,548,298	(28,541,831)
Net County Cost	—	—	—	—	—	—	—
Authorized Positions							
FTE	2,150.4	2,221.8	2,166.3	2,245.4	79.2	2,246.4	1.0
Salary Resolution	2,225.0	2,278.0	2,253.0	2,328.0	75.0	2,329.0	1.0
Information Only							
First 5 San Mateo County (Information Only)	17,094,811	18,956,825	19,056,567	18,054,551	(1,002,016)	15,235,948	(2,818,603)

COUNTY HEALTH



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	12,468,142	13,028,068	13,948,922	14,810,173	861,251	14,805,245	(4,928)
Licenses, Permits and Franchises	1,915,799	1,964,800	2,790,162	2,309,024	(481,138)	2,356,001	46,977
Fines, Forfeitures and Penalties	1,489,132	1,335,925	1,837,445	1,856,636	19,191	1,856,636	—
Use of Money and Property	1,265,961	3,998,372	920,865	846,860	(74,005)	846,860	—
Intergovernmental Revenues	408,438,222	400,763,001	380,506,156	449,606,687	69,100,531	420,509,718	(29,096,969)
Charges for Services	257,381,145	320,700,949	314,990,022	339,774,232	24,784,210	355,069,148	15,294,916
Interfund Revenue	14,765,208	14,706,892	16,716,127	76,416,203	59,700,076	49,907,730	(26,508,473)
Miscellaneous Revenue	24,294,417	30,562,124	30,815,070	27,910,971	(2,904,099)	27,968,043	57,072
Other Financing Sources	58,054,929	87,570,041	65,153,152	88,296,112	23,142,960	81,113,504	(7,182,608)
Total Revenue	780,072,953	874,630,172	827,677,921	1,001,826,898	174,148,977	954,432,885	(47,394,013)
Fund Balance	16,845,423	26,188,525	17,937,180	98,455,360	80,518,180	72,564,688	(25,890,672)
Total Sources	796,918,376	900,818,697	845,615,101	1,100,282,258	254,667,157	1,026,997,573	(73,284,685)
Requirements							
Salaries and Benefits	434,674,894	447,325,050	495,266,197	522,074,155	26,807,958	522,794,182	720,027
Services and Supplies	315,521,335	314,315,570	310,533,721	376,624,410	66,090,689	355,928,891	(20,695,519)
Other Charges	130,364,458	151,517,894	164,183,247	190,643,423	26,460,176	189,558,283	(1,085,140)
Reclassification of Expenses	—	—	57,724	(744,363)	(802,087)	(743,363)	1,000
Fixed Assets	838,242	4,593,723	4,979,678	40,291,612	35,311,934	18,591,267	(21,700,345)
Other Financing Uses	80,882,138	90,208,055	80,434,892	116,554,398	36,119,506	91,701,341	(24,853,057)
Gross Appropriations	962,281,067	1,007,960,291	1,055,455,459	1,245,443,635	189,988,176	1,177,830,601	(67,613,034)
Intrafund Transfers	(17,941,250)	(16,253,785)	(20,740,987)	(18,361,480)	2,379,507	(19,239,187)	(877,707)
Net Appropriations	944,339,818	991,706,506	1,034,714,472	1,227,082,155	192,367,683	1,158,591,414	(68,490,741)
Contingencies/Dept Reserves	13,046,501	13,379,549	10,687,168	15,212,387	4,525,219	15,212,387	—
Non-General Fund Reserves	23,323,749	64,799,955	3,666,640	57,356,301	53,689,661	57,352,301	(4,000)
Total Requirements	980,710,067	1,069,886,010	1,049,068,280	1,299,650,843	250,582,563	1,231,156,102	(68,494,741)
Net County Cost	183,791,691	169,067,314	203,453,179	199,368,585	(4,084,594)	204,158,529	4,789,944
Salary Resolution	2,225.0	2,278.0	2,253.0	2,328.0	75.0	2,329.0	1.0
FTE	2,150.4	2,221.8	2,166.3	2,245.4	79.2	2,246.4	1.0

FIRST 5 SAN MATEO COUNTY



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Use of Money and Property	125,290	303,007	84,000	101,000	17,000	74,000	(27,000)
Intergovernmental Revenues	6,049,745	5,127,471	5,712,051	3,879,051	(1,833,000)	3,724,051	(155,000)
Charges for Services	1,048	1,048	—	—	—	—	—
Miscellaneous Revenue	815,613	925,783	661,000	496,000	(165,000)	496,000	—
Total Revenue	6,991,696	6,357,309	6,457,051	4,476,051	(1,981,000)	4,294,051	(182,000)
Fund Balance	10,103,115	12,599,516	12,599,516	13,578,500	978,984	10,941,897	(2,636,603)
Total Sources	17,094,811	18,956,825	19,056,567	18,054,551	(1,002,016)	15,235,948	(2,818,603)
Requirements							
Salaries and Benefits	1,482,215	1,513,243	1,696,281	1,659,834	(36,447)	1,681,881	22,047
Services and Supplies	91,067	50,287	141,600	131,379	(10,221)	121,383	(9,996)
Other Charges	4,439,430	4,947,510	6,412,630	5,321,441	(1,091,189)	5,322,680	1,239
Gross Appropriations	6,012,712	6,511,041	8,250,511	7,112,654	(1,137,857)	7,125,944	13,290
Intrafund Transfers							
Net Appropriations	6,012,712	6,511,041	8,250,511	7,112,654	(1,137,857)	7,125,944	13,290
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	11,082,099	12,445,784	10,806,056	10,941,897	135,841	8,110,004	(2,831,893)
Total Requirements	17,094,811	18,956,825	19,056,567	18,054,551	(1,002,016)	15,235,948	(2,818,603)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	8.0	8.0	8.0	8.0	—	8.0	—
FTE	8.0	8.0	7.6	7.6	—	7.6	—

Agency Overview

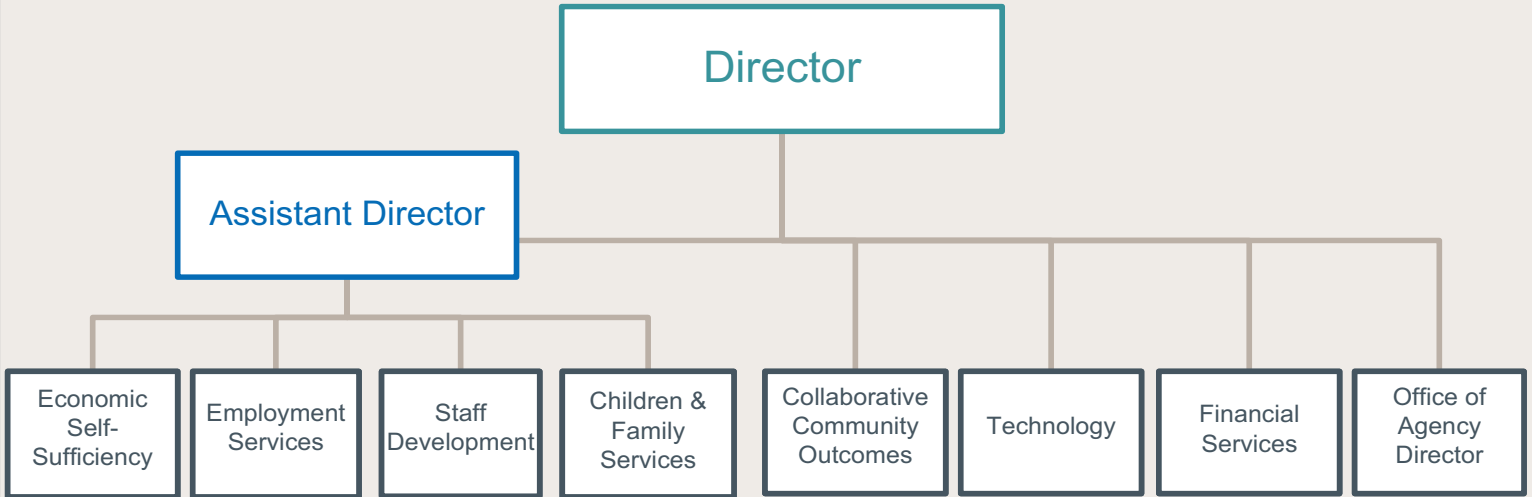


Social Services
FY 2023-24 and FY 2024-25
All Funds Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Total Requirements							
General Fund Budgets							
Human Services Agency	241,216,185	258,388,116	313,729,776	337,159,986	23,430,210	332,648,510	(4,511,476)
Department of Child Support Services	10,796,911	10,216,758	10,474,655	10,400,133	(74,522)	10,498,685	98,552
Total General Fund	252,013,096	268,604,874	324,204,431	347,560,119	23,355,688	343,147,195	(4,412,924)
Total Requirements	252,013,096	268,604,874	324,204,431	347,560,119	23,355,688	343,147,195	(4,412,924)
Total Sources	213,959,579	225,318,275	259,399,941	278,045,606	18,645,665	271,772,208	(6,273,398)
Net County Cost	38,053,516	43,286,599	64,804,490	69,514,513	4,710,023	71,374,987	1,860,474
Authorized Positions							
FTE	838.0	846.0	841.2	863.2	22.0	863.2	—
Salary Resolution	838.0	846.0	842.0	864.0	22.0	864.0	—

Human Services Agency (7000D)

HUMAN SERVICES AGENCY



Mission Statement

The San Mateo County Human Services Agency (HSA) assists individuals and families to achieve economic self sufficiency, promotes community and family strength, and works to ensure child safety and well-being.

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	10,983,504	13,819,569	15,298,480	25,319,539	10,021,059	25,315,596	(3,943)
Intergovernmental Revenues	137,555,765	148,665,701	179,574,467	186,818,251	7,243,784	188,796,413	1,978,162
Charges for Services	2,074,085	1,973,737	2,607,000	1,787,000	(820,000)	1,526,831	(260,169)
Interfund Revenue	295,755	7,226	5,000	1,000	(4,000)	1,000	—
Miscellaneous Revenue	3,257,357	1,407,360	2,212,359	1,492,549	(719,810)	1,492,549	—
Total Revenue	154,166,465	165,873,593	199,697,306	215,418,339	15,721,033	217,132,389	1,714,050
Fund Balance	48,996,203	49,227,980	49,227,980	52,227,134	2,999,154	44,141,134	(8,086,000)
Total Sources	203,162,668	215,101,573	248,925,286	267,645,473	18,720,187	261,273,523	(6,371,950)
Requirements							
Salaries and Benefits	118,501,571	120,921,118	139,703,374	143,284,962	3,581,588	146,680,365	3,395,403
Services and Supplies	38,459,019	45,382,121	70,820,213	90,707,961	19,887,748	87,153,787	(3,554,174)
Other Charges	46,314,174	53,471,327	64,415,597	66,213,925	1,798,328	66,280,076	66,151
Reclassification of Expenses	—	—	38,192	—	(38,192)	—	—
Fixed Assets	11,740	115,342	720,000	770,000	50,000	650,000	(120,000)
Other Financing Uses	1,712,970	2,677,331	1,409,573	1,592,110	182,537	1,320,754	(271,356)
Gross Appropriations	204,999,474	222,567,240	277,106,949	302,568,958	25,462,009	302,084,982	(483,976)
Intrafund Transfers	(2,324,147)	(3,051,104)	(2,249,153)	(9,550,106)	(7,300,953)	(8,927,606)	622,500
Net Appropriations	202,675,327	219,516,136	274,857,796	293,018,852	18,161,056	293,157,376	138,524
Contingencies/Dept Reserves	38,540,858	38,871,980	38,871,980	44,141,134	5,269,154	39,491,134	(4,650,000)
Total Requirements	241,216,185	258,388,116	313,729,776	337,159,986	23,430,210	332,648,510	(4,511,476)
Net County Cost	38,053,516	43,286,543	64,804,490	69,514,513	4,710,023	71,374,987	1,860,474
Salary Resolution	777.0	790.0	786.0	808.0	22.0	808.0	—
FTE	777.0	790.0	785.2	807.2	22.0	807.2	—

Department of Child Support Services (2600B)

DEPARTMENT OF CHILD SUPPORT SERVICES



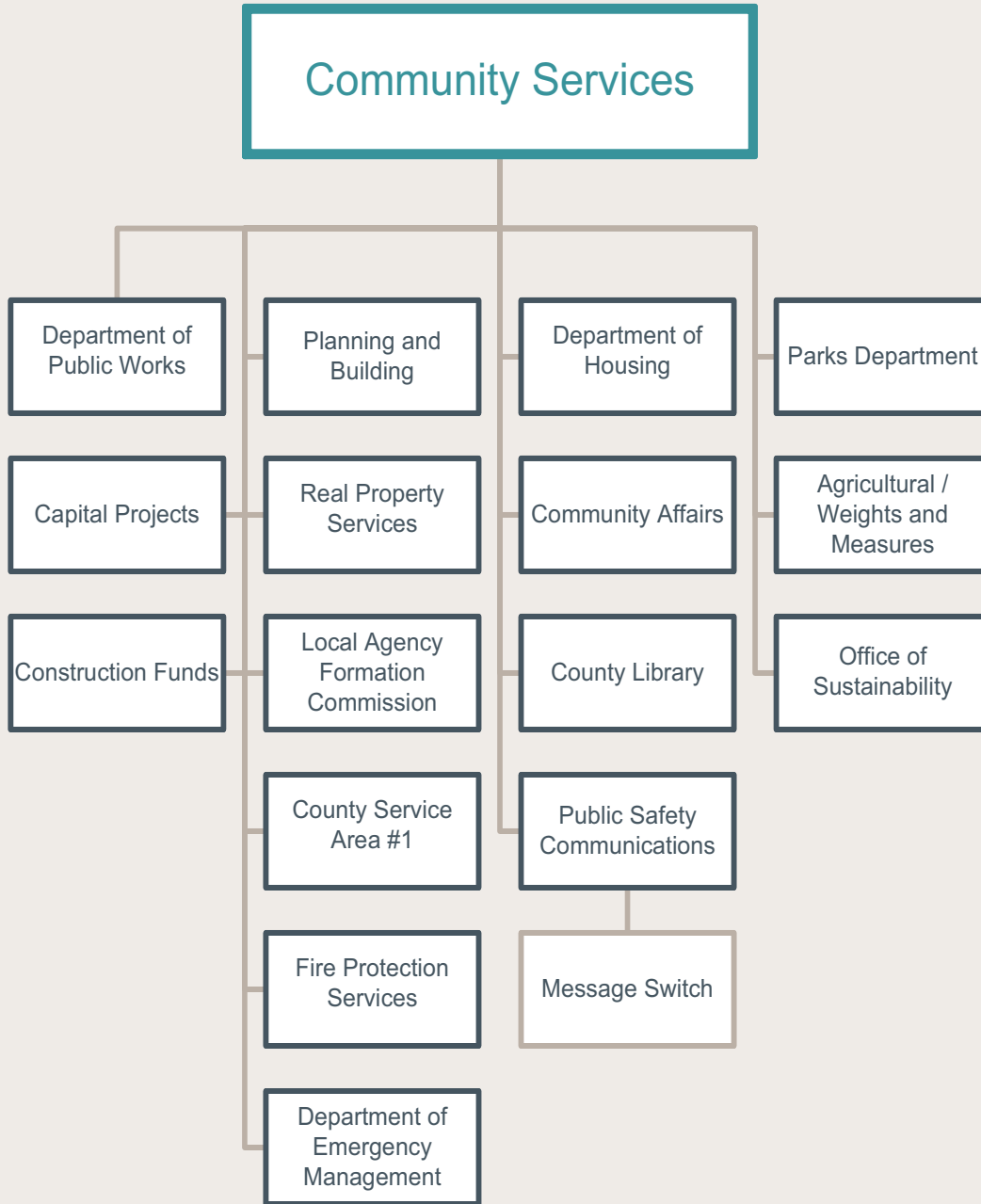
Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Intergovernmental Revenues	10,796,911	10,216,701	9,957,279	10,367,126	409,847	10,367,126	—
Miscellaneous Revenue	—	—	517,376	33,007	(484,369)	131,559	98,552
Total Revenue	10,796,911	10,216,701	10,474,655	10,400,133	(74,522)	10,498,685	98,552
Total Sources	10,796,911	10,216,701	10,474,655	10,400,133	(74,522)	10,498,685	98,552
Requirements							
Salaries and Benefits	9,862,116	9,244,642	9,585,150	9,399,729	(185,421)	9,538,659	138,930
Services and Supplies	192,351	191,114	197,333	208,954	11,621	208,962	8
Other Charges	547,992	588,428	764,055	612,926	(151,129)	624,147	11,221
Other Financing Uses	194,453	192,573	194,644	195,527	883	194,690	(837)
Gross Appropriations	10,796,911	10,216,758	10,741,182	10,417,136	(324,046)	10,566,458	149,322
Intrafund Transfers	—	—	(266,527)	(17,003)	249,524	(67,773)	(50,770)
Net Appropriations	10,796,911	10,216,758	10,474,655	10,400,133	(74,522)	10,498,685	98,552
Total Requirements	10,796,911	10,216,758	10,474,655	10,400,133	(74,522)	10,498,685	98,552
Net County Cost	—	56	—	—	—	—	—
Salary Resolution	61.0	56.0	56.0	56.0	—	56.0	—
FTE	61.0	56.0	56.0	56.0	—	56.0	—

Agency Overview



Community Services
FY 2023-24 and FY 2024-25
All Funds Summary

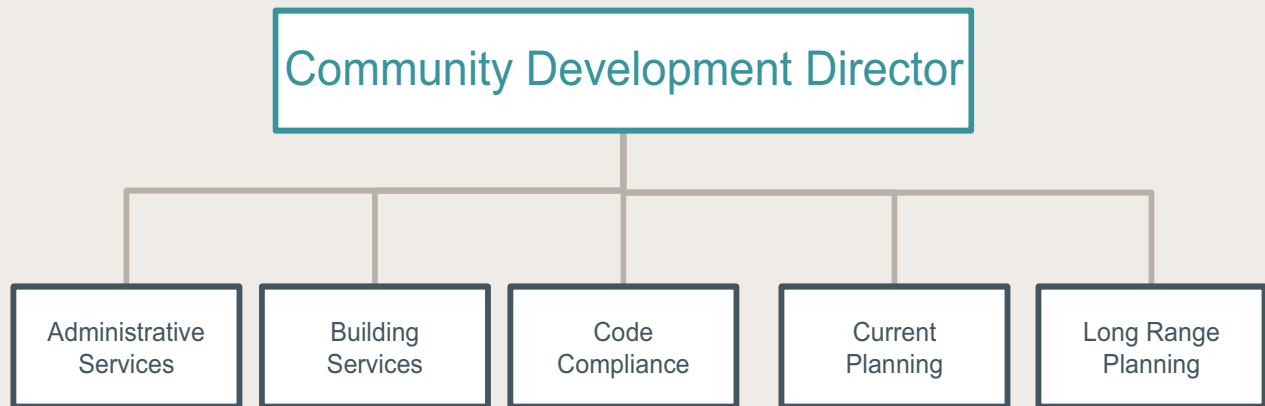
Total Requirements	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
General Fund Budgets							
Planning and Building	15,214,843	16,557,911	19,606,653	21,982,351	2,375,698	18,366,265	(3,616,086)
Parks Department	24,458,218	23,887,656	27,781,497	28,614,231	832,734	25,349,823	(3,264,408)
Office of Sustainability	9,094,336	11,175,965	16,458,446	18,953,983	2,495,537	17,035,621	(1,918,362)
Department of Emergency Management	4,224,759	4,242,781	5,132,434	6,408,883	1,276,449	5,788,563	(620,320)
Department of Public Works	37,714,073	38,796,792	47,690,560	47,095,005	(595,555)	45,084,990	(2,010,015)
Real Property Services	4,787,525	4,213,601	4,894,304	4,607,082	(287,222)	4,621,675	14,593
Agriculture/Weights and Measures	7,323,037	7,432,484	8,871,791	9,036,974	165,183	8,329,921	(707,053)
Public Safety Communications	19,986,967	22,491,082	28,766,487	27,758,912	(1,007,575)	24,859,193	(2,899,719)
Fire Protection Services	13,602,669	14,741,736	20,009,437	23,338,379	3,328,942	22,808,516	(529,863)
Department of Housing	31,086,021	28,052,150	125,248,308	162,992,442	37,744,134	39,436,886	(123,555,556)
Total General Fund	167,492,449	171,592,158	304,459,917	350,788,242	46,328,325	211,681,453	(139,106,789)
Total Requirements	167,492,449	171,592,158	304,459,917	350,788,242	46,328,325	211,681,453	(139,106,789)
Total Sources	136,678,111	140,176,863	260,143,754	303,519,745	43,375,991	162,996,890	(140,522,855)
Net County Cost	30,814,338	31,415,294	44,316,163	47,268,497	2,952,334	48,684,563	1,416,066

Community Services
FY 2023-24 and FY 2024-25
All Funds Summary

Total Requirements	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Non-General Fund Budgets							
Fish and Game	65,532	68,405	67,532	70,405	2,873	60,405	(10,000)
Parks Acquisition and Development	—	—	—	—	—	—	—
Coyote Point Marina	4,404,837	4,456,172	4,216,982	1,640,460	(2,576,522)	1,640,460	—
Parks Capital Projects Budget	14,592,758	7,282,439	37,461,309	39,507,784	2,046,475	1,436,473	(38,071,311)
Solid Waste Management	10,831,436	8,864,506	9,125,381	7,759,564	(1,365,817)	7,208,892	(550,672)
OOS - County Service Area #8	8,812,905	9,444,377	9,138,709	10,007,466	868,757	9,791,576	(215,890)
Road Construction and Operations	80,838,172	92,207,575	92,864,760	115,360,874	22,496,114	66,902,263	(48,458,611)
Construction Services	2,066,368	2,036,818	2,772,519	2,734,810	(37,709)	2,764,448	29,638
Vehicle and Equipment Services	25,388,695	27,435,410	27,014,803	29,898,105	2,883,302	26,921,640	(2,976,465)
Waste Management	—	—	—	—	—	—	—
Utilities	83,339,768	87,769,185	84,766,859	86,265,187	1,498,328	74,318,410	(11,946,777)
Airports	11,312,609	11,963,346	11,592,520	22,169,336	10,576,816	8,759,586	(13,409,750)
Capital Projects	34,401,614	40,744,304	112,266,426	132,756,509	20,490,083	26,618,458	(106,138,051)
County One-Time Expense Fund	136,435,630	93,414,299	91,935,630	94,414,299	2,478,669	92,435,630	(1,978,669)
Courthouse Construction Fund	1,214,463	1,164,712	1,415,953	1,366,082	(49,871)	1,366,082	—
Criminal Justice Construction Fund	2,821,947	3,493,587	3,739,947	4,289,311	549,364	4,289,311	—
Other Capital Construction Fund	70,465,494	71,178,187	165,510,960	111,619,967	(53,890,993)	—	(111,619,967)
Major Capital Construction	37,320,959	47,124,098	63,969,069	61,715,677	(2,253,392)	23,476,800	(38,238,877)
Structural Fire	18,936,710	18,300,867	21,890,261	18,904,498	(2,985,763)	16,049,370	(2,855,128)
County Service Area #1	11,889,841	13,437,429	13,023,818	14,716,438	1,692,620	12,782,379	(1,934,059)
Total Non-General Funds	555,139,736	540,385,714	752,773,438	755,196,772	2,423,334	376,822,183	(378,374,589)
Total Requirements	765,952,184	761,493,361	972,563,972	990,420,869	17,856,897	596,387,484	(394,033,385)
Total Sources	765,952,184	761,493,361	972,563,972	990,420,869	17,856,897	596,387,484	(394,033,385)
Net County Cost	—	—	—	—	—	—	—
Authorized Positions							
FTE	630.0	637.5	632.9	677.0	44.1	677.0	—
Salary Resolution	630.0	638.0	635.0	679.0	44.0	679.0	—
Information Only							
Local Agency Formation Commission (Information Only)	925,731	814,046	786,400	796,157	9,757	777,170	(18,987)
County Library (Information Only)	74,415,104	83,468,166	77,818,179	84,452,465	6,634,286	68,812,656	(15,639,809)
Department of Housing	135,471,614	136,825,435	141,185,955	149,975,475	8,789,520	149,975,475	—

Planning and Building (3800B)

PLANNING AND BUILDING



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	28,143	42,382	1,323,458	1,065,657	(257,801)	156,260	(909,397)
Licenses, Permits and Franchises	3,975,889	4,007,594	4,347,159	4,753,667	406,508	4,753,667	—
Fines, Forfeitures and Penalties	1,296	746	—	1,000	1,000	1,000	—
Intergovernmental Revenues	—	301,053	652,200	536,346	(115,854)	—	(536,346)
Charges for Services	2,484,843	2,722,423	3,127,561	4,110,580	983,019	3,267,218	(843,362)
Interfund Revenue	92,421	25,085	104,275	24,584	(79,691)	25,684	1,100
Miscellaneous Revenue	784,133	602,803	13,100	323,050	309,950	323,050	—
Other Financing Sources	14,369	461	—	—	—	—	—
Total Revenue	7,381,094	7,702,547	9,567,753	10,814,884	1,247,131	8,526,879	(2,288,005)
Fund Balance	2,340,986	2,439,663	2,439,663	2,479,734	40,071	1,296,198	(1,183,536)
Total Sources	9,722,080	10,142,210	12,007,416	13,294,618	1,287,202	9,823,077	(3,471,541)
Requirements							
Salaries and Benefits	10,488,976	10,968,273	13,441,640	13,335,599	(106,041)	13,759,797	424,198
Services and Supplies	2,631,436	3,330,370	3,823,245	7,803,677	3,980,432	2,973,608	(4,830,069)
Other Charges	1,102,170	1,377,539	1,353,327	1,224,144	(129,183)	1,241,910	17,766
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	49,771	47,454	48,457	51,481	3,024	51,961	480
Gross Appropriations	14,272,352	15,723,635	18,666,669	22,414,901	3,748,232	18,027,276	(4,387,625)
Intrafund Transfers	(353,707)	(461,923)	(356,214)	(1,728,748)	(1,372,534)	(957,209)	771,539
Net Appropriations	13,918,645	15,261,713	18,310,455	20,686,153	2,375,698	17,070,067	(3,616,086)
Contingencies/Dept Reserves	1,296,198	1,296,198	1,296,198	1,296,198	—	1,296,198	—
Total Requirements	15,214,843	16,557,911	19,606,653	21,982,351	2,375,698	18,366,265	(3,616,086)
Net County Cost	5,492,762	6,415,701	7,599,237	8,687,733	1,088,496	8,543,188	(144,545)
Salary Resolution	67.0	69.0	68.0	69.0	1.0	69.0	—
FTE	67.0	68.5	67.5	68.5	1.0	68.5	—

Local Agency Formation Commission (3570B)

Mission Statement

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

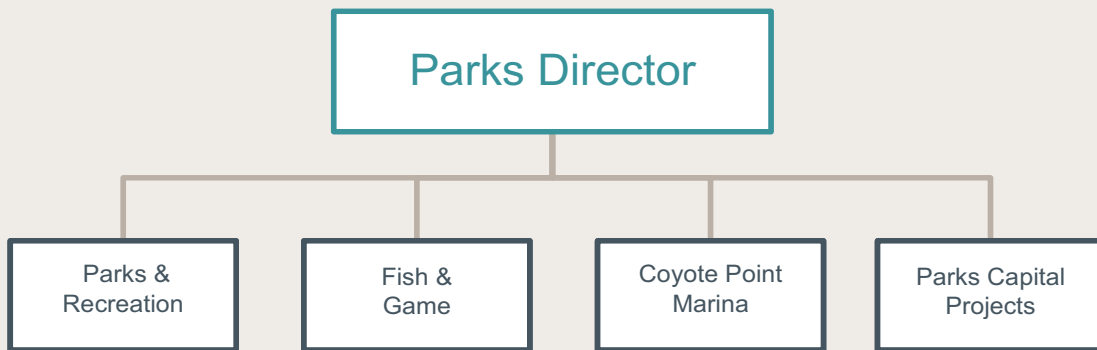
General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Use of Money and Property	5,060	10,332	200	200	—	200	—
Intergovernmental Revenues	484,789	548,826	535,383	553,123	17,740	679,970	126,847
Charges for Services	33,727	29,958	31,386	35,000	3,614	37,000	2,000
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	230	5,499	—	—	—	—	—
Total Revenue	523,806	594,615	566,969	588,323	21,354	717,170	128,847
Fund Balance	401,925	219,431	219,431	207,834	(11,597)	60,000	(147,834)
Total Sources	925,731	814,046	786,400	796,157	9,757	777,170	(18,987)
Requirements							
Salaries and Benefits	412,350	432,150	455,005	462,615	7,610	484,709	22,094
Services and Supplies	217,258	108,866	133,834	181,180	47,346	132,289	(48,891)
Other Charges	76,692	65,195	92,393	92,362	(31)	100,172	7,810
Gross Appropriations	706,299	606,212	681,232	736,157	54,925	717,170	(18,987)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	706,299	606,212	681,232	736,157	54,925	717,170	(18,987)
Contingencies/Dept Reserves	219,431	207,834	105,168	60,000	(45,168)	60,000	—
Total Requirements	925,731	814,046	786,400	796,157	9,757	777,170	(18,987)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	2.0	2.0	2.0	2.0	—	2.0	—
FTE	2.0	2.0	2.0	2.0	—	2.0	—

Parks Department (3900D)

PARKS DEPARTMENT



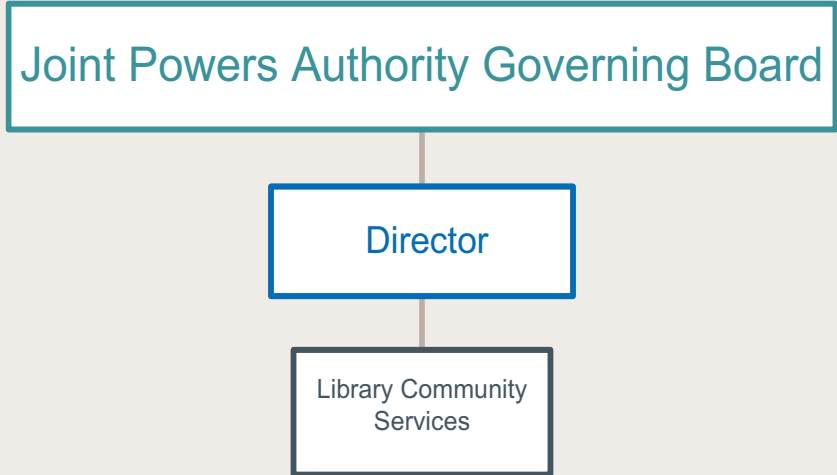
Mission Statement

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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	8,435,282	7,068,163	15,344,337	13,744,611	(1,599,726)	2,387,335	(11,357,276)
Licenses, Permits and Franchises	—	—	—	—	—	—	—
Fines, Forfeitures and Penalties	24,323	17,603	9,500	9,500	—	9,500	—
Use of Money and Property	281,115	218,491	269,268	251,934	(17,334)	251,934	—
Intergovernmental Revenues	108,995	168,026	3,332,507	3,949,208	616,701	—	(3,949,208)
Charges for Services	3,702,635	3,423,870	3,870,383	3,954,590	84,207	4,018,090	63,500
Interfund Revenue	1,630	618,214	1,891,134	3,836,367	1,945,233	999	(3,835,368)
Miscellaneous Revenue	464,290	191,558	3,655,856	6,747,789	3,091,933	72,000	(6,675,789)
Other Financing Sources	8,729,445	1,304,731	18,773,162	16,392,731	(2,380,431)	100,000	(16,292,731)
Total Revenue	21,747,715	13,010,656	47,146,147	48,886,730	1,740,583	6,839,858	(42,046,872)
Fund Balance	7,351,805	7,273,000	6,959,297	4,070,339	(2,888,958)	4,060,339	(10,000)
Total Sources	29,099,520	20,283,656	54,105,444	52,957,069	(1,148,375)	10,900,197	(42,056,872)
Requirements							
Salaries and Benefits	14,035,909	14,336,984	15,247,194	16,022,792	775,598	16,274,561	251,769
Services and Supplies	6,204,900	5,414,142	8,730,934	11,456,019	2,725,085	5,093,242	(6,362,777)
Other Charges	3,171,452	3,164,208	2,815,765	2,974,718	158,953	2,996,100	21,382
Fixed Assets	7,196,828	3,235,981	30,745,255	5,429,836	(25,315,419)	—	(5,429,836)
Other Financing Uses	6,158,213	4,598,324	7,907,460	32,974,211	25,066,751	112,919	(32,861,292)
Gross Appropriations	36,767,303	30,749,639	65,446,608	68,857,576	3,410,968	24,476,822	(44,380,754)
Intrafund Transfers	(121,830)	(189,849)	(253,230)	(3,085,035)	(2,831,805)	(50,000)	3,035,035
Net Appropriations	36,645,473	30,559,790	65,193,378	65,772,541	579,163	24,426,822	(41,345,719)
Contingencies/Dept Reserves	2,536,606	2,570,031	2,570,031	2,575,461	5,430	2,575,461	—
Non-General Fund Reserves	4,339,266	2,564,851	1,763,911	1,484,878	(279,033)	1,484,878	—
Total Requirements	43,521,345	35,694,672	69,527,320	69,832,880	305,560	28,487,161	(41,345,719)
Net County Cost	14,421,825	15,411,016	15,421,876	16,875,811	1,453,935	17,586,964	711,153
Salary Resolution	78.0	78.0	78.0	88.0	10.0	88.0	—
FTE	78.0	78.0	77.9	88.0	10.1	88.0	—

SAN MATEO COUNTY LIBRARY JOINT POWERS AUTHORITY



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	39,023,469	41,834,144	37,752,120	40,285,502	2,533,382	39,222,039	(1,063,463)
Use of Money and Property	360,554	947,266	371,216	371,216	—	371,216	—
Intergovernmental Revenues	287,260	1,822,433	184,500	693,774	509,274	587,600	(106,174)
Charges for Services	22,381	9,801	—	—	—	—	—
Interfund Revenue	296,853	255,811	653,293	251,549	(401,744)	251,549	—
Miscellaneous Revenue	548,342	474,647	732,985	209,979	(523,006)	209,979	—
Total Revenue	40,538,859	45,344,101	39,694,114	41,812,020	2,117,906	40,642,383	(1,169,637)
Fund Balance	33,876,245	38,124,065	38,124,065	42,640,445	4,516,380	28,170,273	(14,470,172)
Total Sources	74,415,104	83,468,166	77,818,179	84,452,465	6,634,286	68,812,656	(15,639,809)
Requirements							
Salaries and Benefits	19,886,549	21,915,680	24,656,168	26,154,609	1,498,441	26,590,252	435,643
Services and Supplies	14,020,185	16,591,415	19,707,268	21,079,060	1,371,792	14,875,952	(6,203,108)
Other Charges	1,552,950	1,762,219	3,640,358	6,261,943	2,621,585	1,999,696	(4,262,247)
Fixed Assets	801,205	531,638	1,991,000	2,753,362	762,362	—	(2,753,362)
Other Financing Uses	30,149	26,769	28,137	33,218	5,081	33,986	768
Gross Appropriations	36,291,039	40,827,721	50,022,931	56,282,192	6,259,261	43,499,886	(12,782,306)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	36,291,039	40,827,721	50,022,931	56,282,192	6,259,261	43,499,886	(12,782,306)
Contingencies/Dept Reserves	10,569,050	4,524,868	4,524,868	4,709,726	184,858	4,696,559	(13,167)
Non-General Fund Reserves	27,555,015	38,115,577	23,270,380	23,460,547	190,167	20,616,211	(2,844,336)
Total Requirements	74,415,104	83,468,166	77,818,179	84,452,465	6,634,286	68,812,656	(15,639,809)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	135.0	146.0	146.0	153.0	7.0	153.0	—
FTE	122.4	135.5	131.7	139.1	7.5	139.1	—

Office of Sustainability (4000D)

OFFICE OF SUSTAINABILITY



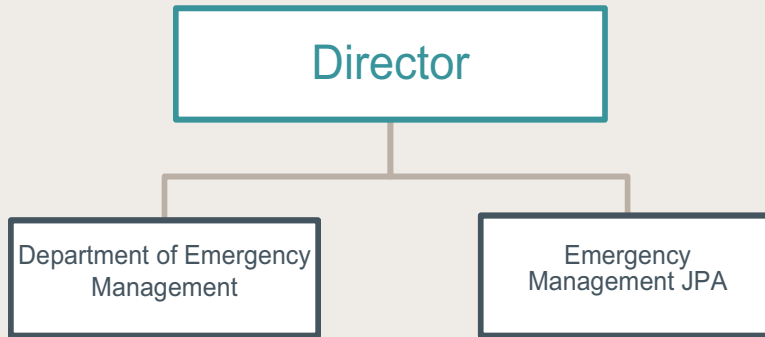
Mission Statement

The Office of Sustainability 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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	1,864,195	2,706,841	3,038,930	3,692,716	653,786	2,994,606	(698,110)
Licenses, Permits and Franchises	2,949,482	2,855,763	3,054,321	3,107,603	53,282	3,107,603	—
Use of Money and Property	124,397	244,294	163,388	176,503	13,115	176,503	—
Intergovernmental Revenues	1,451,242	837,211	1,320,793	2,817,699	1,496,906	2,574,269	(243,430)
Charges for Services	1,885,699	1,909,612	1,871,663	1,908,479	36,816	1,908,479	—
Interfund Revenue	1,471	129,773	—	—	—	—	—
Miscellaneous Revenue	17,669	22,077	76,667	35,000	(41,667)	35,000	—
Other Financing Sources	133,857	1,431,674	1,829,689	1,960,176	130,487	2,043,722	83,546
Total Revenue	8,428,013	10,137,243	11,355,451	13,698,176	2,342,725	12,840,182	(857,994)
Fund Balance	16,960,206	15,266,052	15,266,052	14,861,119	(404,933)	12,829,692	(2,031,427)
Total Sources	25,388,219	25,403,295	26,621,503	28,559,295	1,937,792	25,669,874	(2,889,421)
Requirements							
Salaries and Benefits	6,018,383	6,208,130	8,305,487	8,041,354	(264,133)	8,205,102	163,748
Services and Supplies	7,899,980	9,239,211	13,876,040	15,882,935	2,006,895	13,154,838	(2,728,097)
Other Charges	1,792,482	1,087,873	1,471,951	980,891	(491,060)	774,169	(206,722)
Other Financing Uses	63,306	119,117	345,113	150,204	(194,909)	150,387	183
Gross Appropriations	15,774,151	16,654,331	23,998,591	25,055,384	1,056,793	22,284,496	(2,770,888)
Intrafund Transfers	(41,667)	—	(157,950)	(72,396)	85,554	(71,454)	942
Net Appropriations	15,732,484	16,654,331	23,840,641	24,982,988	1,142,347	22,213,042	(2,769,946)
Contingencies/Dept Reserves	1,235,145	2,260,250	2,260,250	2,041,358	(218,892)	2,260,250	218,892
Non-General Fund Reserves	11,771,047	10,570,267	8,621,645	9,696,667	1,075,022	9,562,797	(133,870)
Total Requirements	28,738,677	29,484,848	34,722,536	36,721,013	1,998,477	34,036,089	(2,684,924)
Net County Cost	3,350,457	4,081,553	8,101,033	8,161,718	60,685	8,366,215	204,497
Salary Resolution	28.0	30.0	30.0	33.0	3.0	33.0	—
FTE	28.0	30.0	29.9	32.9	3.0	32.9	—

Department of Emergency Management



Mission Statement

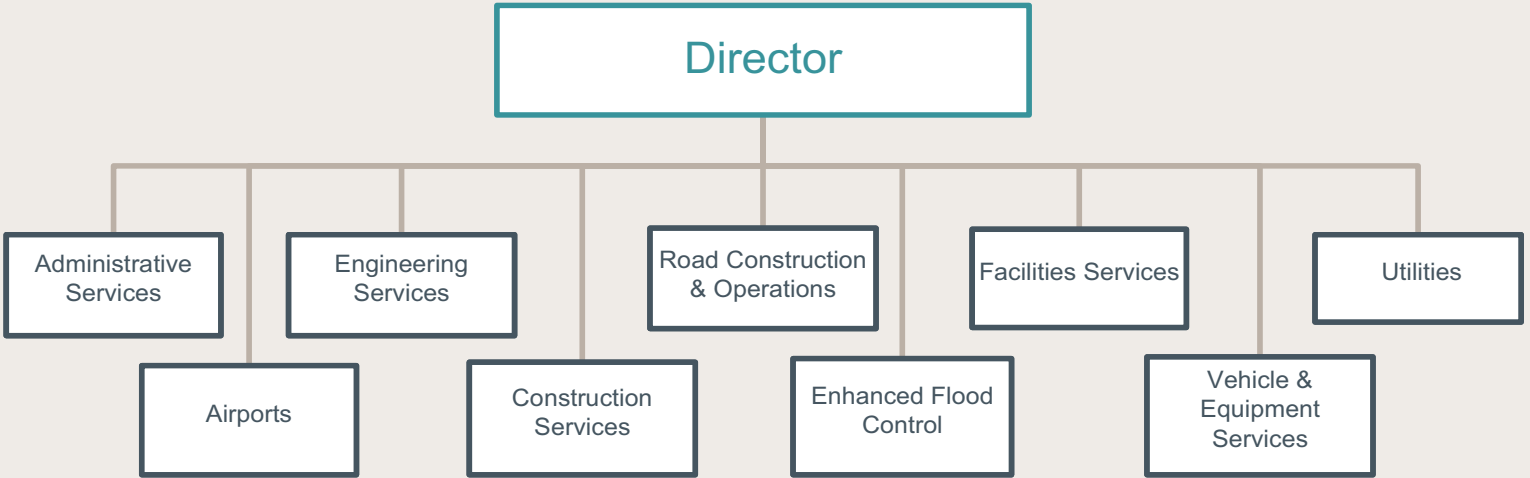
Our mission is to advance community resilience through a proactive and comprehensive approach to emergency management, involving the whole community in every phase of disaster preparedness, mitigation, response and recovery.

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	32,302	130,346	167,964	444,743	276,779	74,843	(369,900)
Intergovernmental Revenues	2,537,786	1,848,051	1,762,689	2,174,612	411,923	2,174,612	—
Charges for Services	50,000	410,000	50,000	410,000	360,000	410,000	—
Interfund Revenue	150,000	—	410,000	—	(410,000)	—	—
Miscellaneous Revenue	8,256	(1,955)	—	—	—	—	—
Total Revenue	2,778,344	2,386,442	2,390,653	3,029,355	638,702	2,659,455	(369,900)
Fund Balance	—	395,880	395,880	603,378	207,498	271,188	(332,190)
Total Sources	2,778,344	2,782,322	2,786,533	3,632,733	846,200	2,930,643	(702,090)
Requirements							
Salaries and Benefits	1,283,833	1,394,309	1,983,274	2,126,830	143,556	2,250,189	123,359
Services and Supplies	2,005,002	1,674,378	1,623,319	3,152,259	1,528,940	2,398,834	(753,425)
Other Charges	910,851	991,899	1,127,919	675,676	(452,243)	684,835	9,159
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	65,000	—	(65,000)	—	—
Other Financing Uses	25,074	28,538	29,141	32,806	3,665	33,393	587
Gross Appropriations	4,224,759	4,089,124	4,828,653	5,987,571	1,158,918	5,367,251	(620,320)
Intrafund Transfers	—	—	150,124	150,124	—	150,124	—
Net Appropriations	4,224,759	4,089,124	4,978,777	6,137,695	1,158,918	5,517,375	(620,320)
Contingencies/Dept Reserves	—	153,657	153,657	271,188	117,531	271,188	—
Total Requirements	4,224,759	4,242,781	5,132,434	6,408,883	1,276,449	5,788,563	(620,320)
Net County Cost	1,446,416	1,460,459	2,345,901	2,776,150	430,249	2,857,920	81,770
Salary Resolution	10.0	10.0	10.0	12.0	2.0	12.0	—
FTE	10.0	10.0	10.0	12.0	2.0	12.0	—

Department of Public Works (4500D)

DEPARTMENT OF PUBLIC WORKS



Mission Statement

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

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	9,481,158	10,151,542	5,640,308	8,026,220	2,385,912	7,842,258	(183,962)
Licenses, Permits and Franchises	1,459,054	1,443,191	925,500	1,245,500	320,000	1,295,500	50,000
Fines, Forfeitures and Penalties	2,321	11,742	15,000	15,000	—	15,000	—
Use of Money and Property	7,259,039	8,208,952	5,935,812	5,905,410	(30,402)	5,777,415	(127,995)
Intergovernmental Revenues	34,967,671	31,437,795	31,477,052	56,078,495	24,601,443	31,513,041	(24,565,454)
Charges for Services	24,855,087	24,619,653	27,096,272	27,921,380	825,108	28,827,030	905,650
Interfund Revenue	35,906,575	37,581,539	46,140,403	46,571,124	430,721	46,856,746	285,622
Miscellaneous Revenue	760,371	1,345,746	540,436	658,436	118,000	667,636	9,200
Other Financing Sources	1,589,129	1,273,998	6,635,983	4,854,447	(1,781,536)	999,447	(3,855,000)
Total Revenue	116,280,405	116,074,158	124,406,766	151,276,012	26,869,246	123,794,073	(27,481,939)
Fund Balance	124,379,279	144,135,261	142,295,255	152,247,305	9,952,050	100,957,264	(51,290,041)
Total Sources	240,659,685	260,209,419	266,702,021	303,523,317	36,821,296	224,751,337	(78,771,980)
Requirements							
Salaries and Benefits	49,801,034	49,898,526	59,801,381	60,052,235	250,854	61,809,043	1,756,808
Services and Supplies	55,105,145	56,230,177	94,941,351	109,894,859	14,953,508	75,291,422	(34,603,437)
Other Charges	15,205,142	15,947,430	15,855,556	16,768,131	912,575	15,829,424	(938,707)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	6,211,069	13,771,977	29,037,344	44,199,822	15,162,478	13,308,800	(30,891,022)
Other Financing Uses	2,420,162	3,415,629	8,649,879	6,805,036	(1,844,843)	2,940,306	(3,864,730)
Gross Appropriations	128,742,552	139,263,740	208,285,511	237,720,083	29,434,572	169,178,995	(68,541,088)
Intrafund Transfers	(30,433,995)	(31,303,952)	(30,733,840)	(35,154,030)	(4,420,190)	(36,287,494)	(1,133,464)
Net Appropriations	98,308,557	107,959,788	177,551,671	202,566,053	25,014,382	132,891,501	(69,674,552)
Contingencies/Dept Reserves	110,570,044	116,784,063	62,096,538	71,716,402	9,619,864	64,405,543	(7,310,859)
Non-General Fund Reserves	31,781,083	35,465,274	27,053,812	29,240,862	2,187,050	27,454,293	(1,786,569)
Total Requirements	240,659,684	260,209,125	266,702,021	303,523,317	36,821,296	224,751,337	(78,771,980)
Net County Cost	—	(294)	—	—	—	—	—
Salary Resolution	311.0	312.0	312.0	331.0	19.0	331.0	—
FTE	311.0	312.0	311.4	330.4	19.0	330.4	—

Capital Projects (8500D)

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	671,032	2,522,169	9,598,793	7,041,035	(2,557,758)	—	(7,041,035)
Use of Money and Property	81,233	254,924	—	—	—	—	—
Charges for Services	360,674	(104,760)	—	—	—	—	—
Interfund Revenue	364,161	3,375	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Other Financing Sources	25,153,677	27,682,900	92,281,937	110,471,601	18,189,664	15,319,816	(95,151,785)
Total Revenue	26,630,776	30,358,608	101,880,730	117,512,636	15,631,906	15,319,816	(102,192,820)
Fund Balance	7,770,838	10,385,696	10,385,696	15,243,873	4,858,177	11,298,642	(3,945,231)
Total Sources	34,401,614	40,744,304	112,266,426	132,756,509	20,490,083	26,618,458	(106,138,051)
Requirements							
Services and Supplies	8,996,505	13,250,015	3,110,595	7,361,606	4,251,011	5,000,000	(2,361,606)
Other Charges	1,946,073	1	365,567	365,571	4	15	(365,556)
Fixed Assets	13,073,340	12,250,416	98,411,300	113,730,690	15,319,390	11,610,000	(102,120,690)
Gross Appropriations	24,015,918	25,500,431	101,887,462	121,457,867	19,570,405	16,610,015	(104,847,852)
Intrafund Transfers							
Net Appropriations	24,015,918	25,500,431	101,887,462	121,457,867	19,570,405	16,610,015	(104,847,852)
Contingencies/Dept Reserves	10,385,697	15,243,873	10,378,964	11,298,642	919,678	10,008,443	(1,290,199)
Total Requirements	34,401,614	40,744,304	112,266,426	132,756,509	20,490,083	26,618,458	(106,138,051)
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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Use of Money and Property	1,156,748	1,978,668	500,000	1,000,000	500,000	1,000,000	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—
Total Revenue	1,156,748	1,978,668	500,000	1,000,000	500,000	1,000,000	—
Fund Balance	135,278,882	91,435,631	91,435,630	93,414,299	1,978,669	91,435,630	(1,978,669)
Total Sources	136,435,630	93,414,299	91,935,630	94,414,299	2,478,669	92,435,630	(1,978,669)
Requirements							
Other Financing Uses	45,000,000	—	43,511,201	45,989,870	2,478,669	44,011,201	(1,978,669)
Gross Appropriations	45,000,000	—	43,511,201	45,989,870	2,478,669	44,011,201	(1,978,669)
Intrafund Transfers							
Net Appropriations	45,000,000	—	43,511,201	45,989,870	2,478,669	44,011,201	(1,978,669)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	91,435,630	93,414,299	48,424,429	48,424,429	—	48,424,429	—
Total Requirements	136,435,630	93,414,299	91,935,630	94,414,299	2,478,669	92,435,630	(1,978,669)
Net County Cost	—	—	—	—	—	—	—

Courthouse Construction Fund (8300B)

Mission Statement

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

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Control Accounts	190	—	—	—	—	—	—
Fines, Forfeitures and Penalties	17	—	—	—	—	—	—
Use of Money and Property	(7,154)	(6,610)	—	—	—	—	—
Charges for Services	756,382	630,888	900,000	625,000	(275,000)	900,000	275,000
Interfund Revenue	964,787	488,905	464,422	739,422	275,000	464,422	(275,000)
Total Revenue	1,714,222	1,113,182	1,364,422	1,364,422	—	1,364,422	—
Fund Balance	(499,760)	51,530	51,531	1,660	(49,871)	1,660	—
Total Sources	1,214,462	1,164,712	1,415,953	1,366,082	(49,871)	1,366,082	—
Requirements							
Other Charges	—	—	—	—	—	—	—
Other Financing Uses	1,162,932	1,163,053	1,364,422	1,314,551	(49,871)	1,314,551	—
Gross Appropriations	1,162,932	1,163,053	1,364,422	1,314,551	(49,871)	1,314,551	—
Intrafund Transfers							
Net Appropriations	1,162,932	1,163,053	1,364,422	1,314,551	(49,871)	1,314,551	—
Contingencies/Dept Reserves	51,531	1,659	51,531	51,531	—	51,531	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	1,214,463	1,164,712	1,415,953	1,366,082	(49,871)	1,366,082	—
Net County Cost	—	—	—	—	—	—	—

Criminal Justice Construction Fund (8400B)

Mission Statement

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

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Use of Money and Property	22,950	68,461	18,000	18,000	—	18,000	—
Charges for Services	756,498	603,179	900,000	750,000	(150,000)	750,000	—
Total Revenue	779,448	671,640	918,000	768,000	(150,000)	768,000	—
Fund Balance	2,042,499	2,821,947	2,821,947	3,521,311	699,364	3,521,311	—
Total Sources	2,821,947	3,493,587	3,739,947	4,289,311	549,364	4,289,311	—
Requirements							
Services and Supplies	—	(27,724)	—	—	—	—	—
Other Charges	—	—	—	768,000	768,000	768,000	—
Other Financing Uses	—	—	1,100,000	—	(1,100,000)	—	—
Gross Appropriations	—	(27,724)	1,100,000	768,000	(332,000)	768,000	—
Intrafund Transfers							
Net Appropriations	—	(27,724)	1,100,000	768,000	(332,000)	768,000	—
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	2,821,947	3,521,310	2,639,947	3,521,311	881,364	3,521,311	—
Total Requirements	2,821,947	3,493,587	3,739,947	4,289,311	549,364	4,289,311	—
Net County Cost	—	—	—	—	—	—	—

Other Capital Construction Fund (8450D)

Mission Statement

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

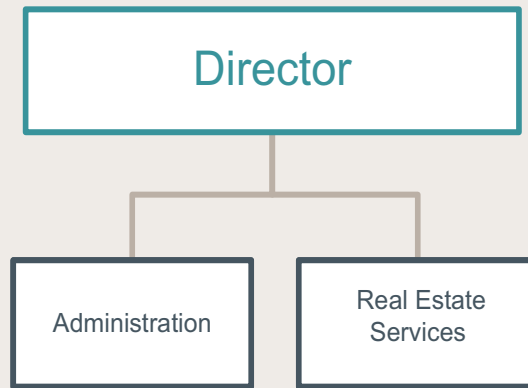
General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	708,179	22,170	9,345,960	32,798,791	23,452,831	20,000,000	(12,798,791)
Use of Money and Property	48,239	1,172,801	—	—	—	—	—
Intergovernmental Revenues	9,923,375	32,559,168	38,740,287	12,834,719	(25,905,568)	3,076,800	(9,757,919)
Miscellaneous Revenue	51,274	15,056	25,000	—	(25,000)	—	—
Other Financing Sources	73,327,812	68,566,390	165,402,082	84,900,471	(80,501,611)	400,000	(84,500,471)
Total Revenue	84,058,880	102,335,585	213,513,329	130,533,981	(82,979,348)	23,476,800	(107,057,181)
Fund Balance	23,727,573	15,966,700	15,966,700	42,801,663	26,834,963	—	(42,801,663)
Total Sources	107,786,453	118,302,285	229,480,029	173,335,644	(56,144,385)	23,476,800	(149,858,844)
Requirements							
Services and Supplies	1,159,200	2,086,872	15,765,078	9,927,084	(5,837,994)	3,376,800	(6,550,284)
Fixed Assets	90,281,441	73,220,031	213,201,195	157,644,156	(55,557,039)	20,100,000	(137,544,156)
Other Financing Uses	347,242	193,719	513,756	5,764,404	5,250,648	—	(5,764,404)
Gross Appropriations	91,787,883	75,500,622	229,480,029	173,335,644	(56,144,385)	23,476,800	(149,858,844)
Intrafund Transfers							
Net Appropriations	91,787,883	75,500,622	229,480,029	173,335,644	(56,144,385)	23,476,800	(149,858,844)
Contingencies/Dept Reserves	129,744	94,864	—	—	—	—	—
Non-General Fund Reserves	15,868,825	42,706,799	—	—	—	—	—
Total Requirements	107,786,453	118,302,285	229,480,029	173,335,644	(56,144,385)	23,476,800	(149,858,844)
Net County Cost	—	—	—	—	—	—	—

Real Property Services (1220B)

REAL PROPERTY SERVICES



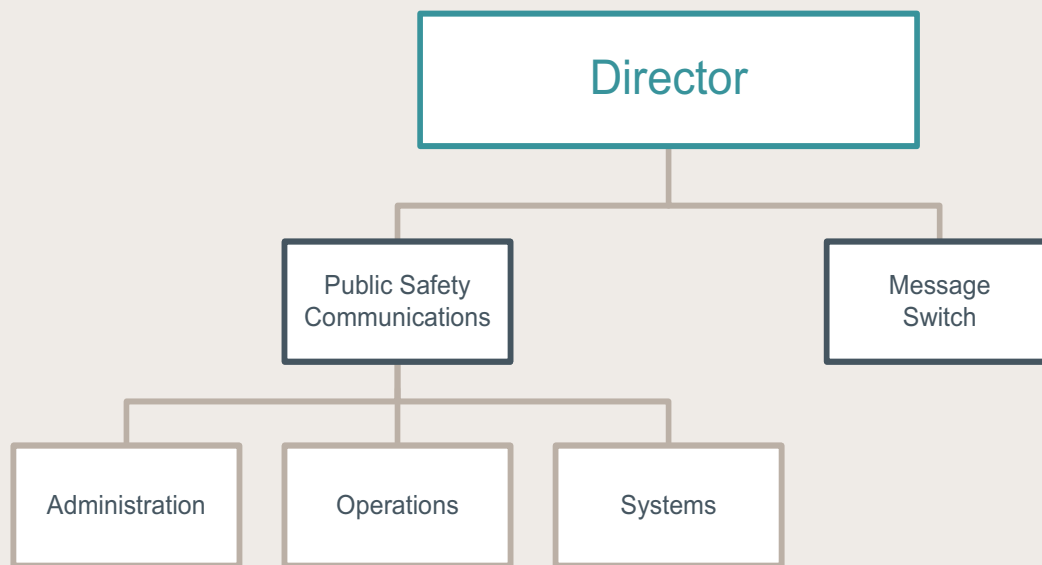
Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Use of Money and Property	507,799	474,638	518,663	486,444	(32,219)	501,037	14,593
Charges for Services	30,458	60,254	—	—	—	—	—
Interfund Revenue	3,138,620	2,505,657	3,196,564	3,443,768	247,204	3,443,768	—
Miscellaneous Revenue	49,179	(6,025)	—	—	—	—	—
Total Revenue	3,726,056	3,034,524	3,715,227	3,930,212	214,985	3,944,805	14,593
Fund Balance	1,061,469	1,179,077	1,179,077	676,870	(502,207)	676,870	—
Total Sources	4,787,525	4,213,601	4,894,304	4,607,082	(287,222)	4,621,675	14,593
Requirements							
Salaries and Benefits	966,312	596,806	1,336,786	1,226,404	(110,382)	1,263,418	37,014
Services and Supplies	177,410	258,758	475,677	565,415	89,738	542,499	(22,916)
Other Charges	21,377,050	23,010,257	22,012,972	23,656,567	1,643,595	23,657,327	760
Other Financing Uses	26,229	25,992	26,413	25,780	(633)	25,515	(265)
Gross Appropriations	22,547,002	23,891,814	23,851,848	25,474,166	1,622,318	25,488,759	14,593
Intrafund Transfers	(18,938,554)	(20,355,083)	(19,916,706)	(21,543,954)	(1,627,248)	(21,543,954)	—
Net Appropriations	3,608,448	3,536,731	3,935,142	3,930,212	(4,930)	3,944,805	14,593
Contingencies/Dept Reserves	1,179,077	676,870	959,162	676,870	(282,292)	676,870	—
Total Requirements	4,787,525	4,213,601	4,894,304	4,607,082	(287,222)	4,621,675	14,593
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	6.0	6.0	6.0	6.0	—	6.0	—
FTE	6.0	6.0	6.0	6.0	—	6.0	—

OFFICE OF PUBLIC SAFETY COMMUNICATIONS



Mission Statement

Public Safety Communications touches thousands of lives daily. We strive to be responsive by making each encounter a positive experience and treat every individual with empathy, respect and professionalism. We are dedicated to life safety, partnerships, customer service, and pride ourselves on excellence through teamwork.

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Intergovernmental Revenues	2,688,515	2,688,515	2,688,515	2,688,515	—	2,688,515	—
Charges for Services	7,949,589	6,958,514	8,176,591	8,782,565	605,974	9,556,549	773,984
Interfund Revenue	8,448	8,739	—	—	—	—	—
Miscellaneous Revenue	74,854	261,948	107,500	132,500	25,000	117,500	(15,000)
Total Revenue	10,721,405	9,917,715	10,972,606	11,603,580	630,974	12,362,564	758,984
Fund Balance	3,283,200	7,403,917	7,403,917	5,682,934	(1,720,983)	1,907,438	(3,775,496)
Total Sources	14,004,605	17,321,632	18,376,523	17,286,514	(1,090,009)	14,270,002	(3,016,512)
Requirements							
Salaries and Benefits	15,316,428	16,530,969	17,204,467	17,070,275	(134,192)	17,152,449	82,174
Services and Supplies	1,220,961	1,243,599	5,716,382	4,949,090	(767,292)	2,366,546	(2,582,544)
Other Charges	1,005,875	1,202,348	1,321,701	1,337,975	16,274	1,354,707	16,732
Fixed Assets	—	14,389	75,000	75,000	—	25,000	(50,000)
Other Financing Uses	50,722	57,730	53,188	66,364	13,176	67,551	1,187
Gross Appropriations	17,593,986	19,049,035	24,370,738	23,498,704	(872,034)	20,966,253	(2,532,451)
Intrafund Transfers	(344,902)	(1,263,742)	(350,000)	(563,908)	(213,908)	(579,908)	(16,000)
Net Appropriations	17,249,084	17,785,293	24,020,738	22,934,796	(1,085,942)	20,386,345	(2,548,451)
Contingencies/Dept Reserves	1,047,068	1,907,438	1,907,438	1,907,438	—	1,907,438	—
Total Requirements	18,296,152	19,692,731	25,928,176	24,842,234	(1,085,942)	22,293,783	(2,548,451)
Net County Cost	4,291,547	2,371,099	7,551,653	7,555,720	4,067	8,023,781	468,061
Salary Resolution	78.0	78.0	78.0	81.0	3.0	81.0	—
FTE	78.0	78.0	78.0	81.0	3.0	81.0	—

Message Switch (1940B)

Mission Statement

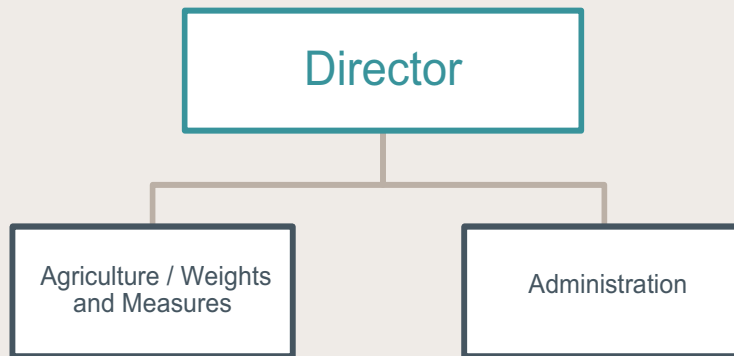
The mission of the San Mateo County Message Switch System (MSS) is to serve over 30 user agencies, including County criminal justice departments, City police departments, and State, Federal, and specialized law enforcement bodies by providing a specialized computer and communications network that electronically 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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Charges for Services	489,639	450,205	489,640	489,640	—	491,002	1,362
Interfund Revenue	—	—	525	525	—	525	—
Total Revenue	489,639	450,205	490,165	490,165	—	491,527	1,362
Fund Balance	1,201,176	2,348,146	2,348,146	2,426,513	78,367	2,073,883	(352,630)
Total Sources	1,690,815	2,798,351	2,838,311	2,916,678	78,367	2,565,410	(351,268)
Requirements							
Services and Supplies	384,571	498,093	747,165	535,030	(212,135)	533,818	(1,212)
Other Charges	197,953	4,578	211,931	64,669	(147,262)	65,049	380
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	—	87,328	87,328	87,328	—
Gross Appropriations	582,525	502,671	959,096	687,027	(272,069)	686,195	(832)
Intrafund Transfers	(141,079)	(130,833)	(194,668)	(194,668)	—	(194,668)	—
Net Appropriations	441,446	371,838	764,428	492,359	(272,069)	491,527	(832)
Contingencies/Dept Reserves	1,249,369	2,426,513	2,073,883	2,424,319	350,436	2,073,883	(350,436)
Total Requirements	1,690,815	2,798,351	2,838,311	2,916,678	78,367	2,565,410	(351,268)
Net County Cost	—	—	—	—	—	—	—

AGRICULTURE / WEIGHTS AND MEASURES



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	—	—	153,633	153,633	—	153,633	—
Licenses, Permits and Franchises	626,751	617,606	737,900	740,420	2,520	742,940	2,520
Fines, Forfeitures and Penalties	9,625	8,925	—	—	—	—	—
Intergovernmental Revenues	3,846,369	3,860,104	3,446,896	3,446,896	—	3,446,896	—
Charges for Services	84,428	70,037	122,200	127,200	5,000	132,200	5,000
Interfund Revenue	1,192	1,174	831	831	—	831	—
Miscellaneous Revenue	20	85,010	—	—	—	—	—
Total Revenue	4,568,385	4,642,856	4,461,460	4,468,980	7,520	4,476,500	7,520
Fund Balance	943,321	1,113,868	1,113,868	1,356,629	242,761	546,924	(809,705)
Total Sources	5,511,706	5,756,724	5,575,328	5,825,609	250,281	5,023,424	(802,185)
Requirements							
Salaries and Benefits	5,547,993	5,695,507	6,454,389	6,361,867	(92,522)	6,454,959	93,092
Services and Supplies	622,578	570,098	1,241,728	1,422,367	180,639	601,487	(820,880)
Other Charges	605,317	647,596	654,562	696,716	42,154	717,239	20,523
Other Financing Uses	34,902	7,036	8,865	9,100	235	9,312	212
Gross Appropriations	6,810,790	6,920,237	8,359,544	8,490,050	130,506	7,782,997	(707,053)
Intrafund Transfers							
Net Appropriations	6,810,790	6,920,237	8,359,544	8,490,050	130,506	7,782,997	(707,053)
Contingencies/Dept Reserves	512,247	512,247	512,247	546,924	34,677	546,924	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	7,323,037	7,432,484	8,871,791	9,036,974	165,183	8,329,921	(707,053)
Net County Cost	1,811,331	1,675,760	3,296,463	3,211,365	(85,098)	3,306,497	95,132
Salary Resolution	30.0	30.0	30.0	30.0	—	30.0	—
FTE	30.0	30.0	29.8	29.8	—	29.8	—

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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	6,641,467	6,803,556	10,106,668	10,597,401	490,733	11,112,394	514,993
Use of Money and Property	161,598	309,900	162,483	162,483	—	162,483	—
Intergovernmental Revenues	2,431,807	2,676,464	2,697,900	2,954,150	256,250	3,216,806	262,656
Charges for Services	94,254	117,390	305,500	305,500	—	305,500	—
Miscellaneous Revenue	41,483	11,634	454,613	454,613	—	454,613	—
Other Financing Sources	—	471,683	252,856	252,856	—	—	(252,856)
Total Revenue	9,370,608	10,390,626	13,980,020	14,727,003	746,983	15,251,796	524,793
Fund Balance	9,566,102	7,910,241	7,910,241	4,177,495	(3,732,746)	797,574	(3,379,921)
Total Sources	18,936,710	18,300,867	21,890,261	18,904,498	(2,985,763)	16,049,370	(2,855,128)
Requirements							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	19	24	26	35	9	36	1
Other Financing Uses	11,026,450	14,123,349	17,446,696	17,583,354	136,658	13,933,758	(3,649,596)
Gross Appropriations	11,026,469	14,123,372	17,446,722	17,583,389	136,667	13,933,794	(3,649,595)
Intrafund Transfers							
Net Appropriations	11,026,469	14,123,372	17,446,722	17,583,389	136,667	13,933,794	(3,649,595)
Contingencies/Dept Reserves	—	—	—	—	—	—	—
Non-General Fund Reserves	7,910,241	4,177,495	4,443,539	1,321,109	(3,122,430)	2,115,576	794,467
Total Requirements	18,936,710	18,300,867	21,890,261	18,904,498	(2,985,763)	16,049,370	(2,855,128)
Net County Cost	—	—	—	—	—	—	—

Fire Protection Services (3580B)

Mission Statement

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

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	2,007,584	106,472	2,309,886	5,203,414	2,893,528	5,203,414	—
Intergovernmental Revenues	113,874	12,385	—	298,755	298,755	—	(298,755)
Charges for Services	160,689	150,408	—	—	—	—	—
Interfund Revenue	—	—	—	—	—	—	—
Miscellaneous Revenue	40,783	96,266	—	—	—	—	—
Other Financing Sources	11,026,450	14,123,349	17,446,695	17,583,354	136,659	17,605,102	21,748
Total Revenue	13,349,380	14,488,880	19,756,581	23,085,523	3,328,942	22,808,516	(277,007)
Fund Balance	253,289	252,856	252,856	252,856	—	—	(252,856)
Total Sources	13,602,669	14,741,736	20,009,437	23,338,379	3,328,942	22,808,516	(529,863)
Requirements							
Salaries and Benefits	415	415	415	—	(415)	—	—
Services and Supplies	10,933,587	13,123,018	16,166,566	16,636,957	470,391	16,655,399	18,442
Other Charges	247,922	309,127	624,937	672,826	47,889	675,832	3,006
Fixed Assets	1,846,920	262,468	2,570,532	5,762,815	3,192,283	5,464,060	(298,755)
Other Financing Uses	320,969	793,852	646,987	265,781	(381,206)	13,225	(252,556)
Gross Appropriations	13,349,814	14,488,880	20,009,437	23,338,379	3,328,942	22,808,516	(529,863)
Intrafund Transfers	—	—	—	—	—	—	—
Net Appropriations	13,349,814	14,488,880	20,009,437	23,338,379	3,328,942	22,808,516	(529,863)
Non-General Fund Reserves	252,856	252,856	—	—	—	—	—
Total Requirements	13,602,669	14,741,736	20,009,437	23,338,379	3,328,942	22,808,516	(529,863)
Net County Cost	—	—	—	—	—	—	—

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.

The San Mateo County Sheriff's Office protects life and property and preserves the public peace.

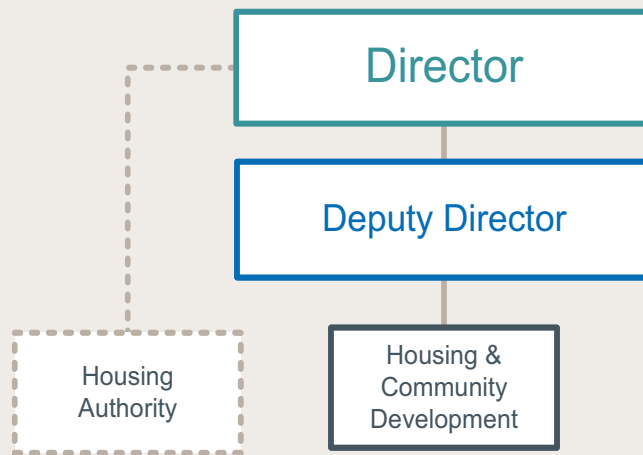
General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	4,093,024	4,371,232	4,071,492	4,270,039	198,547	4,477,131	207,092
Use of Money and Property	81,797	205,998	44,872	44,872	—	44,872	—
Intergovernmental Revenues	12,499	12,139	12,283	12,283	—	12,283	—
Charges for Services	92,064	92,064	90,000	90,000	—	90,000	—
Miscellaneous Revenue	17	—	49,175	49,175	—	49,175	—
Total Revenue	4,279,401	4,681,433	4,267,822	4,466,369	198,547	4,673,461	207,092
Fund Balance	7,610,440	8,755,996	8,755,996	10,250,069	1,494,073	8,108,918	(2,141,151)
Total Sources	11,889,841	13,437,429	13,023,818	14,716,438	1,692,620	12,782,379	(1,934,059)
Requirements							
Services and Supplies	2,955,855	3,099,861	4,778,794	5,382,402	603,608	5,382,399	(3)
Other Charges	85	108	300	118	(182)	121	3
Fixed Assets	8,990	87,392	950,000	1,225,000	275,000	100,000	(1,125,000)
Other Financing Uses	168,916	—	—	—	—	—	—
Gross Appropriations	3,133,845	3,187,360	5,729,094	6,607,520	878,426	5,482,520	(1,125,000)
Intrafund Transfers							
Net Appropriations	3,133,845	3,187,360	5,729,094	6,607,520	878,426	5,482,520	(1,125,000)
Non-General Fund Reserves	8,755,996	10,250,069	7,294,724	8,108,918	814,194	7,299,859	(809,059)
Total Requirements	11,889,841	13,437,429	13,023,818	14,716,438	1,692,620	12,782,379	(1,934,059)
Net County Cost	—	—	—	—	—	—	—

Department of Housing (7900B)

DEPARTMENT OF HOUSING



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

Mission Statement

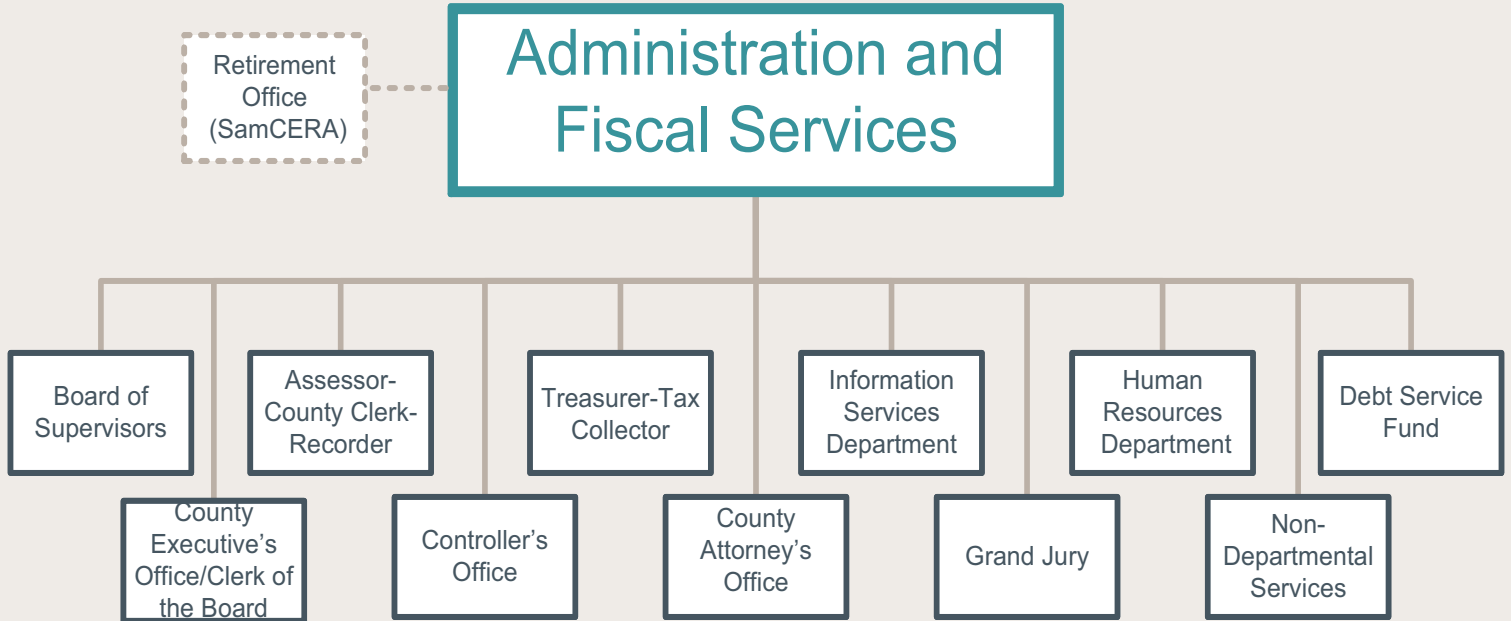
The Department of Housing collaborates with partners as a catalyst to increase the supply of affordable housing and create opportunities for people of all income levels and abilities to prosper by supporting livable and thriving communities.

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	11,429,776	8,844,149	82,987,047	103,760,733	20,773,686	28,880,740	(74,879,993)
Use of Money and Property	4,032,841	4,170,306	4,075,500	2,918,550	(1,156,950)	2,918,550	—
Intergovernmental Revenues	146,932,210	145,309,835	172,071,215	201,381,520	29,310,305	152,270,219	(49,111,301)
Charges for Services	241,962	1,305,332	265,000	155,000	(110,000)	155,000	—
Interfund Revenue	3,339,762	2,268,895	1,480,603	2,514,839	1,034,236	2,950,579	435,740
Miscellaneous Revenue	581,085	2,979,068	5,554,898	2,237,275	(3,317,623)	2,237,275	—
Total Revenue	166,557,635	164,877,585	266,434,263	312,967,917	46,533,654	189,412,363	(123,555,554)
Fund Balance	—	—	—	—	—	—	—
Total Sources	166,557,635	164,877,585	266,434,263	312,967,917	46,533,654	189,412,363	(123,555,554)
Requirements							
Salaries and Benefits	10,059,354	11,270,918	10,855,090	14,316,632	3,461,542	14,490,076	173,444
Services and Supplies	3,958,028	3,962,200	3,634,931	4,383,661	748,730	4,410,828	27,167
Other Charges	152,540,254	158,193,035	261,944,242	304,267,624	42,323,382	170,511,459	(133,756,165)
Other Financing Uses	—	968,050	—	—	—	—	—
Gross Appropriations	166,557,636	174,394,202	276,434,263	322,967,917	46,533,654	189,412,363	(133,555,554)
Intrafund Transfers	—	(9,516,617)	(10,000,000)	(10,000,000)	—	—	10,000,000
Net Appropriations	166,557,636	164,877,585	266,434,263	312,967,917	46,533,654	189,412,363	(123,555,554)
Contingencies/Dept Reserves	(1)	—	—	—	—	—	—
Total Requirements	166,557,635	164,877,585	266,434,263	312,967,917	46,533,654	189,412,363	(123,555,554)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	70.0	73.0	71.0	77.0	6.0	77.0	—
FTE	70.0	73.0	70.6	76.6	6.0	76.6	—

Agency Overview

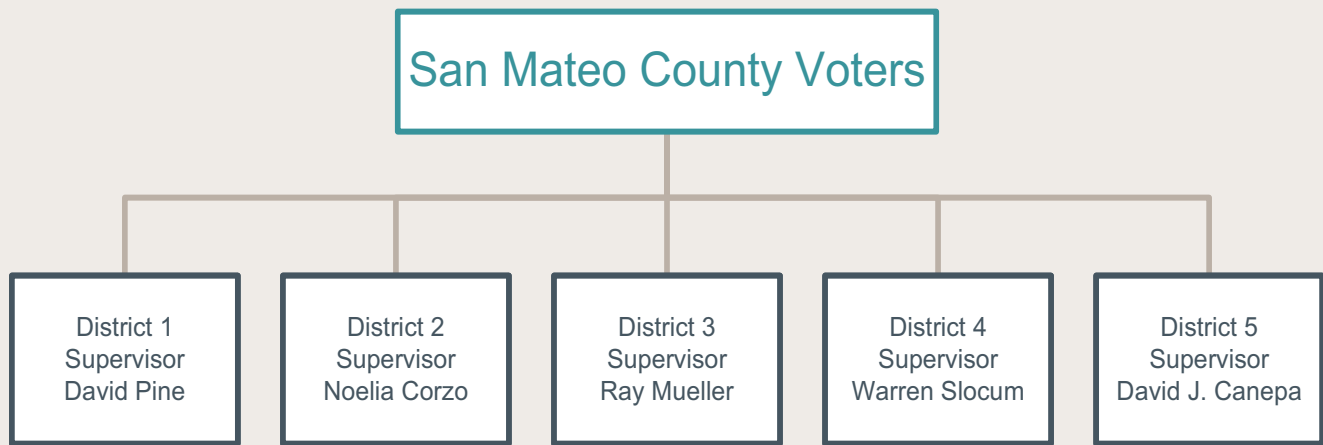


Legend:
----- = Information only non-General Fund Department

Administration and Fiscal Services
FY 2023-24 and FY 2024-25
All Funds Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Total Requirements							
General Fund Budgets							
Board of Supervisors	5,020,660	5,309,294	5,798,902	5,733,538	(65,364)	5,935,727	202,189
County Executive's Office/Clerk of the Board	31,666,119	32,942,679	40,318,961	50,617,071	10,298,110	26,490,843	(24,126,228)
Assessor-County Clerk-Recorder	36,892,440	38,879,639	44,608,001	39,121,282	(5,486,719)	41,201,314	2,080,032
Controller's Office	15,919,456	15,606,562	18,303,451	18,651,051	347,600	19,036,126	385,075
Treasurer - Tax Collector	7,756,400	8,000,096	13,482,255	15,102,512	1,620,257	12,935,915	(2,166,597)
County Attorney's Office	19,894,564	20,740,918	21,133,565	20,533,426	(600,139)	19,313,334	(1,220,092)
Human Resources Department	18,787,961	19,774,922	23,996,366	25,264,600	1,268,234	23,722,449	(1,542,151)
Information Services Department	30,069,584	26,841,996	48,323,984	58,063,374	9,739,390	25,733,621	(32,329,753)
Grand Jury	100,311	107,606	124,491	124,492	1	124,496	4
Non-Departmental Services	969,126,440	1,262,808,346	956,425,788	831,700,959	(124,724,829)	687,990,441	(143,710,518)
Total General Fund	1,135,233,935	1,431,012,059	1,172,515,764	1,064,912,305	(107,603,459)	862,484,266	(202,428,039)
Total Requirements	1,135,233,935	1,431,012,059	1,172,515,764	1,064,912,305	(107,603,459)	862,484,266	(202,428,039)
Total Sources	1,603,913,784	1,899,130,332	1,746,648,396	1,628,409,171	(118,239,225)	1,439,769,741	(188,639,430)
Net County Cost	(468,679,849)	(468,118,273)	(574,132,632)	(563,496,866)	10,635,766	(577,285,475)	(13,788,609)
Non-General Fund Budgets							
Debt Service Fund	64,080,904	66,106,417	65,625,688	70,683,743	5,058,055	65,720,037	(4,963,706)
Total Non-General Funds	64,080,904	66,106,417	65,625,688	70,683,743	5,058,055	65,720,037	(4,963,706)
Total Requirements	72,343,677	74,539,499	74,695,160	80,018,760	5,323,600	75,240,664	(4,778,096)
Total Sources	72,379,195	74,578,181	74,695,160	80,018,760	5,323,600	75,240,664	(4,778,096)
Net County Cost	(35,518)	(38,683)	—	—	—	—	—
Authorized Positions							
FTE	588.0	589.9	589.5	615.2	25.7	615.2	—
Salary Resolution	588.0	591.0	591.0	616.0	25.0	616.0	—
Information Only							
Retirement Office (Information Only)	8,262,773	8,433,082	9,069,472	9,335,017	265,545	9,520,627	185,610

BOARD OF SUPERVISORS



Mission Statement

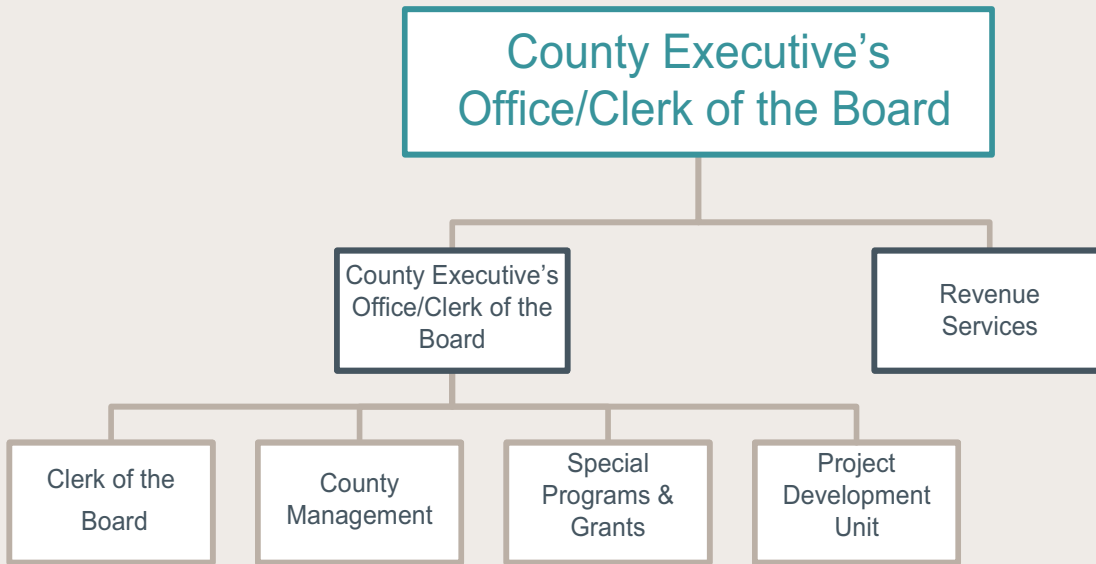
Protect and enhance community health, safety, welfare and natural resources.

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	—	—	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—	—
Miscellaneous Revenue	2,950	—	—	—	—	—	—
Total Revenue	2,950	—	—	—	—	—	—
Fund Balance	—	—	—	—	—	—	—
Total Sources	2,950	—	—	—	—	—	—
Requirements							
Salaries and Benefits	4,534,342	4,617,810	5,043,155	4,935,630	(107,525)	4,996,407	60,777
Services and Supplies	216,567	275,314	357,008	383,426	26,418	417,080	33,654
Other Charges	265,717	401,162	460,351	470,393	10,042	571,272	100,879
Other Financing Uses	13,584	15,008	15,325	21,026	5,701	27,905	6,879
Gross Appropriations	5,030,210	5,309,294	5,875,839	5,810,475	(65,364)	6,012,664	202,189
Intrafund Transfers	(9,550)	—	(76,937)	(76,937)	—	(76,937)	—
Net Appropriations	5,020,660	5,309,294	5,798,902	5,733,538	(65,364)	5,935,727	202,189
Total Requirements	5,020,660	5,309,294	5,798,902	5,733,538	(65,364)	5,935,727	202,189
Net County Cost	5,017,710	5,309,294	5,798,902	5,733,538	(65,364)	5,935,727	202,189
Salary Resolution	22.0	22.0	22.0	22.0	—	22.0	—
FTE	22.0	21.3	22.0	22.0	—	22.0	—

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 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	11,504,485	11,327,692	14,876,215	24,869,137	9,992,922	1,432,402	(23,436,735)
Intergovernmental Revenues	2,057,810	1,403,066	2,814,365	768,740	(2,045,625)	593,740	(175,000)
Charges for Services	117,257	184,153	55,250	55,250	—	55,250	—
Interfund Revenue	—	1,540	20,900	20,900	—	20,900	—
Miscellaneous Revenue	181,435	428,158	586,073	323,214	(262,859)	325,068	1,854
Other Financing Sources	44,815	190,759	99,390	229,271	129,881	353,448	124,177
Total Revenue	13,905,802	13,535,368	18,452,193	26,266,512	7,814,319	2,780,808	(23,485,704)
Fund Balance	3,302,646	3,665,472	3,665,472	5,088,062	1,422,590	4,431,701	(656,361)
Total Sources	17,208,448	17,200,840	22,117,665	31,354,574	9,236,909	7,212,509	(24,142,065)
Requirements							
Salaries and Benefits	12,397,405	13,753,717	13,715,301	15,984,693	2,269,392	16,351,415	366,722
Services and Supplies	14,493,835	14,743,796	22,264,500	29,333,698	7,069,198	6,073,877	(23,259,821)
Other Charges	1,487,145	1,394,989	1,468,764	3,062,233	1,593,469	1,386,698	(1,675,535)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	214,143	214,318	214,980	133,153	(81,827)	53,887	(79,266)
Gross Appropriations	28,592,528	30,106,821	37,663,545	48,513,777	10,850,232	23,865,877	(24,647,900)
Intrafund Transfers	(566,010)	(1,629,046)	(1,807,790)	(2,157,790)	(350,000)	(1,807,790)	350,000
Net Appropriations	28,026,518	28,477,775	35,855,755	46,355,987	10,500,232	22,058,087	(24,297,900)
Contingencies/Dept Reserves	3,302,646	3,665,472	3,665,472	4,260,029	594,557	4,431,701	171,672
Total Requirements	31,329,164	32,143,247	39,521,227	50,616,016	11,094,789	26,489,788	(24,126,228)
Net County Cost	14,120,716	14,942,407	17,403,562	19,261,442	1,857,880	19,277,279	15,837
Salary Resolution	54.0	56.0	56.0	66.0	10.0	66.0	—
FTE	54.0	56.0	55.9	65.9	10.0	65.9	—

CEO Revenue Services (1270B)

Mission Statement

Revenue Services mission is to assist agencies and departments in their efforts to recover revenue efficiently and professionally while providing individuals guidance to clear their financial obligations.

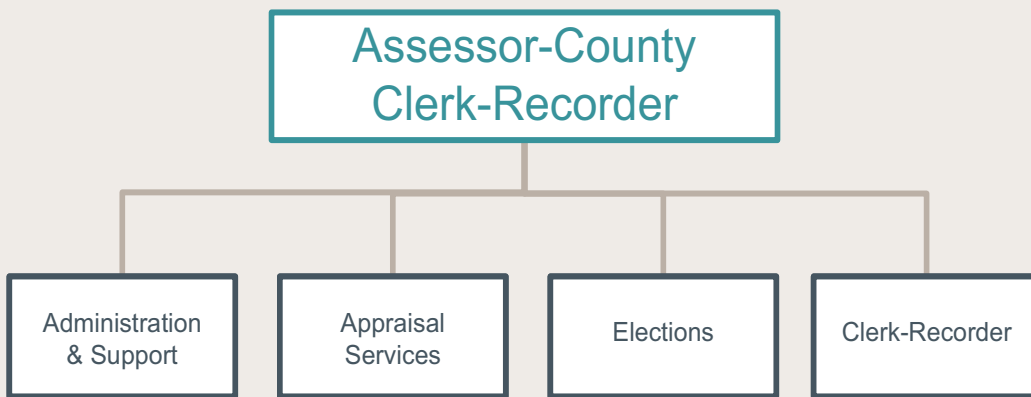
General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Use of Money and Property	31,084	—	—	—	—	—	—
Charges for Services	199,471	1,699	—	—	—	—	—
Interfund Revenue	47,610	—	—	—	—	—	—
Miscellaneous Revenue	58,789	—	—	—	—	—	—
Total Revenue	336,955	1,699	—	—	—	—	—
Fund Balance	—	797,734	797,734	—	(797,734)	—	—
Total Sources	336,955	799,433	797,734	—	(797,734)	—	—
Requirements							
Salaries and Benefits	1,165,869	125,137	132,568	—	(132,568)	—	—
Services and Supplies	644,722	55,363	396,834	1,055	(395,779)	1,055	—
Other Charges	325,845	316,715	250,000	—	(250,000)	—	—
Other Financing Uses	17,503	16,688	18,332	—	(18,332)	—	—
Gross Appropriations	2,153,940	513,904	797,734	1,055	(796,679)	1,055	—
Intrafund Transfers	(2,614,731)	—	—	—	—	—	—
Net Appropriations	(460,792)	513,904	797,734	1,055	(796,679)	1,055	—
Contingencies/Dept Reserves	797,746	285,529	—	—	—	—	—
Non-General Fund Reserves	—	—	—	—	—	—	—
Total Requirements	336,955	799,433	797,734	1,055	(796,679)	1,055	—
Net County Cost	—	—	—	1,055	1,055	1,055	—
Salary Resolution	9.0	—	—	—	—	—	—
FTE	9.0	—	—	—	—	—	—

Assessor-County Clerk-Recorder (1300B)

ASSESSOR-COUNTY CLERK-RECORDER



Mission Statement

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

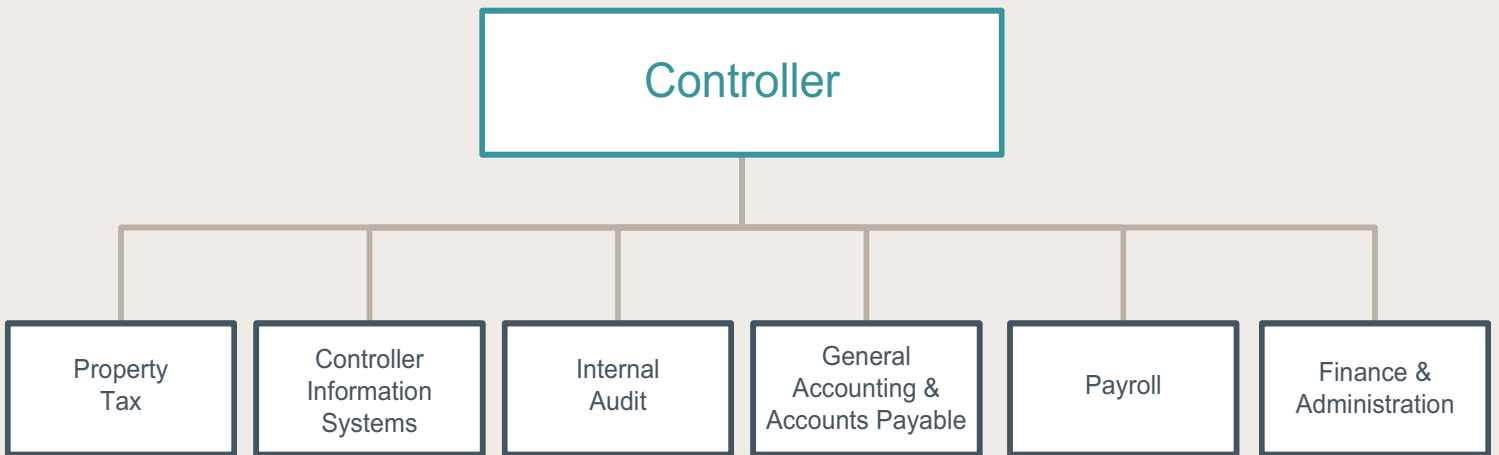
General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Intergovernmental Revenues	5,748,014	—	20,000	30,000	10,000	40,000	10,000
Charges for Services	13,776,099	16,278,885	16,941,712	13,139,587	(3,802,125)	17,985,089	4,845,502
Interfund Revenue	66,860	1,576,938	5,160,409	2,666,393	(2,494,016)	2,017,256	(649,137)
Miscellaneous Revenue	80,336	160,064	22,000	38,000	16,000	34,000	(4,000)
Total Revenue	19,671,309	18,015,887	22,144,121	15,873,980	(6,270,141)	20,076,345	4,202,365
Fund Balance	2,261,217	3,862,026	3,862,026	4,021,730	159,704	1,431,006	(2,590,724)
Total Sources	21,932,526	21,877,913	26,006,147	19,895,710	(6,110,437)	21,507,351	1,611,641
Requirements							
Salaries and Benefits	29,791,815	29,281,569	30,476,434	30,258,853	(217,581)	32,213,514	1,954,661
Services and Supplies	12,545,227	11,169,708	16,981,271	19,853,797	2,872,526	8,901,975	(10,951,822)
Other Charges	2,477,716	2,880,861	2,812,045	2,852,025	39,980	2,907,726	55,701
Fixed Assets	2,923,689	2,796,712	10,246,902	9,910,645	(336,257)	—	(9,910,645)
Other Financing Uses	634,076	620,811	1,378,077	1,734,430	356,353	569,854	(1,164,576)
Gross Appropriations	48,372,522	46,749,662	61,894,729	64,609,750	2,715,021	44,593,069	(20,016,681)
Intrafund Transfers	(12,911,088)	(9,301,028)	(18,717,734)	(26,919,474)	(8,201,740)	(4,822,761)	22,096,713
Net Appropriations	35,461,434	37,448,633	43,176,995	37,690,276	(5,486,719)	39,770,308	2,080,032
Contingencies/Dept Reserves	1,431,006	1,431,006	1,431,006	1,431,006	—	1,431,006	—
Total Requirements	36,892,440	38,879,639	44,608,001	39,121,282	(5,486,719)	41,201,314	2,080,032
Net County Cost	14,959,914	17,001,727	18,601,854	19,225,572	623,718	19,693,963	468,391
Salary Resolution	156.0	161.0	161.0	167.0	6.0	167.0	—
FTE	156.0	161.0	161.0	167.0	6.0	167.0	—

Controller's Office (1400B)

CONTROLLER'S OFFICE



Mission Statement

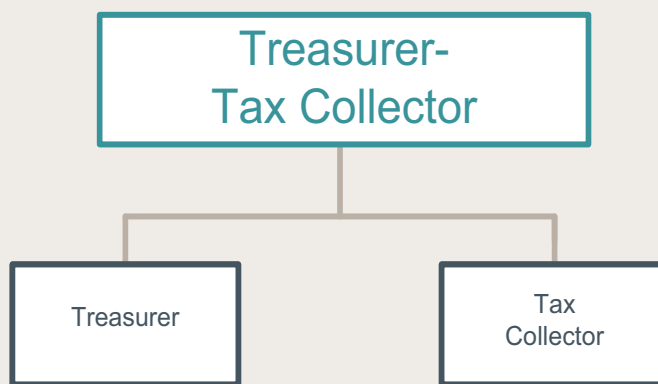
To promote the County's operational effectiveness and ensure its financial transparency and integrity by providing quality accounting, audit and financial reporting services.

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	—	—	—	—	—	—	—
Use of Money and Property	83	207	—	—	—	—	—
Intergovernmental Revenues	176,447	101,076	504,080	135,000	(369,080)	504,080	369,080
Charges for Services	2,470,506	2,879,392	2,171,447	2,528,558	357,111	2,544,538	15,980
Interfund Revenue	70,482	98,379	9,368	106,736	97,368	109,001	2,265
Miscellaneous Revenue	113,611	59,721	64,000	44,000	(20,000)	44,000	—
Total Revenue	2,831,128	3,138,776	2,748,895	2,814,294	65,399	3,201,619	387,325
Fund Balance	2,891,926	2,907,204	2,907,204	3,477,538	570,334	3,198,178	(279,360)
Total Sources	5,723,054	6,045,980	5,656,099	6,291,832	635,733	6,399,797	107,965
Requirements							
Salaries and Benefits	10,078,992	9,434,186	10,963,643	11,131,939	168,296	11,617,729	485,790
Services and Supplies	2,698,675	2,955,948	4,348,259	4,519,805	171,546	4,431,017	(88,788)
Other Charges	1,842,840	1,490,465	2,680,465	1,715,858	(964,607)	1,719,264	3,406
Reclassification of Expenses	—	—	—	(35,489)	(35,489)	(37,111)	(1,622)
Fixed Assets	—	16,476	—	—	—	—	—
Other Financing Uses	195,160	202,968	203,447	201,313	(2,134)	199,242	(2,071)
Gross Appropriations	14,815,667	14,100,043	18,195,814	17,533,426	(662,388)	17,930,141	396,715
Intrafund Transfers	(693,056)	(647,385)	(2,046,267)	(2,080,553)	(34,286)	(2,092,193)	(11,640)
Net Appropriations	14,122,612	13,452,658	16,149,547	15,452,873	(696,674)	15,837,948	385,075
Contingencies/Dept Reserves	1,796,844	2,153,904	2,153,904	3,198,178	1,044,274	3,198,178	—
Total Requirements	15,919,456	15,606,562	18,303,451	18,651,051	347,600	19,036,126	385,075
Net County Cost	10,196,401	9,560,582	12,647,352	12,359,219	(288,133)	12,636,329	277,110
Salary Resolution	53.0	53.0	53.0	57.0	4.0	57.0	—
FTE	53.0	53.0	53.0	57.0	4.0	57.0	—

Treasurer - Tax Collector (1500B)

TREASURER-TAX COLLECTOR



Mission Statement

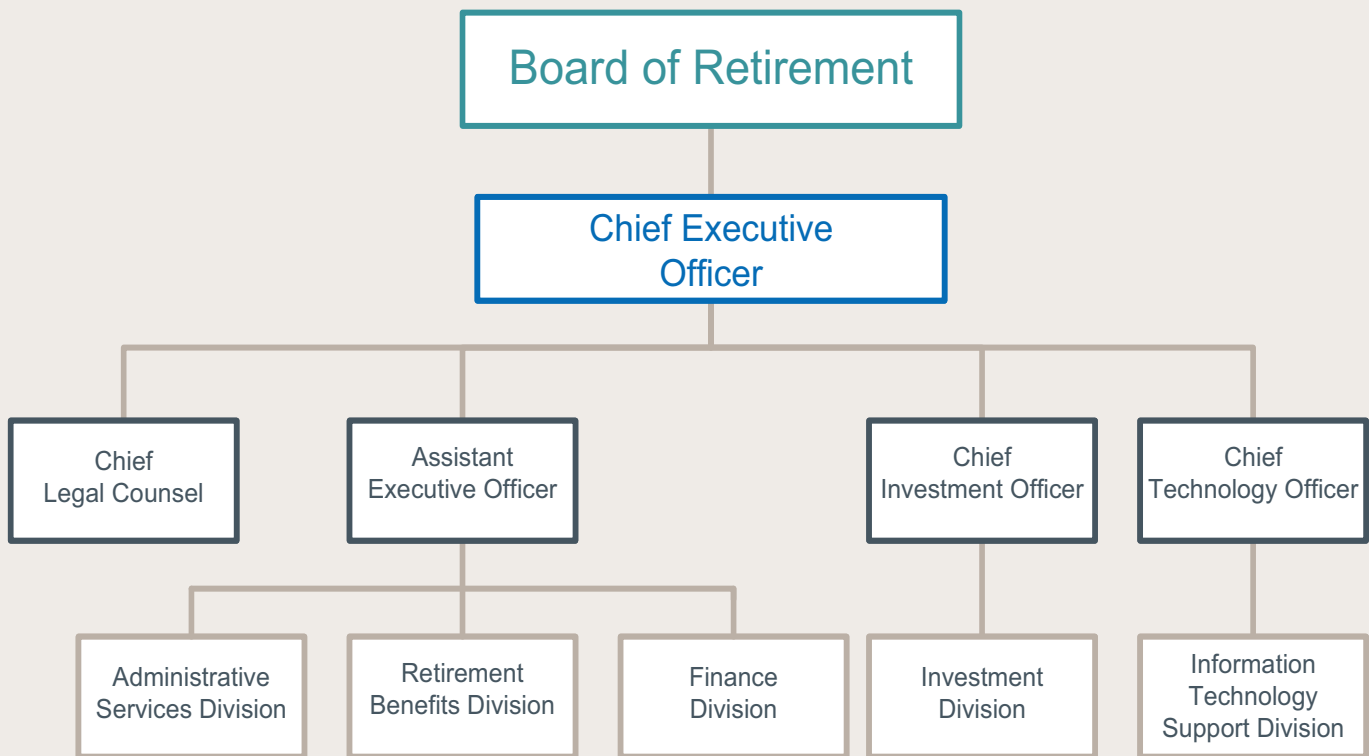
The San Mateo County Treasurer-Tax Collector is dedicated to providing the highest level of customer service in a courteous, consistent, and professional manner while providing accurate information, collecting revenue effectively, investing responsibly, and safeguarding taxpayer dollars for the residents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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	110,850	—	—	—	—	—	—
Licenses, Permits and Franchises	1,183	1,600	1,550	1,550	—	1,550	—
Use of Money and Property	—	—	—	—	—	—	—
Charges for Services	6,632,209	7,910,810	6,947,226	7,373,851	426,625	9,898,822	2,524,971
Interfund Revenue	87,757	70,603	70,000	70,000	—	70,000	—
Miscellaneous Revenue	78,074	86,282	60,000	60,000	—	60,000	—
Total Revenue	6,910,073	8,069,294	7,078,776	7,505,401	426,625	10,030,372	2,524,971
Fund Balance	3,134,969	3,884,239	3,884,239	5,173,309	1,289,070	267,284	(4,906,025)
Total Sources	10,045,042	11,953,533	10,963,015	12,678,710	1,715,695	10,297,656	(2,381,054)
Requirements							
Salaries and Benefits	3,761,395	3,685,384	5,671,906	6,044,672	372,766	5,730,970	(313,702)
Services and Supplies	2,908,914	3,336,545	6,250,789	6,754,798	504,009	5,199,917	(1,554,881)
Other Charges	763,456	1,421,221	2,011,607	1,974,575	(37,032)	1,677,372	(297,203)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	173,381	172,125	183,295	171,183	(12,112)	170,372	(811)
Gross Appropriations	7,607,146	8,615,274	14,117,597	14,945,228	827,631	12,778,631	(2,166,597)
Intrafund Transfers	(118,031)	(882,463)	(902,626)	(110,000)	792,626	(110,000)	—
Net Appropriations	7,489,116	7,732,812	13,214,971	14,835,228	1,620,257	12,668,631	(2,166,597)
Contingencies/Dept Reserves	267,284	267,284	267,284	267,284	—	267,284	—
Total Requirements	7,756,400	8,000,096	13,482,255	15,102,512	1,620,257	12,935,915	(2,166,597)
Net County Cost	(2,288,642)	(3,953,438)	2,519,240	2,423,802	(95,438)	2,638,259	214,457
Salary Resolution	34.0	34.0	34.0	34.0	—	34.0	—
FTE	34.0	34.0	34.0	34.0	—	34.0	—

Retirement Office (2000B)

RETIREMENT OFFICE (SamCERA)



Mission Statement

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

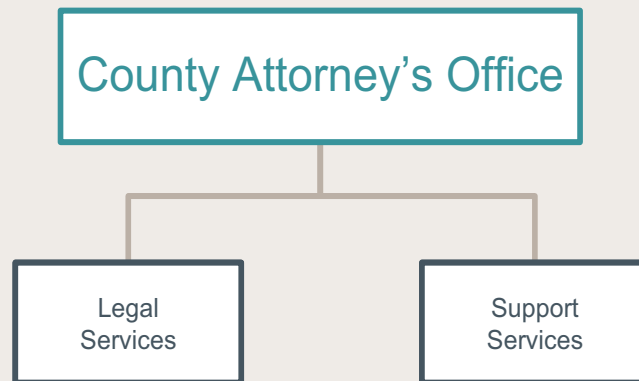
General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Miscellaneous Revenue	8,262,773	8,433,082	9,069,472	9,335,017	265,545	9,520,627	185,610
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	8,262,773	8,433,082	9,069,472	9,335,017	265,545	9,520,627	185,610
Total Sources	8,262,773	8,433,082	9,069,472	9,335,017	265,545	9,520,627	185,610
Requirements							
Salaries and Benefits	5,545,932	5,736,284	5,949,295	5,965,694	16,399	6,064,216	98,522
Services and Supplies	2,373,666	2,331,976	2,723,746	2,827,326	103,580	2,909,126	81,800
Other Charges	343,175	364,823	396,431	541,997	145,566	547,285	5,288
Fixed Assets	—	—	—	—	—	—	—
Gross Appropriations	8,262,773	8,433,082	9,069,472	9,335,017	265,545	9,520,627	185,610
Intrafund Transfers							
Net Appropriations	8,262,773	8,433,082	9,069,472	9,335,017	265,545	9,520,627	185,610
Total Requirements	8,262,773	8,433,082	9,069,472	9,335,017	265,545	9,520,627	185,610
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	23.0	23.0	23.0	23.0	—	23.0	—
FTE	23.0	23.0	22.9	22.9	—	22.9	—

County Attorney's Office (1600B)

COUNTY ATTORNEY'S OFFICE



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	—	14,583	118,908	118,908	—	118,908	—
Charges for Services	4,785,694	4,485,886	5,071,018	4,720,595	(350,423)	4,761,595	41,000
Interfund Revenue	1,833	2,200	—	—	—	—	—
Miscellaneous Revenue	782,206	885,430	749,355	999,553	250,198	999,553	—
Other Financing Sources	2,475	—	—	—	—	—	—
Total Revenue	5,572,209	5,388,098	5,939,281	5,839,056	(100,225)	5,880,056	41,000
Fund Balance	6,617,538	6,684,535	6,684,535	6,384,130	(300,405)	4,958,403	(1,425,727)
Total Sources	12,189,747	12,072,633	12,623,816	12,223,186	(400,630)	10,838,459	(1,384,727)
Requirements							
Salaries and Benefits	14,339,006	14,548,180	15,123,903	15,033,349	(90,554)	15,390,373	357,024
Services and Supplies	1,540,430	1,790,914	1,519,287	2,862,162	1,342,875	1,618,577	(1,243,585)
Other Charges	623,975	724,524	812,589	627,860	(184,729)	625,893	(1,967)
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	22,399	24,741	26,005	22,900	(3,105)	22,089	(811)
Gross Appropriations	16,525,810	17,088,359	17,481,784	18,546,271	1,064,487	17,656,932	(889,339)
Intrafund Transfers	(2,990,885)	(2,890,107)	(2,890,885)	(2,971,248)	(80,363)	(3,302,001)	(330,753)
Net Appropriations	13,534,925	14,198,252	14,590,899	15,575,023	984,124	14,354,931	(1,220,092)
Contingencies/Dept Reserves	6,359,639	6,542,666	6,542,666	4,958,403	(1,584,263)	4,958,403	—
Total Requirements	19,894,564	20,740,918	21,133,565	20,533,426	(600,139)	19,313,334	(1,220,092)
Net County Cost	7,704,817	8,668,284	8,509,749	8,310,240	(199,509)	8,474,875	164,635
Salary Resolution	49.0	49.0	49.0	50.0	1.0	50.0	—
FTE	49.0	49.0	48.2	49.8	1.5	49.8	—

Human Resources Department (1700D)

HUMAN RESOURCES DEPARTMENT



Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	198,891	185,921	437,091	454,575	17,484	454,575	—
Use of Money and Property	1,501	1,336	4,000	2,000	(2,000)	2,000	—
Charges for Services	469,064	398,062	363,258	385,025	21,767	377,026	(7,999)
Interfund Revenue	7,413,379	7,709,134	10,062,669	10,707,293	644,624	11,054,248	346,955
Miscellaneous Revenue	318,067	224,528	278,689	250,263	(28,426)	235,263	(15,000)
Other Financing Sources	—	—	—	—	—	—	—
Total Revenue	8,400,903	8,518,980	11,145,707	11,799,156	653,449	12,123,112	323,956
Fund Balance	1,926,018	1,901,389	1,901,389	2,052,839	151,450	533,135	(1,519,704)
Total Sources	10,326,921	10,420,369	13,047,096	13,851,995	804,899	12,656,247	(1,195,748)
Requirements							
Salaries and Benefits	15,632,159	16,664,854	18,497,489	19,533,524	1,036,035	19,700,214	166,690
Services and Supplies	2,039,614	2,156,170	3,798,839	5,888,369	2,089,530	4,054,431	(1,833,938)
Other Charges	1,606,759	1,735,343	1,932,697	1,689,840	(242,857)	1,520,161	(169,679)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—
Other Financing Uses	82,931	80,421	1,156,661	1,591,512	434,851	271,857	(1,319,655)
Gross Appropriations	19,361,462	20,636,788	25,385,686	28,703,245	3,317,559	25,546,663	(3,156,582)
Intrafund Transfers	(1,115,087)	(1,373,608)	(1,901,063)	(3,971,780)	(2,070,717)	(2,357,349)	1,614,431
Net Appropriations	18,246,375	19,263,179	23,484,623	24,731,465	1,246,842	23,189,314	(1,542,151)
Contingencies/Dept Reserves	541,586	511,743	511,743	533,135	21,392	533,135	—
Total Requirements	18,787,961	19,774,922	23,996,366	25,264,600	1,268,234	23,722,449	(1,542,151)
Net County Cost	8,461,040	9,354,553	10,949,270	11,412,605	463,335	11,066,202	(346,403)
Salary Resolution	76.0	79.0	79.0	83.0	4.0	83.0	—
FTE	76.0	79.0	78.9	83.0	4.2	83.0	—

Information Services Department (1800B)

INFORMATION SERVICES DEPARTMENT

Information Services Office of CIO

Business & Fiscal
Administration

Planning & Project
Management

Applications

Client
Success

Network &
Security

IT Operations

Mission Statement

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

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	2,695,321	1,263,165	11,602,774	15,339,608	3,736,834	591,269	(14,748,339)
Use of Money and Property	194,928	199,220	198,479	204,187	5,708	204,187	—
Intergovernmental Revenues	2,073,528	3,870,669	14,135,098	15,398,577	1,263,479	5,000,000	(10,398,577)
Charges for Services	1,361,161	1,017,800	1,501,472	2,680,123	1,178,651	2,710,239	30,116
Interfund Revenue	8,845,039	11,432,082	11,861,405	13,949,952	2,088,547	14,311,852	361,900
Miscellaneous Revenue	377,971	34,305	—	—	—	—	—
Total Revenue	15,547,948	17,817,240	39,299,228	47,572,447	8,273,219	22,817,547	(24,754,900)
Fund Balance	14,521,636	9,024,756	9,024,756	10,490,927	1,466,171	2,916,074	(7,574,853)
Total Sources	30,069,584	26,841,996	48,323,984	58,063,374	9,739,390	25,733,621	(32,329,753)
Requirements							
Salaries and Benefits	28,542,618	28,316,722	33,022,430	31,798,904	(1,223,526)	32,504,975	706,071
Services and Supplies	15,677,389	13,574,106	42,766,422	57,110,970	14,344,548	23,348,643	(33,762,327)
Other Charges	2,820,427	2,751,240	2,790,335	2,469,954	(320,381)	2,383,738	(86,216)
Reclassification of Expenses	—	—	—	—	—	—	—
Fixed Assets	230,176	1,706,270	57,000	—	(57,000)	—	—
Other Financing Uses	304,849	300,754	308,118	352,805	44,687	353,986	1,181
Gross Appropriations	47,575,459	46,649,092	78,944,305	91,732,633	12,788,328	58,591,342	(33,141,291)
Intrafund Transfers	(26,530,631)	(31,209,613)	(33,727,642)	(36,585,333)	(2,857,691)	(35,773,795)	811,538
Net Appropriations	21,044,829	15,439,479	45,216,663	55,147,300	9,930,637	22,817,547	(32,329,753)
Contingencies/Dept Reserves	9,024,755	11,402,517	3,107,321	2,916,074	(191,247)	2,916,074	—
Total Requirements	30,069,584	26,841,996	48,323,984	58,063,374	9,739,390	25,733,621	(32,329,753)
Net County Cost	—	—	—	—	—	—	—
Salary Resolution	135.0	137.0	137.0	137.0	—	137.0	—
FTE	135.0	136.6	136.6	136.6	—	136.6	—

Grand Jury (1920B)**Mission Statement**

Conducts civil investigations of County and city government operations.

General Fund**FY 2023-24 and FY 2024-25 Budget Unit Summary**

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Requirements							
Salaries and Benefits	—	—	—	—	—	—	—
Services and Supplies	100,083	107,369	123,890	124,284	394	124,288	4
Other Charges	227	237	601	208	(393)	208	—
Gross Appropriations	100,311	107,606	124,491	124,492	1	124,496	4
Intrafund Transfers							
Net Appropriations	100,311	107,606	124,491	124,492	1	124,496	4
Total Requirements	100,311	107,606	124,491	124,492	1	124,496	4
Net County Cost	100,311	107,606	124,491	124,492	1	124,496	4

Non-Departmental Services (8000B)

Mission Statement

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

General Fund FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Taxes	878,240,130	935,682,300	723,809,973	794,353,259	70,543,286	791,308,294	(3,044,965)
Licenses, Permits and Franchises	675,805	848,814	617,031	617,031	—	617,031	—
Fines, Forfeitures and Penalties	692,680	417,041	—	—	—	—	—
Use of Money and Property	18,531,891	46,528,340	18,792,904	23,876,263	5,083,359	24,034,942	158,679
Intergovernmental Revenues	50,182,989	75,264,962	136,201,519	84,832,781	(51,368,738)	84,832,781	—
Charges for Services	2,695,122	464,180	1,908,438	1,908,438	—	1,908,438	—
Interfund Revenue	7,604,836	6,431,575	5,281,424	5,281,424	—	5,281,424	—
Miscellaneous Revenue	6,465,737	6,049,398	231,843	231,843	—	231,843	—
Other Financing Sources	21,347,462	—	—	—	—	—	—
Total Revenue	986,436,650	1,071,686,610	886,843,132	911,101,039	24,257,907	908,214,753	(2,886,286)
Fund Balance	509,677,424	720,269,708	720,269,708	970,867,616	250,597,908	436,909,348	(533,958,268)
Total Sources	1,496,114,074	1,791,956,318	1,607,112,840	1,881,968,655	274,855,815	1,345,124,101	(536,844,554)
Requirements							
Salaries and Benefits	15,117,644	10,150,410	57,690,000	10,740,000	(46,950,000)	10,740,000	—
Services and Supplies	49,047,503	56,342,004	133,580,844	149,254,253	15,673,409	120,238,774	(29,015,479)
Other Charges	25,004,986	35,908,181	148,644,515	85,726,893	(62,917,622)	74,053,584	(11,673,309)
Fixed Assets	32,169,690	1,945,899	65,738,213	71,738,213	6,000,000	71,738,213	—
Other Financing Uses	56,898,658	94,983,301	307,510,368	685,922,911	378,412,543	179,541,786	(506,381,125)
Gross Appropriations	178,238,482	199,329,795	713,163,940	1,003,382,270	290,218,330	456,312,357	(547,069,913)
Intrafund Transfers	(57,744)	(83,142)	(484,045)	(484,045)	—	(484,045)	—
Net Appropriations	178,180,738	199,246,653	712,679,895	1,002,898,225	290,218,330	455,828,312	(547,069,913)
Contingencies/Dept Reserves	790,945,702	1,063,561,693	243,745,893	236,721,599	(7,024,294)	232,162,129	(4,559,470)
Total Requirements	969,126,440	1,262,808,346	956,425,788	1,239,619,824	283,194,036	687,990,441	(551,629,383)
Net County Cost	(526,987,634)	(529,147,972)	(650,687,052)	(642,348,831)	8,338,221	(657,133,660)	(14,784,829)

Debt Service Fund (8900B)

Mission Statement

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

General Fund

FY 2023-24 and FY 2024-25 Budget Unit Summary

	Actual 2021-22	Actual 2022-23	Revised 2022-23	Adopted 2023-24	Change 2023-24	Recomm 2024-25	Change 2024-25
Sources							
Use of Money and Property	204,990	480,733	—	—	—	—	—
Other Financing Sources	39,627,683	40,923,520	40,923,525	45,521,807	4,598,282	49,593,006	4,071,199
Total Revenue	39,832,673	41,404,254	40,923,525	45,521,807	4,598,282	49,593,006	4,071,199
Fund Balance	24,248,231	24,702,163	24,702,163	25,161,936	459,773	16,127,031	(9,034,905)
Total Sources	64,080,904	66,106,417	65,625,688	70,683,743	5,058,055	65,720,037	(4,963,706)
Requirements							
Services and Supplies	—	—	—	—	—	—	—
Other Charges	39,251,988	40,553,361	40,559,371	45,075,401	4,516,030	48,870,758	3,795,357
Other Financing Uses	126,753	391,120	6,624,237	9,481,311	2,857,074	4,000,000	(5,481,311)
Gross Appropriations	39,378,740	40,944,481	47,183,608	54,556,712	7,373,104	52,870,758	(1,685,954)
Intrafund Transfers							
Net Appropriations	39,378,740	40,944,481	47,183,608	54,556,712	7,373,104	52,870,758	(1,685,954)
Non-General Fund Reserves	24,702,163	25,161,936	18,442,080	16,127,031	(2,315,049)	12,849,279	(3,277,752)
Total Requirements	64,080,904	66,106,417	65,625,688	70,683,743	5,058,055	65,720,037	(4,963,706)
Net County Cost	—	—	—	—	—	—	—

Attachment C



MEASURE K FUNDED INITIATIVES

Measure K Allocations

Department Name	Project Name	2023-24 Adopted
County Executive's Office/Clerk of the Board	Measure K Admin Assistant	544,578
County Executive's Office/Clerk of the Board	Programs and Services Dist 4	350,000
Sheriff's Office	Programs and Services Dist 1	22,000
Sheriff's Office	Programs and Services Dist 4	198,000
Sheriff's Office	Programs and Services Dist 5	0
Probation Department	Programs and Services Dist 5	0
Planning and Building	Programs and Services Dist 3	196,045
Parks Department	Programs and Services Dist 2	38,845
Department of Public Works	Programs and Services Dist 3	126,496
Department of Public Works	Programs and Services Dist 4	103,314
County Health	Programs and Services Dist 2	4,928
County Health	Programs and Services Dist 4	0
County Health	Programs and Services Dist 5	0
Human Services Agency	Programs and Services Dist 1	0
Human Services Agency	Programs and Services Dist 4	100,000
Non-Departmental Services	Measure A Loans and Grants	958,715
Non-Departmental Services	Measure K Oversight Committee	15,000
Non-Departmental Services	Programs and Services Dist 1	2,487,564
Non-Departmental Services	Programs and Services Dist 2	2,479,154
Non-Departmental Services	Programs and Services Dist 3	2,001,635
Non-Departmental Services	Programs and Services Dist 4	1,814,320
Non-Departmental Services	Programs and Services Dist 5	2,392,263
Capital Projects	Programs and Services Dist 2	195,353
Capital Projects	Programs and Services Dist 3	53,736
District-Specific		14,081,946

Department Name	Project Name	2023-24 Adopted
County Executive's Office/Clerk of the Board	Gun Violence and Homelessness	250,000
District Attorney's Office	DA Domestic Violence	245,000
District Attorney's Office	District Attorney Gun Violence	855,000
Sheriff's Office	Gun Buy Back Program	80,000
Sheriff's Office	Human Trafficking and CSEC	226,907
Sheriff's Office	School Safety	677,092
Fire Protection Services	County Fire Engine Replc Fnd	5,203,414
Department of Emergency Management	Evac Route Fuels Reduction	187,500
Department of Emergency Management	Zonehaven	182,400
Human Services Agency	CORA - Legal Expenses	82,751
Non-Departmental Services	Gun Buy Back Program	160,000
Other Capital Construction Fund	Pescadero Fire Station	20,316,751
Other Capital Construction Fund	Tower Road Fire Station	2,000,000
Capital Projects	PSC Regional Ops Ctr (ROC)	737,006
Public Safety		31,203,821
County Health	SMCHealth-HPSM-House-Retention	2,000,000
County Health	BHRS and Police Pilot Program	989,143
County Health	Meas K Imat Program	1,480,178
County Health	Respite Program	1,202,349
County Health	SMART Program	98,714
County Health	Home Visit Expansion	1,383,991
County Health	Coastside Medical Services	568,071
County Health	Redirected Measure K to SMMC	1,254,359
Human Services Agency	Public Health Nurse Program	1,026,620
Other Capital Construction Fund	SSF Health Campus	10,000,000
Health and Mental Health		20,003,425

Department Name	Project Name	2023-24 Adopted
County Executive's Office/Clerk of the Board	Early Learnng and Care Trust Fd	0
County Executive's Office/Clerk of the Board	Students With Amazing Goals	397,752
Human Resources Department	Supported Training Employ Prog	454,575
County Library	Direct Pay to Lib for Big Lift	1,088,012
County Library	Library Raising a Reader	100,000
County Library	Library Summer Reading Progrms	388,289
County Health	4H Youth Development Program	35,116
County Health	COE and Schools Coordination	180,751
County Health	Comm Collab East Palo Alto	137,692
County Health	Early Childhood Comm Teams	772,548
County Health	Early Onset Bipolar	477,885
County Health	PES Case Management	351,500
County Health	Pre To Three	647,660
County Health	Youth Outpatient Case Mgmt	865,879
County Health	Pre To Three	459,565
Human Services Agency	Early Learnng and Care Trust Fd	6,911,988
Human Services Agency	At-Risk Foster Youth Services	1,111,000
Human Services Agency	CASA (Advocates) - Foster Care	125,134
Human Services Agency	HSA PEI-At Risk Child	723,259
Human Services Agency	StarVista Dybrk Fstr Yth Trg	257,835
Youth and Education		15,486,440
County Executive's Office/Clerk of the Board	Addiction Program (Homeless)	3,000,000
County Executive's Office/Clerk of the Board	Affordable Housing Project Dev	500,000
County Executive's Office/Clerk of the Board	HMB Farm Labor Housing Proj	6,986,735
County Executive's Office/Clerk of the Board	Unincorporated Housing Support	2,000,000
Planning and Building	Affordable Housing Initiative	869,612
Office of Sustainability	Home for All	671,105
County Health	Augmented Housing Insp Pgm	401,683

Department Name	Project Name	2023-24 Adopted
Human Services Agency	ITA - Clarity & FRC database	125,279
Human Services Agency	BitFocus Clarity Human Svcs	138,548
Human Services Agency	COH Housing Assitance	5,000,000
Human Services Agency	CORE Agenc Emerg Housg Assist	498,441
Human Services Agency	EPA Homeless Shelter Op Exp	631,352
Human Services Agency	Homeless Outreach Teams	663,694
Human Services Agency	HOPE Plan Implementation	2,132,615
Human Services Agency	Housing Retention	1,363,723
Human Services Agency	RRHHL Abode Contract	1,386,765
Human Services Agency	RRHHL Abode Services	871,514
Human Services Agency	RRHHL CoC Tech Assistance	119,325
Human Services Agency	RRHHL Inclement Weather	17,962
Human Services Agency	RRHHL Interim Housing Capacity	426,470
Human Services Agency	RRHHL Medical Services	236,306
Human Services Agency	RRHHL MVP Bridge Funding	600,244
Human Services Agency	RRHHL MVP Diversion	20,800
Human Services Agency	RRHHL Program Auditing Needs	10,400
Human Services Agency	Safe Harbor Shelter Bridge	196,999
Department of Housing	21 Elements CCAG	142,055
Department of Housing	2nd Unit Amnesty Program	50,000
Department of Housing	Affordable Housing Fund	88,082,718
Department of Housing	BHRS-Provider Property Debt	12,522
Department of Housing	Equity Innovation Fund	900,744
Department of Housing	Farm Labor Housing	1,422,090
Department of Housing	Housing Innovation Fund	294,905
Department of Housing	Local Housing Subsidy Program	11,600,000
Department of Housing	Staff Support	1,255,699
Housing and Homelessness		132,630,305

Measure K Allocations

Department Name	Project Name	2023-24 Adopted
County Executive's Office/Clerk of the Board	Fire Mitigation	1,600,000
County Executive's Office/Clerk of the Board	Fleet Electrification	5,000,000
County Executive's Office/Clerk of the Board	Flood and Sea Level Rise	0
Parks Department	Fire Mitigation	1,728,129
Parks Department	Natural Resource Management	392,804
Parks Department	Parks Department Ops and Maint	2,386,288
Parks Department	Parks Master Plan	283,824
Parks Department	Parks Visitor Services	200,000
Parks Department	Ranger Residences	190,040
Parks Department	Storm Repairs	750,000
Parks Department	Coyote Point Sewer System	350,000
Parks Department	Coyote Point Water System	400,000
Parks Department	Feasibility Study for Bridges	69,159
Parks Department	Fire Mitigation	175,000
Parks Department	Flood Park Improvements	753,934
Parks Department	Memorial Facility Improvements	22,000
Parks Department	Memorial Waterline Replacement	320,480
Parks Department	Parkwide Asphalt Paving	75,559
Parks Department	Quarry Non-Potable Waterline	372,874
Parks Department	Sanchez Adobe Building Repairs	20,000
Parks Department	SBM Daycamp Improvement	500,000
Parks Department	SPV Walnut Bridge Replacement	100,000
Parks Department	Storm Repairs	250,000
Parks Department	Tunitas Creek Beach	4,365,675
Office of Sustainability	Active Transportation Coleman Ave.	323,802
Office of Sustainability	CZU Lightning Complex Recovery	400,000
Office of Sustainability	Flood and Sea Level Rise	875,000
Office of Sustainability	Flood and Sea Level Rise District	0
Non-Departmental Services	CuriOdyssey	1,000,000
Parks and Environment		22,904,568

Department Name	Project Name	2023-24 Adopted
County Executive's Office/Clerk of the Board	Age Friendly Resources	500,000
District Attorney's Office	District Attorney Elder Abuse	1,189,676
County Health	EMS - Medical Reserve Corps	85,112
County Health	AAS Elder Depend Adult Protect	767,394
County Health	AAS Friendship Line	234,105
County Health	AAS Meals Express Pgm	166,947
County Health	AAS Ombudsman	130,668
County Health	AAS Suppl Meal on Wheels	46,340
Human Services Agency	Veterans Services	370,050
Older Adults and Veterans		3,490,292
County Executive's Office/Clerk of the Board	Childcare/Build Up Capacity	500,000
County Executive's Office/Clerk of the Board	Community Legal Aid Services	300,000
County Executive's Office/Clerk of the Board	Cow Palace Emerg Preparedness	1,000,000
County Executive's Office/Clerk of the Board	Crisis & Emerg Language Access	200,000
County Executive's Office/Clerk of the Board	LGBTQ Support/Pride Center	500,000
County Executive's Office/Clerk of the Board	Measure A Outreach Coordinator	240,072
County Executive's Office/Clerk of the Board	Poverty Prevention	1,000,000
Agriculture/Weights and Measures	Measure K Airport (FAA Ruling)	153,633
County Attorney's Office	Measure K Airport (FAA Ruling)	118,908
Information Services Department	Technology Infra and Open Data	15,339,608
Sheriff's Office	Measure K Airport (FAA Ruling)	1,893,732
County Library	Library Capital - EPA	1,063,463
Office of Sustainability	Bicycle Coordinator	90,188
Department of Emergency Management	Coastside Response Coordinator	74,843
Department of Public Works	MCO Airport Sup	239,931
County Health	Measure K Airport (FAA Ruling)	67,595
Human Services Agency	Second Harvest Food Bank	170,465
Non-Departmental Services	Middlefield Road Bike Lane	200,000
Non-Departmental Services	Middlefield Road Solar Grid	200,000

Measure K Allocations

Department Name	Project Name	2023-24 Adopted
Non-Departmental Services	N Fair Oaks General Plan Implm	14,306,661
Other Capital Construction Fund	North Fair Oaks Library	482,040
Capital Projects	Building and Facilities Infrastructure	6,054,940
Community		44,196,079
Total		283,996,876

Attachment D

CONTROLLER'S SCHEDULE

State Controller Schedules		County of San Mateo				Schedule 1	
County Budget Act		All Funds Summary					
January 2010 Edition, revision #1		Fiscal Year 2023-24					
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	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	\$ 1,197,534,177	\$ -	\$ 2,170,385,354	\$ 3,367,919,531	\$ 3,061,707,541	\$ 306,211,990	\$ 3,367,919,531
Special Revenue Funds	68,812,412	-	113,119,037	181,931,449	169,209,882	12,721,567	181,931,449
Capital Projects Funds	216,850,826	-	348,404,503	565,255,329	446,238,246	119,017,083	565,255,329
Debt Service Funds	25,161,936	-	45,521,807	70,683,743	54,556,712	16,127,031	70,683,743
Total Governmental Funds	\$ 1,508,359,351	\$ -	\$ 2,677,430,701	\$ 4,185,790,052	\$ 3,731,712,381	\$ 454,077,671	\$ 4,185,790,052
Other Funds							
Internal Service Funds	\$ -	\$ 3,009,104	\$ 11,252,605	\$ 14,261,709	\$ 14,261,709	\$ -	\$ 14,261,709
Enterprise Funds	-	2,151,427	497,955,953	500,107,380	500,107,380	-	500,107,380
Special Districts and Other Agencies	76,477,639	-	35,271,909	111,749,548	95,758,065	15,991,483	111,749,548
Total Other Funds	\$ 76,477,639	\$ 5,160,531	\$ 544,480,467	\$ 626,118,637	\$ 610,127,154	\$ 15,991,483	\$ 626,118,637
Total All Funds	\$ 1,584,836,990	\$ 5,160,531	\$ 3,221,911,168	\$ 4,811,908,689	\$ 4,341,839,535	\$ 470,069,154	\$ 4,811,908,689

State Controller Schedules		County of San Mateo						Schedule 2	
County Budget Act January 2010 Edition, revision #1		Governmental Funds summary Fiscal Year 2023-24							
Fund Name	Total Financing Sources				Total Financing Uses				
	Fund Balance Available 2023	June 30,	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	\$ 1,197,534,177	\$ -	\$ -	\$ 2,170,385,354	\$ 3,367,919,531	\$ 3,061,707,541	\$ 306,211,990	\$ 3,367,919,531	
Total General Fund	\$ 1,197,534,177	\$ -	\$ -	\$ 2,170,385,354	\$ 3,367,919,531	\$ 3,061,707,541	\$ 306,211,990	\$ 3,367,919,531	
Special Revenue Funds									
Emergency Medical Services Fund	\$ 2,482,599	\$ -	\$ -	\$ 1,509,628	\$ 3,992,227	\$ 2,806,427	\$ 1,185,800	\$ 3,992,227	
IHSS Public Authority Fund	1,875,805	-	-	34,728,533	36,604,338	34,728,534	1,875,804	36,604,338	
Fish and Game Propagation Fund	68,405	-	-	2,000	70,405	12,000	58,405	70,405	
County Fire Protection Structure Fund	4,177,495	-	-	14,727,003	18,904,498	17,583,389	1,321,109	18,904,498	
Road Fund	32,846,333	-	-	52,180,500	85,026,833	85,026,833	-	85,026,833	
Half Cent Transportation Fund	18,748,808	-	-	4,973,490	23,722,298	23,722,298	-	23,722,298	
County-Wide Road Improvement Fund	4,688,810	-	-	499,500	5,188,310	200,000	4,988,310	5,188,310	
Waste Management Fund	3,924,157	-	-	3,835,407	7,759,564	4,467,425	3,292,139	7,759,564	
Waste Management Program	-	-	-	662,976	662,976	662,976	-	662,976	
Total Special Revenue Funds	\$ 68,812,412	\$ -	\$ -	\$ 113,119,037	\$ 181,931,449	\$ 169,209,882	\$ 12,721,567	\$ 181,931,449	
Capital Project Funds									
County One-Time Expense	93,414,299	-	-	1,000,000	94,414,299	45,989,870	48,424,429	94,414,299	
Criminal Justice Temporary Construction Fund	3,521,310	-	-	768,001	4,289,311	768,000	3,521,311	4,289,311	
Court House Temporary Construction Fund	1,659	-	-	1,364,423	1,366,082	1,314,551	51,531	1,366,082	
Other Capital Construction Fund	30,085,894	-	-	74,032,883	104,118,777	104,118,777	-	104,118,777	
Capital Project Fund	29,386,113	-	-	212,095,047	241,481,160	228,756,045	12,725,115	241,481,160	
Electronic Health Record Fund	60,441,551	-	-	59,144,149	119,585,700	65,291,003	54,294,697	119,585,700	
Total Capital Project Funds	\$ 216,850,826	\$ -	\$ -	\$ 348,404,503	\$ 565,255,329	\$ 446,238,246	\$ 119,017,083	\$ 565,255,329	
Debt Service Funds									
Debt Service Funds	\$ 25,161,936	\$ -	\$ -	\$ 45,521,807	\$ 70,683,743	\$ 54,556,712	\$ 16,127,031	\$ 70,683,743	
Total Debt Service Funds	\$ 25,161,936	\$ -	\$ -	\$ 45,521,807	\$ 70,683,743	\$ 54,556,712	\$ 16,127,031	\$ 70,683,743	
Total Governmental Funds	\$ 1,508,359,351	\$ -	\$ -	\$ 2,677,430,701	\$ 4,185,790,052	\$ 3,731,712,381	\$ 454,077,671	\$ 4,185,790,052	
Appropriations Limit	\$ 1,735,750,257								
Appropriations Subject to Limit	\$ 982,826,202								

State Controller Schedules		County of San Mateo			Schedule 3	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Governmental Funds Fiscal Year 2023-24				
					Actual	<input checked="" type="checkbox"/>
					Estimated	<input type="checkbox"/>
Fund Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
General Fund						
General Fund	\$ 1,218,354,008	\$ 6,948,913	\$ 8,271,907	\$ 5,599,011	\$ 1,197,534,177	
Total General Fund	\$ 1,218,354,008	\$ 6,948,913	\$ 8,271,907	\$ 5,599,011	\$ 1,197,534,177	
Special Revenue Funds						
Emergency Medical Services Fund	\$ 2,482,599	\$ -	\$ -	\$ -	2,482,599	
IHSS Public Authority Fund	1,875,805	-	-	-	1,875,805	
Fish and Game Propagation Fund	68,405	-	-	-	68,405	
County Fire Protection Structure Fund	5,263,186	-	1,085,691	-	4,177,495	
Road Fund	33,152,614	-	306,281	-	32,846,333	
Half Cent Transportation Fund	18,748,808	-	-	-	18,748,808	
County-Wide Road Improvement Fund	4,688,810	-	-	-	4,688,810	
Waste Management Fund	3,924,157	-	-	-	3,924,157	
Total Special Revenue Funds	\$ 70,204,384	\$ -	\$ 1,391,972	\$ -	68,812,412	
Capital Project Funds						
County One-Time Expense	\$ 93,414,299	\$ -	\$ -	\$ -	93,414,299	
Criminal Justice Temporary Construction Fund	3,521,310	-	-	-	3,521,310	
Court House Temporary Construction Fund	1,659	-	-	-	1,659	
Other Capital Construction Fund	30,085,894	-	-	-	30,085,894	
Capital Project Fund	29,386,113	-	-	-	29,386,113	
Electronic Health Record Fund	60,441,551	-	-	-	60,441,551	
Total Capital Project Funds	\$ 216,850,826	\$ -	\$ -	\$ -	216,850,826	
Debt Service Funds						
Debt Service Funds	\$ 25,161,936	\$ -	\$ -	\$ -	25,161,936	
Total Debt Service Funds	\$ 25,161,936	\$ -	\$ -	\$ -	25,161,936	
Total Governmental Funds	\$ 1,530,571,154	\$ 6,948,913	\$ 9,663,879	\$ 5,599,011	1,508,359,351	

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 2023-24					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2023	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	\$ -	\$ -	\$ -	\$ 297,648,212	\$ 306,211,990	\$ 306,211,990	
Restricted	487,138	-	-	-	-	487,138	
Committed	-	-	-	-	-	-	
Assigned	5,599,011	-	-	-	-	5,599,011	
Reserve for Inventories	37,450	-	-	-	-	37,450	
Reserve for Advance to Special Revenue Fund	55,300	-	-	-	-	55,300	
Reserve for Advance to Special Revenue Fund	5,193,479	-	-	-	-	5,193,479	
Reserve for Advance to Special Revenue Fund	465,000	-	-	-	-	465,000	
Reserve for Advance to Special Revenue Fund	87,963	-	-	-	-	87,963	
Reserve for Advance to Debt Service Fund	-	-	-	-	-	-	
Reserve for Advance to Internal Service Fund	785,605	-	-	-	-	785,605	
Reserve for Advance to Enterprise Fund	943,442	-	-	-	-	943,442	
Reserve for Advance to Road Fund	216,530	-	-	-	-	216,530	
Total General Fund	\$ 13,870,918	\$ -	\$ -	\$ 297,648,212	\$ 306,211,990	\$ 320,082,908	
Special Revenue Funds							
Emergency Medical Services Fund							
General Reserve	\$ -	\$ -	\$ -	\$ 1,185,800	\$ 1,185,800	\$ 1,185,800	
IHSS Public Authority Fund							
General Reserve	-	-	-	2,056,804	1,875,804	1,875,804	
Fish and Game Propagation Fund							
General Reserve	-	-	-	47,532	58,405	58,405	
County Fire Protection Structure Fund							
General Reserve	-	-	-	4,725,763	1,321,109	1,321,109	
Investment in Capital Assets	1,085,691	-	-	-	-	1,085,691	
Road Fund							
Reserve for Inventories	306,281	-	-	-	-	306,281	
County-Wide Road Improvement Fund							
General Reserve	-	-	-	4,873,884	4,988,310	4,988,310	
Waste Management Fund							
General Reserve	-	-	-	3,288,452	3,292,139	3,292,139	
Total Special Revenue Funds	\$ 1,391,972	\$ -	\$ -	\$ 16,178,235	\$ 12,721,567	\$ 14,113,539	
Capital Project Fund							
Accumulated Capital Outlay	\$ -	\$ -	\$ -	\$ 48,424,429	\$ 48,424,429	\$ 48,424,429	
Criminal Justice Temporary Construction Fund							
General Reserve	-	-	-	3,407,947	3,521,311	3,521,311	
Court House Temporary Construction Fund							
General Reserve	-	-	-	51,531	51,531	51,531	
Parks Acquisition and Development Fund							
General Reserve	-	-	-	-	-	-	
Other Capital Construction Fund							
General Reserve	-	-	-	-	-	-	
General Reserve	-	-	-	-	-	-	
Capital Project Fund							
General Reserve	-	-	-	10,473,862	12,725,115	12,725,115	
Electronic Health Record Fund							
General Reserve	-	-	-	12,944,769	54,294,697	54,294,697	
Total Capital Project Funds	\$ -	\$ -	\$ -	\$ 75,302,538	\$ 119,017,083	\$ 119,017,083	
Debt Service Funds							
Debt Service Funds							
General Reserve	\$ -	\$ -	\$ -	\$ 15,807,634	\$ 16,127,031	\$ 16,127,031	
Total Debt Service Funds	\$ -	\$ -	\$ -	\$ 15,807,634	\$ 16,127,031	\$ 16,127,031	
Total Governmental Funds	\$ 15,262,890	\$ -	\$ -	\$ 404,936,619	\$ 454,077,671	\$ 469,340,561	

State Controller Schedules	San Mateo County	Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2023-24	

Description	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source

Taxes	\$ 951,735,460	\$ 1,010,135,742	\$ 947,778,979	\$ 1,061,153,589
Charges for Services	168,278,348	228,046,036	198,505,714	195,197,718
Control Accounts	190	0	0	0
Fines, Forfeitures and Penalties	7,626,469	6,169,898	8,068,560	8,074,280
Interfund Revenue	72,318,558	74,549,229	159,212,575	159,100,739
Intergovernmental Revenues	623,333,967	690,850,875	844,880,772	869,049,361
Licenses, Permits and Franchises	11,444,485	11,581,285	12,392,376	12,605,280
Miscellaneous Revenue	37,423,029	39,001,580	30,734,433	37,569,683
Other Financing Sources	180,008,453	178,304,031	242,461,054	306,810,962
Use of Money and Property	23,085,718	55,142,472	22,568,232	27,869,085
Total Summarization by Source	\$ 2,075,254,678	\$ 2,293,781,149	\$ 2,466,602,695	\$ 2,677,430,697

Summarization by Fund

Electronic Health Record Fund	\$ 0	\$ 63,623,177	\$ 59,144,149	\$ 59,144,149
Parks Capital Projects Fund	\$ 12,680,873	\$ 5,626,581	\$ 6,962,664	\$ 38,081,311
General Fund	1,820,278,689	1,959,850,326	2,035,824,070	2,170,385,354
Emergency Medical Services Fund	1,330,390	979,722	1,509,627	1,509,627
IHSS Public Authority Fund	31,857,964	32,093,021	34,516,902	34,728,534
Fish and Game Propagation Fund	2,655	2,873	2,000	2,000
Structural Fire Protection Fund	9,370,608	10,390,626	14,474,147	14,727,003
Road Fund	36,449,048	33,600,172	50,011,992	52,180,500
Half-Cent Transportation Fund	3,510,508	3,953,919	2,843,654	3,458,570
Road Improvement Fund	797,192	613,925	499,500	499,500
Waste Management	3,094,182	3,097,091	3,835,407	3,835,407
Measure W - Half Cent Tax 2018	1,516,023	1,827,542	1,207,286	1,514,920

State Controller Schedules		San Mateo County			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2023-24			
Description	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Waste Management Programs	193,797	260,240	662,976	662,976	
County One-Time Expense Fund	1,156,748	1,978,668	1,000,000	1,000,000	
Criminal Justice Temporary Construction Fund	779,448	671,640	768,000	768,000	
Courthouse Temporary Construction Fund	1,714,222	1,113,182	1,364,422	1,364,422	
COB 3 Project Fund	66,308,330	61,051,511	60,000,000	74,032,881	
Other Capital Construction Fund	34,395	78,769	0	0	
Skylonda Project Fund	376,485	2,238	0	0	
Capital Projects Fund	26,630,776	30,358,608	109,436,105	117,512,636	
CP - Parking Structure 2	1,082	40,283	0	0	
Major Capital Construction Fund	17,338,587	41,162,784	36,550,562	56,501,100	
Debt Service Fund	39,832,673	41,404,254	45,989,232	45,521,807	
Total Summarization by Fund	\$ 2,075,254,678	\$ 2,293,781,149	\$ 2,466,602,695	\$ 2,677,430,697	

State Controller Schedules

San Mateo County

Schedule 6

County Budget Act

Detail of Additional Financing Sources by Fund and Account

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2023-24

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Taxes						
		Current Yr Secured	\$ 311,592,256	\$ 338,339,103	\$ 354,263,360	\$ 358,741,389
		PY Secured Redemption	582,404	175,438	722,135	722,135
		Excess Tax Losses Reserve	0	0	10,000,000	10,000,000
		Current Yr Unsecured	9,595,860	9,924,431	12,131,824	10,122,920
		Prior Yr Unsecured	(39,867)	142,416	0	0
		CY SB 813 Secured Supplemental	11,231,137	13,988,663	9,404,566	9,451,591
		CY SB 813 Unsec Supplemental	48,540	180,215	51,542	51,542
		PY SB 813 Redemption	372,381	228,059	92,257	92,257
		PY SB 813 Unscured Supplemntal	64,406	46,934	20,571	20,571
		Non-Departmental ERAF Rebate	250,156,829	232,823,655	100,000,000	100,000,000
		Former RDA-Residuals	54,394,202	41,319,953	34,465,463	36,465,463
		Penalty & Cost	3,037,751	4,744,291	1,620,523	2,926,901
		Former RDA Passthru Payments	44,999,413	49,836,358	42,246,653	42,246,653
		Sales and Use Taxes	27,127,650	36,162,017	27,805,814	29,840,415
		Aircraft Taxes	1,647,165	1,616,350	1,506,113	1,506,113
		Property Transfer Tax	16,234,337	9,663,173	13,027,005	10,146,332
		Transient Occupancy Tax	4,215,685	5,359,474	3,584,807	4,584,807
		Property Tax In-Lieu of VLF	124,496,214	164,528,497	127,750,834	138,750,834
		Vehicle Rental Business Lic Tax	8,668,024	12,899,384	8,668,024	10,668,024
		Sales & Use Tax - Measure A	66,413,797	69,817,064	150,008,998	231,450,434
Total Taxes			\$ 934,838,186	\$ 991,795,475	\$ 897,370,489	\$ 997,788,381

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2023-24	

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
	Licenses, Permits and Franchises					
		Dog Licenses	\$ 836,264	\$ 782,470	\$ 765,761	\$ 765,761
		Cat Licenses	42,495	46,622	49,947	49,947
		Dangerous/Vicious Animal Prmit	22,260	32,320	26,000	26,000
		Animal Quarantine Fee	20,721	22,750	22,340	22,340
		Other Animal Permits & Fees	150	200	200	200
		Miscellaneous Business License	1,183	1,600	1,450	1,450
		Professional Service Licenses	32,599	42,821	41,421	41,421
		Building Permits	3,161,922	3,242,736	3,749,263	3,949,167
		Underground Tank Permits	226,613	466,305	425,390	425,390
		Well & Septic Permits	575,520	496,311	652,955	652,955
		Reinstatement Fees	139,065	158,374	100,000	130,000
		Reinspection Fees	100	600	1,000	1,000
		Building Permit Appeals	0	0	75	75
		Zoning Permits	223,052	210,960	207,000	207,000
		Grading/Land Clearing Permits	66,874	52,352	75,000	75,000
		Resource Permits	36,133	24,866	40,000	40,000
		Variances & Exceptions	47,804	45,868	40,000	40,000
		Land Division Permits	144,907	134,093	140,000	140,000
		Stable & Kennel Permits	4,332	0	2,000	2,000
		Architecture/Design Revisions	100,011	62,540	110,000	110,000
		Other Zoning Fees	29,617	24,111	51,500	31,500
		Death Certificate Filing Fee	31,185	33,748	33,435	33,435
		Device Registration Fees	350,520	361,000	449,920	449,920

State Controller Schedules

San Mateo County

Schedule 6

County Budget Act

Detail of Additional Financing Sources by Fund and Account

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2023-24

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Licenses, Permits and Franchises						
		Gun & Shooting Fees	2,026	5,995	5,000	5,000
		Other Registration Fees	245,570	223,560	274,600	274,600
		Misc Licenses & Permits	194,606	139,998	346,000	349,000
		Franchise Fees	1,344,896	1,540,879	1,197,031	1,197,031
Total Licenses, Permits and Franchises			\$ 7,880,425	\$ 8,153,077	\$ 8,807,288	\$ 9,020,192
Fines, Forfeitures and Penalties						
		Court Fines	\$ 4,394,449	\$ 3,505,401	\$ 4,128,408	\$ 4,128,408
		Juvenile Traffic Fines	34,046	18,661	7,663	7,663
		Equipment Violation Fines	986	447	977	977
		Municipal Court Fines	286,692	203,855	217,249	221,969
		Juvenile Court Fines	446	3,216	243	243
		Animal Control Fines	105	365	100	100
		Jury Fee Forfeitures	0	619	0	0
		Narcotics Forfeitures	146,681	355,255	339,225	339,225
		Other Forfeitures	141,091	101,324	80,000	80,000
		Agricultural Penalties	6,525	5,575	0	0
		Other Penalties	628,988	639,040	1,838,196	1,839,196
		Escheated Revenue	692,680	417,041	0	0

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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	Fiscal Year 2023-24	

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Fines, Forfeitures and Penalties						
		Total Fines, Forfeitures and Penalties	\$ 6,332,689	\$ 5,250,799	\$ 6,612,061	\$ 6,617,781
Use of Money and Property						
		Interest Earned	\$ 15,003,523	\$ 42,630,799	\$ 15,867,902	\$ 20,794,111
		Interest Earned - PA/PG	389,792	768,905	400,816	768,905
		Other Interest Earned	104,155	73,243	99,282	99,282
		Other Investment Income	3,460,826	3,823,329	2,982,870	2,982,870
		County Land/Buildings Rentals	346,651	322,758	358,989	361,792
		Service Machine Concessions	3,752	3,339	3,589	3,589
		Other Rents & Concessions	1,434,557	1,203,334	1,236,515	1,240,267
		Parking Fees	51,206	62,180	58,855	58,855
		Electric Vehicle Charging Fees	26,388	62,970	35,805	35,805
		Total Use of Money and Property	\$ 20,820,850	\$ 48,950,858	\$ 21,044,623	\$ 26,345,476
Intergovernmental Revenues						
State Aid						
		Highway Property Tax Rental	\$ 8,714	\$ 10,356	\$ 0	\$ 0
		State Block Grant	5,354,630	3,555,471	6,706,056	6,706,056
		State Aid-Housing & Comm Devlp	0	5,670,030	50,000	169,828
		Realignment VLF	3,130,023	5,696,888	6,834,040	6,834,040
		Realignment Sales Tax - Health	1,622,207	1,552,679	1,427,069	1,399,340

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Intergovernmental Revenues						
State Aid						
		Realignment Sales Tx-Mntl Hlth	34,326,891	23,692,990	46,015,167	46,015,167
		Realignment Sales Tax-Pub Asst	(1,317,952)	2,920,649	9,983,219	8,495,924
		Realignment Sales Tax 2011	62,070,328	80,901,502	95,341,749	95,468,732
		State Welfare Administration	55,242,444	64,495,524	57,390,573	59,630,169
		State Staff Development	352,590	367,786	566,690	566,690
		Assistance Payments - AFDC	8,340,064	8,517,735	12,233,341	12,233,341
		Assistance Payments - Other	70,624	0	100,000	100,000
		State Child Care	756,498	589,331	1,209,103	1,209,103
		Misc Welfare Programs - State	25,509	0	85,000	85,000
		CCS State Subvention	3,255,212	3,418,412	2,952,763	2,952,763
		Mental Health Short Doyle	4,144,228	7,133,075	4,032,666	4,032,666
		Mental Health SEP	2,337,039	2,472,186	2,377,418	2,377,418
		Mental Health Services Act (MHSA)	36,659,672	44,283,809	86,529,689	89,374,714
		State Public Health Grant	2,586,829	4,113,209	4,621,533	5,621,533
		State Aid - CHDP	363,924	2,342,348	3,948,323	3,948,323
		State Aid - WIC	3,009,015	2,731,173	3,113,668	3,113,668
		State Aid-Infectious Diseases	471,228	521,177	447,176	447,176
		State AIDS Drug Asst Program	50,805	55,055	32,000	32,000
		State PH Categorical Aid	3,638,047	1,143,563	262,929	262,929
		State - Other Public Health	1,188,480	1,339,203	949,509	949,509
		HPSM - IGT	1,173,795	145,986	162,658	162,658
		Medi-CAL Waiver - IGT	12,348,066	8,285,256	2,523,036	2,523,036

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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	Fiscal Year 2023-24	

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Intergovernmental Revenues						
State Aid						
		Alcohol & Drug Programs	70,000	0	0	0
		Other State AIDS Program	89,634	89,634	89,634	89,634
		State Aid - Aging	1,328,837	2,539,646	4,580,310	7,043,607
		Other State Health Programs	(10)	5,565	1,305,560	1,305,560
		State Aid - Agriculture	2,469,883	2,446,698	2,162,570	2,162,570
		State Aid - Other Transportatn	0	62,749	356,163	356,163
		State Aid- Water Resource Grnt	0	0	0	125,000
		State Aid - Corrections	175,131	6,734	175,131	175,131
		State Aid - Disaster Relief	19,982	13,222	0	0
		Homeowners Property Tax Relief	1,188,506	1,181,339	1,227,921	1,227,921
		Other State Trial Court	711,396	2,431,230	1,200,782	1,489,622
		State Aid - Public Safety	78,696,346	80,828,317	89,392,300	92,566,782
		OCJP Grant - Various	118,048	292,168	120,740	120,740
		State Aid - Juvenile Prob Act	2,790,119	2,786,245	2,881,012	2,881,012
		School Lunch Program	50,230	67,372	30,000	30,000
		Child Support Incentive Progrm	3,911,972	3,497,163	3,578,504	3,578,504
		State-Mandated Cost Reimburse	8,137,818	1,731,953	1,405,699	1,405,699
		Timber Tax Yield Guarantee	24,043	18,908	17,367	17,367
		Misc State Reimb/Subsidies	13,124,232	7,954,045	8,343,618	36,272,142
		All Other State Aid	63,495,951	22,192,417	24,556,137	26,460,014
		State Aid - Anti Terrorism	1,019,564	900,031	900,031	900,031
		State Aid - TCM-MAA	630,839	508,807	565,436	565,436

State Controller Schedules	San Mateo County	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

General Fund

00001 - General Fund						
Intergovernmental Revenues						
State Aid						
		Total State Aid	\$ 419,261,432	\$ 405,509,632	\$ 492,784,290	\$ 533,484,718
		Total State Aid	\$ 419,261,432	\$ 405,509,632	\$ 492,784,290	\$ 533,484,718
Intergovernmental Revenues						
Federal Aid						
		Federal Welfare Administration	\$ 45,331,322	\$ 48,224,109	\$ 57,616,517	\$ 57,748,626
		Child Support Enforcement	6,884,938	6,719,538	6,788,622	6,788,622
		Federal Staff Development	1,816,047	1,829,016	1,635,246	1,635,246
		Assistance Payments - Other	6,737,769	7,508,926	9,129,666	9,129,666
		Title IV-E Payments	156,700	116,747	0	0
		Other Federal Health Programs	0	(3,750)	0	0
		Federal Aid - Roads & Bridges	2,079,374	1,866,793	3,485,041	3,487,031
		Federal Aid - Disaster Relief	259,354	10,709,035	2,094,993	2,094,993
		Federal Aid - Anti Terrorism	1,225,530	1,292,627	2,850,611	2,850,611
		Federal UASI Grant	5,145,143	5,996,088	9,123,775	8,976,272
		HMGP-FEMA DR 4301	414,008	0	0	0
		OCJP Grant - Federal	1,571,370	1,340,289	1,424,367	1,424,367
		Federal Aid - Aging	3,794,124	4,162,861	6,427,834	8,722,602
		Fed Comm Development HUD Grant	7,213,564	6,538,088	4,175,567	20,713,238
		Federal Categorical Programs	2,701,761	2,564,327	2,914,326	3,105,498
		All Other Federal Aid	24,432,970	62,666,825	144,647,692	93,342,293
		All Other Federal Grants	4,605,346	3,546,470	4,038,761	4,385,794

State Controller Schedules	San Mateo County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Intergovernmental Revenues						
Federal Aid						
		Total Federal Aid	\$ 114,369,320	\$ 165,077,991	\$ 256,353,018	\$ 224,404,859
		Total Federal Aid	\$ 114,369,320	\$ 165,077,991	\$ 256,353,018	\$ 224,404,859
Intergovernmental Revenues						
Other Local Government Aid						
		Other In-Lieu Taxes	\$ 12,567	\$ 13,691	\$ 12,504	\$ 12,504
		County Housing Authority Pymts	952,274	1,181,428	905,946	905,946
		RDA Proceeds From Sale of Assets	388,242	2,099,733	0	0
		Former RDA Other Revenues	48,410	1,332	0	0
		Aid From Cities	235,128	365,150	294,244	294,244
		Aid - Other Local Agencies	7,193,969	6,786,603	7,054,541	7,054,541
		Loan Repayments - Non-County	1,278,704	1,151,519	0	0
		Ryan White I - Formula (CSF)	1,075,830	1,841,327	1,442,325	1,442,325
		Ryan White I -Supplemental CSF	317,274	383,323	367,992	367,992
		HOPWA Grant (CSF)	821,254	832,116	832,116	832,116
		Misc Local Agency Grants	3,447,705	4,935,829	5,562,440	5,735,314
		All Other Local Govern Revenue	1,380,305	881,720	1,981,484	1,621,048
		Realignment Subsidy - VLF	875,153	1,592,267	0	0
		Total Other Local Government Aid	\$ 18,026,815	\$ 22,066,039	\$ 18,453,592	\$ 18,266,030
		Total Other Local Government Aid	\$ 18,026,815	\$ 22,066,039	\$ 18,453,592	\$ 18,266,030
Charges for Services						

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Charges for Services						
		Prop Tax Administration Fee	\$ 7,946,832	\$ 8,293,340	\$ 8,025,461	\$ 8,028,123
		Tax/Assessment Collection Fee	1,213,398	1,239,521	1,226,162	1,226,162
		Tax-Defaulted Property Fee	0	45	0	0
		Redemption Fee - County Share	54,930	62,403	55,000	55,000
		Suppl Tax Admin Fee 5%	5,571,529	7,197,102	5,593,910	5,593,910
		Tax/Assessment/Vital Document Fee	887,311	876,552	998,000	998,000
		Special Tax Collector Fees	201,395	391,880	201,014	201,014
		Accounting Svcs-Other Agency	237,486	236,063	246,064	246,064
		Returned Check Charges	97,048	76,816	94,500	94,500
		Management Svcs - Other Agency	4,864,433	3,607,813	6,351,746	6,118,680
		Proc Fee - Installment Account	1,006	0	0	0
		Telephone Services	15,728	12,800	7,277	7,350
		Public Safety Communicat'n Svc	9,037,364	8,200,494	10,026,525	10,026,525
		Network & Information Services	523,417	494,653	533,698	493,821
		Radio Services	737,820	625,377	2,389,686	2,398,929
		Candidate Filing Fees	218,988	159,744	206,187	206,187
		Election Services-Other Agency	568,278	2,769,341	376,934	564,000
		Public Admin Legal Fees	302,432	234,143	192,485	192,485
		Public Guardian Legal Fees	677,622	492,556	965,669	492,556
		Legal Services-Other Agencies	4,483,277	4,251,743	4,528,110	4,528,110
		Miscellaneous Legal Recoveries	6,892	10,279	0	0
		Private Defender Fees	(0)	0	654,624	654,624

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
00001 - General Fund							
Charges for Services							
		Human Resources Svcs-Variou	99,813	99,774	99,855	99,855	
		Plan Report/Review Fee	15	0	0	0	
		Plan Research Fee	5,955	13,385	8,116	9,000	
		Ordinance/General Plan Fee	12,545	27,060	55,000	45,000	
		Geotechnical Fee	48,182	55,677	67,672	67,672	
		Other Planning Services Fees	23,697	22,010	20,000	20,000	
		Engineering Services	183,726	78,366	156,000	96,000	
		Sale of Plans & Specs	0	100	0	0	
		Environmental Review Fees	40,297	37,017	56,442	56,442	
		Plan Checking Fees	1,992,415	2,002,722	2,610,874	2,450,874	
		Agricultural Inspection Fees	16,368	15,408	26,200	26,200	
		Miscellaneous Agricultural Fee	47,640	40,704	90,000	90,000	
		Admin Fees	183,714	176,254	279,234	279,234	
		Process Service Fees/Mileage	81,544	120,701	156,000	156,000	
		Restitution Fee - 10%	221,929	1,699	0	0	
		Municipal Court Fees	237,910	204,839	267,136	267,136	
		Diversion Admin Fee \$50/\$100	11,910	(3,133)	5,800	5,800	
		Miscellaneous Court Fees	6,654	4,556	0	0	
		Financial Responsibility Fee	0	0	5,000	5,000	
		Night Traffic Court Fees	100	19	0	0	
		Public Admin Estate Fees	417,497	355,870	276,128	355,870	
		Public Guardian Estate Fees	968,052	629,517	1,151,736	629,517	

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Charges for Services						
		Warehouse Service Fees	107,120	114,301	149,824	114,301
		Humane Services Fees	238,957	223,765	240,000	240,000
		Miscellaneous Animal Services	151,062	146,656	136,395	136,395
		Misc Law Enforcement Fees	323,902	6,646	40,000	40,000
		Jail Booking Fees	377	0	0	0
		Other Agency Patrol Services	27,843,080	31,184,227	36,987,132	36,056,038
		Transportation of Prisoners	103,802	185,383	40,000	40,000
		Traffic Patrol Fees	0	0	5,000	5,000
		Fingerprinting Fees	57,271	59,034	59,600	59,600
		Crime Lab Services	21,876	17,704	80,000	80,000
		DUI Response Fee	79,768	71,091	158,000	158,000
		Crime Investigation Services	1,393,575	1,232,059	1,250,000	1,250,000
		Document Recording Fees	4,473,073	1,986,527	2,654,611	2,654,611
		Vital Statistics Document Fee	658,441	742,062	729,350	729,350
		IT Surcharge	135,989	241,867	208,803	228,803
		Reimbursement-Public Works Svc	7,300	986	10,000	10,000
		Medical Report Fees	2,678	3,526	2,883	2,883
		Other Health Fees	217,906	211,293	238,298	238,298
		Laboratory Service	393,725	263,254	321,946	321,946
		Residency Fees	384,285	384,285	384,285	384,285
		Cal Child Svc (CCS) Client Fee	0	4,840	2,000	2,000
		Public Pool Inspection Fee	399,068	553,908	517,368	517,368

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1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Charges for Services						
		Hotel/Motel Inspection Fee	950,329	1,112,848	1,865,354	1,865,354
		Cross-Connection Fee	432,700	491,215	447,066	447,066
		Hazardous Waste Inspection Fee	2,311,844	3,384,947	2,421,910	2,421,910
		Food Handling Fees	1,997,400	5,339,135	6,694,329	6,798,443
		Filing Fees - Real Prop Alt	48,957	60,159	29,782	29,782
		Educational Fees	147,606	132,583	145,000	145,000
		Camping Permits	15,372	16,449	417,682	444,682
		Horse Camp Permits	0	10	36,000	36,000
		Reservation Fees	411,045	497,641	383,564	383,564
		Miscellaneous Park Sales	24,612	34,799	5,000	5,000
		Park Entry Fees	1,021,637	820,367	1,145,015	1,145,015
		Annual Pass Sales	115,811	108,524	133,351	133,351
		Rifle Range Fees	265,685	323,691	200,000	200,000
		RV Site Fee	0	90	0	0
		Other Park & Recreation Fees	1,840	716	18,200	18,200
		Picnic Fee	371,818	344,853	147,080	147,080
		Shelter Fee	200	335	10,220	10,220
		Bus Entry Fee	1,308	1,244	0	0
		Iron Ranger	90,371	64,245	0	0
		Special Event Fee	51,048	41,135	1,000	1,000
		Reservation Add-on Fee	360	450	18	18
		Body Removal & Storage	358,966	364,772	300,000	300,000

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1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Charges for Services						
		Other Coroner's Fees	9,735	4,068	250	250
		HPSM Risk Share Supplemental	0	0	40,000	40,000
		Medi-Cal FFP	49,548,510	70,891,185	54,754,303	54,754,303
		Medi-Cal State	5,941	25,213	27,561	27,561
		Medicare	865,603	1,227,830	1,700,285	1,700,285
		Third Party Reimbursements	44,629	34,004	1,352,951	1,352,951
		Patient Fees	22,318	21,610	32,402	32,402
		SSI/SSP Collections	566,663	471,525	380,000	380,000
		Other Reimbursements	7,416,102	8,690,004	12,132,162	11,498,907
		Medi-Cal FQHC	725,097	1,033,110	790,124	790,124
		Care of Inmates - State Inst	1,910,554	50,586	10,000	10,000
		HPSM - Capitation	0	0	0	108,382
		Other Institutional Care	4,682	85,987	0	0
		Commissions	4,255,902	4,353,957	5,048,932	4,832,747
		Mitigation Fees	1,159	0	0	0
		Refuse Disposal Charges	3,663,462	7,021,252	2,617,640	2,617,640
		Storm Drainage Fee	16,595	36,216	40,000	35,000
		Water Service Charges	12,582	24,462	18,667	18,667
		Other Special Charges	124,804	0	0	0
		Other Sales	10,873	10,904	0	0
		Misc Services to Cities	1,058,651	1,410,602	2,034,218	1,995,789
		Other Charges for Services	5,271,377	6,000,509	5,897,332	5,682,931

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1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Charges for Services						
		VRS Workcenter Charges	2,074,085	2,030,521	1,787,000	1,787,000
Total Charges for Services			\$ 165,468,636	\$ 197,312,374	\$ 195,284,138	\$ 192,251,142
Interfund Revenue						
		IFR - General Fund	\$ 0	\$ 0	\$ 3,913,158	\$ 3,913,158
		IFR - Parks Fund	0	0	2,000	2,000
		IFR - Road Fund	5,320,927	5,006,462	5,285,976	5,382,152
		IFR - Coyote Point Marina Fund	70,408	24,079	35,194	35,194
		IFR - Road Improvement Fund	175,453	221,795	0	0
		IFR - Airports Fund	811,789	932,091	97,520	99,507
		IFR - Solid Waste Fund	105,888	80,307	0	0
		IFR - Library Fund	0	0	15,849	15,849
		IFR - SMC GH	31,384,159	35,576,535	41,308,694	38,547,851
		IFR - Special District Fund	2,618,902	2,554,677	2,928,088	2,935,771
		IFR - Housing Fund	3,332,284	2,264,758	2,494,540	2,514,839
		Other Interfund Revenue	18,267,944	18,145,491	31,391,098	32,303,396
		Loan Repayments - Other Funds	822,778	827,369	664,937	664,937
		IFR - AB939 Fund	88,577	111,281	82,582	71,658
		IFR - CSA 8 Policing	198,500	198,500	198,500	198,500
		IFR-CSA 1-Eichler Highlands	886,555	931,533	973,730	973,730

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Interfund Revenue						
Total Interfund Revenue			\$ 64,084,164	\$ 66,874,878	\$ 89,391,866	\$ 87,658,542
Miscellaneous Revenue						
		Reimbursement-Basic Needs Loan	\$ 90,071	\$ 82,602	\$ 80,000	\$ 80,000
		Other Client Reimbursements	221,115	194,729	261,104	194,729
		Sale of Literature	6,176	13,062	18,000	18,000
		Sale of Surplus & Salvage	3,803	35,152	0	0
		Sale of Property & Materials	65	1,500	50	50
		Sale of Data/Microfiche	67,457	67,323	60,000	60,000
		Photocopy Sales	2,439	1,727	7,000	7,000
		Cash Overages	633	0	0	0
		Bad Debt Recoveries	27,962	4,480	179,884	179,884
		Compensation Insurance Refunds	1,639,400	1,423,764	1,490,299	1,498,962
		SDI Payments	1,430,748	1,742,732	398,504	427,773
		Gifts & Donations	5,510,681	296,923	284,208	436,497
		Miscellaneous Reimbursements	5,666,765	4,618,069	9,256,624	9,256,358
		Insurance Recoveries & Refunds	42,257	4,254	0	0
		Equipment Cost Reimbursement	77,916	56,051	97,188	97,188
		Project Cost Reimbursement	3,631,535	5,702,580	1,988,407	2,190,407
		Witness & Jury Fees	5,890	72,395	13,050	13,000
		Hospital Foundation Contributn	95,000	0	0	0
		Other Foundation Grants	3,205,235	2,826,106	10,000	0
		Non-Government Program Funds	0	31,500	0	0

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1	2	3	4	5	6	7
General Fund						
00001 - General Fund						
Miscellaneous Revenue						
		PG&E Rebates	36,393	24,600	30,000	30,000
		All Other Miscellaneous Revenue	8,288,047	7,831,405	9,611,973	9,636,693
		Rebates and Refunds	394,684	1,486,168	81,500	81,500
		Tobacco Settlement	6,227,481	6,135,605	5,924,500	5,924,500
Total Miscellaneous Revenue			\$ 36,671,751	\$ 32,652,726	\$ 29,792,291	\$ 30,132,541
Other Financing Sources						
		Sale of Fixed Assets	\$ 239	\$ 0	\$ 0	\$ 0
		Operating Tsfr In	32,472,476	16,207,376	19,930,414	44,415,692
		Bond Proceeds	50,807	0	0	0
Total Other Financing Sources			\$ 32,523,522	\$ 16,207,376	\$ 19,930,414	\$ 44,415,692
Total General Fund Financing Sources			\$ 1,820,277,789	\$ 1,959,851,226	\$ 2,035,824,070	\$ 2,170,385,354
Total General Fund Financing Sources			\$ 1,820,277,789	\$ 1,959,851,226	\$ 2,035,824,070	\$ 2,170,385,354
Capital Projects Funds						
00400 - County One-Time Expense Fund						
Use of Money and Property						
		Interest Earned	\$ 1,156,748	\$ 1,978,668	\$ 1,000,000	\$ 1,000,000

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects Funds						
00400 - County One-Time Expense Fund						
Use of Money and Property						
		Total Use of Money and Property	\$ 1,156,748	\$ 1,978,668	\$ 1,000,000	\$ 1,000,000
Total County One-Time Expense Fund Financing Sources			\$ 1,156,748	\$ 1,978,668	\$ 1,000,000	\$ 1,000,000
00401 - Criminal Justice Temporary Construction Fund						
Use of Money and Property						
		Interest Earned	\$ 22,950	\$ 68,461	\$ 18,000	\$ 18,000
		Total Use of Money and Property	\$ 22,950	\$ 68,461	\$ 18,000	\$ 18,000
Charges for Services						
		Municipal Court Fees	\$ 756,498	\$ 603,179	\$ 750,000	\$ 750,000
		Total Charges for Services	\$ 756,498	\$ 603,179	\$ 750,000	\$ 750,000
Total Criminal Justice Temporary Construction Fund Financing Sources			\$ 779,448	\$ 671,640	\$ 768,000	\$ 768,000
00402 - Courthouse Temporary Construction Fund						
Control Accounts						
		Receipts - Trust Fund	\$ 190	\$ 0	\$ 0	\$ 0
		Total Control Accounts	\$ 190	\$ 0	\$ 0	\$ 0

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects Funds						
00402 - Courthouse Temporary Construction Fund						
Fines, Forfeitures and Penalties						
		Court Fines	\$ 17	\$ 0	\$ 0	\$ 0
Total Fines, Forfeitures and Penalties			\$ 17	\$ 0	\$ 0	\$ 0
Use of Money and Property						
		Interest Earned	\$ (7,154)	\$ (6,610)	\$ 0	\$ 0
Total Use of Money and Property			\$ (7,154)	\$ (6,610)	\$ 0	\$ 0
Charges for Services						
		Clerk & Superior Court Fees	\$ 27	\$ 0	\$ 0	\$ 0
		Municipal Court Fees	756,355	630,888	900,000	625,000
Total Charges for Services			\$ 756,382	\$ 630,888	\$ 900,000	\$ 625,000
Interfund Revenue						
		IFR - General Fund	\$ 964,787	\$ 488,905	\$ 464,422	\$ 739,422
Total Interfund Revenue			\$ 964,787	\$ 488,905	\$ 464,422	\$ 739,422
Total Courthouse Temporary Construction Fund Financing			\$ 1,714,222	\$ 1,113,182	\$ 1,364,422	\$ 1,364,422

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1	2	3	4	5	6	7
Capital Projects Funds						
00405 - Other Capital Construction Fund						
Use of Money and Property						
		Interest Earned	\$ 34,394	\$ 78,657	\$ 0	\$ 0
		Other Investment Income	1	111	0	0
		Total Use of Money and Property	\$ 34,395	\$ 78,769	\$ 0	\$ 0
		Total Other Capital Construction Fund Financing Sources	\$ 34,395	\$ 78,769	\$ 0	\$ 0
00406 - Skylonda Project Fund						
Taxes						
		Sales & Use Tax - Measure A	\$ 375,399	\$ 0	\$ 0	\$ 0
		Total Taxes	\$ 375,399	\$ 0	\$ 0	\$ 0
Use of Money and Property						
		Interest Earned	\$ 1,085	\$ 1,953	\$ 0	\$ 0
		Other Investment Income	2	285	0	0
		Total Use of Money and Property	\$ 1,086	\$ 2,238	\$ 0	\$ 0
		Total Skylonda Project Fund Financing Sources	\$ 376,485	\$ 2,238	\$ 0	\$ 0
00407 - COB 3 Project Fund						

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Capital Projects Funds

00407 - COB 3 Project Fund

Use of Money and Property						
		Interest Earned	\$ 11,676	\$ 36,104	\$ 0	\$ 0
		Other Investment Income	0	1,015,407	0	0
Total Use of Money and Property			\$ 11,676	\$ 1,051,511	\$ 0	\$ 0
Other Financing Sources						
		Operating Tsfr In	\$ 66,296,655	\$ 60,000,000	\$ 60,000,000	\$ 74,032,881
Total Other Financing Sources			\$ 66,296,655	\$ 60,000,000	\$ 60,000,000	\$ 74,032,881
Total COB 3 Project Fund Financing Sources			\$ 66,308,330	\$ 61,051,511	\$ 60,000,000	\$ 74,032,881

00410 - Capital Projects Fund

Taxes						
		Sales & Use Tax - Measure A	\$ 671,032	\$ 2,522,169	\$ 5,881,641	\$ 7,041,035
Total Taxes			\$ 671,032	\$ 2,522,169	\$ 5,881,641	\$ 7,041,035
Use of Money and Property						
		Interest Earned	\$ 81,233	\$ 254,924	\$ 0	\$ 0

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1	2	3	4	5	6	7
Capital Projects Funds						
00410 - Capital Projects Fund						
Use of Money and Property						
Total Use of Money and Property			\$ 81,233	\$ 254,924	\$ 0	\$ 0
Charges for Services						
Sale of Plans & Specs			\$ 50	\$ 0	\$ 0	\$ 0
Other Charges for Services			360,624	(104,760)	0	0
Total Charges for Services			\$ 360,674	\$ (104,760)	\$ 0	\$ 0
Interfund Revenue						
IFR - Road Fund			\$ 30,085	\$ 0	\$ 0	\$ 0
IFR - Airports Fund			240,283	3,375	0	0
Other Interfund Revenue			93,792	0	0	0
Total Interfund Revenue			\$ 364,161	\$ 3,375	\$ 0	\$ 0
Miscellaneous Revenue						
Rebates and Refunds			\$ 0	\$ 0	\$ 0	\$ 0
Total Miscellaneous Revenue			\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources						
Operating Tsfr In			\$ 25,153,677	\$ 27,682,900	\$ 103,554,464	\$ 110,471,601

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1	2	3	4	5	6	7
Capital Projects Funds						
00410 - Capital Projects Fund						
Other Financing Sources						
Total Other Financing Sources						
			\$ 25,153,677	\$ 27,682,900	\$ 103,554,464	\$ 110,471,601
Total Capital Projects Fund Financing Sources			\$ 26,630,776	\$ 30,358,608	\$ 109,436,105	\$ 117,512,636
00411 - Major Capital Construction Fund						
Taxes						
		Sales & Use Tax - Measure A	\$ 332,780	\$ 22,170	\$ 25,900,000	\$ 32,798,791
Total Taxes			\$ 332,780	\$ 22,170	\$ 25,900,000	\$ 32,798,791
Intergovernmental Revenues						
State Aid						
		State Aid-Housing & Comm Devlp	\$ 9,923,375	\$ 32,059,168	\$ 0	\$ 10,262,917
Total State Aid			\$ 9,923,375	\$ 32,059,168	\$ 0	\$ 10,262,917
Total State Aid			\$ 9,923,375	\$ 32,059,168	\$ 0	\$ 10,262,917
Intergovernmental Revenues						
Federal Aid						
		Federal Aid-Other Construction	\$ 0	\$ 0	\$ 2,571,802	\$ 2,571,802
		Fed Comm Development HUD Grant	0	500,000	500,000	0
Total Federal Aid			\$ 0	\$ 500,000	\$ 3,071,802	\$ 2,571,802
Total Federal Aid			\$ 0	\$ 500,000	\$ 3,071,802	\$ 2,571,802

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects Funds						
00411 - Major Capital Construction Fund						
Miscellaneous Revenue						
		Gifts & Donations	\$ 50,000	\$ 0	\$ 0	\$ 0
		Project Cost Reimbursement	1,274	15,056	0	0
		Total Miscellaneous Revenue	\$ 51,274	\$ 15,056	\$ 0	\$ 0
Other Financing Sources						
		Operating Tsfr In	\$ 7,031,157	\$ 8,566,390	\$ 7,578,760	\$ 10,867,590
		Total Other Financing Sources	\$ 7,031,157	\$ 8,566,390	\$ 7,578,760	\$ 10,867,590
		Total Major Capital Construction Fund Financing Sources	\$ 17,338,587	\$ 41,162,784	\$ 36,550,562	\$ 56,501,100
00412 - Parks Capital Projects Fund						
Taxes						
		Sales & Use Tax - Measure A	\$ 3,955,556	\$ 3,535,182	\$ 4,028,508	\$ 7,774,681
		Total Taxes	\$ 3,955,556	\$ 3,535,182	\$ 4,028,508	\$ 7,774,681
Use of Money and Property						
		Interest Earned	\$ (4,227)	\$ 15,622	\$ 10,000	\$ 10,000
		Total Use of Money and Property	\$ (4,227)	\$ 15,622	\$ 10,000	\$ 10,000

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects Funds						
00412 - Parks Capital Projects Fund						
Intergovernmental Revenues						
State Aid						
		All Other State Aid	0	28,935	0	3,673,531
		Total State Aid	\$ 0	\$ 28,935	\$ 0	\$ 3,673,531
		Total State Aid	\$ 0	\$ 28,935	\$ 0	\$ 3,673,531
Intergovernmental Revenues						
Other Local Government Aid						
		Capital Grants and Contributions	\$ 0	\$ 100,000	\$ 0	\$ 0
		Total Other Local Government Aid	\$ 0	\$ 100,000	\$ 0	\$ 0
		Total Other Local Government Aid	\$ 0	\$ 100,000	\$ 0	\$ 0
Interfund Revenue						
		Other Interfund Revenue	\$ 0	\$ 616,530	\$ 2,470,520	\$ 3,835,368
		Total Interfund Revenue	\$ 0	\$ 616,530	\$ 2,470,520	\$ 3,835,368
Miscellaneous Revenue						
		Gifts & Donations	\$ 12,345	\$ 0	\$ 0	\$ 1,300,000
		Project Cost Reimbursement	0	0	0	5,195,000
		PG&E Rebates	0	7,381	0	0
		Rebates and Refunds	0	18,200	0	0
		Total Miscellaneous Revenue	\$ 12,345	\$ 25,581	\$ 0	\$ 6,495,000

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1	2	3	4	5	6	7
Capital Projects Funds						
00412 - Parks Capital Projects Fund						
Other Financing Sources						
		Operating Tsfr In	\$ 8,717,200	\$ 1,304,731	\$ 453,636	\$ 16,292,731
		Total Other Financing Sources	\$ 8,717,200	\$ 1,304,731	\$ 453,636	\$ 16,292,731
		Total Parks Capital Projects Fund Financing Sources	\$ 12,680,873	\$ 5,626,581	\$ 6,962,664	\$ 38,081,311
00421 - CP - Parking Structure 2						
Use of Money and Property						
		Interest Earned	\$ 0	\$ 137	\$ 0	\$ 0
		Other Investment Income	1,082	40,146	0	0
		Total Use of Money and Property	\$ 1,082	\$ 40,283	\$ 0	\$ 0
		Total CP - Parking Structure 2 Financing Sources	\$ 1,082	\$ 40,283	\$ 0	\$ 0
00425 - Electronic Health Record Fund						
Use of Money and Property						
		Interest Earned	\$ 0	\$ 548,562	\$ 0	\$ 0
		Total Use of Money and Property	\$ 0	\$ 548,562	\$ 0	\$ 0
Intergovernmental Revenues						

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects Funds						
00425 - Electronic Health Record Fund						
Intergovernmental Revenues						
State Aid						
		HPSM - IGT	\$ 0	\$ 7,000,000	\$ 0	\$ 0
Total State Aid			\$ 0	\$ 7,000,000	\$ 0	\$ 0
Total State Aid			\$ 0	\$ 7,000,000	\$ 0	\$ 0
Charges for Services						
		Other Reimbursements	\$ 0	\$ 5,000,000	\$ 0	\$ 0
		HPSM - Capitation	0	23,591,582	0	0
Total Charges for Services			\$ 0	\$ 28,591,582	\$ 0	\$ 0
Interfund Revenue						
		Other Interfund Revenue	\$ 0	\$ 0	\$ 59,144,149	\$ 59,144,149
Total Interfund Revenue			\$ 0	\$ 0	\$ 59,144,149	\$ 59,144,149
Miscellaneous Revenue						
		Other Foundation Grants	\$ 0	\$ 851,387	\$ 0	\$ 0
		Tobacco Settlement	0	4,631,646	0	0
Total Miscellaneous Revenue			\$ 0	\$ 5,483,033	\$ 0	\$ 0
Other Financing Sources						

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects Funds						
00425 - Electronic Health Record Fund						
Other Financing Sources						
		Operating Tsfr In	\$ 0	\$ 22,000,000	\$ 0	\$ 0
		Total Other Financing Sources	\$ 0	\$ 22,000,000	\$ 0	\$ 0
		Total Electronic Health Record Fund Financing Sources	\$ 0	\$ 63,623,177	\$ 59,144,149	\$ 59,144,149
Total Capital Projects Funds Financing Sources			\$ 127,020,947	\$ 205,707,440	\$ 275,225,902	\$ 348,404,499
Debt Service Funds						
00301 - Debt Service Fund						
Use of Money and Property						
		Interest Earned	\$ 204,990	\$ 480,733	\$ 0	\$ 0
		Total Use of Money and Property	\$ 204,990	\$ 480,733	\$ 0	\$ 0
Other Financing Sources						
		Operating Tsfr In	\$ 39,627,683	\$ 40,923,520	\$ 45,989,232	\$ 45,521,807
		Total Other Financing Sources	\$ 39,627,683	\$ 40,923,520	\$ 45,989,232	\$ 45,521,807
		Total Debt Service Fund Financing Sources	\$ 39,832,673	\$ 41,404,254	\$ 45,989,232	\$ 45,521,807
Total Debt Service Funds Financing Sources			\$ 39,832,673	\$ 41,404,254	\$ 45,989,232	\$ 45,521,807

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Special Revenue Funds

00102 - Emergency Medical Services Fund

Fines, Forfeitures and Penalties

		Court Fines	\$ 644,178	\$ 458,900	\$ 730,694	\$ 730,694
		Other Vehicle Code Fines	647,539	458,767	724,305	724,305
		Total Fines, Forfeitures and Penalties	\$ 1,291,717	\$ 917,667	\$ 1,454,999	\$ 1,454,999

Use of Money and Property

		Interest Earned	\$ 27,173	\$ 49,286	\$ 28,159	\$ 28,159
		Total Use of Money and Property	\$ 27,173	\$ 49,286	\$ 28,159	\$ 28,159

Miscellaneous Revenue

		All Other Miscellaneous Revenue	\$ 11,500	\$ 12,768	\$ 26,469	\$ 26,469
		Total Miscellaneous Revenue	\$ 11,500	\$ 12,768	\$ 26,469	\$ 26,469

		Total Emergency Medical Services Fund Financing Sources	\$ 1,330,390	\$ 979,722	\$ 1,509,627	\$ 1,509,627
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00105 - IHSS Public Authority Fund

Use of Money and Property

		Interest Earned	\$ 41,842	\$ 10,598	\$ 46,796	\$ 46,796
		Other Interest Earned	6	0	0	0

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Special Revenue Funds

00105 - IHSS Public Authority Fund

Use of Money and Property						
Total Use of Money and Property						
		\$	41,848	\$	10,598	\$ 46,796
						\$ 46,796
Intergovernmental Revenues						
State Aid						
		\$	19,184,526	\$	18,878,013	\$ 21,008,558
						\$ 21,008,558
			3,375,081		3,569,765	4,010,082
						4,010,082
		\$	22,559,607	\$	22,447,778	\$ 25,018,640
						\$ 25,018,640
		\$	22,559,607	\$	22,447,778	\$ 25,018,640
						\$ 25,018,640
Intergovernmental Revenues						
Federal Aid						
		\$	4,576,074	\$	4,689,384	\$ 4,703,020
						\$ 4,703,020
		\$	4,576,074	\$	4,689,384	\$ 4,703,020
						\$ 4,703,020
		\$	4,576,074	\$	4,689,384	\$ 4,703,020
						\$ 4,703,020
Charges for Services						
		\$	1,100	\$	0	\$ 0
						\$ 0
		\$	1,100	\$	0	\$ 0
						\$ 0
Interfund Revenue						

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00105 - IHSS Public Authority Fund						
Interfund Revenue						
		IFR - General Fund	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306
		Other Interfund Revenue	575,497	821,612	854,212	854,212
		Loan Repayments - Other Funds	439	0	0	0
Total Interfund Revenue			\$ 4,278,241	\$ 4,523,918	\$ 4,556,518	\$ 4,556,518
Miscellaneous Revenue						
		SDI Payments	\$ 0	\$ 0	\$ 3,331	\$ 3,331
		Miscellaneous Reimbursements	400,199	420,005	400,199	400,199
		Witness & Jury Fees	60	30	30	30
		All Other Miscellaneous Revenue	836	1,307	0	0
Total Miscellaneous Revenue			\$ 401,094	\$ 421,343	\$ 403,560	\$ 403,560
Total IHSS Public Authority Fund Financing Sources			\$ 31,857,964	\$ 32,093,021	\$ 34,516,902	\$ 34,728,534
00106 - Fish and Game Propagation Fund						
Fines, Forfeitures and Penalties						
		Fish & Game Fines	\$ 2,046	\$ 1,432	\$ 1,500	\$ 1,500
Total Fines, Forfeitures and Penalties			\$ 2,046	\$ 1,432	\$ 1,500	\$ 1,500

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00106 - Fish and Game Propagation Fund						
Use of Money and Property						
		Interest Earned	\$ 609	\$ 1,441	\$ 500	\$ 500
Total Use of Money and Property			\$ 609	\$ 1,441	\$ 500	\$ 500
Total Fish and Game Propagation Fund Financing Source			\$ 2,655	\$ 2,873	\$ 2,000	\$ 2,000
00108 - Structural Fire Protection Fund						
Taxes						
		Current Yr Secured	\$ 6,190,768	\$ 6,315,454	\$ 9,837,080	\$ 9,837,080
		Current Yr Unsecured	245,027	246,463	490,286	490,286
		Prior Yr Unsecured	(3,828)	591	0	0
		CY SB 813 Secured Supplemental	200,159	232,041	263,927	263,927
		CY SB 813 Unsec Supplemental	971	3,728	2,276	2,276
		PY SB 813 Redemption	7,075	4,231	3,323	3,323
		PY SB 813 Unscured Supplemntal	1,295	1,048	509	509
Total Taxes			\$ 6,641,467	\$ 6,803,556	\$ 10,597,401	\$ 10,597,401
Use of Money and Property						
		Interest Earned	\$ 130,530	\$ 278,832	\$ 123,983	\$ 123,983
		Other Rents & Concessions	31,068	31,068	38,500	38,500

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00108 - Structural Fire Protection Fund						
Use of Money and Property						
		Total Use of Money and Property	\$ 161,598	\$ 309,900	\$ 162,483	\$ 162,483
Intergovernmental Revenues						
State Aid						
		Highway Property Tax Rental	\$ 878	\$ 1,092	\$ 0	\$ 0
		Homeowners Property Tax Relief	20,159	18,741	29,000	29,000
		State Aid - Public Safety	2,353,730	2,650,805	2,907,055	2,907,055
		Timber Tax Yield Guarantee	4,962	3,902	7,000	7,000
		Misc State Reimb/Subsidies	50,358	0	0	0
		Total State Aid	\$ 2,430,087	\$ 2,674,540	\$ 2,943,055	\$ 2,943,055
		Total State Aid	\$ 2,430,087	\$ 2,674,540	\$ 2,943,055	\$ 2,943,055
Intergovernmental Revenues						
Other Local Government Aid						
		Other In-Lieu Taxes	\$ 1,719	\$ 1,924	\$ 0	\$ 0
		Misc Local Agency Grants	0	0	11,095	11,095
		Total Other Local Government Aid	\$ 1,719	\$ 1,924	\$ 11,095	\$ 11,095
		Total Other Local Government Aid	\$ 1,719	\$ 1,924	\$ 11,095	\$ 11,095
Charges for Services						
		Management Svcs - Other Agency	\$ 29,669	\$ 0	\$ 220,000	\$ 220,000
		Plan Checking Fees	58,849	117,390	80,000	80,000

State Controller Schedules

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County Budget Act

Detail of Additional Financing Sources by Fund and Account

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Governmental Funds

Fiscal Year 2023-24

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00108 - Structural Fire Protection Fund						
Charges for Services						
		Other Charges for Services	5,736	0	5,500	5,500
		Total Charges for Services	\$ 94,254	\$ 117,390	\$ 305,500	\$ 305,500
Miscellaneous Revenue						
		Miscellaneous Reimbursements	\$ 5,000	\$ 5,000	\$ 76,117	\$ 76,117
		All Other Miscellaneous Revenue	36,483	6,634	378,496	378,496
		Total Miscellaneous Revenue	\$ 41,483	\$ 11,634	\$ 454,613	\$ 454,613
Other Financing Sources						
		Operating Tsfr In	\$ 0	\$ 471,683	\$ 0	\$ 252,856
		Total Other Financing Sources	\$ 0	\$ 471,683	\$ 0	\$ 252,856
		Total Structural Fire Protection Fund Financing Sources	\$ 9,370,608	\$ 10,390,626	\$ 14,474,147	\$ 14,727,003
00110 - Road Fund						
Taxes						
		Sales & Use Tax - Measure A	\$ 15,837	\$ 51,178	\$ 0	\$ 229,810
		Total Taxes	\$ 15,837	\$ 51,178	\$ 0	\$ 229,810

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00110 - Road Fund						
Licenses, Permits and Franchises						
		Road Priveleges & Permits	\$ 771,980	\$ 734,616	\$ 650,000	\$ 650,000
		Misc Licenses & Permits	2,282	1,010	0	0
		Total Licenses, Permits and Franchises	\$ 774,262	\$ 735,626	\$ 650,000	\$ 650,000
Use of Money and Property						
		Interest Earned	\$ 261,829	\$ 667,889	\$ 60,000	\$ 60,000
		County Land/Buildings Rentals	33,902	38,203	35,656	35,656
		Total Use of Money and Property	\$ 295,731	\$ 706,091	\$ 95,656	\$ 95,656
Intergovernmental Revenues						
State Aid						
		Highway Users Tax - SCA 1	\$ 2,913,114	\$ 2,885,086	\$ 3,333,328	\$ 3,473,216
		Highway Users Tax - 1 5/8	6,120,293	6,266,439	7,267,787	7,578,426
		Highway Users Tax - 1.04	226,148	223,558	281,992	289,720
		Highway Tax SB 300	3,883,472	3,872,252	4,493,732	4,855,923
		State-RMRA	11,471,244	12,709,799	11,354,152	12,701,413
		State Aid - Roads & Bridges	267,402	267,402	250,000	250,000
		State Aid - CDA DR4305	34,619	358,175	0	0
		State Aid - CDA DR4308	105,746	1,226,729	0	0
		Total State Aid	\$ 25,022,038	\$ 27,809,441	\$ 26,980,991	\$ 29,148,698

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County Budget Act

Detail of Additional Financing Sources by Fund and Account

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Governmental Funds

Fiscal Year 2023-24

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00110 - Road Fund						
Intergovernmental Revenues						
Total State Aid			\$ 25,022,038	\$ 27,809,441	\$ 26,980,991	\$ 29,148,698
Intergovernmental Revenues						
Federal Aid						
Federal Aid - Roads & Bridges			\$ 6,102,235	\$ 504,090	\$ 13,962,359	\$ 13,750,454
Federal Aid - FEMA DR 4308			564,067	0	0	0
Total Federal Aid			\$ 6,666,303	\$ 504,090	\$ 13,962,359	\$ 13,750,454
Total Federal Aid			\$ 6,666,303	\$ 504,090	\$ 13,962,359	\$ 13,750,454
Intergovernmental Revenues						
Other Local Government Aid						
Aid - Other Local Agencies			\$ 382,996	\$ 360,786	\$ 423,542	\$ 423,542
Total Other Local Government Aid			\$ 382,996	\$ 360,786	\$ 423,542	\$ 423,542
Total Other Local Government Aid			\$ 382,996	\$ 360,786	\$ 423,542	\$ 423,542
Charges for Services						
Sale of Plans & Specs			\$ 211	\$ 40	\$ 3,100	\$ 3,100
Reimbursement-Public Works Svc			8,147	1,526	5,000	5,000
Other Charges for Services			60,368	90,672	100,000	100,000
Total Charges for Services			\$ 68,726	\$ 92,238	\$ 108,100	\$ 108,100
Interfund Revenue						

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00110 - Road Fund						
Interfund Revenue						
		IFR - General Fund	\$ 1,261,995	\$ 627,756	\$ 1,855,600	\$ 1,837,240
		IFR - Airports Fund	46,471	47,030	42,700	42,700
		IFR - Solid Waste Fund	1,564	265	0	0
		IFR - SMCGH	18,327	9,623	16,200	16,200
		IFR - Special District Fund	266,191	172,634	131,200	131,200
		Other Interfund Revenue	158,241	83,241	138,000	138,000
		IFR - AB939 Fund	7,123	3,934	1,400	1,400
		Interfund Chargebacks	867,007	968,561	1,000,000	1,000,000
Total Interfund Revenue			\$ 2,626,920	\$ 1,913,043	\$ 3,185,100	\$ 3,166,740
Miscellaneous Revenue						
		Sale of Surplus & Salvage	\$ 4,477	\$ 4,280	\$ 0	\$ 0
		Compensation Insurance Refunds	93,283	33,052	0	0
		SDI Payments	8,721	22,619	0	0
		Miscellaneous Reimbursements	0	82,171	15,000	15,000
		Insurance Recoveries & Refunds	5,000	34,112	0	0
		Project Cost Reimbursement	117,691	173,798	37,500	37,500
		Rebates and Refunds	694	0	0	0
Total Miscellaneous Revenue			\$ 229,866	\$ 350,031	\$ 52,500	\$ 52,500
Other Financing Sources						

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Detail of Additional Financing Sources by Fund and Account

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Governmental Funds

Fiscal Year 2023-24

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00110 - Road Fund						
Other Financing Sources						
		Operating Tsfr In	\$ 366,369	\$ 1,077,647	\$ 4,553,744	\$ 4,555,000
		Total Other Financing Sources	\$ 366,369	\$ 1,077,647	\$ 4,553,744	\$ 4,555,000
		Total Road Fund Financing Sources	\$ 36,449,048	\$ 33,600,172	\$ 50,011,992	\$ 52,180,500
00111 - Half-Cent Transportation Fund						
Taxes						
		Sales and Use Taxes	\$ 3,413,614	\$ 3,670,478	\$ 2,793,654	\$ 3,408,570
		Total Taxes	\$ 3,413,614	\$ 3,670,478	\$ 2,793,654	\$ 3,408,570
Use of Money and Property						
		Interest Earned	\$ 96,894	\$ 283,441	\$ 50,000	\$ 50,000
		Total Use of Money and Property	\$ 96,894	\$ 283,441	\$ 50,000	\$ 50,000
		Total Half-Cent Transportation Fund Financing Sources	\$ 3,510,508	\$ 3,953,919	\$ 2,843,654	\$ 3,458,570
00114 - Road Improvement Fund						
Use of Money and Property						
		Interest Earned	\$ 43,509	\$ 115,109	\$ 24,500	\$ 24,500

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors									
1	2	3	4	5	6	7									
Special Revenue Funds															
00114 - Road Improvement Fund															
Use of Money and Property															
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Total Use of Money and Property</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">43,509</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">115,109</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">24,500</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">24,500</td> </tr> </table>							Total Use of Money and Property	\$	43,509	\$	115,109	\$	24,500	\$	24,500
Total Use of Money and Property	\$	43,509	\$	115,109	\$	24,500	\$	24,500							
Charges for Services															
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Mitigation Fees</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">538,683</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">498,817</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">475,000</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">475,000</td> </tr> </table>							Mitigation Fees	\$	538,683	\$	498,817	\$	475,000	\$	475,000
Mitigation Fees	\$	538,683	\$	498,817	\$	475,000	\$	475,000							
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Total Charges for Services</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">538,683</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">498,817</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">475,000</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">475,000</td> </tr> </table>							Total Charges for Services	\$	538,683	\$	498,817	\$	475,000	\$	475,000
Total Charges for Services	\$	538,683	\$	498,817	\$	475,000	\$	475,000							
Other Financing Sources															
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Operating Tsfr In</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">215,000</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">0</td> </tr> </table>							Operating Tsfr In	\$	215,000	\$	0	\$	0	\$	0
Operating Tsfr In	\$	215,000	\$	0	\$	0	\$	0							
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Total Other Financing Sources</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">215,000</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">0</td> </tr> </table>							Total Other Financing Sources	\$	215,000	\$	0	\$	0	\$	0
Total Other Financing Sources	\$	215,000	\$	0	\$	0	\$	0							
Total Road Improvement Fund Financing Sources															
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;"></td> <td style="text-align: right;">\$</td> <td style="text-align: right;">797,192</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">613,925</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">499,500</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">499,500</td> </tr> </table>								\$	797,192	\$	613,925	\$	499,500	\$	499,500
	\$	797,192	\$	613,925	\$	499,500	\$	499,500							
00116 - Waste Management															
Licenses, Permits and Franchises															
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Franchise Fees</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">175,144</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">178,447</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">205,004</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">205,004</td> </tr> </table>							Franchise Fees	\$	175,144	\$	178,447	\$	205,004	\$	205,004
Franchise Fees	\$	175,144	\$	178,447	\$	205,004	\$	205,004							
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Franchise Fees-AB939</td> <td></td> <td style="text-align: right;">2,614,655</td> <td></td> <td style="text-align: right;">2,514,134</td> <td></td> <td style="text-align: right;">2,730,084</td> <td></td> <td style="text-align: right;">2,730,084</td> </tr> </table>							Franchise Fees-AB939		2,614,655		2,514,134		2,730,084		2,730,084
Franchise Fees-AB939		2,614,655		2,514,134		2,730,084		2,730,084							
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Total Licenses, Permits and Franchises</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">2,789,798</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">2,692,581</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">2,935,088</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">2,935,088</td> </tr> </table>							Total Licenses, Permits and Franchises	\$	2,789,798	\$	2,692,581	\$	2,935,088	\$	2,935,088
Total Licenses, Permits and Franchises	\$	2,789,798	\$	2,692,581	\$	2,935,088	\$	2,935,088							

State Controller Schedules

San Mateo County

Schedule 6

County Budget Act

Detail of Additional Financing Sources by Fund and Account

January 2010 Edition, revision #1

Governmental Funds

Fiscal Year 2023-24

Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00116 - Waste Management						
Use of Money and Property						
		Interest Earned	\$ 69,410	\$ 110,776	\$ 87,515	\$ 87,515
		Total Use of Money and Property	\$ 69,410	\$ 110,776	\$ 87,515	\$ 87,515
Intergovernmental Revenues						
State Aid						
		State Aid - Waste Management	\$ 16,718	\$ 15,988	\$ 17,000	\$ 17,000
		Misc State Reimb/Subsidies	5,016	5,179	300,000	300,000
		All Other State Aid	92,465	0	70,000	70,000
		Total State Aid	\$ 114,199	\$ 21,167	\$ 387,000	\$ 387,000
		Total State Aid	\$ 114,199	\$ 21,167	\$ 387,000	\$ 387,000
Charges for Services						
		Other Planning Services Fees	\$ 39,583	\$ 44,795	\$ 20,000	\$ 20,000
		Total Charges for Services	\$ 39,583	\$ 44,795	\$ 20,000	\$ 20,000
Interfund Revenue						
		Other Interfund Revenue	285	128,581	0	0
		Total Interfund Revenue	\$ 285	\$ 128,581	\$ 0	\$ 0
Miscellaneous Revenue						

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2023-24	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
00116 - Waste Management						
Miscellaneous Revenue						
		Sale of Surplus & Salvage	\$ 3,501	\$ 1,524	\$ 5,000	\$ 5,000
		Cash Overages	0	0	0	0
		SDI Payments	0	12,230	0	0
		Rebates and Refunds	214	15,655	0	0
Total Miscellaneous Revenue			\$ 3,715	\$ 29,410	\$ 5,000	\$ 5,000
Other Financing Sources						
		Sale of Fixed Assets	\$ 77	\$ 85	\$ 500	\$ 500
		Operating Tsfr In	77,114	69,697	400,304	400,304
Total Other Financing Sources			\$ 77,190	\$ 69,783	\$ 400,804	\$ 400,804
Total Waste Management Financing Sources			\$ 3,094,182	\$ 3,097,091	\$ 3,835,407	\$ 3,835,407
00117 - Waste Management Programs						
Use of Money and Property						
		Interest Earned	\$ 885	\$ (195)	\$ 0	\$ 0
Total Use of Money and Property			\$ 885	\$ (195)	\$ 0	\$ 0
Charges for Services						

State Controller Schedules		San Mateo County					Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
January 2010 Edition, revision #1		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
00117 - Waste Management Programs							
Charges for Services							
		Other Special Charges	\$ 192,913	\$ 260,435	\$ 662,976	\$ 662,976	
Total Charges for Services			\$ 192,913	\$ 260,435	\$ 662,976	\$ 662,976	
Total Waste Management Programs Financing Sources			\$ 193,797	\$ 260,240	\$ 662,976	\$ 662,976	
00119 - Measure W - Half Cent Tax 2018							
Taxes							
		Sales and Use Taxes	\$ 1,491,590	\$ 1,735,535	\$ 1,207,286	\$ 1,514,920	
Total Taxes			\$ 1,491,590	\$ 1,735,535	\$ 1,207,286	\$ 1,514,920	
Use of Money and Property							
		Interest Earned	\$ 24,433	\$ 92,007	\$ 0	\$ 0	
Total Use of Money and Property			\$ 24,433	\$ 92,007	\$ 0	\$ 0	
Total Measure W - Half Cent Tax 2018 Financing Sources			\$ 1,516,023	\$ 1,827,542	\$ 1,207,286	\$ 1,514,920	
Total Special Revenue Funds Financing Sources			\$ 88,122,369	\$ 86,819,130	\$ 109,563,491	\$ 113,119,037	
TOTAL ALL FUNDS			\$ 2,075,253,778	\$ 2,293,782,049	\$ 2,466,602,695	\$ 2,677,430,697	

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 2023-24				
Description	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Function						
General	\$ 358,475,818	\$ 379,473,069	\$ 900,619,418	\$ 1,270,695,548		
Public Protection	487,547,322	526,044,358	579,745,631	585,327,232		
Public Ways and Facilities	29,046,489	34,475,367	71,052,079	87,905,397		
Health and Sanitation	463,276,199	485,978,433	569,908,733	612,697,159		
Public Assistance	302,346,424	319,781,186	408,202,292	545,628,024		
Recreation	21,921,612	21,317,625	22,034,543	26,038,770		
Capital Projects	174,903,633	111,173,974	330,412,051	446,238,246		
Debt Service	39,378,740	40,944,481	54,920,184	54,556,712		
Total Summarization by Function	\$ 1,876,896,236	\$ 1,919,188,492	\$ 2,936,894,931	\$ 3,629,087,088		
Appropriation for Contingencies						
General Fund	\$ 0	\$ 0	\$ 76,723,512	\$ 81,581,559		
Road Fund	0	0	9,825,105	18,128,198		
Measure W - Half Cent Tax 2018	0	0	1,713,502	2,915,536		
Total Appropriation for Contingencies	\$ 0	\$ 0	\$ 88,262,119	\$ 102,625,293		
Subtotal Financing Uses	\$ 1,876,896,236	\$ 1,919,188,492	\$ 3,025,157,050	\$ 3,731,712,381		
Provisions for Obligated Fund Balance						
Electronic Health Record Fund	\$ 0	\$ 0	\$ 12,944,769	\$ 54,294,697		
Parks Capital Projects Fund	\$ 0	\$ 0	\$ 1,165,097	\$ 1,426,473		
General Fund	0	0	297,648,212	306,211,990		
Emergency Medical Services Fund	0	0	1,185,800	1,185,800		
IHSS Public Authority Fund	0	0	2,056,804	1,875,804		
Fish and Game Propagation Fund	0	0	47,532	58,405		
Structural Fire Protection Fund	0	0	4,725,763	1,321,109		

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 2023-24				
Description	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Provisions for Obligated Fund Balance						
Road Improvement Fund	0	0	4,873,884	4,988,310		
Waste Management	0	0	3,288,452	3,292,139		
County One-Time Expense Fund	0	0	48,424,429	48,424,429		
Criminal Justice Temporary Construction Fund	0	0	3,407,947	3,521,311		
Courthouse Temporary Construction Fund	0	0	51,531	51,531		
Capital Projects Fund	0	0	9,308,765	11,298,642		
Debt Service Fund	0	0	15,807,634	16,127,031		
Total Provisions for Obligated Fund Balance	\$ 0	\$ 0	\$ 404,936,619	\$ 454,077,671		
Total Financing Uses	\$ 1,876,896,236	\$ 1,919,188,492	\$ 3,430,093,669	\$ 4,185,790,052		
Summarization by Fund						
Electronic Health Record Fund	\$ 0	\$ 3,181,626	\$ 77,668,612	\$ 119,585,700		
Parks Capital Projects Fund	\$ 12,936,900	\$ 5,855,966	\$ 8,127,761	\$ 39,507,784		
General Fund	1,582,926,931	1,680,578,457	2,795,120,866	3,367,919,531		
Emergency Medical Services Fund	2,720,451	418,233	3,006,702	3,992,227		
IHSS Public Authority Fund	31,450,964	32,274,021	36,573,706	36,604,338		
Fish and Game Propagation Fund	0	0	59,532	70,405		
Structural Fire Protection Fund	11,026,469	14,123,372	22,581,387	18,904,498		
Road Fund	28,092,488	31,846,328	73,244,786	85,026,833		
Half-Cent Transportation Fund	891,774	1,560,520	3,872,398	17,236,762		
Road Improvement Fund	0	971,955	5,073,884	5,188,310		
Waste Management	5,064,020	4,940,349	8,181,523	7,759,564		
Measure W - Half Cent Tax 2018	62,227	96,564	5,273,502	6,485,536		
Waste Management Programs	378,538	260,240	662,976	662,976		
County One-Time Expense Fund	45,000,000	0	92,435,630	94,414,299		

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 2023-24			
Description	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Criminal Justice Temporary Construction Fund	0	(27,724)	4,175,947	4,289,311	
Courthouse Temporary Construction Fund	1,162,932	1,163,053	1,415,953	1,366,082	
COB 3 Project Fund	66,000,000	36,461,034	60,000,000	98,931,688	
Other Capital Construction Fund	12,556	1,100	0	3,717,133	
Skylonda Project Fund	375,399	(2,589)	0	102,702	
Capital Projects Fund	24,015,918	25,500,431	122,471,680	132,756,509	
CP - Parking Structure 2	10,291,306	479,927	0	1,367,254	
Major Capital Construction Fund	15,108,623	38,561,149	39,419,006	69,216,867	
Debt Service Fund	39,378,740	40,944,481	70,727,818	70,683,743	
Total Financing Uses	\$ 1,876,896,236	\$ 1,919,188,492	\$ 3,430,093,669	\$ 4,185,790,052	

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 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
General					
Legislation and Administration					
1100B - Board of Supervisors	\$ 5,020,660	\$ 5,309,294	\$ 5,661,777	\$ 5,733,538	
1200B - County Executive's Office/Clerk of the Board	28,026,518	28,477,775	54,407,514	46,355,987	
8000B - Non-Departmental Services	178,180,738	199,246,653	644,077,815	1,002,898,225	
Total Legislation and Administration	\$ 211,227,916	\$ 233,033,722	\$ 704,147,106	\$ 1,054,987,750	
Finance					
1270B - CEO Revenue Services	\$ (460,792)	\$ 513,904	\$ 550,851	\$ 1,055	
1300B - Assessor-County Clerk-Recorder	35,461,434	37,448,633	35,766,397	37,690,276	
1400B - Controller's Office	14,122,612	13,452,658	15,512,692	15,452,873	
1500B - Treasurer - Tax Collector	7,489,116	7,732,812	11,546,234	14,835,228	
Total Finance	\$ 56,612,370	\$ 59,148,007	\$ 63,376,174	\$ 67,979,432	
Counsel					
1600B - County Attorney's Office	\$ 13,534,925	\$ 14,198,252	\$ 14,403,668	\$ 15,575,023	
Total Counsel	\$ 13,534,925	\$ 14,198,252	\$ 14,403,668	\$ 15,575,023	
Personnel					
1700B - Human Resources Department	\$ 16,123,266	\$ 17,211,037	\$ 22,120,387	\$ 22,000,101	
1780B - Shared Services	2,123,109	2,052,142	2,710,787	2,731,364	
Total Personnel	\$ 18,246,375	\$ 19,263,179	\$ 24,831,174	\$ 24,731,465	

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 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
		Estimated				
1	2	3	4	5		
General						
Other General						
1220B - Real Property Services	\$ 3,608,448	\$ 3,536,731	\$ 3,930,212	\$ 3,930,212		
1800B - Information Services Department	21,044,829	15,439,479	43,406,902	55,147,300		
4510B - Public Works Administration	5,610,297	5,716,242	8,066,302	8,108,483		
4600B - Engineering Services	4,163,285	4,019,885	5,556,507	5,628,509		
4730B - Facilities Services	13,602,010	16,617,950	17,936,386	18,667,112		
4760B - Vehicle and Equipment Services	304,311	299,930	303,029	303,970		
Total Other General	\$ 48,333,179	\$ 45,630,217	\$ 79,199,338	\$ 91,785,586		
Other Protection						
4300B - Department of Emergency Management	\$ 4,224,759	\$ 4,089,124	\$ 5,229,472	\$ 6,137,695		
4660B - Enhanced Flood Control Program	3,413,028	1,159,740	3,172,000	2,935,000		
4840B - Utilities	2,883,265	2,950,828	6,260,486	6,563,597		
Total Other Protection	\$ 10,521,053	\$ 8,199,692	\$ 14,661,958	\$ 15,636,292		
Total General	\$ 358,475,818	\$ 379,473,069	\$ 900,619,418	\$ 1,270,695,548		
Public Protection						
Judicial						
1920B - Grand Jury	\$ 100,311	\$ 107,606	\$ 124,490	\$ 124,492		
2510B - District Attorney's Office	38,056,692	40,703,787	45,738,214	45,829,232		
2700B - County Support of the Courts	20,414,250	17,454,256	18,508,669	18,508,989		

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 2023-24			
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Public Protection					
Judicial					
2800B - Private Defender Program	18,486,722	20,950,009	23,129,398	23,129,789	
Total Judicial	\$ 77,057,975	\$ 79,215,658	\$ 87,500,771	\$ 87,592,502	
Detention and Corrections					
1940B - Message Switch	\$ 441,446	\$ 371,838	\$ 490,165	\$ 492,359	
3000B - Sheriff's Office	256,222,583	289,345,705	293,396,985	298,245,177	
3200B - Probation Department	76,366,445	73,630,463	93,393,846	89,723,462	
Total Detention and Corrections	\$ 333,030,473	\$ 363,348,007	\$ 387,280,996	\$ 388,460,998	
Fire Protection					
3550B - Structural Fire	\$ 11,026,469	\$ 14,123,372	\$ 17,855,624	\$ 17,583,389	
3580B - Fire Protection Services	13,349,814	14,488,880	23,453,794	23,338,379	
Total Fire Protection	\$ 24,376,283	\$ 28,612,252	\$ 41,309,418	\$ 40,921,768	
Other Protection					
1240B - Public Safety Communications	\$ 17,249,084	\$ 17,785,293	\$ 21,115,035	\$ 22,934,796	
1260B - Agriculture/Weights and Measures	6,810,790	6,920,237	8,300,117	8,490,050	
2600B - Department of Child Support Services	10,796,911	10,216,758	10,374,466	10,400,133	
3300B - Coroner's Office	4,307,161	4,684,440	5,616,325	5,828,832	
3800B - Planning and Building	13,918,645	15,261,713	18,236,503	20,686,153	
3950B - Fish and Game	0	0	12,000	12,000	

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 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
		Estimated				
1	2	3	4	5		
Public Protection						
Other Protection						
Total Other Protection	\$ 53,082,591	\$ 54,868,440	\$ 63,654,446	\$ 68,351,964		
Total Public Protection	\$ 487,547,322	\$ 526,044,358	\$ 579,745,631	\$ 585,327,232		
Public Ways and Facilities						
Public Ways						
4520B - Road Construction and Operations	\$ 29,046,489	\$ 34,475,367	\$ 71,052,079	\$ 87,905,397		
Total Public Ways	\$ 29,046,489	\$ 34,475,367	\$ 71,052,079	\$ 87,905,397		
Total Public Ways and Facilities	\$ 29,046,489	\$ 34,475,367	\$ 71,052,079	\$ 87,905,397		
Health and Sanitation						
Other Protection						
4000B - Office of Sustainability	\$ 7,859,191	\$ 8,915,715	\$ 14,673,745	\$ 16,912,625		
4060B - Solid Waste Management	5,064,020	4,940,349	4,893,071	4,467,425		
Total Other Protection	\$ 12,923,211	\$ 13,856,064	\$ 19,566,816	\$ 21,380,050		
Health						
5500B - Health Administration	\$ 5,819,125	\$ 5,628,278	\$ 4,581,783	\$ 4,576,512		
5510B - Health Coverage Unit	8,608,513	7,993,211	5,696,002	5,713,764		
5550B - Public Health, Policy and Planning	56,630,484	51,329,497	56,664,674	56,973,595		

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Detail of Financing Uses by Function, Activity, and Budget Unit Governmental Funds Fiscal Year 2023-24	Schedule 8
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Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5

Health and Sanitation

Health					
5560B - Health IT	2,690,788	3,475,277	10,880,319		31,752,292
5600B - Emergency Medical Services GF	10,002,765	10,697,505	11,183,406		11,307,266
5630B - Emergency Medical Services Fund	2,720,451	418,233	1,820,902		2,806,427
5900B - Environmental Health Services	19,058,562	21,823,917	21,811,485		21,915,599
6100B - Behavioral Health and Recovery Services	223,310,632	241,095,644	302,375,992		321,083,331
6240B - Family Health Services	34,512,088	34,173,335	40,010,834		39,673,164
6300B - Correctional Health Services	28,859,069	30,290,431	31,651,009		31,849,648
Total Health	\$ 392,212,477	\$ 406,925,327	\$ 486,676,406	\$	527,651,598
Hospital Care					
5850B - Contributions to Medical Center	\$ 58,140,511	\$ 65,197,042	\$ 63,665,511	\$	63,665,511
Total Hospital Care	\$ 58,140,511	\$ 65,197,042	\$ 63,665,511	\$	63,665,511
Total Health and Sanitation	\$ 463,276,199	\$ 485,978,433	\$ 569,908,733	\$	612,697,159

Public Assistance

Health					
7010B - Office of Agency Director	\$ 562,351	\$ 37,681	\$ 3,211,915		11,594,064
7220B - Economic Self-Sufficiency	78,589,347	83,234,116	97,823,528		98,312,605
7240B - Aid Payments	12,756,530	19,105,260	22,096,708		23,950,182
7320B - Employment Services	16,895,706	17,373,248	24,823,824		25,207,722

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 2023-24			
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Public Assistance					
Health					
7330B - Vocational Rehab Services	5,297,063	5,370,497	8,478,640	8,522,912	
7420B - Children and Family Services	66,211,233	67,519,388	90,038,542	89,952,164	
7510B - Homeless and Safety Net Services	20,533,362	24,946,531	31,222,177	33,285,972	
7520B - Community Capacity	1,829,736	1,929,414	2,311,334	2,193,231	
Total Health	\$ 202,675,327	\$ 219,516,136	\$ 280,006,668	\$ 293,018,852	
Other Assistance					
5700B - Aging and Adult Services	\$ 33,431,804	\$ 36,236,572	\$ 46,023,270	\$ 51,185,890	
5800B - IHSS Public Authority	31,450,964	32,274,021	34,516,902	34,728,534	
6900B - IHSS Public Authority GF	3,702,306	3,702,306	3,702,306	3,702,306	
7900B - Department of Housing	31,086,022	28,052,150	43,953,146	162,992,442	
Total Other Assistance	\$ 99,671,097	\$ 100,265,049	\$ 128,195,624	\$ 252,609,172	
Total Public Assistance	\$ 302,346,424	\$ 319,781,186	\$ 408,202,292	\$ 545,628,024	
Recreation					
Recreation Facilities					
3900B - Parks and Recreation	\$ 21,921,612	\$ 21,317,625	\$ 22,034,543	\$ 26,038,770	
Total Recreation Facilities	\$ 21,921,612	\$ 21,317,625	\$ 22,034,543	\$ 26,038,770	
Total Recreation	\$ 21,921,612	\$ 21,317,625	\$ 22,034,543	\$ 26,038,770	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Detail of Financing Uses by Function, Activity, and Budget Unit Governmental Funds Fiscal Year 2023-24	Schedule 8
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Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5

Recreation

Capital Projects

Health

8420B - Electronic Health Record	\$ 0	\$ 3,181,626	\$ 64,723,843	\$ 65,291,003
Total Health	\$ 0	\$ 3,181,626	\$ 64,723,843	\$ 65,291,003

Capital Projects

3990B - Parks Capital Projects Budget	\$ 12,936,900	\$ 5,855,966	\$ 6,962,664	\$ 38,081,311
8200B - County One-Time Expense Fund	45,000,000	0	44,011,201	45,989,870
8300B - Courthouse Construction Fund	1,162,932	1,163,053	1,364,422	1,314,551
8400B - Criminal Justice Construction Fund	0	(27,724)	768,000	768,000
8450B - Other Capital Construction Fund	66,387,955	36,459,545	60,000,000	102,751,523
8470B - Major Capital Construction	25,399,928	39,041,077	39,419,006	70,584,121
8500B - Capital Projects	24,015,918	25,500,431	113,162,915	121,457,867
Total Capital Projects	\$ 174,903,633	\$ 107,992,348	\$ 265,688,208	\$ 380,947,243

Total Capital Projects	\$ 174,903,633	\$ 111,173,974	\$ 330,412,051	\$ 446,238,246
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Debt Service

Debt Service Fund

8900B - Debt Service Fund	\$ 39,378,740	\$ 40,944,481	\$ 54,920,184	\$ 54,556,712
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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 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Debt Service					
Debt Service Fund					
Total Debt Service Fund	\$ 39,378,740	\$ 40,944,481	\$ 54,920,184	\$ 54,556,712	
Total Debt Service	\$ 39,378,740	\$ 40,944,481	\$ 54,920,184	\$ 54,556,712	
Grand Total Financing Uses by Function	\$ 1,876,896,236	\$ 1,919,188,492	\$ 2,936,894,931	\$ 3,629,087,088	

State Controller Schedules		San Mateo County			Schedule 9
County Budget Act January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2023-24			
Budget Unit: 1100B - Board of Supervisors Function: General Activity: Legislation and Administration					
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Miscellaneous Revenue	2,950	0	0	0	0
Total Sources	\$ 2,950	\$ 0	\$ 0	\$ 0	0
Requirements					
Salaries and Benefits	\$ 4,534,342	\$ 4,617,810	\$ 4,924,497	\$ 4,935,630	
Services and Supplies	216,567	275,314	380,562	383,426	
Other Charges	265,717	401,162	419,085	470,393	
Other Financing Uses	13,584	15,008	14,570	21,026	
Intrafund Transfers	(9,550)	0	(76,937)	(76,937)	
Total Expenditures and Appropriations	\$ 5,020,660	\$ 5,309,294	\$ 5,661,777	\$ 5,733,538	
Net Costs	\$ 5,017,710	\$ 5,309,294	\$ 5,661,777	\$ 5,733,538	

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 2023-24				
	Budget Unit: 1200B - County Executive's Office/Clerk of the Board				
	Function: General				
	Activity: Legislation and Administration				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 11,504,485	\$ 11,327,692	\$ 34,294,390	\$ 24,869,137	
Intergovernmental Revenues	2,057,810	1,403,066	1,768,740	768,740	
Charges for Services	117,257	184,153	55,250	55,250	
Interfund Revenue	0	1,540	20,900	20,900	
Miscellaneous Revenue	181,435	428,158	595,422	323,214	
Other Financing Sources	44,815	190,759	146,235	229,271	
Total Sources	\$ 13,905,802	\$ 13,535,368	\$ 36,880,937	\$ 26,266,512	
Requirements					
Salaries and Benefits	\$ 12,397,405	\$ 13,753,717	\$ 14,643,647	\$ 15,984,693	
Services and Supplies	14,493,835	14,743,796	38,341,709	29,333,698	
Other Charges	1,487,145	1,394,989	3,017,425	3,062,233	
Other Financing Uses	214,143	214,318	212,523	133,153	
Intrafund Transfers	(566,010)	(1,629,046)	(1,807,790)	(2,157,790)	
Total Expenditures and Appropriations	\$ 28,026,518	\$ 28,477,775	\$ 54,407,514	\$ 46,355,987	
Net Costs	\$ 14,120,716	\$ 14,942,407	\$ 17,526,577	\$ 20,089,475	

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Financing Sources and Uses by Budget Unit by Object

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Fiscal Year 2023-24

Budget Unit: **1200B - County Executive's Office/Clerk of the Board**

Function: **General**

Activity: **Legislation and Administration**

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 2023-24				
	Budget Unit: 1220B - Real Property Services				
	Function: General				
	Activity: Other General				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Use of Money and Property	\$ 507,799	\$ 474,638	\$ 486,444	\$ 486,444	
Charges for Services	30,458	60,254	0	0	
Interfund Revenue	3,138,620	2,505,657	3,443,768	3,443,768	
Miscellaneous Revenue	49,179	(6,025)	0	0	
Total Sources	\$ 3,726,056	\$ 3,034,524	\$ 3,930,212	\$ 3,930,212	
Requirements					
Salaries and Benefits	\$ 966,312	\$ 596,806	\$ 1,223,471	\$ 1,226,404	
Services and Supplies	177,410	258,758	566,009	565,415	
Other Charges	21,377,050	23,010,257	23,658,894	23,656,567	
Other Financing Uses	26,229	25,992	25,792	25,780	
Intrafund Transfers	(18,938,554)	(20,355,083)	(21,543,954)	(21,543,954)	
Total Expenditures and Appropriations	\$ 3,608,448	\$ 3,536,731	\$ 3,930,212	\$ 3,930,212	
Net Costs	\$ (117,608)	\$ 502,207	\$ 0	\$ 0	

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

Function: **General**

Activity: **Other General**

State Controller Schedules		San Mateo County			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
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		Fiscal Year 2023-24				
Budget Unit: 1240B - Public Safety Communications						
Function: Public Protection						
Activity: Other Protection						
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
	1	2	3	4	5	
Sources						
Intergovernmental Revenues	\$ 2,688,515	\$ 2,688,515	\$ 2,688,515	\$ 2,688,515	\$ 2,688,515	
Charges for Services	7,949,589	6,958,514	8,782,565	8,782,565	8,782,565	
Interfund Revenue	8,448	8,739	0	0	0	
Miscellaneous Revenue	74,854	261,948	132,500	132,500	132,500	
Total Sources	\$ 10,721,405	\$ 9,917,715	\$ 11,603,580	\$ 11,603,580	\$ 11,603,580	
Requirements						
Salaries and Benefits	\$ 15,316,428	\$ 16,530,969	\$ 17,024,099	\$ 17,024,099	\$ 17,070,275	
Services and Supplies	1,220,961	1,243,599	3,216,653	3,216,653	4,949,090	
Other Charges	1,005,875	1,202,348	1,297,508	1,297,508	1,337,975	
Fixed Assets	0	14,389	75,000	75,000	75,000	
Other Financing Uses	50,722	57,730	65,683	65,683	66,364	
Intrafund Transfers	(344,902)	(1,263,742)	(563,908)	(563,908)	(563,908)	
Total Expenditures and Appropriations	\$ 17,249,084	\$ 17,785,293	\$ 21,115,035	\$ 21,115,035	\$ 22,934,796	
Net Costs	\$ 6,527,679	\$ 7,867,578	\$ 9,511,455	\$ 9,511,455	\$ 11,331,216	

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

Function: **Public Protection**

Activity: **Other Protection**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 1260B - Agriculture/Weights and Measures				
	Function: Public Protection				
	Activity: Other Protection				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 0	\$ 0	\$ 153,633	\$ 153,633	
Licenses, Permits and Franchises	626,751	617,606	740,420	740,420	
Fines, Forfeitures and Penalties	9,625	8,925	0	0	
Intergovernmental Revenues	3,846,369	3,860,104	3,446,896	3,446,896	
Charges for Services	84,428	70,037	127,200	127,200	
Interfund Revenue	1,192	1,174	831	831	
Miscellaneous Revenue	20	85,010	0	0	
Total Sources	\$ 4,568,385	\$ 4,642,856	\$ 4,468,980	\$ 4,468,980	
Requirements					
Salaries and Benefits	\$ 5,547,993	\$ 5,695,507	\$ 6,343,680	\$ 6,361,867	
Services and Supplies	622,578	570,098	1,214,423	1,422,367	
Other Charges	605,317	647,596	733,053	696,716	
Other Financing Uses	34,902	7,036	8,961	9,100	
Total Expenditures and Appropriations	\$ 6,810,790	\$ 6,920,237	\$ 8,300,117	\$ 8,490,050	
Net Costs	\$ 2,242,405	\$ 2,277,381	\$ 3,831,137	\$ 4,021,070	

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

Function: **Public Protection**

Activity: **Other Protection**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 1270B - CEO Revenue Services				
	Function: General				
	Activity: Finance				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Use of Money and Property	\$ 31,084	\$ 0	\$ 0	\$ 0	0
Charges for Services	199,471	1,699	0	0	0
Interfund Revenue	47,610	0	0	0	0
Miscellaneous Revenue	58,789	0	0	0	0
Total Sources	\$ 336,955	\$ 1,699	\$ 0	\$ 0	0
Requirements					
Salaries and Benefits	\$ 1,165,869	\$ 125,137	\$ 125,480	\$ 0	0
Services and Supplies	644,722	55,363	344,062	1,055	1,055
Other Charges	325,845	316,715	81,309	0	0
Other Financing Uses	17,503	16,688	0	0	0
Intrafund Transfers	(2,614,731)	0	0	0	0
Total Expenditures and Appropriations	\$ (460,792)	\$ 513,904	\$ 550,851	\$ 1,055	1,055
Net Costs	\$ (797,746)	\$ 512,205	\$ 550,851	\$ 1,055	1,055

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Budget Unit: **1270B - CEO Revenue Services**

Function: **General**

Activity: **Finance**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 1300B - Assessor-County Clerk-Recorder				
	Function: General				
	Activity: Finance				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 5,748,014	\$ 0	\$ 30,000	\$ 30,000	
Charges for Services	13,776,099	16,278,885	12,952,521	13,139,587	
Interfund Revenue	66,860	1,576,938	2,129,614	2,666,393	
Miscellaneous Revenue	80,336	160,064	38,000	38,000	
Total Sources	\$ 19,671,309	\$ 18,015,887	\$ 15,150,135	\$ 15,873,980	
Requirements					
Salaries and Benefits	\$ 29,791,815	\$ 29,281,569	\$ 29,664,043	\$ 30,258,853	
Services and Supplies	12,545,227	11,169,708	7,738,920	19,853,797	
Other Charges	2,477,716	2,880,861	3,077,690	2,852,025	
Fixed Assets	2,923,689	2,796,712	0	9,910,645	
Other Financing Uses	634,076	620,811	1,383,928	1,734,430	
Intrafund Transfers	(12,911,088)	(9,301,028)	(6,098,184)	(26,919,474)	
Total Expenditures and Appropriations	\$ 35,461,434	\$ 37,448,633	\$ 35,766,397	\$ 37,690,276	
Net Costs	\$ 15,790,125	\$ 19,432,747	\$ 20,616,262	\$ 21,816,296	

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

Function: **General**

Activity: **Finance**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2023-24				
	Budget Unit: 1400B - Controller's Office				
	Function: General				
	Activity: Finance				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Sources					
Use of Money and Property	83	207	0	0	
Intergovernmental Revenues	176,447	101,076	504,080	135,000	
Charges for Services	2,470,506	2,879,392	2,525,915	2,528,558	
Interfund Revenue	70,482	98,379	81,280	106,736	
Miscellaneous Revenue	113,611	59,721	44,000	44,000	
Total Sources	\$ 2,831,128	\$ 3,138,776	\$ 3,155,275	\$ 2,814,294	
Requirements					
Salaries and Benefits	\$ 10,078,992	\$ 9,434,186	\$ 10,957,926	\$ 11,131,939	
Services and Supplies	2,698,675	2,955,948	4,614,727	4,519,805	
Other Charges	1,842,840	1,490,465	1,721,423	1,715,858	
Reclassification of Expenses	0	0	0	(35,489)	
Fixed Assets	0	16,476	0	0	
Other Financing Uses	195,160	202,968	201,408	201,313	
Intrafund Transfers	(693,056)	(647,385)	(1,982,792)	(2,080,553)	
Total Expenditures and Appropriations	\$ 14,122,612	\$ 13,452,658	\$ 15,512,692	\$ 15,452,873	
Net Costs	\$ 11,291,483	\$ 10,313,882	\$ 12,357,417	\$ 12,638,579	

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Financing Sources and Uses by Budget Unit by Object

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

Function: **General**

Activity: **Finance**

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 1500B - Treasurer - Tax Collector				
	Function: General				
	Activity: Finance				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 110,850	\$ 0	\$ 0	\$ 0	\$ 0
Licenses, Permits and Franchises	1,183	1,600	1,550	1,550	1,550
Charges for Services	6,632,209	7,910,810	7,587,374	7,373,851	7,373,851
Interfund Revenue	87,757	70,603	70,000	70,000	70,000
Miscellaneous Revenue	78,074	86,282	60,000	60,000	60,000
Total Sources	\$ 6,910,073	\$ 8,069,294	\$ 7,718,924	\$ 7,505,401	\$ 7,505,401
Requirements					
Salaries and Benefits	\$ 3,761,395	\$ 3,685,384	\$ 5,516,119	\$ 6,044,672	\$ 6,044,672
Services and Supplies	2,908,914	3,336,545	4,681,839	6,754,798	6,754,798
Other Charges	763,456	1,421,221	1,287,034	1,974,575	1,974,575
Other Financing Uses	173,381	172,125	171,242	171,183	171,183
Intrafund Transfers	(118,031)	(882,463)	(110,000)	(110,000)	(110,000)
Total Expenditures and Appropriations	\$ 7,489,116	\$ 7,732,812	\$ 11,546,234	\$ 14,835,228	\$ 14,835,228
Net Costs	\$ 579,043	\$ (336,483)	\$ 3,827,310	\$ 7,329,827	\$ 7,329,827

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

Function: **General**

Activity: **Finance**

State Controller Schedules	San Mateo County				Schedule 9
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	Fiscal Year 2023-24				
	Budget Unit: 1600B - County Attorney's Office				
	Function: General				
	Activity: Counsel				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 0	\$ 14,583	\$ 118,908	\$ 118,908	
Charges for Services	4,785,694	4,485,886	4,720,595	4,720,595	
Interfund Revenue	1,833	2,200	0	0	
Miscellaneous Revenue	782,206	885,430	999,553	999,553	
Other Financing Sources	2,475	0	0	0	
Total Sources	\$ 5,572,209	\$ 5,388,098	\$ 5,839,056	\$ 5,839,056	
Requirements					
Salaries and Benefits	\$ 14,339,006	\$ 14,548,180	\$ 15,009,653	\$ 15,033,349	
Services and Supplies	1,540,430	1,790,914	1,641,539	2,862,162	
Other Charges	623,975	724,524	699,699	627,860	
Other Financing Uses	22,399	24,741	24,025	22,900	
Intrafund Transfers	(2,990,885)	(2,890,107)	(2,971,248)	(2,971,248)	
Total Expenditures and Appropriations	\$ 13,534,925	\$ 14,198,252	\$ 14,403,668	\$ 15,575,023	
Net Costs	\$ 7,962,716	\$ 8,810,153	\$ 8,564,612	\$ 9,735,967	

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

Function: **General**

Activity: **Counsel**

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	Fiscal Year 2023-24				
	Budget Unit: 1700B - Human Resources Department				
	Function: General				
	Activity: Personnel				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 198,891	\$ 185,921	\$ 454,575	\$ 454,575	
Charges for Services	453,517	379,588	360,530	360,530	
Interfund Revenue	7,386,583	7,686,062	10,681,204	10,681,204	
Miscellaneous Revenue	280,315	173,885	213,263	213,263	
Total Sources	\$ 8,319,307	\$ 8,425,456	\$ 11,709,572	\$ 11,709,572	
Requirements					
Salaries and Benefits	\$ 13,825,754	\$ 14,822,096	\$ 17,192,498	\$ 17,229,499	
Services and Supplies	1,784,195	1,883,195	3,383,482	5,030,340	
Other Charges	1,328,150	1,442,780	1,701,846	1,418,395	
Reclassification of Expenses	(23,000)	(23,000)	(23,000)	(23,000)	
Other Financing Uses	74,796	72,665	1,603,666	1,582,972	
Intrafund Transfers	(866,628)	(986,698)	(1,738,105)	(3,238,105)	
Total Expenditures and Appropriations	\$ 16,123,266	\$ 17,211,037	\$ 22,120,387	\$ 22,000,101	
Net Costs	\$ 7,803,960	\$ 8,785,582	\$ 10,410,815	\$ 10,290,529	

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

Function: **General**

Activity: **Personnel**

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	Fiscal Year 2023-24				
	Budget Unit: 1780B - Shared Services				
	Function: General				
	Activity: Personnel				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Use of Money and Property	\$ 1,501	\$ 1,336	\$ 2,000	\$ 2,000	
Charges for Services	15,548	18,473	17,195	24,495	
Interfund Revenue	26,796	23,072	20,839	26,089	
Miscellaneous Revenue	37,752	50,643	37,000	37,000	
Total Sources	\$ 81,597	\$ 93,525	\$ 77,034	\$ 89,584	
Requirements					
Salaries and Benefits	\$ 1,806,405	\$ 1,842,758	\$ 2,296,247	\$ 2,304,025	
Services and Supplies	255,419	272,975	806,361	858,029	
Other Charges	278,608	292,564	273,008	271,445	
Reclassification of Expenses	23,000	23,000	23,000	23,000	
Other Financing Uses	8,135	7,756	8,396	8,540	
Intrafund Transfers	(248,459)	(386,911)	(696,225)	(733,675)	
Total Expenditures and Appropriations	\$ 2,123,109	\$ 2,052,142	\$ 2,710,787	\$ 2,731,364	
Net Costs	\$ 2,041,512	\$ 1,958,618	\$ 2,633,753	\$ 2,641,780	

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 2023-24

Budget Unit: **1780B - Shared Services**

Function: **General**

Activity: **Personnel**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 1800B - Information Services Department				
	Function: General				
	Activity: Other General				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 2,695,321	\$ 1,263,165	\$ 11,623,001	\$ 15,339,608	
Use of Money and Property	194,928	199,220	200,435	204,187	
Intergovernmental Revenues	2,073,528	3,870,669	12,224,095	15,398,577	
Charges for Services	1,361,161	1,017,800	2,701,419	2,680,123	
Interfund Revenue	8,845,039	11,432,082	13,078,392	13,949,952	
Miscellaneous Revenue	377,971	34,305	0	0	
Total Sources	\$ 15,547,948	\$ 17,817,240	\$ 39,827,342	\$ 47,572,447	
Requirements					
Salaries and Benefits	\$ 28,542,618	\$ 28,316,722	\$ 31,750,677	\$ 31,798,904	
Services and Supplies	15,677,389	13,574,106	44,532,328	57,110,970	
Other Charges	2,820,427	2,751,240	2,716,674	2,469,954	
Fixed Assets	230,176	1,706,270	0	0	
Other Financing Uses	304,849	300,754	338,205	352,805	
Intrafund Transfers	(26,530,631)	(31,209,613)	(35,930,982)	(36,585,333)	
Total Expenditures and Appropriations	\$ 21,044,829	\$ 15,439,479	\$ 43,406,902	\$ 55,147,300	
Net Costs	\$ 5,496,881	\$ (2,377,761)	\$ 3,579,560	\$ 7,574,853	

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San Mateo County

Schedule 9

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Fiscal Year 2023-24

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

Function: **General**

Activity: **Other General**

State Controller Schedules **San Mateo County** **Schedule 9**

County Budget Act Financing Sources and Uses by Budget Unit by Object
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 Fiscal Year 2023-24

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

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Requirements				
Services and Supplies	100,083	107,369	124,289	124,284
Other Charges	227	237	201	208
Total Expenditures and Appropriations	\$ 100,311	\$ 107,606	\$ 124,490	\$ 124,492
Net Costs	\$ 100,311	\$ 107,606	\$ 124,490	\$ 124,492

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 1940B - Message Switch				
	Function: Public Protection				
	Activity: Detention and Corrections				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Charges for Services	\$ 489,639	\$ 450,205	\$ 489,640	\$	489,640
Interfund Revenue	0	0	525	\$	525
Total Sources	\$ 489,639	\$ 450,205	\$ 490,165	\$	490,165
Requirements					
Services and Supplies	\$ 384,571	\$ 498,093	\$ 530,642	\$	535,030
Other Charges	197,953	4,578	66,863	\$	64,669
Fixed Assets	0	0	87,328	\$	87,328
Intrafund Transfers	(141,079)	(130,833)	(194,668)	\$	(194,668)
Total Expenditures and Appropriations	\$ 441,446	\$ 371,838	\$ 490,165	\$	492,359
Net Costs	\$ (48,193)	\$ (78,367)	\$ 0	\$	2,194

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 2510B - District Attorney's Office				
	Function: Public Protection				
	Activity: Judicial				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 866,664	\$ 1,430,118	\$ 2,209,676	\$ 2,289,676	
Fines, Forfeitures and Penalties	624,592	634,944	1,838,196	1,838,196	
Intergovernmental Revenues	14,718,832	14,836,593	16,041,142	16,041,142	
Charges for Services	733,487	318,489	315,826	315,826	
Interfund Revenue	189,236	244,399	0	0	
Miscellaneous Revenue	210,196	177,444	123,400	123,400	
Total Sources	\$ 17,343,007	\$ 17,641,987	\$ 20,528,240	\$ 20,608,240	
Requirements					
Salaries and Benefits	\$ 34,596,835	\$ 36,192,818	\$ 39,463,129	\$ 39,535,783	
Services and Supplies	1,452,246	2,147,562	3,731,940	3,996,028	
Other Charges	2,104,631	2,462,087	2,819,776	2,588,391	
Other Financing Uses	142,921	156,336	156,175	141,836	
Intrafund Transfers	(239,941)	(255,017)	(432,806)	(432,806)	
Total Expenditures and Appropriations	\$ 38,056,692	\$ 40,703,787	\$ 45,738,214	\$ 45,829,232	
Net Costs	\$ 20,713,685	\$ 23,061,800	\$ 25,209,974	\$ 25,220,992	

State Controller Schedules

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Schedule 9

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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

Function: **Public Protection**

Activity: **Judicial**

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	Fiscal Year 2023-24				
	Budget Unit: 2600B - Department of Child Support Services				
	Function: Public Protection				
	Activity: Other Protection				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 10,796,911	\$ 10,216,701	\$ 10,367,126	\$ 10,367,126	
Miscellaneous Revenue	0	0	7,340	33,007	
Total Sources	\$ 10,796,911	\$ 10,216,701	\$ 10,374,466	\$ 10,400,133	
Requirements					
Salaries and Benefits	\$ 9,862,116	\$ 9,244,642	\$ 9,371,969	\$ 9,399,729	
Services and Supplies	192,351	191,114	208,367	208,954	
Other Charges	547,992	588,428	602,294	612,926	
Other Financing Uses	194,453	192,573	195,617	195,527	
Intrafund Transfers	0	0	(3,781)	(17,003)	
Total Expenditures and Appropriations	\$ 10,796,911	\$ 10,216,758	\$ 10,374,466	\$ 10,400,133	
Net Costs	\$ (0)	\$ 56	\$ 0	\$ 0	

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County Budget Act Financing Sources and Uses by Budget Unit by Object
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Budget Unit: **2700B - County Support of the Courts**
 Function: **Public Protection**
 Activity: **Judicial**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Sources				
Fines, Forfeitures and Penalties	\$ 4,211,658	\$ 3,288,675	\$ 3,827,038	\$ 3,827,038
Charges for Services	895,855	469,408	605,921	605,921
Miscellaneous Revenue	1,526,919	187,629	1,128,221	1,128,221
Total Sources	\$ 6,634,433	\$ 3,945,712	\$ 5,561,180	\$ 5,561,180
Requirements				
Services and Supplies	1,451,812	931,103	1,490,052	1,490,007
Other Charges	18,962,438	16,523,153	17,018,617	17,018,982
Total Expenditures and Appropriations	\$ 20,414,250	\$ 17,454,256	\$ 18,508,669	\$ 18,508,989
Net Costs	\$ 13,779,817	\$ 13,508,544	\$ 12,947,489	\$ 12,947,809

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 2800B - Private Defender Program				
	Function: Public Protection				
	Activity: Judicial				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 0	\$ 0	\$ 450,010	\$ 450,010	
Charges for Services	(0)	0	654,624	654,624	
Total Sources	\$ (0)	\$ 0	\$ 1,104,634	\$ 1,104,634	
Requirements					
Services and Supplies	\$ 18,426,671	\$ 20,888,229	\$ 22,983,159	\$ 22,983,159	
Other Charges	23,142	24,749	109,051	109,408	
Other Financing Uses	36,910	37,031	37,188	37,222	
Total Expenditures and Appropriations	\$ 18,486,722	\$ 20,950,009	\$ 23,129,398	\$ 23,129,789	
Net Costs	\$ 18,486,722	\$ 20,950,009	\$ 22,024,764	\$ 22,025,155	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2023-24	Schedule 9
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Budget Unit: **3000B - Sheriff's Office**
 Function: **Public Protection**
 Activity: **Detention and Corrections**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5

Sources				
Taxes	\$ 2,849,450	\$ 2,797,962	\$ 2,877,731	\$ 3,097,731
Licenses, Permits and Franchises	2,046	6,065	5,000	5,000
Fines, Forfeitures and Penalties	534,128	442,352	530,000	530,000
Intergovernmental Revenues	74,569,602	81,713,515	90,516,398	91,786,125
Charges for Services	35,269,317	36,712,965	42,222,938	41,291,844
Interfund Revenue	3,251,466	3,246,514	8,227,161	8,435,540
Miscellaneous Revenue	1,483,874	1,545,844	2,286,237	2,287,737
Other Financing Sources	19,039	84,467	84,565	84,565
Total Sources	\$ 117,978,921	\$ 126,549,684	\$ 146,750,030	\$ 147,518,542

Requirements				
Salaries and Benefits	\$ 195,287,592	\$ 208,259,088	\$ 207,777,885	\$ 207,890,333
Services and Supplies	24,748,030	28,195,518	38,101,046	42,458,532
Other Charges	19,164,294	22,184,231	25,709,432	26,036,445
Reclassification of Expenses	(21,007)	0	0	0
Fixed Assets	3,767,047	19,828,202	12,068,339	13,010,680
Other Financing Uses	15,596,041	14,895,294	14,135,436	14,119,409
Intrafund Transfers	(2,319,415)	(4,016,628)	(4,395,153)	(5,270,222)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2023-24	Schedule 9
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Budget Unit: **3000B - Sheriff's Office**
 Function: **Public Protection**
 Activity: **Detention and Corrections**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Requirements				
Total Expenditures and Appropriations	\$ 256,222,583	\$ 289,345,705	\$ 293,396,985	\$ 298,245,177
Net Costs	\$ 138,243,662	\$ 162,796,021	\$ 146,646,955	\$ 150,726,635

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: 3200B - Probation Department				
	Function: Public Protection				
	Activity: Detention and Corrections				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Sources					
Fines, Forfeitures and Penalties	39,018	23,687	11,910	11,910	
Intergovernmental Revenues	37,260,581	35,182,139	38,532,647	39,189,615	
Charges for Services	84,655	4,600	0	0	
Interfund Revenue	2,866	2,560	0	0	
Miscellaneous Revenue	577,434	227,471	238,494	238,494	
Total Sources	\$ 37,964,554	\$ 35,440,457	\$ 38,783,051	\$ 39,440,019	
Requirements					
Salaries and Benefits	\$ 56,997,793	\$ 52,462,226	\$ 68,461,249	\$ 63,671,975	
Services and Supplies	4,045,377	5,577,772	7,228,843	7,271,924	
Other Charges	9,098,924	9,426,721	9,663,437	9,405,519	
Fixed Assets	0	7,285	1,700,000	3,056,968	
Other Financing Uses	6,429,734	6,427,308	6,473,265	6,450,024	
Intrafund Transfers	(205,383)	(270,849)	(132,948)	(132,948)	
Total Expenditures and Appropriations	\$ 76,366,445	\$ 73,630,463	\$ 93,393,846	\$ 89,723,462	
Net Costs	\$ 38,401,890	\$ 38,190,006	\$ 54,610,795	\$ 50,283,443	

State Controller Schedules

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Schedule 9

County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Governmental Funds

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

Function: **Public Protection**

Activity: **Detention and Corrections**

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Budget Unit: 3300B - Coroner's Office Function: Public Protection Activity: Other Protection					
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Licenses, Permits and Franchises	\$ 13,860	\$ 14,534	\$ 13,500	\$ 13,500	
Intergovernmental Revenues	772,767	772,767	772,767	772,767	
Charges for Services	368,701	368,839	300,250	300,250	
Interfund Revenue	0	1,114	0	0	
Miscellaneous Revenue	11,683	86,575	4,500	4,500	
Total Sources	\$ 1,167,011	\$ 1,243,829	\$ 1,091,017	\$ 1,091,017	
Requirements					
Salaries and Benefits	\$ 2,703,149	\$ 3,023,391	\$ 3,036,395	\$ 3,081,294	
Services and Supplies	1,109,596	1,126,079	1,511,482	1,679,823	
Other Charges	456,922	499,753	1,080,577	1,078,801	
Fixed Assets	24,517	16,046	0	0	
Other Financing Uses	19,065	19,170	75,871	76,914	
Intrafund Transfers	(6,089)	0	(88,000)	(88,000)	
Total Expenditures and Appropriations	\$ 4,307,161	\$ 4,684,440	\$ 5,616,325	\$ 5,828,832	
Net Costs	\$ 3,140,150	\$ 3,440,611	\$ 4,525,308	\$ 4,737,815	

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County Budget Act

Financing Sources and Uses by Budget Unit by Object

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

Function: **Public Protection**

Activity: **Other Protection**

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County Budget Act		Financing Sources and Uses by Budget Unit by Object				
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Budget Unit: 3550B - Structural Fire						
Function: Public Protection						
Activity: Fire Protection						
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
	Estimated					
1	2	3	4	5		
Sources						
Taxes	\$ 6,641,467	\$ 6,803,556	\$ 10,597,401	\$ 10,597,401		
Use of Money and Property	161,598	309,900	162,483	162,483		
Intergovernmental Revenues	2,431,807	2,676,464	2,954,150	2,954,150		
Charges for Services	94,254	117,390	305,500	305,500		
Miscellaneous Revenue	41,483	11,634	454,613	454,613		
Other Financing Sources	0	471,683	0	252,856		
Total Sources	\$ 9,370,608	\$ 10,390,626	\$ 14,474,147	\$ 14,727,003		
Requirements						
Other Charges	19	24	21	35		
Other Financing Uses	11,026,450	14,123,349	17,855,603	17,583,354		
Total Expenditures and Appropriations	\$ 11,026,469	\$ 14,123,372	\$ 17,855,624	\$ 17,583,389		
Net Costs	\$ 1,655,861	\$ 3,732,746	\$ 3,381,477	\$ 2,856,386		

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 3580B - Fire Protection Services				
	Function: Public Protection				
	Activity: Fire Protection				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 2,007,584	\$ 106,472	\$ 5,299,436	\$ 5,203,414	
Intergovernmental Revenues	113,874	12,385	298,755	298,755	
Charges for Services	160,689	150,408	0	0	
Miscellaneous Revenue	40,783	96,266	0	0	
Other Financing Sources	11,026,450	14,123,349	17,855,603	17,583,354	
Total Sources	\$ 13,349,380	\$ 14,488,880	\$ 23,453,794	\$ 23,085,523	
Requirements					
Salaries and Benefits	\$ 415	\$ 415	\$ 0	\$ 0	
Services and Supplies	10,933,587	13,123,018	16,911,805	16,636,957	
Other Charges	247,922	309,127	670,424	672,826	
Fixed Assets	1,846,920	262,468	5,858,837	5,762,815	
Other Financing Uses	320,969	793,852	12,728	265,781	
Total Expenditures and Appropriations	\$ 13,349,814	\$ 14,488,880	\$ 23,453,794	\$ 23,338,379	
Net Costs	\$ 433	\$ 0	\$ 0	\$ 252,856	

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County Budget Act

Financing Sources and Uses by Budget Unit by Object

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

Function: **Public Protection**

Activity: **Fire Protection**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: 3800B - Planning and Building				
	Function: Public Protection				
	Activity: Other Protection				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 28,143	\$ 42,382	\$ 150,250	\$ 1,065,657	
Licenses, Permits and Franchises	3,975,889	4,007,594	4,540,763	4,753,667	
Fines, Forfeitures and Penalties	1,296	746	0	1,000	
Intergovernmental Revenues	0	301,053	110,000	536,346	
Charges for Services	2,484,843	2,722,423	4,602,125	4,110,580	
Interfund Revenue	92,421	25,085	39,520	24,584	
Miscellaneous Revenue	784,133	602,803	51,050	323,050	
Other Financing Sources	14,369	461	0	0	
Total Sources	\$ 7,381,094	\$ 7,702,547	\$ 9,493,708	\$ 10,814,884	
Requirements					
Salaries and Benefits	\$ 10,488,976	\$ 10,968,273	\$ 13,335,482	\$ 13,335,599	
Services and Supplies	2,631,436	3,330,370	4,026,407	7,803,677	
Other Charges	1,102,170	1,377,539	1,249,450	1,224,144	
Other Financing Uses	49,771	47,454	51,372	51,481	
Intrafund Transfers	(353,707)	(461,923)	(426,208)	(1,728,748)	
Total Expenditures and Appropriations	\$ 13,918,645	\$ 15,261,713	\$ 18,236,503	\$ 20,686,153	

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Budget Unit: 3800B - Planning and Building					
Function: Public Protection					
Activity: Other Protection					
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Net Costs \$		6,537,550 \$	7,559,166 \$	8,742,795 \$	9,871,269

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	Budget Unit: 3900B - Parks and Recreation				
	Function: Recreation				
	Activity: Recreation Facilities				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 4,479,727	\$ 3,532,981	\$ 3,137,335	\$ 5,969,930	
Fines, Forfeitures and Penalties	22,277	16,171	8,000	8,000	
Use of Money and Property	263,264	174,509	231,434	231,434	
Intergovernmental Revenues	67,010	39,090	175,000	275,677	
Charges for Services	2,106,818	1,932,065	2,297,130	2,324,130	
Interfund Revenue	1,630	1,684	999	999	
Miscellaneous Revenue	440,984	160,108	102,000	252,789	
Other Financing Sources	12,245	0	100,000	100,000	
Total Sources	\$ 7,393,954	\$ 5,856,610	\$ 6,051,898	\$ 9,162,959	
Requirements					
Salaries and Benefits	\$ 13,456,354	\$ 13,782,481	\$ 13,985,483	\$ 15,297,141	
Services and Supplies	5,456,957	5,089,055	4,784,454	9,955,640	
Other Charges	2,554,283	2,514,402	2,500,991	2,643,288	
Fixed Assets	563,473	109,738	300,000	714,094	
Other Financing Uses	12,374	11,798	513,615	513,642	
Intrafund Transfers	(121,830)	(189,849)	(50,000)	(3,085,035)	
Total Expenditures and Appropriations	\$ 21,921,612	\$ 21,317,625	\$ 22,034,543	\$ 26,038,770	

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

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Requirements					
Net Costs \$		14,527,658 \$	15,461,016 \$	15,982,645 \$	16,875,811

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Budget Unit: **3950B - Fish and Game**
 Function: **Public Protection**
 Activity: **Other Protection**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Sources				
Fines, Forfeitures and Penalties	\$ 2,046	\$ 1,432	\$ 1,500	\$ 1,500
Use of Money and Property	609	1,441	500	500
Total Sources	\$ 2,655	\$ 2,873	\$ 2,000	\$ 2,000
Requirements				
Services and Supplies	\$ 0	\$ 0	\$ 12,000	\$ 12,000
Total Expenditures and Appropriations	\$ 0	\$ 0	\$ 12,000	\$ 12,000
Net Costs	\$ (2,655)	\$ (2,873)	\$ 10,000	\$ 10,000

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Budget Unit: **3970B - Parks Acquisition and Development**
 Function: **Capital Projects**
 Activity: **Capital Projects**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Net Costs \$ 0 \$ 0 \$ 0 \$ 0				

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	Budget Unit: 3990B - Parks Capital Projects Budget				
	Function: Capital Projects				
	Activity: Capital Projects				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 3,955,556	\$ 3,535,182	\$ 4,028,508	\$ 7,774,681	
Use of Money and Property	(4,227)	15,622	10,000	10,000	
Intergovernmental Revenues	0	128,935	0	3,673,531	
Interfund Revenue	0	616,530	2,470,520	3,835,368	
Miscellaneous Revenue	12,345	25,581	0	6,495,000	
Other Financing Sources	8,717,200	1,304,731	453,636	16,292,731	
Total Sources	\$ 12,680,873	\$ 5,626,581	\$ 6,962,664	\$ 38,081,311	
Requirements					
Services and Supplies	\$ 158,325	\$ 43,739	\$ 830,000	\$ 1,005,000	
Fixed Assets	6,633,355	3,126,243	2,495,520	4,715,742	
Other Financing Uses	6,145,220	2,685,984	3,637,144	32,360,569	
Total Expenditures and Appropriations	\$ 12,936,900	\$ 5,855,966	\$ 6,962,664	\$ 38,081,311	
Net Costs	\$ 256,027	\$ 229,385	\$ 0	\$ 0	

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

Function: **Capital Projects**

Activity: **Capital Projects**

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	Budget Unit: 4000B - Office of Sustainability				
	Function: Health and Sanitation				
	Activity: Other Protection				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 566,163	\$ 1,306,001	\$ 1,361,293	\$ 2,360,095	
Intergovernmental Revenues	1,322,921	801,664	2,426,946	2,426,946	
Charges for Services	118,589	135,991	125,000	125,000	
Interfund Revenue	1,186	1,192	0	0	
Miscellaneous Revenue	13,953	(7,333)	30,000	30,000	
Other Financing Sources	56,667	1,361,892	1,559,372	1,559,372	
Total Sources	\$ 2,079,480	\$ 3,599,407	\$ 5,502,611	\$ 6,501,413	
Requirements					
Salaries and Benefits	\$ 3,709,275	\$ 3,959,703	\$ 5,505,854	\$ 5,657,526	
Services and Supplies	3,327,727	4,264,101	8,599,964	10,686,493	
Other Charges	844,941	673,876	703,404	704,042	
Other Financing Uses	18,915	18,034	19,523	19,564	
Intrafund Transfers	(41,667)	0	(155,000)	(155,000)	
Total Expenditures and Appropriations	\$ 7,859,191	\$ 8,915,715	\$ 14,673,745	\$ 16,912,625	
Net Costs	\$ 5,779,711	\$ 5,316,308	\$ 9,171,134	\$ 10,411,212	

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Budget Unit: **4000B - Office of Sustainability**

Function: **Health and Sanitation**

Activity: **Other Protection**

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	Budget Unit: 4060B - Solid Waste Management				
	Function: Health and Sanitation				
	Activity: Other Protection				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Licenses, Permits and Franchises	\$ 2,789,798	\$ 2,692,581	\$ 2,935,088	\$ 2,935,088	
Use of Money and Property	69,410	110,776	87,515	87,515	
Intergovernmental Revenues	114,199	21,167	387,000	387,000	
Charges for Services	39,583	44,795	20,000	20,000	
Interfund Revenue	285	128,581	0	0	
Miscellaneous Revenue	3,715	29,410	5,000	5,000	
Other Financing Sources	77,190	69,783	400,804	400,804	
Total Sources	\$ 3,094,182	\$ 3,097,091	\$ 3,835,407	\$ 3,835,407	
Requirements					
Salaries and Benefits	\$ 2,256,824	\$ 2,200,783	\$ 2,338,611	\$ 2,201,527	
Services and Supplies	1,845,228	2,249,469	1,895,137	1,897,178	
Other Charges	917,577	389,015	297,617	196,778	
Other Financing Uses	44,391	101,083	320,404	130,640	
Intrafund Transfers	0	0	41,302	41,302	
Total Expenditures and Appropriations	\$ 5,064,020	\$ 4,940,349	\$ 4,893,071	\$ 4,467,425	
Net Costs	\$ 1,969,838	\$ 1,843,258	\$ 1,057,664	\$ 632,018	

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Budget Unit: **4060B - Solid Waste Management**

Function: **Health and Sanitation**

Activity: **Other Protection**

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Budget Unit: 4300B - Department of Emergency Management						
Function: General						
Activity: Other Protection						
Function, Activity, Budget Unit	2021-22	2022-23	2023-24	2023-24		
	Actual	Actual X	Recommended	Adopted by the Board of Supervisors		
		Estimated				
1	2	3	4	5		
Sources						
Taxes	\$ 32,302	\$ 130,346	\$ 74,843	\$ 444,743		
Intergovernmental Revenues	2,537,786	1,848,051	2,174,612	2,174,612		
Charges for Services	50,000	410,000	410,000	410,000		
Interfund Revenue	150,000	0	0	0		
Miscellaneous Revenue	8,256	(1,955)	0	0		
Total Sources	\$ 2,778,344	\$ 2,386,442	\$ 2,659,455	\$ 3,029,355		
Requirements						
Salaries and Benefits	\$ 1,283,833	\$ 1,394,309	\$ 1,873,669	\$ 2,126,830		
Services and Supplies	2,005,002	1,674,378	2,533,178	3,152,259		
Other Charges	910,851	991,899	640,031	675,676		
Other Financing Uses	25,074	28,538	32,470	32,806		
Intrafund Transfers	0	0	150,124	150,124		
Total Expenditures and Appropriations	\$ 4,224,759	\$ 4,089,124	\$ 5,229,472	\$ 6,137,695		
Net Costs	\$ 1,446,416	\$ 1,702,682	\$ 2,570,017	\$ 3,108,340		

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

Function: **General**

Activity: **Other Protection**

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	Budget Unit: 4510B - Public Works Administration				
	Function: General				
	Activity: Other General				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Sources					
Charges for Services	\$ 2,048,051	\$ 2,358,409	\$ 3,379,746	\$ 3,383,680	
Interfund Revenue	3,500,609	3,344,277	4,686,556	4,724,803	
Miscellaneous Revenue	47,740	15,557	0	0	
Total Sources	\$ 5,596,400	\$ 5,718,242	\$ 8,066,302	\$ 8,108,483	
Requirements					
Salaries and Benefits	\$ 7,314,765	\$ 7,502,728	\$ 8,921,109	\$ 9,009,772	
Services and Supplies	361,108	351,231	1,171,768	1,173,850	
Other Charges	799,352	806,744	1,458,161	1,437,615	
Other Financing Uses	161,951	158,549	164,663	164,585	
Intrafund Transfers	(3,026,878)	(3,103,009)	(3,649,399)	(3,677,339)	
Total Expenditures and Appropriations	\$ 5,610,297	\$ 5,716,242	\$ 8,066,302	\$ 8,108,483	
Net Costs	\$ 13,896	\$ (2,000)	\$ 0	\$ 0	

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	Budget Unit: 4520B - Road Construction and Operations				
	Function: Public Ways and Facilities				
	Activity: Public Ways				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 4,921,041	\$ 5,457,191	\$ 4,000,940	\$ 5,153,300	
Licenses, Permits and Franchises	774,262	735,626	650,000	650,000	
Use of Money and Property	460,567	1,196,648	170,156	170,156	
Intergovernmental Revenues	32,071,337	28,674,317	41,366,892	43,322,694	
Charges for Services	607,410	591,055	583,100	583,100	
Interfund Revenue	2,626,920	1,913,043	3,185,100	3,166,740	
Miscellaneous Revenue	229,866	350,031	52,500	52,500	
Other Financing Sources	581,369	1,077,647	4,553,744	4,555,000	
Total Sources	\$ 42,272,772	\$ 39,995,558	\$ 54,562,432	\$ 57,653,490	
Requirements					
Salaries and Benefits	\$ 12,343,719	\$ 12,330,269	\$ 13,448,025	\$ 13,495,635	
Services and Supplies	11,892,515	10,002,032	37,674,244	51,082,528	
Other Charges	1,611,643	2,071,841	2,508,202	2,682,022	
Fixed Assets	2,578,424	7,730,956	12,238,518	14,860,411	
Other Financing Uses	835,668	2,503,361	5,183,090	5,784,801	
Intrafund Transfers	(215,481)	(163,092)	0	0	
Total Expenditures and Appropriations	\$ 29,046,489	\$ 34,475,367	\$ 71,052,079	\$ 87,905,397	

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Budget Unit: 4520B - Road Construction and Operations					
Function: Public Ways and Facilities					
Activity: Public Ways					
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Requirements					
Net Costs \$ (13,226,283) \$ (5,520,191) \$ 16,489,647 \$ 30,251,907					

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	Budget Unit: 4600B - Engineering Services				
	Function: General				
	Activity: Other General				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 414,008	\$ 0	\$ 0	\$ 0	
Charges for Services	79,173	92,879	136,250	136,250	
Interfund Revenue	3,539,150	3,793,118	5,298,457	5,370,137	
Miscellaneous Revenue	11,400	14,309	1,800	1,800	
Total Sources	\$ 4,043,731	\$ 3,900,306	\$ 5,436,507	\$ 5,508,187	
Requirements					
Salaries and Benefits	\$ 4,059,278	\$ 4,160,968	\$ 5,276,606	\$ 5,287,020	
Services and Supplies	268,882	112,006	390,325	389,401	
Other Charges	261,767	313,269	379,310	444,846	
Other Financing Uses	99,349	98,450	94,502	94,458	
Intrafund Transfers	(525,991)	(664,808)	(584,236)	(587,216)	
Total Expenditures and Appropriations	\$ 4,163,285	\$ 4,019,885	\$ 5,556,507	\$ 5,628,509	
Net Costs	\$ 119,554	\$ 119,579	\$ 120,000	\$ 120,322	

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

Function: **General**

Activity: **Other General**

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Budget Unit: 4660B - Enhanced Flood Control Program					
Function: General					
Activity: Other Protection					
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	7,807	43,709	0	0	
Charges for Services	2,625,292	1,047,534	2,922,000	2,685,000	
Total Sources	\$ 2,633,099	\$ 1,091,243	\$ 2,922,000	\$ 2,685,000	
Requirements					
Services and Supplies	2,625,528	1,047,240	2,922,000	2,685,000	
Other Charges	787,500	112,500	250,000	250,000	
Total Expenditures and Appropriations	\$ 3,413,028	\$ 1,159,740	\$ 3,172,000	\$ 2,935,000	
Net Costs	\$ 779,929	\$ 68,497	\$ 250,000	\$ 250,000	

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	Budget Unit: 4730B - Facilities Services				
	Function: General				
	Activity: Other General				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Use of Money and Property	\$ 895,063	\$ 804,879	\$ 773,440	\$ 776,243	
Intergovernmental Revenues	932,850	2,566,403	1,344,854	1,633,694	
Charges for Services	428,041	480,043	490,423	495,814	
Interfund Revenue	10,941,117	12,563,346	14,331,301	14,760,099	
Miscellaneous Revenue	163,699	144,720	220,136	220,136	
Other Financing Sources	0	0	184,639	184,639	
Total Sources	\$ 13,360,770	\$ 16,559,389	\$ 17,344,793	\$ 18,070,625	
Requirements					
Salaries and Benefits	\$ 16,526,882	\$ 17,074,270	\$ 20,416,841	\$ 21,076,577	
Services and Supplies	17,977,479	21,189,065	21,894,642	22,391,228	
Other Charges	4,091,732	5,001,655	5,632,027	5,640,865	
Fixed Assets	52,454	0	130,005	130,005	
Other Financing Uses	1,179,201	432,766	316,952	317,912	
Intrafund Transfers	(26,225,738)	(27,079,805)	(30,454,081)	(30,889,475)	
Total Expenditures and Appropriations	\$ 13,602,010	\$ 16,617,950	\$ 17,936,386	\$ 18,667,112	
Net Costs	\$ 241,240	\$ 58,560	\$ 591,593	\$ 596,487	

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

Function: **General**

Activity: **Other General**

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	Budget Unit: 4760B - Vehicle and Equipment Services				
	Function: General				
	Activity: Other General				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Interfund Revenue	\$ 304,311	\$ 299,930	\$ 303,029	\$ 303,970	
Total Sources	\$ 304,311	\$ 299,930	\$ 303,029	\$ 303,970	
Requirements					
Salaries and Benefits	\$ 295,446	\$ 286,448	\$ 281,711	\$ 282,340	
Services and Supplies	3,899	7,390	13,997	14,093	
Other Charges	4,965	6,092	7,321	7,537	
Total Expenditures and Appropriations	\$ 304,311	\$ 299,930	\$ 303,029	\$ 303,970	
Net Costs	\$ 0	\$ 0	\$ 0	\$ 0	

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	Budget Unit: 4840B - Utilities				
	Function: General				
	Activity: Other Protection				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Licenses, Permits and Franchises	\$ 669,092	\$ 692,065	\$ 580,000	\$ 580,000	
Use of Money and Property	3,580	6,177	0	0	
Charges for Services	201,575	262,241	662,976	662,976	
Interfund Revenue	2,254,204	2,372,225	3,435,201	3,438,312	
Miscellaneous Revenue	63,246	36,192	110,000	110,000	
Total Sources	\$ 3,191,696	\$ 3,368,900	\$ 4,788,177	\$ 4,791,288	
Requirements					
Salaries and Benefits	\$ 2,656,405	\$ 2,593,784	\$ 2,921,689	\$ 2,928,244	
Services and Supplies	356,001	328,260	1,390,852	1,392,187	
Other Charges	183,211	206,395	1,646,949	1,942,192	
Other Financing Uses	123,463	115,627	300,996	300,974	
Intrafund Transfers	(435,814)	(293,238)	0	0	
Total Expenditures and Appropriations	\$ 2,883,265	\$ 2,950,828	\$ 6,260,486	\$ 6,563,597	
Net Costs	\$ (308,431)	\$ (418,072)	\$ 1,472,309	\$ 1,772,309	

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Budget Unit: **4840B - Utilities**

Function: **General**

Activity: **Other Protection**

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	Budget Unit: 5500B - Health Administration				
	Function: Health and Sanitation				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 1,499,528	\$ 1,430,000	\$ 784,605	\$ 670,952	
Charges for Services	2,202,531	2,041,225	1,712,252	1,820,634	
Interfund Revenue	2,083,235	2,083,203	2,082,023	2,082,023	
Miscellaneous Revenue	32,453	87,933	0	0	
Total Sources	\$ 5,817,748	\$ 5,642,361	\$ 4,578,880	\$ 4,573,609	
Requirements					
Salaries and Benefits	\$ 6,137,524	\$ 6,359,768	\$ 5,998,287	\$ 6,010,881	
Services and Supplies	1,873,038	1,548,923	1,028,892	1,030,689	
Other Charges	355,857	583,723	484,876	465,193	
Fixed Assets	0	0	50,000	50,000	
Other Financing Uses	191,207	5,522	1,594	1,615	
Intrafund Transfers	(2,738,501)	(2,869,657)	(2,981,866)	(2,981,866)	
Total Expenditures and Appropriations	\$ 5,819,125	\$ 5,628,278	\$ 4,581,783	\$ 4,576,512	
Net Costs	\$ 1,377	\$ (14,083)	\$ 2,903	\$ 2,903	

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

Function: **Health and Sanitation**

Activity: **Health**

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	Budget Unit: 5510B - Health Coverage Unit				
	Function: Health and Sanitation				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 0	\$ 30,000	\$ 0	\$ 0	
Charges for Services	2,500,000	2,200,000	2,741,790	2,747,160	
Interfund Revenue	673,565	491,300	406,833	406,833	
Miscellaneous Revenue	3,159,504	2,785,435	0	0	
Total Sources	\$ 6,333,069	\$ 5,506,736	\$ 3,148,623	\$ 3,153,993	
Requirements					
Salaries and Benefits	\$ 4,402,729	\$ 4,289,822	\$ 4,488,550	\$ 4,505,962	
Services and Supplies	2,310,872	1,510,960	860,148	862,914	
Other Charges	1,894,912	2,192,428	347,304	344,888	
Total Expenditures and Appropriations	\$ 8,608,513	\$ 7,993,211	\$ 5,696,002	\$ 5,713,764	
Net Costs	\$ 2,275,444	\$ 2,486,475	\$ 2,547,379	\$ 2,559,771	

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 2023-24				
	Budget Unit: 5550B - Public Health, Policy and Planning				
	Function: Health and Sanitation				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 16,883	\$ 2,100,066	\$ 2,102,711	\$ 2,102,711	
Licenses, Permits and Franchises	939,215	903,575	884,183	884,183	
Fines, Forfeitures and Penalties	413	446	473	473	
Intergovernmental Revenues	36,078,182	25,405,416	27,274,956	27,274,956	
Charges for Services	2,583,586	4,430,601	4,462,707	4,579,153	
Interfund Revenue	2,750,194	3,026,618	2,772,299	2,772,299	
Miscellaneous Revenue	827,148	209,352	3,657,380	3,657,380	
Total Sources	\$ 43,195,620	\$ 36,076,073	\$ 41,154,709	\$ 41,271,155	
Requirements					
Salaries and Benefits	\$ 32,890,375	\$ 31,144,544	\$ 37,011,054	\$ 36,346,635	
Services and Supplies	22,186,102	17,215,002	16,756,320	17,076,760	
Other Charges	3,080,182	3,938,156	4,878,492	5,028,971	
Reclassification of Expenses	0	0	(744,363)	(744,363)	
Fixed Assets	827,567	621,592	350,000	851,011	
Other Financing Uses	26,928	25,969	76,731	78,141	
Intrafund Transfers	(2,380,670)	(1,615,766)	(1,663,560)	(1,663,560)	
Total Expenditures and Appropriations	\$ 56,630,484	\$ 51,329,497	\$ 56,664,674	\$ 56,973,595	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	San Mateo County Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2023-24	Schedule 9
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Budget Unit: **5550B - Public Health, Policy and Planning**
 Function: **Health and Sanitation**
 Activity: **Health**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5

Requirements				
	Net Costs \$	13,434,864 \$	15,253,424 \$	15,509,965 \$
				15,702,440

State Controller Schedules		San Mateo County			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
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		Fiscal Year 2023-24				
		Budget Unit: 5560B - Health IT				
		Function: Health and Sanitation				
		Activity: Health				
Function, Activity, Budget Unit		2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1		2	3	4	5	
Sources						
Intergovernmental Revenues	\$	1,878,340	\$ 0	\$ 519,336	\$	519,336
Interfund Revenue		2,554,573	2,463,071	7,816,013		3,741,272
Miscellaneous Revenue		0	2,500	0		0
Other Financing Sources		0	446,449	0		24,674,491
Total Sources	\$	4,432,913	\$ 2,912,020	\$ 8,335,349	\$	28,935,099
Requirements						
Salaries and Benefits	\$	4,426,178	\$ 4,845,338	\$ 10,409,496	\$	31,052,126
Services and Supplies		3,418,692	3,349,682	4,658,030		4,893,808
Other Charges		328,004	582,169	752,451		746,016
Other Financing Uses		345	322	0		0
Intrafund Transfers		(5,482,431)	(5,302,235)	(4,939,658)		(4,939,658)
Total Expenditures and Appropriations	\$	2,690,788	\$ 3,475,277	\$ 10,880,319	\$	31,752,292
Net Costs	\$	(1,742,125)	\$ 563,256	\$ 2,544,970	\$	2,817,193

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Budget Unit: **5560B - Health IT**

Function: **Health and Sanitation**

Activity: **Health**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 5600B - Emergency Medical Services GF				
	Function: Health and Sanitation				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 80,736	\$ 75,075	\$ 85,112	\$ 85,112	
Licenses, Permits and Franchises	32,599	42,821	41,421	41,421	
Intergovernmental Revenues	1,567,304	1,351,785	1,340,990	1,340,990	
Charges for Services	1,425,041	1,823,633	1,619,023	1,619,023	
Interfund Revenue	355,326	267,084	888,006	1,010,828	
Miscellaneous Revenue	6,395,903	6,993,369	7,064,169	7,064,169	
Total Sources	\$ 9,856,909	\$ 10,553,767	\$ 11,038,721	\$ 11,161,543	
Requirements					
Salaries and Benefits	\$ 2,276,542	\$ 2,339,251	\$ 2,771,859	\$ 2,776,342	
Services and Supplies	7,298,128	7,779,394	7,923,823	8,046,011	
Other Charges	428,094	579,458	487,724	484,913	
Intrafund Transfers	0	(598)	0	0	
Total Expenditures and Appropriations	\$ 10,002,765	\$ 10,697,505	\$ 11,183,406	\$ 11,307,266	
Net Costs	\$ 145,856	\$ 143,738	\$ 144,685	\$ 145,723	

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

Function: **Health and Sanitation**

Activity: **Health**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 5630B - Emergency Medical Services Fund				
	Function: Health and Sanitation				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Fines, Forfeitures and Penalties	\$ 1,291,717	\$ 917,667	\$ 1,454,999	\$ 1,454,999	
Use of Money and Property	27,173	49,286	28,159	28,159	
Miscellaneous Revenue	11,500	12,768	26,469	26,469	
Total Sources	\$ 1,330,390	\$ 979,722	\$ 1,509,627	\$ 1,509,627	
Requirements					
Services and Supplies	\$ 2,720,451	\$ 418,233	\$ 1,820,902	\$ 2,806,427	
Total Expenditures and Appropriations	\$ 2,720,451	\$ 418,233	\$ 1,820,902	\$ 2,806,427	
Net Costs	\$ 1,390,061	\$ (561,489)	\$ 311,275	\$ 1,296,800	

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 5700B - Aging and Adult Services				
	Function: Public Assistance				
	Activity: Other Assistance				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 1,310,294	\$ 1,280,697	\$ 1,350,382	\$ 1,350,382	
Fines, Forfeitures and Penalties	50,314	61,939	57,219	61,939	
Use of Money and Property	400,858	780,895	400,858	768,905	
Intergovernmental Revenues	17,457,519	25,186,431	29,516,839	34,367,786	
Charges for Services	2,720,650	2,222,278	2,786,460	2,618,903	
Interfund Revenue	437,521	445,502	422,306	445,337	
Miscellaneous Revenue	336,880	286,761	336,880	297,174	
Total Sources	\$ 22,714,035	\$ 30,264,502	\$ 34,870,944	\$ 39,910,426	
Requirements					
Salaries and Benefits	\$ 23,533,381	\$ 23,780,241	\$ 27,863,714	\$ 28,021,784	
Services and Supplies	4,362,753	4,786,041	5,444,207	4,844,927	
Other Charges	7,785,257	9,821,648	15,243,923	20,479,986	
Other Financing Uses	12,569	11,727	0	0	
Intrafund Transfers	(2,262,156)	(2,163,084)	(2,528,574)	(2,160,807)	
Total Expenditures and Appropriations	\$ 33,431,804	\$ 36,236,572	\$ 46,023,270	\$ 51,185,890	
Net Costs	\$ 10,717,770	\$ 5,972,071	\$ 11,152,326	\$ 11,275,464	

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County Budget Act

Financing Sources and Uses by Budget Unit by Object

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

Function: **Public Assistance**

Activity: **Other Assistance**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 5800B - IHSS Public Authority				
	Function: Public Assistance				
	Activity: Other Assistance				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Use of Money and Property	\$ 41,848	\$ 10,598	\$ 46,796	\$ 46,796	
Intergovernmental Revenues	27,135,681	27,137,162	29,510,028	29,721,660	
Charges for Services	1,100	0	0	0	
Interfund Revenue	4,278,241	4,523,918	4,556,518	4,556,518	
Miscellaneous Revenue	401,094	421,343	403,560	403,560	
Total Sources	\$ 31,857,964	\$ 32,093,021	\$ 34,516,902	\$ 34,728,534	
Requirements					
Salaries and Benefits	\$ 1,811,138	\$ 2,015,472	\$ 2,081,832	\$ 2,281,832	
Services and Supplies	7,202,928	7,435,993	7,683,580	7,687,541	
Other Charges	22,436,447	22,822,135	24,751,490	24,759,161	
Other Financing Uses	451	421	0	0	
Total Expenditures and Appropriations	\$ 31,450,964	\$ 32,274,021	\$ 34,516,902	\$ 34,728,534	
Net Costs	\$ (407,000)	\$ 181,000	\$ 0	\$ 0	

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Budget Unit: **5800B - IHSS Public Authority**

Function: **Public Assistance**

Activity: **Other Assistance**

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Budget Unit: **5850B - Contributions to Medical Center**
 Function: **Health and Sanitation**
 Activity: **Hospital Care**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Sources				
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
Requirements				
Services and Supplies	\$ 43,890	\$ 43,890	\$ 43,890	\$ 43,890
Other Financing Uses	58,096,621	65,153,152	63,621,621	63,621,621
Total Expenditures and Appropriations	\$ 58,140,511	\$ 65,197,042	\$ 63,665,511	\$ 63,665,511
Net Costs	\$ 52,528,455	\$ 59,584,986	\$ 58,053,455	\$ 58,053,455

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County Budget Act		Financing Sources and Uses by Budget Unit by Object				
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		Fiscal Year 2023-24				
		Budget Unit: 5900B - Environmental Health Services				
		Function: Health and Sanitation				
		Activity: Health				
Function, Activity, Budget Unit	2021-22	2022-23	2023-24	2023-24		
	Actual	Actual X	Recommended	Adopted by the Board of Supervisors		
		Estimated				
1	2	3	4	5		
Sources						
Taxes	\$ 261,403	\$ 349,388	\$ 401,683	\$ 401,683		
Licenses, Permits and Franchises	943,985	1,018,404	1,383,420	1,383,420		
Fines, Forfeitures and Penalties	146,688	355,874	339,225	339,225		
Intergovernmental Revenues	6,414,131	1,138,001	3,078,396	3,078,396		
Charges for Services	10,342,090	18,478,540	15,470,602	15,574,716		
Interfund Revenue	40,792	47,337	98,391	98,391		
Miscellaneous Revenue	431,866	327,881	552,562	552,562		
Total Sources	\$ 18,580,955	\$ 21,715,425	\$ 21,324,279	\$ 21,428,393		
Requirements						
Salaries and Benefits	\$ 14,781,457	\$ 15,643,906	\$ 16,951,170	\$ 16,993,836		
Services and Supplies	2,919,647	4,180,938	3,137,858	3,214,298		
Other Charges	1,388,234	2,047,911	1,866,317	1,832,940		
Fixed Assets	0	5,968	0	0		
Other Financing Uses	3,015	3,264	5,388	5,472		
Intrafund Transfers	(33,791)	(58,070)	(149,248)	(130,947)		
Total Expenditures and Appropriations	\$ 19,058,562	\$ 21,823,917	\$ 21,811,485	\$ 21,915,599		

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 2023-24			
Budget Unit: 5900B - Environmental Health Services					
Function: Health and Sanitation					
Activity: Health					
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Net Costs \$		477,607 \$	108,492 \$	487,206 \$	487,206

State Controller Schedules	San Mateo County				Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 6100B - Behavioral Health and Recovery Services				
	Function: Health and Sanitation				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 5,454,861	\$ 5,733,958	\$ 7,204,299	\$ 7,204,299	
Intergovernmental Revenues	101,689,111	119,549,536	168,914,073	173,150,418	
Charges for Services	51,681,245	73,251,172	59,275,331	59,275,331	
Interfund Revenue	4,213	3,772	0	0	
Miscellaneous Revenue	2,207,987	1,630,827	3,535,569	3,535,569	
Total Sources	\$ 161,037,416	\$ 200,169,264	\$ 238,929,272	\$ 243,165,617	
Requirements					
Salaries and Benefits	\$ 87,817,845	\$ 90,452,661	\$ 102,121,688	\$ 102,497,610	
Services and Supplies	82,308,425	83,023,008	105,206,494	120,359,447	
Other Charges	54,725,118	62,407,304	81,747,743	81,924,604	
Fixed Assets	0	3,755,500	0	0	
Other Financing Uses	309,304	3,120,538	16,430,294	19,431,897	
Intrafund Transfers	(1,850,060)	(1,663,367)	(3,130,227)	(3,130,227)	
Total Expenditures and Appropriations	\$ 223,310,632	\$ 241,095,644	\$ 302,375,992	\$ 321,083,331	
Net Costs	\$ 62,273,216	\$ 40,926,380	\$ 63,446,720	\$ 77,917,714	

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

Function: **Health and Sanitation**

Activity: **Health**

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		Budget Unit: 6240B - Family Health Services				
		Function: Health and Sanitation				
		Activity: Health				
Function, Activity, Budget Unit	2021-22	2022-23	2023-24	2023-24		
	Actual	Actual X	Recommended	Adopted by the Board of Supervisors		
		Estimated				
1	2	3	4	5		
Sources						
Taxes	\$ 1,721,019	\$ 1,772,650	\$ 1,843,556	\$ 1,843,556		
Intergovernmental Revenues	16,966,954	16,544,540	15,723,697	15,723,697		
Charges for Services	1,200,000	1,234,840	4,580,215	3,041,588		
Interfund Revenue	34,977	35,741	1,279,454	1,279,454		
Miscellaneous Revenue	287,368	217,843	0	0		
Total Sources	\$ 20,210,318	\$ 19,805,615	\$ 23,426,922	\$ 21,888,295		
Requirements						
Salaries and Benefits	\$ 30,039,549	\$ 30,488,639	\$ 34,460,470	\$ 33,497,560		
Services and Supplies	4,425,176	3,417,745	4,978,431	4,965,713		
Other Charges	2,101,246	2,107,188	2,644,868	2,664,948		
Fixed Assets	0	161,431	679,678	82,500		
Other Financing Uses	3,236	32,566	3,488	1,218,544		
Intrafund Transfers	(2,057,120)	(2,034,234)	(2,756,101)	(2,756,101)		
Total Expenditures and Appropriations	\$ 34,512,088	\$ 34,173,335	\$ 40,010,834	\$ 39,673,164		
Net Costs	\$ 14,301,770	\$ 14,367,720	\$ 16,583,912	\$ 17,784,869		

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

Function: **Health and Sanitation**

Activity: **Health**

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 6300B - Correctional Health Services				
	Function: Health and Sanitation				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	4,302,224	3,558,618	4,398,282	4,484,206	
Charges for Services	2,678	3,526	2,883	2,883	
Interfund Revenue	0	1,666	0	0	
Miscellaneous Revenue	41,069	174,356	0	0	
Total Sources	\$ 4,345,972	\$ 3,738,166	\$ 4,401,165	\$ 4,487,089	
Requirements					
Salaries and Benefits	\$ 20,051,101	\$ 20,148,241	\$ 21,021,921	\$ 21,121,032	
Services and Supplies	8,874,341	9,120,171	9,553,288	9,575,011	
Other Charges	944,021	1,419,587	1,445,774	1,481,079	
Fixed Assets	0	0	28,340	70,840	
Intrafund Transfers	(1,010,395)	(397,568)	(398,314)	(398,314)	
Total Expenditures and Appropriations	\$ 28,859,069	\$ 30,290,431	\$ 31,651,009	\$ 31,849,648	
Net Costs	\$ 24,513,097	\$ 26,552,265	\$ 27,249,844	\$ 27,362,559	

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

Function: **Health and Sanitation**

Activity: **Health**

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

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Requirements				
Other Charges	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306	\$ 3,702,306
Total Expenditures and Appropriations	\$ 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				
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	Fiscal Year 2023-24				
	Budget Unit: 7010B - Office of Agency Director				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 103,743	\$ 120,461	\$ 125,279	\$ 7,037,267	
Intergovernmental Revenues	120,713	122,932	0	1,000,000	
Interfund Revenue	5,272	5,410	0	0	
Miscellaneous Revenue	306,162	50,102	0	202,208	
Total Sources	\$ 535,890	\$ 298,906	\$ 125,279	\$ 8,239,475	
Requirements					
Salaries and Benefits	\$ 15,626,569	\$ 16,334,433	\$ 19,931,765	\$ 20,561,001	
Services and Supplies	2,735,604	2,458,551	8,963,050	16,679,580	
Other Charges	4,078,365	4,103,490	5,135,287	5,320,639	
Reclassification of Expenses	(21,880,272)	(22,867,346)	(31,073,915)	(31,239,750)	
Fixed Assets	0	0	250,000	250,000	
Other Financing Uses	3,985	8,553	5,728	22,594	
Intrafund Transfers	(1,900)	0	0	0	
Total Expenditures and Appropriations	\$ 562,351	\$ 37,681	\$ 3,211,915	\$ 11,594,064	
Net Costs	\$ 26,461	\$ (261,225)	\$ 3,086,636	\$ 3,354,589	

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

Function: **Public Assistance**

Activity: **Health**

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	Budget Unit: 7220B - Economic Self-Sufficiency				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Sources					
Taxes	\$ 159,135	\$ 163,909	\$ 170,465	\$ 170,465	
Intergovernmental Revenues	67,579,426	75,373,721	76,856,738	77,581,311	
Charges for Services	0	866	0	0	
Miscellaneous Revenue	159,165	216,427	240,000	240,000	
Total Sources	\$ 67,897,726	\$ 75,754,922	\$ 77,267,203	\$ 77,991,776	
Requirements					
Salaries and Benefits	\$ 55,831,625	\$ 57,080,960	\$ 64,972,175	\$ 65,208,303	
Services and Supplies	2,828,925	3,899,533	5,845,147	7,287,536	
Other Charges	5,152,625	6,233,172	5,952,582	6,000,215	
Reclassification of Expenses	14,430,119	15,039,838	19,273,325	19,379,459	
Fixed Assets	0	0	125,000	125,000	
Other Financing Uses	346,053	980,613	1,655,299	312,092	
Total Expenditures and Appropriations	\$ 78,589,347	\$ 83,234,116	\$ 97,823,528	\$ 98,312,605	
Net Costs	\$ 10,691,621	\$ 7,479,194	\$ 20,556,325	\$ 20,320,829	

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County Budget Act

Financing Sources and Uses by Budget Unit by Object

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Fiscal Year 2023-24

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

Function: **Public Assistance**

Activity: **Health**

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	Fiscal Year 2023-24				
	Budget Unit: 7240B - Aid Payments				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 10,724,003	\$ 12,590,746	\$ 16,691,244	\$ 16,691,244	
Miscellaneous Revenue	43,688	50,495	207,000	207,000	
Total Sources	\$ 10,767,691	\$ 12,641,241	\$ 16,898,244	\$ 16,898,244	
Requirements					
Services and Supplies	\$ 101,484	\$ 649,861	\$ 165,000	\$ 165,000	
Other Charges	11,459,534	17,132,327	19,139,554	20,993,028	
Reclassification of Expenses	1,195,512	1,323,072	2,792,154	2,792,154	
Total Expenditures and Appropriations	\$ 12,756,530	\$ 19,105,260	\$ 22,096,708	\$ 23,950,182	
Net Costs	\$ 1,988,839	\$ 6,464,019	\$ 5,198,464	\$ 7,051,938	

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Budget Unit: 7320B - Employment Services				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	\$ 12,962,893	\$ 14,130,098	\$ 22,111,745	\$ 22,369,872	
Miscellaneous Revenue	177,292	8,016	0	0	
Total Sources	\$ 13,140,186	\$ 14,138,115	\$ 22,111,745	\$ 22,369,872	
Requirements					
Salaries and Benefits	\$ 6,571,980	\$ 6,698,622	\$ 7,952,460	\$ 8,106,486	
Services and Supplies	1,826,258	2,222,747	4,224,940	4,229,797	
Other Charges	4,806,109	4,861,199	8,306,777	8,316,497	
Reclassification of Expenses	3,602,284	3,534,464	4,287,898	4,502,352	
Other Financing Uses	89,075	56,217	51,749	52,590	
Total Expenditures and Appropriations	\$ 16,895,706	\$ 17,373,248	\$ 24,823,824	\$ 25,207,722	
Net Costs	\$ 3,755,520	\$ 3,235,133	\$ 2,712,079	\$ 2,837,850	

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County Budget Act	Financing Sources and Uses by Budget Unit by Object				
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	Fiscal Year 2023-24				
	Budget Unit: 7330B - Vocational Rehab Services				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Intergovernmental Revenues	840,179	660,002	780,000	780,000	
Charges for Services	2,074,085	1,972,872	1,787,000	1,787,000	
Interfund Revenue	221	1,816	1,000	1,000	
Miscellaneous Revenue	210,404	99,367	180,000	180,000	
Total Sources	\$ 3,124,889	\$ 2,734,056	\$ 2,748,000	\$ 2,748,000	
Requirements					
Salaries and Benefits	\$ 4,528,158	\$ 4,479,273	\$ 5,899,352	\$ 6,116,466	
Services and Supplies	3,755,751	3,721,307	3,515,247	5,418,231	
Other Charges	1,213,310	1,291,202	1,290,434	1,311,024	
Reclassification of Expenses	(3,184,692)	(3,043,665)	(3,211,393)	(3,409,263)	
Fixed Assets	11,740	83,528	245,000	245,000	
Other Financing Uses	232,152	128,816	2,300,000	401,454	
Intrafund Transfers	(1,259,356)	(1,289,963)	(1,560,000)	(1,560,000)	
Total Expenditures and Appropriations	\$ 5,297,063	\$ 5,370,497	\$ 8,478,640	\$ 8,522,912	
Net Costs	\$ 2,172,174	\$ 2,636,441	\$ 5,730,640	\$ 5,774,912	

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

Function: **Public Assistance**

Activity: **Health**

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	Fiscal Year 2023-24				
	Budget Unit: 7420B - Children and Family Services				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 2,688,319	\$ 3,112,873	\$ 3,173,620	\$ 2,986,013	
Intergovernmental Revenues	41,099,925	42,898,559	63,142,559	63,090,855	
Interfund Revenue	290,262	0	0	0	
Miscellaneous Revenue	519,117	783,028	524,841	524,841	
Total Sources	\$ 44,597,623	\$ 46,794,460	\$ 66,841,020	\$ 66,601,709	
Requirements					
Salaries and Benefits	\$ 32,332,807	\$ 32,125,721	\$ 38,269,438	\$ 38,259,322	
Services and Supplies	10,344,958	10,507,494	21,333,382	21,619,846	
Other Charges	17,569,978	17,868,288	21,622,259	21,665,349	
Reclassification of Expenses	6,058,797	6,283,868	8,438,360	8,481,477	
Fixed Assets	0	31,814	150,000	150,000	
Other Financing Uses	754,584	1,403,654	1,089,709	640,776	
Intrafund Transfers	(849,890)	(701,451)	(864,606)	(864,606)	
Total Expenditures and Appropriations	\$ 66,211,233	\$ 67,519,388	\$ 90,038,542	\$ 89,952,164	
Net Costs	\$ 21,613,610	\$ 20,724,928	\$ 23,197,522	\$ 23,350,455	

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

Function: **Public Assistance**

Activity: **Health**

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	Budget Unit: 7510B - Homeless and Safety Net Services				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 7,739,151	\$ 10,083,729	\$ 14,385,386	\$ 14,672,993	
Intergovernmental Revenues	4,016,872	2,612,322	5,036,762	5,036,762	
Miscellaneous Revenue	1,715,818	45,820	0	0	
Total Sources	\$ 13,471,841	\$ 12,741,871	\$ 19,422,148	\$ 19,709,755	
Requirements					
Salaries and Benefits	\$ 1,707,785	\$ 2,238,124	\$ 3,028,609	\$ 3,033,072	
Services and Supplies	16,264,369	21,274,708	26,117,727	34,407,424	
Other Charges	1,655,042	1,557,948	2,303,871	2,091,856	
Reclassification of Expenses	726,192	731,469	611,723	611,723	
Other Financing Uses	286,973	99,333	179,747	161,397	
Intrafund Transfers	(107,000)	(955,051)	(1,019,500)	(7,019,500)	
Total Expenditures and Appropriations	\$ 20,533,362	\$ 24,946,531	\$ 31,222,177	\$ 33,285,972	
Net Costs	\$ 7,061,521	\$ 12,204,660	\$ 11,800,029	\$ 13,576,217	

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Budget Unit: **7510B - Homeless and Safety Net Services**

Function: **Public Assistance**

Activity: **Health**

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	Fiscal Year 2023-24				
	Budget Unit: 7520B - Community Capacity				
	Function: Public Assistance				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 293,156	\$ 338,597	\$ 478,170	\$ 452,801	
Intergovernmental Revenues	211,752	277,320	268,207	268,207	
Miscellaneous Revenue	125,713	154,105	138,500	138,500	
Total Sources	\$ 630,620	\$ 770,022	\$ 884,877	\$ 859,508	
Requirements					
Salaries and Benefits	\$ 1,902,647	\$ 1,963,985	\$ 2,110,073	\$ 2,000,312	
Services and Supplies	601,671	647,921	918,642	900,547	
Other Charges	379,211	423,701	506,560	515,317	
Reclassification of Expenses	(947,940)	(1,001,699)	(1,118,152)	(1,118,152)	
Other Financing Uses	147	146	211	1,207	
Intrafund Transfers	(106,000)	(104,639)	(106,000)	(106,000)	
Total Expenditures and Appropriations	\$ 1,829,736	\$ 1,929,414	\$ 2,311,334	\$ 2,193,231	
Net Costs	\$ 1,199,115	\$ 1,159,392	\$ 1,426,457	\$ 1,333,723	

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Budget Unit: **7520B - Community Capacity**

Function: **Public Assistance**

Activity: **Health**

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	Fiscal Year 2023-24				
	Budget Unit: 7900B - Department of Housing				
	Function: Public Assistance				
	Activity: Other Assistance				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Sources					
Taxes	\$ 11,429,776	\$ 8,844,149	\$ 28,880,740	\$ 103,760,733	
Intergovernmental Revenues	15,959,890	14,271,172	11,334,291	55,473,295	
Charges for Services	241,962	1,305,332	155,000	155,000	
Interfund Revenue	3,339,762	2,268,895	2,494,540	2,514,839	
Miscellaneous Revenue	114,632	1,362,602	1,088,575	1,088,575	
Total Sources	\$ 31,086,021	\$ 28,052,150	\$ 43,953,146	\$ 162,992,442	
Requirements					
Salaries and Benefits	\$ 3,793,107	\$ 3,949,780	\$ 5,409,217	\$ 5,425,132	
Services and Supplies	475,052	706,452	676,045	686,461	
Other Charges	26,817,863	31,944,486	43,567,884	166,880,849	
Other Financing Uses	0	968,050	0	0	
Intrafund Transfers	0	(9,516,617)	(5,700,000)	(10,000,000)	
Total Expenditures and Appropriations	\$ 31,086,022	\$ 28,052,150	\$ 43,953,146	\$ 162,992,442	
Net Costs	\$ 1	\$ 0	\$ 0	\$ 0	

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

Function: **Public Assistance**

Activity: **Other Assistance**

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	Fiscal Year 2023-24				
	Budget Unit: 8000B - Non-Departmental Services				
	Function: General				
	Activity: Legislation and Administration				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
	Estimated				
Sources					
Taxes	\$ 878,240,130	\$ 935,682,300	\$ 775,414,015	\$ 794,353,259	
Licenses, Permits and Franchises	675,805	848,814	617,031	617,031	
Fines, Forfeitures and Penalties	692,680	417,041	0	0	
Use of Money and Property	18,523,575	46,508,803	18,950,012	23,876,263	
Intergovernmental Revenues	50,182,989	75,264,962	135,945,597	84,832,781	
Charges for Services	2,667,920	445,035	1,908,438	1,908,438	
Interfund Revenue	7,604,836	6,431,575	5,281,424	5,281,424	
Miscellaneous Revenue	6,465,737	6,049,398	231,843	231,843	
Other Financing Sources	21,347,462	0	0	0	
Total Sources	\$ 986,401,132	\$ 1,071,647,928	\$ 938,348,360	\$ 911,101,039	
Requirements					
Salaries and Benefits	\$ 15,117,644	\$ 10,150,410	\$ 10,740,000	\$ 10,740,000	
Services and Supplies	49,047,503	56,342,004	162,270,667	149,254,253	
Other Charges	25,004,986	35,908,181	130,605,387	85,726,893	
Fixed Assets	32,169,690	1,945,899	65,738,213	71,738,213	
Other Financing Uses	56,898,658	94,983,301	275,207,593	685,922,911	
Intrafund Transfers	(57,744)	(83,142)	(484,045)	(484,045)	

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

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Requirements				
Total Expenditures and Appropriations	\$ 178,180,738	\$ 199,246,653	\$ 644,077,815	\$ 1,002,898,225
Net Costs	\$ (808,220,395)	\$ (872,401,275)	\$ (294,270,545)	\$ 91,797,186

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Budget Unit: **8200B - County One-Time Expense Fund**
 Function: **Capital Projects**
 Activity: **Capital Projects**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Sources				
Use of Money and Property	\$ 1,156,748	\$ 1,978,668	\$ 1,000,000	\$ 1,000,000
Total Sources	\$ 1,156,748	\$ 1,978,668	\$ 1,000,000	\$ 1,000,000
Requirements				
Other Financing Uses	45,000,000	0	44,011,201	45,989,870
Total Expenditures and Appropriations	\$ 45,000,000	\$ 0	\$ 44,011,201	\$ 45,989,870
Net Costs	\$ 43,843,252	\$ (1,978,668)	\$ 43,011,201	\$ 44,989,870

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	Budget Unit: 8300B - Courthouse Construction Fund				
	Function: Capital Projects				
	Activity: Capital Projects				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Fines, Forfeitures and Penalties	\$ 17	\$ 0	\$ 0	\$ 0	0
Use of Money and Property	(7,154)	(6,610)	0	0	0
Charges for Services	756,382	630,888	900,000	625,000	625,000
Interfund Revenue	964,787	488,905	464,422	739,422	739,422
Total Sources	\$ 1,714,032	\$ 1,113,182	\$ 1,364,422	\$ 1,364,422	1,364,422
Requirements					
Other Financing Uses	1,162,932	1,163,053	1,364,422	1,314,551	1,314,551
Total Expenditures and Appropriations	\$ 1,162,932	\$ 1,163,053	\$ 1,364,422	\$ 1,314,551	1,314,551
Net Costs	\$ (551,100)	\$ 49,871	\$ 0	\$ (49,871)	(49,871)

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	Budget Unit: 8400B - Criminal Justice Construction Fund				
	Function: Capital Projects				
	Activity: Capital Projects				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Use of Money and Property	\$ 22,950	\$ 68,461	\$ 18,000	\$ 18,000	
Charges for Services	756,498	603,179	750,000	750,000	
Total Sources	\$ 779,448	\$ 671,640	\$ 768,000	\$ 768,000	
Requirements					
Services and Supplies	\$ 0	\$ (27,724)	\$ 0	\$ 0	
Other Charges	0	0	768,000	768,000	
Total Expenditures and Appropriations	\$ 0	\$ (27,724)	\$ 768,000	\$ 768,000	
Net Costs	\$ (779,448)	\$ (699,364)	\$ 0	\$ 0	

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	Fiscal Year 2023-24				
	Budget Unit: 8420B - Electronic Health Record				
	Function: Capital Projects				
	Activity: Health				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Use of Money and Property	\$ 0	\$ 548,562	\$ 0	\$ 0	
Intergovernmental Revenues	0	7,000,000	0	0	
Charges for Services	0	28,591,582	0	0	
Interfund Revenue	0	0	59,144,149	59,144,149	
Miscellaneous Revenue	0	5,483,033	0	0	
Other Financing Sources	0	22,000,000	0	0	
Total Sources	\$ 0	\$ 63,623,177	\$ 59,144,149	\$ 59,144,149	
Requirements					
Salaries and Benefits	\$ 0	\$ 143,304	\$ 21,033,830	\$ 0	
Services and Supplies	0	2,530,014	43,690,013	9,288,869	
Other Charges	0	12,629	0	130,000	
Fixed Assets	0	49,231	0	35,237,261	
Other Financing Uses	0	446,449	0	20,634,873	
Total Expenditures and Appropriations	\$ 0	\$ 3,181,626	\$ 64,723,843	\$ 65,291,003	
Net Costs	\$ 0	\$ (60,441,551)	\$ 5,579,694	\$ 6,146,854	

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

Function: **Capital Projects**

Activity: **Health**

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Budget Unit: **8450B - Other Capital Construction Fund**
 Function: **Capital Projects**
 Activity: **Capital Projects**

Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
Sources				
Taxes	\$ 375,399	\$ 0	\$ 0	\$ 0
Use of Money and Property	47,157	1,132,518	0	0
Other Financing Sources	66,296,655	60,000,000	60,000,000	74,032,881
Total Sources	\$ 66,719,211	\$ 61,132,518	\$ 60,000,000	\$ 74,032,881
Requirements				
Services and Supplies	\$ 13,700	\$ 60,018	\$ 0	\$ 500,000
Fixed Assets	66,374,255	36,396,567	60,000,000	97,071,847
Other Financing Uses	0	2,960	0	5,179,676
Total Expenditures and Appropriations	\$ 66,387,955	\$ 36,459,545	\$ 60,000,000	\$ 102,751,523
Net Costs	\$ (331,255)	\$ (24,672,973)	\$ 0	\$ 28,718,642

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	Budget Unit: 8470B - Major Capital Construction				
	Function: Capital Projects				
	Activity: Capital Projects				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Sources					
Taxes	\$ 332,780	\$ 22,170	\$ 25,900,000	\$ 32,798,791	
Use of Money and Property	1,082	40,283	0	0	
Intergovernmental Revenues	9,923,375	32,559,168	3,071,802	12,834,719	
Miscellaneous Revenue	51,274	15,056	0	0	
Other Financing Sources	7,031,157	8,566,390	7,578,760	10,867,590	
Total Sources	\$ 17,339,669	\$ 41,203,067	\$ 36,550,562	\$ 56,501,100	
Requirements					
Services and Supplies	\$ 1,145,500	\$ 2,026,854	\$ 1,200,000	\$ 9,427,084	
Fixed Assets	23,907,186	36,823,464	37,944,006	60,572,309	
Other Financing Uses	347,242	190,759	275,000	584,728	
Total Expenditures and Appropriations	\$ 25,399,928	\$ 39,041,077	\$ 39,419,006	\$ 70,584,121	
Net Costs	\$ 8,060,259	\$ (2,161,990)	\$ 2,868,444	\$ 14,083,021	

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		Fiscal Year 2023-24				
		Budget Unit: 8500B - Capital Projects				
		Function: Capital Projects				
		Activity: Capital Projects				
Function, Activity, Budget Unit		2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1		2	3	4	5	
Sources						
Taxes	\$	671,032	\$ 2,522,169	\$ 5,881,641	\$	7,041,035
Use of Money and Property		81,233	254,924	0		0
Charges for Services		360,674	(104,760)	0		0
Interfund Revenue		364,161	3,375	0		0
Miscellaneous Revenue		0	0	0		0
Other Financing Sources		25,153,677	27,682,900	103,554,464		110,471,601
Total Sources	\$	26,630,776	\$ 30,358,608	\$ 109,436,105	\$	117,512,636
Requirements						
Services and Supplies	\$	8,996,505	\$ 13,250,015	\$ 7,039,242	\$	7,361,606
Other Charges		1,946,073	1	365,566		365,571
Fixed Assets		13,073,340	12,250,416	105,758,107		113,730,690
Total Expenditures and Appropriations	\$	24,015,918	\$ 25,500,431	\$ 113,162,915	\$	121,457,867
Net Costs	\$	(2,614,859)	\$ (4,858,177)	\$ 3,726,810	\$	3,945,231

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 2023-24

Budget Unit: **8500B - Capital Projects**

Function: **Capital Projects**

Activity: **Capital Projects**

State Controller Schedules County Budget Act January 2010 Edition, revision #1		San Mateo County Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2023-24			Schedule 9	
Budget Unit: 8900B - Debt Service Fund Function: Debt Service Activity: Debt Service Fund						
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual X		2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
	Estimated					
1	2	3		4	5	
Sources						
Use of Money and Property	\$ 204,990	\$ 480,733	\$ 0	\$ 0		
Other Financing Sources	39,627,683	40,923,520	45,989,232	45,521,807		
Total Sources	\$ 39,832,673	\$ 41,404,254	\$ 45,989,232	\$ 45,521,807		
Requirements						
Other Charges	39,251,988	40,553,361	45,624,741	45,075,401		
Other Financing Uses	126,753	391,120	9,295,443	9,481,311		
Total Expenditures and Appropriations	\$ 39,378,740	\$ 40,944,481	\$ 54,920,184	\$ 54,556,712		
Net Costs	\$ (453,932)	\$ (459,772)	\$ 8,930,952	\$ 9,034,905		

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Internal Service Fund Fiscal Year 2023-24			Schedule 10	
Operating Detail	2021-22 Actuals	2022-23 Actual Estimated	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$ 68,863	\$ 54,403	\$ 54,517	\$ 54,517	\$ 54,517
Interfund Revenue	7,202,256	7,701,427	7,924,216	7,924,216	7,924,216
Miscellaneous Revenue	164,916	459,615	234,000	234,000	234,000
Total Operating Revenues	\$ 7,436,035	\$ 8,215,445	\$ 8,212,733	\$ 8,212,733	\$ 8,212,733
Operating Expenses					
Salaries and Employee Benefits	\$ 1,719,957	\$ 1,570,206	\$ 2,090,758	\$ 2,099,328	\$ 2,099,328
Services and Supplies	2,229,184	2,173,170	2,635,604	2,635,302	2,635,302
Other Charges	743,357	758,795	884,649	882,338	882,338
Capital Assets	-	-	3,978,500	5,938,349	5,938,349
Depreciation	2,937,163	2,871,006	-	-	-
Total Operating Expenses	\$ 7,629,661	\$ 7,373,177	\$ 9,589,511	\$ 11,555,317	\$ 11,555,317
Operating Income (Loss)	\$ (193,626)	\$ 842,268	\$ (1,376,778)	\$ (3,342,584)	\$ (3,342,584)
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$ 157,905	\$ 406,336	\$ 345,000	\$ 345,000	\$ 345,000
General Reserves	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	\$ 157,905	\$ 406,336	\$ 345,000	\$ 345,000	\$ 345,000
Income Before Capital Contributions and Transfers	\$ (35,721)	\$ 1,248,604	\$ (1,031,778)	\$ (2,997,584)	\$ (2,997,584)
Transfers-In/(Out)	601,831	84,233	(11,345)	(11,520)	(11,520)
Change in Net Assets	\$ 566,110	\$ 1,332,837	\$ (1,043,123)	\$ (3,009,104)	\$ (3,009,104)
Net Assets - Beginning Balance	28,240,779	28,719,165	30,126,102	30,126,102	30,126,102
Prior Years Audit Adjustment	(87,724)	74,100	-	-	-
Net Assets - Beginning of year, as restated	28,153,055	28,793,265	30,126,102	30,126,102	30,126,102
Net Assets - Ending Balance	\$ 28,719,165	\$ 30,126,102	\$ 29,082,979	\$ 27,116,998	\$ 27,116,998
Memo:					
Capital Assets - Equipment	\$ 1,969,894	\$ 1,580,844	\$ 3,978,500	\$ 5,938,349	\$ 5,938,349
Capital Assets - Construction in Progress	-	-	-	-	-
Capital Assets - Structures and Improvements	-	-	-	-	-
Total Capital Assets	\$ 1,969,894	\$ 1,580,844	\$ 3,978,500	\$ 5,938,349	\$ 5,938,349

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Internal Service Fund Fiscal Year 2023-24			Schedule 10 Tower Road Construction Fund Maint., Repair & Renovation	
Operating Detail	2021-22 Actuals	2022-23 Actual Estimated	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$ 66,094	\$ 62,434	\$ 85,028	\$ 85,028	
Interfund Revenue	1,413,780	1,920,039	2,610,573	2,609,844	
Miscellaneous Revenue	41,237	2,129	-	-	
Total Operating Revenues	\$ 1,521,111	\$ 1,984,602	\$ 2,695,601	\$ 2,694,872	
Operating Expenses					
Salaries and Employee Benefits	\$ 1,683,602	\$ 1,422,731	\$ 1,998,265	\$ 2,003,844	
Services and Supplies	170,564	341,538	326,972	326,955	
Other Charges	163,542	221,551	356,776	350,271	
Total Operating Expenses	\$ 2,017,708	\$ 1,985,820	\$ 2,682,013	\$ 2,681,070	
Operating Income (Loss)	\$ (496,597)	\$ (1,218)	\$ 13,588	\$ 13,802	
Non-Operating Revenues (Expenses)					
Interest/Investment (Expense) and/or (Loss)	(3,645)	(6,534)	-	-	
Total Non-Operating Revenues (Expenses)	\$ (3,645)	\$ (6,534)	\$ -	\$ -	
Income Before Capital Contributions and Transfers	\$ (500,242)	\$ (7,752)	\$ 13,588	\$ 13,802	
Transfers-In/(Out)	388,962	7,067	(13,588)	(13,802)	
Change in Net Assets	\$ (111,280)	\$ (685)	\$ -	\$ -	
Net Assets - Beginning Balance	(633,697)	(744,977)	(745,662)	(745,662)	
Prior Years Audit Adjustment		-	-	-	
Net Assets - Beginning of year, as restated	(633,697)	(744,977)	(745,662)	(745,662)	
Net Assets - Ending Balance	\$ (744,977)	\$ (745,662)	\$ (745,662)	\$ (745,662)	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Enterprise Fund Fiscal Year 2023-24			Schedule 11	
				Operating Detail	2021-22 Actuals
1	2	3	4	5	
Operating Revenues					
Use of Money and Property	\$ -	\$ -	\$ -	\$ -	-
Charges for Services	1,595,817	1,491,805	1,630,460	1,630,460	1,630,460
Miscellaneous Revenue	10,961	5,870	-	-	-
Total Operating Revenues	\$ 1,606,778	\$ 1,497,675	\$ 1,630,460	\$ 1,630,460	1,630,460
Operating Expenses					
Salaries and Employee Benefits	\$ 579,555	\$ 554,502	\$ 724,918	\$ 725,651	725,651
Services and Supplies	589,618	281,348	496,126	483,379	483,379
Other Charges	303,466	336,103	319,416	331,430	331,430
Capital Assets	-	-	-	-	-
Depreciation	313,703	313,703	-	-	-
Total Operating Expenses	\$ 1,786,342	\$ 1,485,656	\$ 1,540,460	\$ 1,540,460	1,540,460
Operating Income (Loss)	\$ (179,564)	\$ 12,019	\$ 90,000	\$ 90,000	90,000
Non-Operating Revenues (Expenses)					
State/Federal Grants	\$ 41,985	\$ -	\$ -	\$ -	-
Interest/Investment Income and/or Gain	21,470	26,919	10,000	10,000	10,000
Gain or Loss on Sale of Capital Assets	-	-	-	-	-
General Reserves	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	\$ 63,455	\$ 26,919	\$ 10,000	\$ 10,000	10,000
Income Before Capital Contributions and Transfers	\$ (116,109)	\$ 38,938	\$ 100,000	\$ 100,000	100,000
Capital Contributions - Grant, extraordinary items, etc.	\$ -	\$ -	\$ -	\$ -	-
Transfers-In/(Out)	(619)	(1,900,542)	(100,000)	(100,000)	(100,000)
Change in Net Assets	\$ (116,728)	\$ (1,861,604)	\$ -	\$ -	-
Net Assets - Beginning Balance	8,579,368	8,534,273	6,747,794	6,747,794	6,747,794
Prior Years Audit Adjustment	71,633	75,125	-	-	-
Net Assets - Beginning of year, as restated	8,651,001	8,609,398	6,747,794	6,747,794	6,747,794
Net Assets - Ending Balance	\$ 8,534,273	\$ 6,747,794	\$ 6,747,794	\$ 6,747,794	6,747,794
Memo:					
Capital Assets - Structures and Improvements	\$ -	\$ -	\$ -	\$ -	-
Capital Assets - Construction in Progress	-	-	-	-	-
Capital Assets - Software	-	-	-	-	-
Total Capital Assets	\$ -	\$ -	\$ -	\$ -	-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Operation of Enterprise Fund Fiscal Year 2023-24			Schedule 11	
				Operating Detail	2021-22 Actuals
1	2	3	4	5	
Operating Revenues					
Taxes	\$ 224,869	\$ 239,928	\$ 239,931	\$ 239,931	
License Permit & Franchise	15,700	15,500	15,500	15,500	
Fines, Forfeitures & Franchises	2,321	11,742	15,000	15,000	
Use of Money and Property	5,133,517	4,276,344	3,837,426	3,980,749	
Charges for Services	22,281	14,386	26,000	26,000	
Interfund Revenue	77,655	79,784	-	-	
Miscellaneous Revenue	36,011	73,978	40,000	40,000	
Total Operating Revenues	\$ 5,512,354	\$ 4,711,662	\$ 4,173,857	\$ 4,317,180	
Operating Expenses					
Salaries and Employee Benefits	\$ 1,823,828	\$ 1,582,673	\$ 2,004,668	\$ 2,292,787	
Services and Supplies	1,799,352	2,523,471	2,155,985	2,914,619	
Other Charges	542,418	431,543	294,801	327,720	
Capital Assets	-	-	12,745,600	12,074,481	
Depreciation	654,845	663,055	-	-	
Total Operating Expenses	\$ 4,820,443	\$ 5,200,742	\$ 17,201,054	\$ 17,609,607	
Operating Income (Loss)	\$ 691,911	\$ (489,080)	\$ (13,027,197)	\$ (13,292,427)	
Non-Operating Revenues (Expenses)					
State/Federal Grants	\$ 105,000	\$ 145,182	\$ 11,115,000	\$ 11,115,000	
Interest/Investment Income and/or Gain	55,389	145,784	26,000	26,000	
Total Non-Operating Revenues (Expenses)	\$ 160,389	\$ 290,966	\$ 11,141,000	\$ 11,141,000	
Income Before Capital Contributions and Transfers	\$ 852,300	\$ (198,114)	\$ (1,886,197)	\$ (2,151,427)	
Transfers-In/(Out)	-	-	-	-	
Change in Net Assets	\$ 852,300	\$ (198,114)	\$ (1,886,197)	\$ (2,151,427)	
Net Assets - Beginning Balance	35,258,071	36,110,315	35,912,201	35,912,201	
Prior Years Audit Adjustment	(56)	-	-	-	
Net Assets - Beginning of year, as restated	35,258,015	36,110,315	35,912,201	35,912,201	
Net Assets - Ending Balance	\$ 36,110,315	\$ 35,912,201	\$ 34,026,004	\$ 33,760,774	
Memo:					
Fixed Assets - Structure/Improv					
Capital Assets - Construction in Progress	\$ 199,991	\$ 51,448	\$ 12,745,600	\$ 12,074,481	
Fixed Assets - Software					
Capital Assets - Equipment	-	-	-	-	
Total Capital Assets	\$ 199,991	\$ 51,448	\$ 12,745,600	\$ 12,074,481	

State Controller Schedules		County of San Mateo			Schedule 11	
County Budget Act January 2010 Edition, revision #1		Operation of Enterprise Fund Fiscal Year 2023-24			San Mateo Medical Center Hospital Care	
Fund Title Service Activity						
Operating Detail	2021-22 Actuals	2022-23 Actual Estimated	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Taxes	\$ 3,622,946	\$ 1,716,233	\$ 1,822,430	\$ 1,822,430		
Use of Money and Property	-	-	-	-		
Charges for Services	182,722,225	186,423,552	248,494,841	248,494,841		
Interfund Revenue	1,552,571	1,317,680	879,099	879,099		
Miscellaneous Revenue	4,549,588	6,316,666	6,762,032	6,762,032		
Total Operating Revenues	\$ 192,447,330	\$ 195,774,131	\$ 257,958,402	\$ 257,958,402		
Operating Expenses						
Salaries and Employee Benefits	\$ 206,507,075	\$ 215,673,863	\$ 236,413,053	\$ 236,968,555		
Services and Supplies	165,576,890	167,955,579	181,603,666	181,928,105		
Other Charges	27,922,435	33,114,235	37,341,490	42,431,611		
Capital Assets	10,675	-	4,000,000	4,000,000		
Depreciation	3,146,220	3,435,205	3,966,807	3,966,807		
Total Operating Expenses	\$ 403,163,295	\$ 420,178,882	\$ 463,325,016	\$ 469,295,078		
Operating Income (Loss)	\$ (210,715,965)	\$ (224,404,751)	\$ (205,366,614)	\$ (211,336,676)		
Non-Operating Revenues (Expenses)						
State./Federal Grants	\$ 193,449,248	\$ 172,431,512	\$ 153,269,085	\$ 159,274,290		
Interest/Investment Income and/or Gain	796,083	6,428	3,000	3,000		
Total Non-Operating Revenues (Expenses)	\$ 194,245,331	\$ 172,437,940	\$ 153,272,085	\$ 159,277,290		
Income Before Capital Contributions and Transfers	\$ (16,470,634)	\$ (51,966,811)	\$ (52,094,529)	\$ (52,059,386)		
Transfers-In/(Out)	\$ 35,816,468	\$ 43,715,466	\$ 52,094,529	\$ 52,059,386		
Change in Net Assets	\$ 19,345,834	\$ (8,251,345)	\$ -	\$ -		
Net Assets - Beginning Balance	42,186,841	62,021,839	63,681,373	63,681,373		
Prior Years Audit Adjustment	489,164	9,910,879	-	-		
Net Assets - Beginning of year, as restated	42,676,005	71,932,718	63,681,373	63,681,373		
Net Assets - Ending Balance	\$ 62,021,839	\$ 63,681,373	\$ 63,681,373	\$ 63,681,373		
Memo:						
Capital Assets - Structures and Improvements			\$ 2,000,000	\$ 2,000,000		
Capital Assets - Construction in Progress	7,085,847	6,205,067	-	-		
Capital Assets - Software			1,500,000	1,500,000		
Capital Assets - Equipment			500,000	500,000		
Total Capital Assets	\$ 7,085,847	\$ 6,205,067	\$ 4,000,000	\$ 4,000,000		

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 2023-24						
District/Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2023	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	\$ 10,250,069	\$ -	\$ 4,466,369	\$ 14,716,438	\$ 6,607,520	\$ 8,108,918	\$ 14,716,438	
County Service Area No. 6	1,343,486	-	100,922	1,444,408	1,444,408	-	1,444,408	
County Service Area No. 7	28,696	-	148,698	177,394	177,394	-	177,394	
County Service Area No. 8	6,646,110	-	3,361,356	10,007,466	3,602,938	6,404,528	10,007,466	
County Service Area No. 11	44,170	-	74,380	118,550	118,550	-	118,550	
Los Trancos Maintenance District	1,212,633	-	210,800	1,423,433	514,000	909,433	1,423,433	
Total County Service Area	\$ 19,525,164	\$ -	\$ 8,362,525	\$ 27,887,689	\$ 12,464,810	\$ 15,422,879	\$ 27,887,689	
Sewer Maintenance								
Burlingame Hills Sewer	\$ 2,072,882	\$ -	\$ 945,213	\$ 3,018,095	\$ 2,922,457	\$ 95,638	\$ 3,018,095	
Emerlad Lake Heights Sewer	5,382,750	-	3,155,389	8,538,139	8,538,139	-	8,538,139	
Fair Oak Sewer Maintenance	16,155,695	-	12,882,668	29,038,363	29,038,363	-	29,038,363	
Harbor Ind Sewer Maintenance	933,559	-	166,925	1,100,484	1,100,484	-	1,100,484	
Kensington Square Sewer	141,171	-	154,735	295,906	295,906	-	295,906	
Oak Knoll Manor Sewer	664,619	-	254,271	918,890	918,890	-	918,890	
Edgewood Sewer Maintenance	82,620	-	26,579	109,199	109,199	-	109,199	
Sewer District Clearing	-	-	2,176,689	2,176,689	2,176,689	-	2,176,689	
Sewer District Maintenance	-	-	1,843,223	1,843,223	1,843,223	-	1,843,223	
Total Sewer Maintenance	\$ 25,433,296	\$ -	\$ 21,605,692	\$ 47,038,988	\$ 46,943,350	\$ 95,638	\$ 47,038,988	

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 2023-24						
District/Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
County Sanitary District								
Crystal Springs Sani Dist	\$ 5,239,179	\$ -	\$ 2,845,127	\$ 8,084,306	\$ 7,965,074	\$ 119,232	\$ 8,084,306	
Devonshire Co Sani Dist	1,680,979	-	548,537	2,229,516	2,229,516	-	2,229,516	
Scenic Heights Co Sani Dist	168,868	-	139,121	307,989	307,989	-	307,989	
Total County Sanitary District	\$ 7,089,026	\$ -	\$ 3,532,785	\$ 10,621,811	\$ 10,502,579	\$ 119,232	\$ 10,621,811	
Drainage Maintenance								
Baywood Park Drainage Maintenance	\$ 1,299	\$ -	\$ 12	\$ 1,311	\$ 1,311	\$ -	\$ 1,311	
Camp-Bel Uni Pk Drainage Maintenance	133,653	-	7,710	141,363	141,363	-	141,363	
Encanted Hills Drainage Maintenance	38,279	-	3,327	41,606	41,606	-	41,606	
Highlands Drainage Maintenance	42,100	-	1,456	43,556	43,556	-	43,556	
Sequoia Drainage Maintenance	120,868	-	4,151	125,019	125,019	-	125,019	
Uni Hts Area Drainage Maintenance	604,191	-	37,424	641,615	641,615	-	641,615	
Total Drainage Maintenance	\$ 940,390	\$ -	\$ 54,080	\$ 994,470	\$ 994,470	\$ -	\$ 994,470	

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 2023-24					
District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	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							
Bel-Aire Lighting Maint	\$ 1,499,903	\$ -	\$ 94,901	\$ 1,594,804	\$ 1,594,804	\$ -	\$ 1,594,804
Belmont Lighting Dist	118,513	-	14,414	132,927	132,927	-	132,927
Colma Lighting Dist	1,937,337	-	157,916	2,095,253	2,095,253	-	2,095,253
Granada Hwy Lighting Dist	1,382,056	-	99,828	1,481,884	1,481,884	-	1,481,884
Emerald Lake Light Dist	7,177,189	-	390,888	7,568,077	7,568,077	-	7,568,077
Enchanted Hills Light Dist	348,674	-	20,112	368,786	368,786	-	368,786
La Honda Lighting Dist	413,919	-	18,137	432,056	432,056	-	432,056
Lighting District Clearing	-	-	253,091	253,091	253,091	-	253,091
Menlo Park Lighting Dist	6,618,071	-	462,991	7,081,062	7,081,062	-	7,081,062
Montara Lighting District	3,260,757	-	163,382	3,424,139	3,424,139	-	3,424,139
Pescadero Lighting District	383,843	-	16,884	400,727	400,727	-	400,727
Total Lighting District	\$ 23,140,262	\$ -	\$ 1,692,544	\$ 24,832,806	\$ 24,832,806	\$ -	\$ 24,832,806
Landscape District							
Highlands Landscape District	\$ 227,458	\$ -	\$ 15,644	\$ 243,102	\$ 5,850	\$ 237,252	\$ 243,102
Alameda de las Pulgas Tree Maintenance	122,043	-	8,639	130,682	14,200	116,482	130,682
Total Landscape District	\$ 349,501	\$ -	\$ 24,283	\$ 373,784	\$ 20,050	\$ 353,734	\$ 373,784
Total Special Districts and Other Agencies	\$ 76,477,639	\$ -	\$ 35,271,909	\$ 111,749,548	\$ 95,758,065	\$ 15,991,483	\$ 111,749,548

State Controller Schedules		County of San Mateo			Schedule 13	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Special Districts and Other Agencies Fiscal Year 2023-24			Actual Estimated	
District/Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
County Service Area						
County Service Area No. 1	\$ 10,250,069	\$ -	\$ -	\$ -	10,250,069	
County Service Area No. 6	1,343,486	-	-	-	1,343,486	
County Service Area No. 7	28,696	-	-	-	28,696	
County Service Area No. 8	6,646,110	-	-	-	6,646,110	
County Service Area No. 11	2,796,043	-	2,751,873	-	44,170	
Los Trancos Maintenance District	1,212,633	-	-	-	1,212,633	
Total County Service Area	\$ 22,277,037	\$ -	\$ 2,751,873	\$ -	19,525,164	
Sewer Maintenance						
Burlingame Hills Sewer	\$ 6,836,012	\$ -	\$ 4,763,130	\$ -	2,072,882	
Emerald Lake Heights Sewer	10,645,592	-	5,262,842	-	5,382,750	
Fair Oak Sewer Maintenance	32,743,408	-	16,587,713	-	16,155,695	
Harbor Ind Sewer Maintenance	1,253,366	-	319,807	-	933,559	
Kensington Square Sewer	660,857	-	519,686	-	141,171	
Oak Knoll Manor Sewer	681,675	-	17,056	-	664,619	
Edgewood Sewer Maintenance	82,620	-	-	-	82,620	
Total Sewer Maintenance	\$ 52,903,530	\$ -	\$ 27,470,234	\$ -	25,433,296	
County Sanitary District						

State Controller Schedules		County of San Mateo			Schedule 13	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Special Districts and Other Agencies Fiscal Year 2023-24			Actual Estimated	
District/Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
Crystal Springs Sani Dist	\$ 10,285,953	\$ -	\$ 5,046,774	\$ -	5,239,179	
Devonshire Co Sani Dist	1,975,769	-	294,790	-	1,680,979	
Scenic Heighs Co Sani Dist	203,535	-	34,667	-	168,868	
Total County Sanitary District	\$ 12,465,257	\$ -	\$ 5,376,231	\$ -	7,089,026	
Drainage Maintenance						
Baywood Park Drainage Maintenance	\$ 1,299	\$ -	\$ -	\$ -	1,299	
Camp-Bel Uni Pk Drainage Maintenance	133,653	-	-	-	133,653	
Enchanted Hills Drainage Maintenance	38,279	-	-	-	38,279	
Highlands Drainage Maintenance	42,100	-	-	-	42,100	
Sequoia Drainage Maintenance	120,868	-	-	-	120,868	
Uni Hts Area Drainage Maintenance	604,191	-	-	-	604,191	
Total Drainage Maintenance	\$ 940,390	\$ -	\$ -	\$ -	940,390	
Lighting District						
Bel-Aire Lighting Maint	\$ 1,499,903	\$ -	\$ -	\$ -	1,499,903	
Belmont Lighting Dist	118,513	-	-	-	118,513	
Colma Lighting Dist	2,023,780	-	86,443	-	1,937,337	
Granada Hwy Lighting Dist	1,382,056	-	-	-	1,382,056	
Emerald Lake Light Dist	7,177,189	-	-	-	7,177,189	

State Controller Schedules		County of San Mateo			Schedule 13	
County Budget Act January 2010 Edition, revision #1		Fund Balance - Special Districts and Other Agencies Fiscal Year 2023-24			Actual Estimated	
District/Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
Enchanted Hills Light Dist	348,674	-	-	-	348,674	
La Honda Lighting Dist	413,919	-	-	-	413,919	
Menlo Park Lighting Dist	6,981,920	-	363,849	-	6,618,071	
Montara Lighting District	3,260,757	-	-	-	3,260,757	
Pescadero Lighting District	383,843	-	-	-	383,843	
Total Lighting District	\$ 23,590,554	\$ -	\$ 450,292	\$ -	23,140,262	
Landscape District						
Highlands Landscape District	\$ 227,458	\$ -	\$ -	\$ -	227,458	
Alameda de las Pulgas Tree Maintenance	122,043	-	-	-	122,043	
Total Landscape District	\$ 349,501	\$ -	\$ -	\$ -	349,501	
Total Special Districts and Other Agencies	\$ 112,526,269	\$ -	\$ 36,048,630	\$ -	76,477,639	

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 2023-24					
District/Agency Name	Obligated Fund Balances June 30, 2023	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	\$ -	\$ -	\$ -	\$ 7,832,479	\$ 8,108,918	\$ 8,108,918	
County Service Area No. 7	-	-	-	-	-	-	
County Service Area No. 8	-	-	-	5,333,193	6,404,528	6,404,528	
County Service Area No. 11	2,751,873	-	-	-	-	2,751,873	
Los Trancos Maintenance District	-	-	-	300,574	909,433	909,433	
Total County Service Area	\$ 2,751,873	\$ -	\$ -	\$ 13,466,246	\$ 15,422,879	\$ 18,174,752	
Sewer Maintenance							
Burlingame Hills Sewer	\$ 4,763,130	\$ -	\$ -	\$ 95,638	\$ 95,638	\$ 4,858,768	
Emerald Lake Heights Sewer	5,262,842	-	-	-	-	5,262,842	
Fair Oak Sewer Maintenance	16,587,713	-	-	-	-	16,587,713	
Harbor Ind Sewer Maintenance	319,807	-	-	-	-	319,807	
Kensington Square Sewer	519,686	-	-	-	-	519,686	
Oak Knoll Manor Sewer	17,056	-	-	-	-	17,056	
Total Sewer Maintenance	\$ 27,470,234	\$ -	\$ -	\$ 95,638	\$ 95,638	\$ 27,565,872	
County Sanitary District							
Crystal Springs Sani Dist	\$ 5,046,774	\$ -	\$ -	\$ 119,232	\$ 119,232	\$ 5,166,006	
Devonshire Co Sani Dist	294,790	-	-	-	-	294,790	
Scenic Heighs Co Sani Dist	34,667	-	-	-	-	34,667	
Total County Sanitary District	\$ 5,376,231	\$ -	\$ -	\$ 119,232	\$ 119,232	\$ 5,495,463	
Lighting District							
Colma Lighting Dist	\$ 86,443	\$ -	\$ -	\$ -	\$ -	\$ 86,443	
Menlo Park Lighting Dist	363,849	-	-	-	-	363,849	
Montara Lighting District	-	-	-	-	-	-	
Total Lighting District	\$ 450,292	\$ -	\$ -	\$ -	\$ -	\$ 450,292	

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 2023-24					
District/Agency Name	Obligated Fund Balances June 30, 2023	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	\$ -	\$ -	\$ -	\$ 228,416	\$ 237,252	237,252	
Alameda de las Pulgas Tree Maintenance	-	-	-	106,522	116,482	116,482	
Total Landscape District	\$ -	\$ -	\$ -	\$ 334,938	\$ 353,734	353,734	
Total Special Districts and Other Agencies	\$ 36,048,630	\$ -	\$ -	\$ 14,016,054	\$ 15,991,483	52,040,113	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2023-24				Schedule 15
County Service Area No. 1					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 4,093,024	\$ 4,371,232		\$ 4,270,039	4,270,039
Revenue From Use of Money and Property	81,797	205,998		44,872	44,872
Intergovernmental - State	12,499	12,139		12,283	12,283
Charges for Services	92,064	92,064		90,000	90,000
Miscellaneous Revenues	17	-		49,175	49,175
Total Revenues	\$ 4,279,401	\$ 4,681,433		\$ 4,466,369	4,466,369
Services & Supplies	\$ 2,955,855	\$ 3,099,861		\$ 5,382,426	5,382,402
Other Charges	85	108		94	118
Capital Assets - Equipment	8,990	87,392		100,000	1,225,000
Other Financing Uses	168,916			-	-
Total Expenditures/Appropriations	\$ 3,133,846	\$ 3,187,361		\$ 5,482,520	6,607,520
Net Cost/(Revenue)	\$ (1,145,555)	\$ (1,494,072)		\$ 1,016,151	2,141,151

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 2023-24				
	County Service Area No. 6				
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 93,371	\$ 98,896		\$ 86,678	\$ 86,678
Revenue from Use of Money & Property	11,412	27,686		14,000	14,000
Intergovernmental Revenues - State	255	249		244	244
Total Revenues	\$ 105,038	\$ 126,831		\$ 100,922	\$ 100,922
Services & Supplies	\$ 25,553	\$ 26,987		\$ 138,500	\$ 138,500
Appropriation for Contingencies				1,181,629	1,305,908
Total Expenditures/Appropriations	\$ 25,553	\$ 26,987		\$ 1,320,129	\$ 1,444,408
Net Cost/(Revenue)	\$ (79,485)	\$ (99,844)		\$ 1,219,207	\$ 1,343,486

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 2023-24				
County Service Area No. 7					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue from Use of Money & Property	\$ 169	\$ 400		\$ 150	\$ 150
Charges for Services	139,736	157,829		148,548	148,548
Interfund Revenue	-	-		-	-
Miscellaneous Revenues	150	-		-	-
Total Revenues	\$ 140,055	\$ 158,229		\$ 148,698	\$ 148,698
Services & Supplies	\$ 133,445	\$ 326,404		\$ 146,500	\$ 151,548
Other Charges	2,012	11,558		11,836	11,836
Capital Assets - Structure & Improvement	-	(31,044)		-	-
Capital Assets - Infrastructure Water & Sewer	-	(169,921)		-	-
Appropriation for Contingencies	-	-		14,010	14,010
Total Expenditures/Appropriations	\$ 135,457	\$ 136,997		\$ 172,346	\$ 177,394
Net Cost/(Revenue)	\$ (4,598)	\$ (21,232)		\$ 23,648	\$ 28,696

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 2023-24				
County Service Area No. 8					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 1,298,032	\$ 1,400,840		\$ 1,332,621	\$ 1,332,621
Licenses, Permits and Franchises	159,683	163,181		172,515	172,515
Revenue From Use of Money and Property	54,987	133,518		88,988	88,988
Intergovernmental - State	14,122	14,380		3,753	3,753
Charges for Services	1,727,527	1,728,826		1,763,479	1,763,479
Total Revenues	\$ 3,254,351	\$ 3,440,745		\$ 3,361,356	\$ 3,361,356
Salaries & Benefits	\$ 52,284	\$ 47,644		\$ 182,301	\$ 182,301
Services & Supplies	2,727,025	2,725,641		3,299,264	3,299,264
Other Charges	29,964	24,982		81,912	80,071
Transfers Out				41,302	41,302
Total Expenditures/Appropriations	\$ 2,809,273	\$ 2,798,267		\$ 3,604,779	\$ 3,602,938
Net Cost/(Revenue)	\$ (445,078)	\$ (642,478)		\$ 243,423	\$ 241,582

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 2023-24				
County Service Area No. 11					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ -	\$ -		\$ -	\$ -
Revenue From Use of Money and Property	\$ 933	\$ 1,329		\$ 700	\$ 700
Intergovernmental - State	-	-		-	-
Charges for Services	70,927	67,257		73,680	73,680
Miscellaneous Revenues	1,500	-		-	-
Other Financing Sources	-	-		-	-
Total Revenues	\$ 73,360	\$ 68,586		\$ 74,380	\$ 74,380
Services & Supplies	\$ 124,493	\$ 86,246		\$ 80,380	\$ 105,380
Other Charges	71,831	71,946		-	-
Capital Assets - Infrastructure Water & Sewer	-	-		-	-
Appropriation for Contingencies	-	-		4,798	13,170
Total Expenditures/Appropriations	\$ 196,324	\$ 158,192		\$ 85,178	\$ 118,550
Net Cost/(Revenue)	\$ 122,964	\$ 89,606		\$ 10,798	\$ 44,170

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 2023-24				
Los Trancos Maintenance District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 372,679	\$ 392,448		\$ 205,000	\$ 205,000
Revenue From Use of Money and Property	7,761	23,024		5,000	5,000
Intergovernmental - State	789	790		800	800
Miscellaneous Revenues	-	54,022		-	-
Total Revenues	\$ 381,229	\$ 470,284		\$ 210,800	\$ 210,800
Services & Supplies	\$ 49,950	\$ 235,625		\$ 505,000	\$ 505,000
Other Charges	-	-		9,000	9,000
Total Expenditures/Appropriations	\$ 49,950	\$ 235,625		\$ 514,000	\$ 514,000
Net Cost/(Revenue)	\$ (331,279)	\$ (234,659)		\$ 303,200	\$ 303,200

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 2023-24				
Burlingame Hills Sewer					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 159,671	\$ 162,006		\$ 100,254	\$ 100,254
Revenue From Use of Money and Property	7,832	30,502		9,000	9,000
Intergovernmental - State	295	289		282	282
Charges for Services	813,328	848,995		835,677	835,677
Interfund Revenue	-	465,000		-	-
Total Revenues	\$ 981,126	\$ 1,506,792		\$ 945,213	\$ 945,213
Services & Supplies	\$ 440,212	\$ 228,259		\$ 985,659	\$ 985,659
Other Charges	178,689	198,423		130,042	130,042
Capital Assets - Infrastructure Water & Sewer	600,673	-		500,000	800,000
Transfers Out	-	7,971		11,192	11,192
Appropriation for Contingencies	-	-		908,550	995,564
Total Expenditures/Appropriations	\$ 1,219,574	\$ 434,653		\$ 2,535,443	\$ 2,922,457
Net Cost/(Revenue)	\$ 238,448	\$ (1,072,139)		\$ 1,590,230	\$ 1,977,244

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 2023-24				
Emerald Lake Heights Sewer					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 46,424	\$ 48,741		\$ 30,475	30,475
Revenue From Use of Money and Property	41,540	117,425		40,000	40,000
Intergovernmental - State	87	88		85	85
Charges for Services	2,831,586	3,004,729		2,962,552	3,084,829
Other Financing Sources	-	36		-	-
Total Revenues	\$ 2,919,637	\$ 3,171,019		\$ 3,033,112	3,155,389
Services & Supplies	\$ 2,160,525	\$ 2,269,452		\$ 3,179,785	3,179,785
Other Charges	288,161	288,161		-	-
Capital Assets Infrastructure - Water & Sewer	-	-		500,000	800,000
Transfers Out	1,800	31,003		43,721	43,721
Appropriation for Contingencies	-	-		4,294,762	4,514,633
Total Expenditures/Appropriations	\$ 2,450,486	\$ 2,588,616		\$ 8,018,268	8,538,139
Net Cost/(Revenue)	\$ (469,151)	\$ (582,403)		\$ 4,985,156	5,382,750

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 2023-24				
Fair Oaks Sewer Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 1,177,369	\$ 1,218,811		\$ 743,682	\$ 743,682
Revenue From Use of Money and Property	174,737	435,785		190,000	190,000
Intergovernmental - State	2,259	2,203		2,131	2,131
Charges for Services	11,168,257	11,721,768		11,456,527	11,832,047
Other Financing Sources	-	81,932		114,808	114,808
Total Revenues	\$ 12,522,622	\$ 13,460,499		\$ 12,507,148	\$ 12,882,668
Services & Supplies	\$ 9,932,243	\$ 10,159,640		\$ 11,990,983	\$ 11,990,983
Other Charges	407,739	446,257		56,800	56,800
Capital Assets - Equipment	281,638	35,987		400,000	400,000
Capital Assets Infrastructure - Water & Sewer	507,110	4,573,706		7,146,576	7,896,576
Appropriation for Contingencies	-	-		8,314,022	8,694,004
Total Expenditures/Appropriations	\$ 11,128,730	\$ 15,215,590		\$ 27,908,381	\$ 29,038,363
Net Cost/(Revenue)	\$ (1,393,892)	\$ 1,755,091		\$ 15,401,233	\$ 16,155,695

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 2023-24				
Harbor Ind Sewer Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 20,417	\$ 31,550		\$ 18,927	\$ 18,927
Revenue From Use of Money and Property	7,723	18,524		8,000	8,000
Intergovernmental - State	48	63		57	57
Charges for Services	131,904	144,940		121,979	139,941
Total Revenues	\$ 160,092	\$ 195,077		\$ 148,963	\$ 166,925
Services & Supplies	\$ 124,029	\$ 123,522		\$ 183,295	\$ 233,295
Other Charges	7,402	6,698		-	-
Capital Assets Infrastructure - Water & Sewer		-		-	-
Transfers Out	-	4,378		5,877	5,877
Appropriation for Contingencies	-	-		815,780	861,312
Total Expenditures/Appropriations	\$ 131,431	\$ 134,598		\$ 1,004,952	\$ 1,100,484
Net Cost/(Revenue)	\$ (28,661)	\$ (60,479)		\$ 855,989	\$ 933,559

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 2023-24				
Kensington Squire Sewer					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 27,631	\$ 27,628		\$ 17,092	\$ 17,092
Revenue From Use of Money and Property	658	3,229		800	800
Intergovernmental - State	51	49		48	48
Charges for Services	114,595	124,597		122,000	136,795
Total Revenues	\$ 142,935	\$ 155,503		\$ 139,940	\$ 154,735
Services & Supplies	\$ 82,447	\$ 89,671		\$ 105,594	\$ 110,594
Other Charges	10,883	10,883		-	-
Capital Assets Infrastructure - Water & Sewer	-	-		-	-
Transfers Out	-	1,385		1,891	1,891
Appropriation for Contingencies	-	-		165,447	183,421
Total Expenditures/Appropriations	\$ 93,330	\$ 101,939		\$ 272,932	\$ 295,906
Net Cost/(Revenue)	\$ (49,605)	\$ (53,564)		\$ 132,992	\$ 141,171

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 2023-24				
Oak Knoll Manor Sewer					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 10,679	\$ 10,725		\$ 6,631	\$ 6,631
Revenue From Use of Money and Property	5,605	15,037		6,000	6,000
Intergovernmental - State	20	19		18	18
Charges for Services	224,784	225,678		225,380	241,622
Total Revenues	\$ 241,088	\$ 251,459		\$ 238,029	\$ 254,271
Services & Supplies	\$ 176,932	\$ 178,068		\$ 437,983	\$ 477,983
Other Charges	252	252		-	-
Capital Assets Infrastructure - Water & Sewer	-	-		-	-
Transfers Out	-	2,208		3,603	3,603
Appropriation for Contingencies	-	-		401,082	437,304
Total Expenditures/Appropriations	\$ 177,184	\$ 180,528		\$ 842,668	\$ 918,890
Net Cost/(Revenue)	\$ (63,904)	\$ (70,931)		\$ 604,639	\$ 664,619

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2023-24			Schedule 15	
Crystal Springs Sani District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 157,444	\$ 159,453		\$ 98,611	\$ 98,611
Revenue From Use of Money and Property	82,934	171,614		85,000	85,000
Intergovernmental - State	1,428,655	284		277	277
Charges for Services	2,567,865	2,714,084		2,661,239	2,661,239
Interfund Revenue	-	-		-	-
Miscellaneous Revenues	606	-		-	-
Other Financing Sources	-	-		-	-
Total Revenues	\$ 4,237,504	\$ 3,045,435		\$ 2,845,127	\$ 2,845,127
Services & Supplies	\$ 640,707	\$ 1,548,561		\$ 2,267,466	\$ 2,267,466
Other Charges	4,212,053	4,118,848		2,400,000	2,400,000
Capital Assets Infrastructure - Water & Sewer	20,885	-		1,000,000	1,000,000
Transfers Out	-	28,084		39,070	39,070
Appropriation for Contingencies	-	-		2,506,699	2,258,538
Total Expenditures/Appropriations	\$ 4,873,645	\$ 5,695,493		\$ 8,213,235	\$ 7,965,074
Net Cost/(Revenue)	\$ 636,141	\$ 2,650,058		\$ 5,368,108	\$ 5,119,947

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of San Mateo Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2023-24			Schedule 15	
Devonshire Co Sani District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 76,712	\$ 79,270		\$ 49,118	\$ 49,118
Revenue From Use of Money and Property	12,772	31,530		14,000	14,000
Intergovernmental - State	143	141		138	138
Charges for Services	464,651	476,531		466,070	485,281
Total Revenues	\$ 554,278	\$ 587,472		\$ 529,326	\$ 548,537
Services & Supplies	\$ 425,454	\$ 458,109		\$ 643,271	\$ 643,271
Other Charges	6,021	8,589		-	-
Capital Assets Infrastructure - Water & Sewer	-	-		300,000	300,000
Transfers Out	-	5,482		7,615	7,615
Appropriation for Contingencies	-	-		1,209,278	1,278,630
Total Expenditures/Appropriations	\$ 431,475	\$ 472,180		\$ 2,160,164	\$ 2,229,516
Net Cost/(Revenue)	\$ (122,803)	\$ (115,292)		\$ 1,630,838	\$ 1,680,979

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 2023-24				
Scenic Heights Co Sani District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 3,351	\$ 3,482		\$ 2,177	2,177
Revenue From Use of Money and Property	1,266	568		500	500
Intergovernmental - State	6	6		6	6
Charges for Services	145,126	136,253		125,041	136,438
Miscellaneous Revenues		194,038			
Total Revenues	\$ 149,749	\$ 334,347		\$ 127,724	139,121
Services & Supplies	\$ 131,988	\$ 323,974		\$ 112,514	112,514
Other Charges	726	726		-	-
Capital Assets Infrastructure - Water & Sewer	-	-		-	-
Transfers Out	-	1,085		1,456	1,456
Appropriation for Contingencies	-	-		116,756	194,019
Total Expenditures/Appropriations	\$ 132,714	\$ 325,785		\$ 230,726	307,989
Net Cost/(Revenue)	\$ (17,035)	\$ (8,562)		\$ 103,002	168,868

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 2023-24				
Edgewood Sewer Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue From Use of Money and Property	\$ 736	\$ 1,900		\$ 800	800
Charges for Services	24,429	25,104		24,801	25,779
Total Revenues	\$ 25,165	\$ 27,004		\$ 25,601	26,579
Services & Supplies	\$ 16,762	\$ 19,601		\$ 24,322	24,322
Transfers Out	-	337		383	383
Appropriation for Contingencies	-	-		78,496	84,494
Total Expenditures/Appropriations	\$ 16,762	\$ 19,938		\$ 103,201	109,199
Net Cost/(Revenue)	\$ (8,403)	\$ (7,066)		\$ 77,600	82,620

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 2023-24				
Sewer Districts Clearing Fund					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Interfund Revenue	\$ 2,467,299	\$ 1,551,201		\$ 2,177,253	\$ 2,176,689
Miscellaneous Revenues	-	-		-	-
Total Revenues	\$ 2,467,299	\$ 1,551,201		\$ 2,177,253	\$ 2,176,689
Services & Supplies	\$ 2,449,666	\$ 1,528,613		\$ 2,152,059	\$ 2,152,059
Other Charges	21,063	19,882		25,194	24,630
Total Expenditures/Appropriations	\$ 2,470,729	\$ 1,548,495		\$ 2,177,253	\$ 2,176,689
Net Cost/(Revenue)	\$ 3,430	\$ (2,706)		\$ -	\$ -

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 2023-24				
Sewer Districts Maintenance Fund					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Charges for Services	1,620	-	-	-	
Interfund Revenue	1,455,318	1,461,614	1,805,540	1,843,223	
Miscellaneous Revenues	-	1,155	-	-	
Total Revenues	\$ 1,456,938	\$ 1,462,769	\$ 1,805,540	\$ 1,843,223	
Salaries & Benefits	\$ 1,377,152	\$ 1,374,450	\$ 1,571,826	\$ 1,576,688	
Services & Supplies	8,207	287	117,070	118,537	
Other Charges	69,816	92,265	114,501	145,822	
Transfers Out	1,763	1,860	2,143	2,176	
Total Expenditures/Appropriations	\$ 1,456,938	\$ 1,468,862	\$ 1,805,540	\$ 1,843,223	
Net Cost/(Revenue)	\$ -	\$ 6,093	\$ -	-	

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 2023-24				
Baywood Park Drainage Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue From Use of Money and Property	\$ 12	\$ 28		\$ 12	12
Total Revenues	\$ 12	\$ 28		\$ 12	12
Services & Supplies	\$ -	\$ -		\$ 260	260
Appropriation for Contingencies	-	-		926	1,051
Total Expenditures/Appropriations	\$ -	\$ -		\$ 1,186	1,311
Net Cost/(Revenue)	\$ (12)	\$ (28)		\$ 1,174	1,299

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 2023-24				
Camp-Bel Uni Drainage Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 7,003	\$ 7,132	\$	\$ 5,296	\$ 5,296
Revenue From Use of Money and Property	1,142	2,771		2,400	2,400
Intergovernmental - State	16	15		14	14
Total Revenues	\$ 8,161	\$ 9,918		\$ 7,710	\$ 7,710
Services & Supplies	\$ -	\$ 655	\$	\$ 20,250	\$ 20,250
Appropriation for Contingencies	-	-		111,823	121,113
Total Expenditures/Appropriations	\$ -	\$ 655		\$ 132,073	\$ 141,363
Net Cost/(Revenue)	\$ (8,161)	\$ (9,263)		\$ 124,363	\$ 133,653

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 2023-24				
Enchanted Hills Drain Maint					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 3,375	\$ 3,504		\$ 2,919	2,919
Revenue From Use of Money and Property	394	952		400	400
Intergovernmental - State	9	8		8	8
Total Revenues	\$ 3,778	\$ 4,464		\$ 3,327	3,327
Services & Supplies	\$ -	\$ 9,722		\$ 5,050	5,050
Appropriation for Contingencies	-	-		38,630	36,556
Total Expenditures/Appropriations	\$ -	\$ 9,722		\$ 43,680	41,606
Net Cost/(Revenue)	\$ (3,778)	\$ 5,258		\$ 40,353	38,279

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 2023-24				
Highlands Drainage Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 1,391	\$ 1,391	\$	\$ 854	\$ 854
Revenue From Use of Money and Property	370	880		600	600
Intergovernmental - State	3	2		2	2
Total Revenues	\$ 1,764	\$ 2,273	\$	\$ 1,456	\$ 1,456
Services & Supplies	\$ -	\$ -	\$	\$ 6,100	\$ 12,100
Appropriation for Contingencies	-	-		30,957	31,456
Total Expenditures/Appropriations	\$ -	\$ -	\$	\$ 37,057	\$ 43,556
Net Cost/(Revenue)	\$ (1,764)	\$ (2,273)	\$	\$ 35,601	\$ 42,100

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 2023-24				
Sequoia Drainage Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 6,343	\$ 6,074		\$ 2,943	2,943
Revenue From Use of Money and Property	1,035	2,511		1,200	1,200
Intergovernmental - State	9	8		8	8
Total Revenues	\$ 7,387	\$ 8,593		\$ 4,151	4,151
Services & Supplies	\$ -	\$ -		\$ 10,000	10,000
Appropriation for Contingencies	-	-		103,460	115,019
Total Expenditures/Appropriations	\$ -	\$ -		\$ 113,460	125,019
Net Cost/(Revenue)	\$ (7,387)	\$ (8,593)		\$ 109,309	120,868

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 2023-24				
Univ Hts Area Drain Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 36,559	\$ 39,612		\$ 32,333	32,333
Revenue From Use of Money and Property	5,114	12,544		5,000	5,000
Intergovernmental - State	92	93		91	91
Charges for Services	300	-		-	-
Total Revenues	\$ 42,065	\$ 52,249		\$ 37,424	37,424
Services & Supplies	\$ 1,850	\$ 7,601		\$ 27,900	27,900
Appropriation for Contingencies	-	-		590,426	613,715
Total Expenditures/Appropriations	\$ 1,850	\$ 7,601		\$ 618,326	641,615
Net Cost/(Revenue)	\$ (40,215)	\$ (44,648)		\$ 580,902	604,191

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 2023-24				
Colma Creek Flood Cont Zone					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ -	\$ -	\$ -	\$ -	-
Revenue From Use of Money and Property	-	-	-	-	-
Intergovernmental - State	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenues \$ - \$ - \$ - \$ -					
Services & Supplies	\$ -	\$ -	\$ -	\$ -	-
Other Charges	-	-	-	-	-
Capital Assets Infrastructure - Flood Control	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures/Appropriations \$ - \$ - \$ - \$ -					
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 2023-24				
				Colma Crk Flood Cont Zone 1	
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ -	\$ -		\$ -	\$ -
Revenue From Use of Money and Property	-	-		-	-
Intergovernmental - State	-	-		-	-
Total Revenues	\$ -	\$ -		\$ -	\$ -
Other Charges	-	-		-	-
Transfers Out	\$ -	\$ -		\$ -	\$ -
Total Expenditures/Appropriations	\$ -	\$ -		\$ -	\$ -
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 2023-24				
Colma Creek Flood Cont Zone 2					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ -	\$ -		\$ -	\$ -
Revenue From Use of Money and Property	-	-		-	-
Intergovernmental - State	-	-		-	-
Total Revenues					
	\$ -	\$ -		\$ -	\$ -
Other Charges	-	-		-	-
Transfers Out	\$ -	\$ -		\$ -	\$ -
Total Expenditures/Appropriations					
	\$ -	\$ -		\$ -	\$ -
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 2023-24				
Colma Creek Flood Cont Zone 3					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ -	\$ -		\$ -	\$ -
Revenue From Use of Money and Property	-	-		-	-
Intergovernmental - State	-	-		-	-
Total Revenues	\$ -	\$ -		\$ -	\$ -
Other Charges	-	-		-	-
Transfers Out	\$ -	\$ -		\$ -	\$ -
Total Expenditures/Appropriations	\$ -	\$ -		\$ -	\$ -
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 2023-24				
Ravenswood Slough FI Cont Zone					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ -	\$ -		\$ -	\$ -
Revenue From Use of Money and Property	-	-		-	-
Intergovernmental - State	-	-		-	-
Total Revenues	\$ -	\$ -		\$ -	\$ -
Services & Supplies	\$ -	\$ -		\$ -	\$ -
Other Charges	-	-		-	-
Transfers Out	\$ -	\$ -		\$ -	\$ -
Total Expenditures/Appropriations	\$ -	\$ -		\$ -	\$ -
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 2023-24				
San Bruno Ck Flood Cont Zone 1					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue From Use of Money and Property	\$ -	\$ -		\$ -	\$ -
Other Financing Sources	-	-		-	-
Total Revenues	\$ -	\$ -		\$ -	\$ -
Services & Supplies	\$ -	\$ -		\$ -	\$ -
Other Charges	-	-		-	-
Transfers Out	\$ -	\$ -		\$ -	\$ -
Total Expenditures/Appropriations	\$ -	\$ -		\$ -	\$ -
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 2023-24				
	San Bruno Ck Flood Cont Zone 2				
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ -	\$ -		\$ -	\$ -
Revenue From Use of Money and Property	-	-		-	-
Intergovernmental - State	-	-		-	-
Total Revenues	\$ -	\$ -		\$ -	\$ -
Services & Supplies	\$ -	\$ -		\$ -	\$ -
Other Charges	-	-		-	-
Transfers Out	-	-		-	-
Total Expenditures/Appropriations	\$ -	\$ -		\$ -	\$ -
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 2023-24				
San Francisquito Creek Flood Zone					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ -	\$ -		\$ -	\$ -
Revenue From Use of Money and Property	-	-		-	-
Intergovernmental - State	-	-		-	-
Total Revenues	\$ -	\$ -		\$ -	\$ -
Services & Supplies	\$ -	\$ -		\$ -	\$ -
Other Charges	-	-		-	-
Transfers Out	-	-		-	-
Total Expenditures/Appropriations	\$ -	\$ -		\$ -	\$ -
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 2023-24				
	San Mateo Co Flood Cont Z1				
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue From Use of Money and Property	\$ -	\$ -		\$ -	\$ -
Total Revenues	\$ -	\$ -		\$ -	\$ -
Other Charges	\$ -	\$ -		\$ -	\$ -
Transfers Out	-	-		-	-
Total Expenditures/Appropriations	\$ -	\$ -		\$ -	\$ -
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 2023-24				
Bel-Aire Lighting Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 144,613	\$ 146,654		\$ 78,680	78,680
Revenue From Use of Money and Property	12,643	30,838		16,000	16,000
Intergovernmental - State	228	226		221	221
Total Revenues	\$ 157,484	\$ 177,718		\$ 94,901	94,901
Services & Supplies	\$ 91,676	\$ 29,117		\$ 116,700	116,700
Appropriation for Contingencies	-	-		1,387,715	1,478,104
Total Expenditures/Appropriations	\$ 91,676	\$ 29,117		\$ 1,504,415	1,594,804
Net Cost/(Revenue)	\$ (65,808)	\$ (148,601)		\$ 1,409,514	1,499,903

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 2023-24				
Belmont Lighting District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 14,666	\$ 21,633		\$ 13,377	13,377
Revenue From Use of Money and Property	996	2,447		1,000	1,000
Intergovernmental - State	25	39		37	37
Interfund Revenue	-	-		-	-
Total Revenues	\$ 15,687	\$ 24,119		\$ 14,414	14,414
Services & Supplies	\$ 3,840	\$ 7,542		\$ 20,350	20,350
Other Charges	6,591	4,394		4,394	4,394
Appropriation for Contingencies	-	-		98,650	108,183
Total Expenditures/Appropriations	\$ 10,431	\$ 11,936		\$ 123,394	132,927
Net Cost/(Revenue)	\$ (5,256)	\$ (12,183)		\$ 108,980	118,513

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 2023-24				
Colma Lighting District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 241,706	\$ 241,995		\$ 141,019	\$ 141,019
Revenue From Use of Money and Property	15,935	39,947		16,500	16,500
Intergovernmental - State	418	406		397	397
Charges for Services	500	-		-	-
Miscellaneous Revenues	-	-		-	-
Total Revenues	\$ 258,559	\$ 282,348		\$ 157,916	\$ 157,916
Services & Supplies	\$ 80,890	\$ 95,725		\$ 177,500	\$ 177,500
Other Charges	12,349	12,349		-	-
Appropriation for Contingencies	-	-		1,833,767	1,917,753
Total Expenditures/Appropriations	\$ 93,239	\$ 108,074		\$ 2,011,267	\$ 2,095,253
Net Cost/(Revenue)	\$ (165,320)	\$ (174,274)		\$ 1,853,351	\$ 1,937,337

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 2023-24				
Granada Hwy Lighting Dist					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 95,479	\$ 100,661		\$ 84,590	\$ 84,590
Revenue From Use of Money and Property	11,787	28,516		15,000	15,000
Intergovernmental - State	249	243		238	238
Charges for Services	500	1,300		-	-
Total Revenues	\$ 108,015	\$ 130,720		\$ 99,828	\$ 99,828
Services & Supplies	\$ 35,169	\$ 21,023		\$ 99,700	\$ 99,700
Appropriation for Contingencies	-	-		1,288,231	1,382,184
Total Expenditures/Appropriations	\$ 35,169	\$ 21,023		\$ 1,387,931	\$ 1,481,884
Net Cost/(Revenue)	\$ (72,846)	\$ (109,697)		\$ 1,288,103	\$ 1,382,056

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 2023-24				
Emerald Lake Lighting Dist					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 541,842	\$ 552,986		\$ 319,987	\$ 319,987
Revenue From Use of Money and Property	59,580	147,802		70,000	70,000
Intergovernmental - State	932	921		901	901
Total Revenues	\$ 602,354	\$ 701,709		\$ 390,888	\$ 390,888
Services & Supplies	\$ 52,492	\$ 50,666		\$ 196,000	\$ 196,000
Appropriation for Contingencies	-	-		7,141,426	7,372,077
Total Expenditures/Appropriations	\$ 52,492	\$ 50,666		\$ 7,337,426	\$ 7,568,077
Net Cost/(Revenue)	\$ (549,862)	\$ (651,043)		\$ 6,946,538	\$ 7,177,189

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 2023-24				
Enchanted Hills Lighting Dist					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 31,704	\$ 29,121		\$ 16,566	16,566
Revenue From Use of Money and Property	2,850	7,166		3,500	3,500
Intergovernmental - State	55	48		46	46
Total Revenues	\$ 34,609	\$ 36,335		\$ 20,112	20,112
Services & Supplies	\$ 2,700	\$ 2,593		\$ 21,050	21,050
Appropriation for Contingencies	-	-		325,272	347,736
Total Expenditures/Appropriations	\$ 2,700	\$ 2,593		\$ 346,322	368,786
Net Cost/(Revenue)	\$ (31,909)	\$ (33,742)		\$ 326,210	348,674

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 2023-24				
La Honda Lighting District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 26,567	\$ 25,616		\$ 13,400	\$ 13,400
Revenue From Use of Money and Property	3,522	8,584		4,700	4,700
Intergovernmental - State	42	39		37	37
Total Revenues	\$ 30,131	\$ 34,239		\$ 18,137	\$ 18,137
Services & Supplies	\$ 3,118	\$ 3,113		\$ 18,800	\$ 18,800
Appropriation for Contingencies	-	-		392,681	413,256
Total Expenditures/Appropriations	\$ 3,118	\$ 3,113		\$ 411,481	\$ 432,056
Net Cost/(Revenue)	\$ (27,013)	\$ (31,126)		\$ 393,344	\$ 413,919

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 2023-24				
Menlo Park Lighting District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 751,347	\$ 756,319		\$ 407,405	\$ 407,405
Revenue From Use of Money and Property	52,928	136,117		55,000	55,000
Intergovernmental - State	1,202	1,172		586	586
Charges for Services	500	-		-	-
Total Revenues	\$ 805,977	\$ 893,608		\$ 462,991	\$ 462,991
Services & Supplies	80,154	176,044		563,500	563,500
Other Charges	44,330	44,330		-	-
Capital Assets - Infrastructure Lighting	-	-		-	-
Appropriation for Contingencies	-	-		6,133,689	6,517,562
Total Expenditures/Appropriations	\$ 124,484	\$ 220,374		\$ 6,697,189	\$ 7,081,062
Net Cost/(Revenue)	\$ (681,493)	\$ (673,234)		\$ 6,234,198	\$ 6,618,071

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 2023-24				
Montara Lighting District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 245,515	\$ 246,668		\$ 128,022	\$ 128,022
Revenue From Use of Money and Property	27,370	67,538		35,000	35,000
Intergovernmental - State	702	704		360	360
Total Revenues	\$ 273,587	\$ 314,910		\$ 163,382	\$ 163,382
Services & Supplies	\$ 30,392	\$ 43,170		\$ 137,500	\$ 137,500
Appropriation for Contingencies	-	-		3,155,849	3,286,639
Total Expenditures/Appropriations	\$ 30,392	\$ 43,170		\$ 3,293,349	\$ 3,424,139
Net Cost/(Revenue)	\$ (243,195)	\$ (271,740)		\$ 3,129,967	\$ 3,260,757

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 2023-24				
Pescadero Lighting District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 26,204	\$ 26,659		\$ 13,347	13,347
Revenue From Use of Money and Property	3,249	7,967		3,500	3,500
Intergovernmental - State	39	38		37	37
Charges for Services	500	-		-	-
Total Revenues	\$ 29,992	\$ 34,664		\$ 16,884	16,884
Services & Supplies	\$ 3,753	\$ 4,373		\$ 13,200	13,200
Appropriation for Contingencies	-	-		374,209	387,527
Total Expenditures/Appropriations	\$ 3,753	\$ 4,373		\$ 387,409	400,727
Net Cost/(Revenue)	\$ (26,239)	\$ (30,291)		\$ 370,525	383,843

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 2023-24				
Lighting District Clearing Fund					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Interfund Revenue	\$ 123,957	\$ 116,536		\$ 253,091	\$ 253,091
Total Revenues	\$ 123,957	\$ 116,536		\$ 253,091	\$ 253,091
Services & Supplies	\$ 105,248	\$ 95,047		\$ 232,890	\$ 232,890
Other Charges	18,709	21,489		20,201	20,201
Total Expenditures/Appropriations	\$ 123,957	\$ 116,536		\$ 253,091	\$ 253,091
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 2023-24				
Highlands Landscape District					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Taxes	\$ 15,184	\$ 15,387		\$ 13,606	13,606
Revenue From Use of Money and Property	1,880	4,659		2,000	2,000
Intergovernmental - State	42	39		38	38
Total Revenues	\$ 17,106	\$ 20,085		\$ 15,644	15,644
Services & Supplies	\$ -	\$ -		\$ 5,850	5,850
Total Expenditures/Appropriations	\$ -	\$ -		\$ 5,850	5,850
Net Cost/(Revenue)	\$ (17,106)	\$ (20,085)		\$ (9,794)	(9,794)

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 2023-24				
Alameda de las Pulgas Tree Maintenance					
Detail by Revenue Category and Expenditure Object	2021-22 Actuals	2022-23 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2023-24 Recommended Budget	2023-24 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue From Use of Money and Property	\$ 1,113	\$ 2,557		\$ 1,500	\$ 1,500
Charges for Services	7,200	7,207		7,139	7,139
Total Revenues	\$ 8,313	\$ 9,764		\$ 8,639	\$ 8,639
Services & Supplies	\$ 6,738	\$ 5,364		\$ 14,200	\$ 14,200
Total Expenditures/Appropriations	\$ 6,738	\$ 5,364		\$ 14,200	\$ 14,200
Net Cost/(Revenue)	\$ (1,575)	\$ (4,400)		\$ 5,561	\$ 5,561

Attachment E



GLOSSARY OF BUDGET TERMS

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

Budget Formulation and Management (BFM): The County's budget development software application.

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

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

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

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

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

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

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

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

Contingencies: An appropriation category for economic uncertainties, emergencies, and unanticipated mid-year funding losses. The minimum General Fund appropriation for contingencies required under the County Reserves policy is three percent of General Fund Net Appropriations. Funds budgeted in this category cannot be expended without four-fifths vote approval from the Board of Supervisors.

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

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

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

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

Description of Services: Describes the services the program delivers.

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

Education Revenue Augmentation Fund (ERAF): In FY 1992-93 and FY 1993-94, in response to serious budgetary shortfalls, the State Legislature and administration permanently redirected over \$3 billion of property taxes from cities, counties, and special districts to schools and community college districts. These redirected funds reduced the state's funding obligation for K-14 school districts by a commensurate amount. ERAF is the fund into which redirected property taxes are deposited in each county. In FY 1996-97, cities, counties, and special districts deposited about \$3.4 billion of property taxes into ERAF. The amount of required ERAF contributions grows annually along with property tax growth rate. To mitigate the ongoing impact of the FY 1993-94 property tax shift, the Legislature proposed, and the voters approved, Proposition 172. This measure provides counties and cities with a share of a half-cent sales tax for public safety purposes.

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

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

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants, entitlements, and shared revenues.

Extra-Help: Temporary employees of the County who are not included in the Salary Resolution. These employees do not receive benefits (i.e., medical, dental, life insurance, and paid vacation time).

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

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

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

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

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

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

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

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

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Intrafund Transfers: Accounting mechanism to show expenditure transfers or reimbursements between operations *within the same fund* (the most common example is the General Fund). This mechanism is

used to better reflect the location of department costs. For example, the Board of Supervisors/Assessment Appeals Board receives reimbursement classified as an Intrafund Transfer from the Assessor-County Clerk-Recorder for processing assessment appeals.

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

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

Lease Revenue Bond (LRB): A loan made to the County that is repaid by income (“revenue”) generated by a project.

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

Measure K (formerly Measure A): The half-cent general sales tax initially approved by San Mateo County voters in November 2012 and extended by voters in November 2016 for a total of thirty years. The Board of Supervisors and County staff conduct study sessions and perform community outreach efforts to inform priorities for Measure K spending.

Mission Statement: The purpose or mission of a specific department or agency, it consists of the department/agency name, what it does, who it serves, and why it exists (i.e., its purpose). All programs, services, objectives, and performance measures of a given department or agency are directly related to the achievement of its mission. The mission of a budget unit is described in terms of overall service to the public and, if applicable, a legal or constitutional mandate.

Modified Accrual: Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are recognized when their receipt occurs within 60 days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under the accrual basis of accounting. However, expenditures related to debt service, compensated absences, and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as Other Financing Sources.

Net Appropriations: Gross Appropriations plus Intrafund Transfers. The Net Appropriation is used when summing the County General Fund budget to eliminate double budgeting of expenditures reimbursed by other General Fund departments which are also included in Gross Appropriations.

Net County Cost: Total Requirements less Total Sources. This figure represents a budget unit’s appropriation that is financed by General Fund revenues in Non-Departmental Services, such as property taxes, sales taxes, and interest earnings.

Object Level (of Appropriations/Expenditures): Major classification category of proposed or actual expenditures as defined by state regulations. Object levels include Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Intrafund Transfers, and Other Financing Uses. Appropriations are legally adopted at the object level within the County budget.

OneSolution Finance and Administration System (OFAS): Financial software that is maintained by the Controller’s Office and used by the County for daily accounting purposes such as accounts payable, job costing, purchasing, deposits, and budget monitoring.

One-Time Expenditures: Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, equipment purchases, and capital improvement projects are one-time expenditures. This category may also include single-year appropriations for special purposes.

Other Charges: An object level of expenditure which reflects costs not directly provided by an operating department. They include certain selected expense categories (e.g., telephone, data processing, radio, rent, program service providers (PSPs), support costs for juvenile court wards, welfare recipients, jail inmates, or interagency payments).

Other Financing Sources: An object level of expenditures that reflects transfers from one fund to another for purposes such as capital projects and debt service. The General Fund's contribution to the San Mateo Medical Center is budgeted in Other Financing Sources of the Medical Center Enterprise Fund.

Outcome Based Management (OBM): County management system that integrates Shared Vision 2025 goals into a department's existing planning, priority-setting, performance measurement, and budget development or resource allocation processes so that all programs and services provided by the County continue to make progress toward goal achievement.

Performance Measures: Indicators used to show the workload and effort; service quality and efficiency; and the effectiveness and outcome(s) of a program.

Program: Operating unit(s) within a department that provide(s) services to accomplish a specific outcome or purpose under the direction of a manager who plans the activities of the program, monitors its performance, and is held accountable for its success.

Program Outcome Statement: The purpose or mission of a specific program; it is a clear and simple statement of what the program does and what it hopes to accomplish.

Program Summary: A brief summary that includes budget and performance information for each program or service that is proposed to be funded or unfunded in the County budget.

Proposition 172: Common name for the half-cent Public Safety Sales Tax authorized by the voters in 1993; this revenue source provides funding for criminal justice and public safety expenditures.

Realignment Revenue: Refers to the shift or realignment of responsibility from the state to counties in 1991 for health, mental health, and various social service programs, accompanied by a source of dedicated revenue and for supervision of low risk offenders in 2011. The revenues allocated to counties to fund these programs include a half cent sales tax, a portion of the Vehicle License Fees, and the state General Fund. The cornerstone to realignment is increased county flexibility, discretion, and effectiveness. The state's role under realignment is one of oversight, technical assistance, and assessment.

Recommended Budget: The Recommended Budget is submitted for approval by the County Manager to the Board of Supervisors in May/June of each year. Public hearings are held on the budget in June prior to the beginning of the new fiscal year on July 1. The Recommended Budget may include reductions to meet budget targets or address revenue changes, as well as specific additional funding for proposed projects, activities, or purchases.

Reserves (Contingencies/Department Reserves): Those portions of fund balance that are not appropriated for expenditure or legally segregated for a specific purpose. Reserves are not appropriated for designated expenditures and require a four-fifths vote by the Board of Supervisors to be transferred into appropriations such as Salaries and Benefits, Services and Supplies, or Fixed Assets.

Revenue: Source of income to an operation from any funding source other than Fund Balance.

Revenue Class: The revenue equivalent of an object level of expenditure. Revenue is divided into descriptive classes for budgetary classification. Major classes include Taxes; Licenses, Permits, and Franchises; Fines, Forfeitures, and Penalties; Use of Money and Property; Intergovernmental Revenues; Charges for Services; Interfund Revenues; Miscellaneous Revenue; and Other Financing Sources. Revenue estimates are adopted by the Board of Supervisors at the revenue class level. Revenue sub-accounts represent the line-item detail for specific revenue sources within a revenue class.

Salaries and Benefits: An object level of expenditure reflecting the County's compensation costs for employees. Salaries includes all types of cost attributable to personnel services of full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay, and various types of premium pay. Benefits include the County's share of the costs for health, dental, life insurance, retirement, social security, and workers' compensation.

Salary Resolution: The master legal roster of all authorized positions in the County, delineated by budget unit. The Salary Resolution is maintained by the Human Resources Department. Each year, the Salary Resolution is completely updated to reflect budget changes. The Resolution, as well as all amendments to the Resolution, must be adopted by the Board of Supervisors; changes can occur during the year as required.

Salary Resolution Amendment (SRA): Changes to the Master Salary Resolution, which must be adopted by the Board of Supervisors.

Service Charges: Charges from servicing organizations for support services provided to a particular budget unit. These include, but are not limited to, radio, telephone, auto insurance, liability insurance, rent, food services (jail and hospital), information system services, and revenue collection services.

Services and Supplies: An object level of expenditure reflecting the purchase of goods and services. Includes a wide variety of expense categories required to support the purposes of a given activity (e.g., office supplies, travel, and contract services).

Shared Vision 2025: A community visioning process undertaken by the Board of Supervisors in 2000 to work in partnership with the community to achieve a citizen-developed vision for the future. The community visioning process resulted in the creation of the County's strategic plan, which reflects the goals and priorities for the San Mateo County community. The Outcome-Based Management (OBM) system has been implemented in all County programs and services to ensure alignment and progress toward the goals identified in Shared Vision 2025.

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

Special Districts: An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts include water, drainage, flood control, hospital, fire protection, and transit.

Special Funds: Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent. The Parks Acquisition Fund is an example of this type of fund; it can only be spent for acquiring park land and developing park facilities.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a particular purpose. For example, if property tax revenues are earmarked for road services, a Road Fund would account for the revenues and expenditures associated with such purposes.

Total Requirements: Reflects all expenditure appropriations, Intrafund Transfers, and Reserves.

Total Sources: Reflects all revenues and Fund Balance utilized to finance expenditure needs.

Trust Fund: A fund established to receive money that the local government holds on behalf of individuals or other governments; the government may or may not have discretion over the use of the funds. Examples include employee pension funds and taxes collected for other governments.

Use of Money and Property: Revenue account that contains funds received from interest, rent payments, or proceeds from the sale of property.