

Attachment A-2

FY 2026-27 Final Budget Adjustments Summary-All Depts

Adj #	Xfer Ref Adj #	Adjustment Amount	Use	Source	FTEs	Budget Adjustment Database Sherpa Reference #	Transaction/Purpose
Behavioral Wellness							
1	5	\$25,000	Other Financing Uses	Change to Restricted	0	1509	Establish Appropriations of \$25,000 from Restricted Mental Health Services fund balance for an operating transfer with CEO for the Serrano Advisors consulting agreement.
Community Services							
2	10	\$250,000	Services & Supplies	Intrafund Expenditures Transfer (-)	0	1486	Establish appropriations rolling forward \$250,000 of unspent Sustainability Initiatives funding from FY 2025-26, with a \$250,000 Intrafund Expenditure Transfer from General County Programs
County Executive Office							
3	16	\$180,000	Services and Supplies	Intrafund Expenditures Transfer (-)	0	1480	Establish appropriations of \$180,000 in Services and Supplies for a Serrano Advisors board contract for consulting services relating to CalAIM initiatives funded by an Intrafund Expenditure Transfer In from the Probation Department
4	13	\$0	Services and Supplies (-\$39K); Other Charges (\$39K)		0	1485	Transfer appropriations of \$38,810 from Services and Supplies to Other Charges for Accela licensing billed through ITD.
5	1, 7, 12	\$215,000	Services and Supplies	Other Financing Sources	0	1507	Establish appropriation of \$215,000 in CEO Services and Supplies for consulting services from Serrano Advisors to identify opportunities for the strategic integration of administrative functions at the Behavioral Wellness (BWell) and County Health (CHD) departments. This is being funded by operating transfers of \$25,000 from both BWell and County Health, and a \$165,000 operating transfer from the General County Program's Tobacco Settlement fund balance.
County Health							
6	13	\$0	Services and Supplies (-\$165K); Other Charges (\$165K)		0	1500	Transfer appropriations of \$164,743 from Services and Supplies to Other Charges for Accela licensing billed through ITD.
7	5	\$0	Services & Supplies (-\$25K); Other Financing Uses (\$25K)		0	1506	Transfer appropriations of \$25,000 from Services and Supplies to an operating transfer out to CEO for the Serrano Advisors consulting services contract.
Fire							
8	13	\$0	Services and Supplies (-\$59K); Other Charges (\$59K)		0	1487	Transfer appropriations of \$58,897 from Services and Supplies to Other Charges for Accela licensing billed through ITD
General County Programs							
9		\$270,000	Services and Supplies	Changes to Committed	0	1481	Establish appropriations of \$270,000 in Services and Supplies for consulting work relating to the County's Indigent Care Program funded by a draw from TSAC Fund Healthcare Programs fund balance
10	2	\$250,000	Intrafund Expenditure Transfers (+)	Changes to Committed	0	1499	Establish appropriations of \$250,000 for an Intrafund Expenditure Transfer Out to CSD for Sustainability Initiatives funded by a draw from unspent FY 2025-26 Sustainability Initiatives funding in the Emerging Issues fund balance
11	14	\$280,800	Other Financing Uses	Changes to Committed	0	1498	Establish appropriations of \$280,800 for an Operating Transfer to ITD for Accela support provided by contractor TEKSystems funded by a draw from the Technology Replacement & Investment fund balance

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General County Programs							
12	5	\$165,000	Other Financing Uses	Changes to Committed	0	1508	Establish appropriations of \$165,000 in General County Programs Tobacco Settlement Fund for an Operating Transfer Out to CEO for consultant Serrano Advisors to identify opportunities for the strategic integration of administrative functions at the Behavioral Wellness (BWell) and County Health (CHD) departments, funded by a draw from the Tobacco Settlement Fund, Healthcare Programs fund balance.
Information Technology							
13	4, 6, 8, 15, 17	\$1,001,700	Capital Assets - SBITA	Charges for Services	0	1488	Establish appropriations of \$1,001,700 funded by Charges for Services as the countywide Accela contract is moving to be administered by ITD. Other departments include CHD, CEO, P&D, PW, Fire. The corresponding move from Services & Supplies to Other Charges from those departments are listed in the Transfer Column.
14	11	\$280,800	Services and Supplies	Other Financing Sources	0	1495	Establish appropriations of \$280,800 for Accela support provided by contractor TEKSystems funded by Transfer from General County Programs
Planning & Development							
15	13	\$0	Services and Supplies (-\$540K); Other Charges (\$540K)		0	1493	Transfer appropriations of \$540,000 from Services and Supplies to Other Charges for Accela licensing billed through ITD.
Probation							
16	3	\$180,000	Intrafund Expenditure Transfers (+)	Changes to Restricted	0	1501	Establish appropriations of \$180,000 for an Intrafund Expenditure Transfer Out to the County Executive Office funded by PATH III Restricted Fund Balance.
Public Works							
17	13	\$32,600	Services and Supplies (-\$166K); Other Charges (\$199K)	Licenses, Permits, and Franchises (\$33K)	0	1496	Establish Appropriations of \$32,600 in Other Charges, funded by Licenses, Permits, and Franchises revenue; and transfer appropriations of \$166,650 from Services and Supplies to Other Charges. The \$199,250 in Other Charges is for Accela licensing billed through ITD.
18		\$0	Services and Supplies (-16K); Services and Supplies (16K)		0	1401	Correcting Revenue Category for a transfer that had the wrong coding.
Sheriff							
19		\$76,000	Services and Supplies	Changes to Restricted	0	1491	Establish appropriations for Year 1 of a Flock Security contract for license-plate reading cameras throughout the County, funded by the Asset Forfeiture Restricted Fund Balance.
Total		\$3,206,900			0		