

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST				REQUEST NO. ATR26-B0086	
DEPARTMENT: PUBLIC WORKS				DATE: 06/11/2026	
1. REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:					
	CODES			AMOUNT	DESCRIPTION
	FUND or ORG	ACCOUNT	JL ORG CODE Measure K only		
FROM	Various	0813		\$2,162,549.00	Fund Balance Available
TO	Various	6812 6815 6817 6819		\$190,268.00 \$822,225.00 \$1,109,718.00 \$40,338.00	Depreciation - Equipment Depreciation - Structures & Improvements Depreciation - Infrastructures Water/Sewer Depreciation - Infrastructures Lighting
Justification (Attach Memo if Necessary): To provide appropriation for FY 2025-2026 depreciation expense for Airports, County Service Areas, Sewer & Sanitation Districts, and Lighting Districts.					
DocuSigned by:					
DEPARTMENT HEAD <i>Tony Newman</i> <small>1E5E5B59D17A42B...</small>				DATE 6/11/2026	
2. <input type="checkbox"/> Board Action Required <input checked="" type="checkbox"/> Four-Fifths Vote Required <input type="checkbox"/> Board Action Not Required Remarks:					
DocuSigned by:					
COUNTY CONTROLLER <i>Ngoc Nguyen</i> <small>311A76FBA8404C2...</small>				DATE 6/11/2026	
3. <input checked="" type="checkbox"/> Approve as Requested <input type="checkbox"/> Approve as Revised <input type="checkbox"/> Disapproved Remarks:					
DocuSigned by:					
COUNTY EXECUTIVE <i>Roberto Manduia</i> <small>5178A926843D471...</small>				DATE 6/11/2026	

DO NOT WRITE BELOW THIS LINE – FOR BOARD OF SUPERVISORS USE ONLY

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA
RESOLUTION TRANSFERRING FUNDS

RESOLUTION NO. _____

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

WHEREAS, the Department hereinabove named in the Request for Appropriation, Allotment or Transfer of Funds has requested the transfer of certain funds as described in said Request; and

WHEREAS, the County Controller has approved said Request as to accounting and available balances, and the County Executive has recommended the transfer of funds as set forth hereinabove:

NOW, THEREFORE, IT IS HEREBY ORDERED AND DETERMINED that the recommendations of the County Executive be approved and that the transfer of funds as set forth in said Request be effected.

Regularly passed and adopted this _____ day of _____ 20 ____

AYES and in favor of said resolution:

NOES and against said resolution:

Supervisors: _____

Supervisors: _____

 Absent _____
 Supervisors: _____

 PRESIDENT, BOARD OF SUPERVISORS
 COUNTY OF SAN MATEO

ATTEST: _____
 Clerk of Said Board

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST				REQUEST NO.
DEPARTMENT: PUBLIC WORKS				DATE 06/11/2026
1. REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:				
	CODES		AMOUNT	DESCRIPTION
	FUND OR ORG	ACCOUNT		
FROM	Various	0813	2,162,549.00	Fund Balance Available
TO	Various	6812	190,268.00	Depreciation - Equipment
	Various	6815	822,225.00	Depreciation – Structures & Improvements
	Various	6817	1,109,718.00	Depreciation – Infrastructures Water/Sewer
	Various	6819	40,338.00	Depreciation – Infrastructures Lighting
Justification (Attach Memo if Necessary) To provide appropriation for FY 2025-2026 depreciation expense for Airports, County Service Areas, Sewer & Sanitation Districts, and Lighting Districts.				
DEPARTMENT HEAD Ann M. Stillman				DATE
2. <input type="checkbox"/> Board Action Required <input type="checkbox"/> Four-Fifths Vote Required <input type="checkbox"/> Board Action Not Required Remarks:				
COUNTY CONTROLLER				DATE
3. <input type="checkbox"/> Approve as Requested <input type="checkbox"/> Approve as Revised <input type="checkbox"/> Disapproved Remarks:				
COUNTY MANAGER				DATE
DO NOT WRITE BELOW THIS LINE – FOR BOARD OS SUPERVISORS USE ONLY				

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA
RESOLUTION TRANSFERRING FUNDS

RESOLUTION NO. _____

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

WHEREAS, the Department hereinabove named in the Request for Appropriation, Allotment or Transfer of Funds has requested the transfer of certain funds as described in said Request; and

WHEREAS, the County Controller has approved said Request as to accounting and available balances, and the County Manager has recommended the transfer of funds as set forth hereinabove:

NOW, THEREFORE, IT IS HEREBY ORDERED AND DETERMINED that the recommendations of the County Manager be approved and that the transfer of funds as set forth in said Request be effected.

Regularly passed and adopted this _____ day of _____, 20____

Ayes in favor of said resolution:
Supervisors: _____

Noes and against said resolution:
Supervisors: _____

Absent
Supervisors: _____

PRESIDENT, BOARD OF SUPERVISORS
COUNTY OF SAN MATEO

ATTEST: _____
Clerk of Said Board



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Department of Public Works

DATE: Jun 11,2026

BOARD MEETING DATE: Jun 23,2026

TO: Robert Manchia, County Budget Director

FROM: Tory A. Newman, Director of Public Works

SUBJECT: **Countywide Year-End Appropriation Transfer Request:
Appropriation for Depreciation Expense in Airports (4850B) and County
Service Areas, Sewer and Sanitation Districts, and Lighting Districts within
the Utilities Division Budget Unit (4840B)**

Recommendation

Approve an ATR in the total amount of \$2,162,549.00 providing appropriation for Depreciation Expense in Airports (4850B), and County Service Areas, Sewer and Sanitation Districts, and Lighting Districts within the Utilities Division (4840B).

Background/Discussion

The depreciation expense represents the annual allocation of the cost of capital assets over the estimated number of years benefited by such capital assets. The expense does not involve a cash outlay and is recorded for bookkeeping purposes only.

Fiscal Impact

The Depreciation Expense is recorded for bookkeeping purposes only. There is no impact to the General Fund.

DEPARTMENT OF PUBLIC WORKS
 APPROPRIATION TRANSFER REQUEST
 JUNE 30, 2026

REQUEST TRANSFER OF APPROPRIATIONS AS LISTED BELOW:					
	C O D E S		AMOUNT	DESCRIPTION	
	FUND / ORG	ACCOUNT		FUND/ORG	ACCOUNT
FROM	00501	0813	155,752.00	Airport Fund (HMB)	Fund Balance Available
	00501	0813	666,473.00	Airport Fund (SC)	Fund Balance Available
	00501	0813	19,276.00	Airport Fund (SC)	Fund Balance Available
	00501	0813	29,450.00	Airport Fund (HMB)	Fund Balance Available
	00135	0813	71,994.00	CSA 11	Fund Balance Available
	00151	0813	102,787.00	Burlingame Hills Sewer	Fund Balance Available
	00152	0813	288,162.00	Emerald Lake Hts Swr	Fund Balance Available
	00153	0813	141,542.00	Fair Oaks Sewer	Fund Balance Available
	00153	0813	435,704.00	Fair Oaks Sewer	Fund Balance Available
	00154	0813	6,698.00	Harbor Industrial Sewer	Fund Balance Available
	00156	0813	253.00	Oak Knoll Sewer	Fund Balance Available
	00157	0813	186,487.00	Crystal Springs Sewer	Fund Balance Available
	00157	0813	0.00	Crystal Springs Sewer	Fund Balance Available
	00158	0813	6,022.00	Devonshire Sanitary	Fund Balance Available
	00159	0813	727.00	Scenic Heights Sanitary	Fund Balance Available
	00155	0813	10,884.00	Kensington Square	Fund Balance Available
	00228	0813	12,349.00	Colma Lighting Dist	Fund Balance Available
	00233	0813	27,989.00	Menlo Park Lighting Dist	Fund Balance Available
	00234	0813	0.00	Montara Lighting Distr	Fund Balance Available
	TOTAL		2,162,549.00		

DEPARTMENT OF PUBLIC WORKS
 APPROPRIATION TRANSFER REQUEST
 JUNE 30, 2026

REQUEST TRANSFER OF APPROPRIATIONS AS LISTED BELOW:

	C O D E S		AMOUNT	DESCRIPTION	
	FUND / ORG	ACCOUNT		FUND/ORG	ACCOUNT
TO	48520	6815	666,473.00	Airport Fund	Depreciation-Struct & Improv
	48550	6815	155,752.00	Airport Fund	Depreciation-Struct & Improv
	48520	6812	19,276.00	Airport Fund	Depreciation-Equipment
	48550	6812	29,450.00	Airport Fund	Depreciation-Equipment
	48468	6817	71,994.00	CSA 11	Depreciation-Infras Wtr & Swr
	48425	6817	102,787.00	Burlingame Hills Sewer	Depreciation-Infras Wtr & Swr
	48426	6817	288,162.00	Emerald Lake Hts Swr	Depreciation-Infras Wtr & Swr
	48427	6812	141,542.00	Fair Oaks Sewer	Depreciation-Equipment
	48427	6817	435,704.00	Fair Oaks Sewer	Depreciation-Infras Wtr & Swr
	48428	6817	6,698.00	Harbor Industrial Sewer	Depreciation-Infras Wtr & Swr
	45430	6817	253.00	Oak Knoll Sewer	Depreciation-Infras Wtr & Swr
	45431	6817	186,487.00	Crystal Springs Sewer	Depreciation-Infras Wtr & Swr
	45431	6817	0.00	Crystal Springs Sewer	Depreciation-Infras Wtr & Swr
	45432	6817	6,022.00	Devonshire Sanitary	Depreciation-Infras Wtr & Swr
	45433	6817	727.00	Scenic Heights Sanitary	Depreciation-Infras Wtr & Swr
	48429	6817	10,884.00	Kensington Square	Depreciation-Infras Wtr & Swr
	48447	6819	12,349.00	Colma Lighting Dist	Depreciation-Infras Lighting
	45452	6819	27,989.00	Menlo Park Lighting Dist	Depreciation-Infras Lighting
	45453	6812	0.00	Montara Lighting Dist	Depreciation-Equipment
	TOTAL		2,162,549.00		

JUSTIFICATION:

To provide appropriation for FY 2025-2026 depreciation expense for Airports, County Service Areas, Sewer & Sanitation Districts, Flood Control Districts, and Lighting Districts.

Use in Word ATR doc lines		
6812	190,268.00	Depreciation - Equipment
6815	822,225.00	Depreciation - Structures & Improvements
6817	1,109,718.00	Depreciation - Infrastructure Water & Sewer
6818	0.00	Depreciation - Infrastructure Flood Control
6819	40,338.00	Depreciation - Infrastructure Lighting
	2,162,549.00	