

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST				REQUEST NO. ATR26-B0700	
DEPARTMENT: Parks				DATE: 5/28/2026	
1. REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:					
	CODES			AMOUNT	DESCRIPTION
	FUND or ORG	ACCOUNT	JL ORG CODE Measure K only		
FROM	See Supporting Attachment	See Supporting Attachment		315,289	See Supporting Attachment
TO	See Supporting Attachment	See Supporting Attachment		315,289	See Supporting Attachment
Justification (Attach Memo if Necessary): See attached memo.					
Signed by:  DEPARTMENT HEAD				DATE 5/28/2026	
A2CD7382FA2542A...					
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				DATE 6/1/2026	
311A76FBA8404C2...					
3. <input checked="" type="checkbox"/> Approve as Requested <input type="checkbox"/> Approve as Revised <input type="checkbox"/> Disapproved Remarks:					
DocuSigned by:  COUNTY EXECUTIVE				DATE 6/2/2026	
5178A926843D471...					
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
(Supporting Attachment)**

Department: Parks

Date: 5/28/2026

REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:

	CODES			AMOUNT	DESCRIPTION
	FUND or ORG	ACCOUNT	JL ORG CODE Measure K only		
FROM	39800	0813		315289	Fund Balance Available
	Subtotal			315,289	
TO	39800	6812		1586	Depr. Equipment
	39800	6815		313703	Depr.-Struct. & Improv.
	Subtotal			315,289	



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Parks Department

DATE: May 28, 2026

BOARD MEETING DATE:

TO: Robert Manchia, County Chief Financial Officer
FROM: Emma Gonzalez, Interim Parks Director
SUBJECT: Countywide Year-End ATR
Appropriation for Depreciation Expense in Coyote Point Marina (3980B)

Recommendation

Approve an ATR in the amount of \$315,289 providing appropriation for Depreciation Expense in Coyote Point Marina (3980B)

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.

County of San Mateo
Fixed Assets - Coyote Point Marina (Fund 0500)
6/30/2026

Type	Dept	Unit	Description	Acq Date	Life (Yr)	Life (Mo)	Cut-off Depr.	Adjusted Cost 6/30/2025	Additions	Transfers In (Out)	Deletions	Adjusted Cost 6/30/2026	Accum. 6/30/2025	Cut-off Dep.	Mos. Dep.	Depreciation 6/30/2026	Transfers In (Out)	Deletions	TOTAL Accum. 6/30/2026	Net Book 6/30/2026	
Land (0510)	39800	39800	Land	n/a	n/a	n/a	n/a	1,334,356.00	-	-	-	1,334,356.00	-	-	-	-	-	-	-	1,334,356.00	ok
			Total Land					1,334,356.00	-	-	-	1,334,356.00	-	-	-	-	-	-	-	1,334,356.00	ok
Structures and Improvements (0520)																					
39800	39800		Structures and improvements		50	600	6/30/2024	10,570,611.78				10,570,611.78	8,208,720.27	6/30/2025	12	211,412.24			8,420,132.51	2,150,479.27	
39800	39800		Marina Harbor dredging	02/04	50	600	6/30/2024	1,102,360.88				1,102,360.88	474,023.61	6/30/2025	12	22,047.62			496,071.43	606,309.45	
39800	39800		Dredging fees	3/7/05	50	600	6/30/2024	22,185.00				22,185.00	9,317.70	6/30/2025	12	443.70			9,761.40	12,423.60	
39800	39800		Fuel system upgrade	6/30/07	50	600	6/30/2024	17,504.25				17,504.25	6,301.58	6/30/2025	12	350.09			6,651.67	10,852.58	
39800	39800		Marina maintenance dredging Phase II	2011	50	600	6/30/2024	1,259,284.52				1,259,284.52	377,785.35	6/30/2025	12	25,185.69			402,971.04	856,313.48	
39800	39800		Marina Ramp Restroom	2011	50	600	6/30/2024	69,669.44				69,669.44	20,900.85	6/30/2025	12	1,393.39			22,294.24	47,375.20	
39800	39800		Marina Pumpout Replacement	2011	50	600	6/30/2024	5,657.88				5,657.88	1,697.39	6/30/2025	12	113.16			1,810.55	3,847.33	
39800	39800		Dock 29 Replacement	5/15/14	50	600	6/30/2024	2,078,398.69				2,078,398.69	460,711.68	6/30/2025	12	41,567.97			502,279.65	1,576,119.04	
39800	39800		Navigation Light & Piling	11/17/14	50	600	6/30/2024	54,965.40				54,965.40	11,634.36	6/30/2025	12	1,099.31			12,733.67	42,231.73	
39800	39800		Fuel Dock 10	7/13/15	50	600	6/30/2024	504,474.54				504,474.54	100,054.11	6/30/2025	12	10,089.49			110,143.60	394,330.94	
			Total Structures & Improvements					15,685,132.38	-	-	-	15,685,132.38	9,671,147.08	-	-	313,702.66	-	-	9,984,849.74	5,700,282.64	
Equipment (0530)																					
39800	39800		84329 Marina rescue vessel	08/98	5	60	6/30/2024	86,142.23				86,142.23	86,142.23	6/30/2025	12	-			86,142.23	-	
39800	39800		89207 San Mateo Marin Trailer	3/31/24	5	60	6/30/2024	24,175.31				24,175.31	24,175.31	6/30/2025	12	-			24,175.31	-	
39800	39800		Kubota		5	60	6/30/2024	7,922.71				7,922.71	2,114.72	6/30/2025	12	1,585.54			3,700.26	4,222.45	
			Total Equipment					118,240.25	-	-	-	118,240.25	112,432.26	-	-	1,585.54	-	-	114,017.80	4,222.45	
WIP (0540)																					
			Total WIP					-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Assets - Coyote Point (00500)								17,137,728.63	-	-	-	17,137,728.63	9,783,579.34	-	-	315,288.20	-	-	10,098,867.54	7,038,861.09	

** Marina dredging expenditures are being expensed