

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST				REQUEST NO. ATR25-B0712	
DEPARTMENT: ASSESSOR-COUNTY CLERK-RECORDER-ELECTIONS (ACRE)				DATE: June 18, 2025	
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		3,626,152	See Supporting Attachment
TO	See Supporting Attachment	See Supporting Attachment		3,626,152	See Supporting Attachment
Justification (Attach Memo if Necessary): See the attached justification memo.					
Signed by:					
DEPARTMENT HEAD Mark Church 45334CA516B644C...				DATE 6/18/2025	
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 Ngoe Nguyen 311A76FBA8404C2...				DATE 6/20/2025	
3. <input type="checkbox"/> Approve as Requested <input type="checkbox"/> Approve as Revised <input type="checkbox"/> Disapproved					
Remarks:					
DocuSigned by:					
Michael Bolander F44D1B0B9C024CD				6/20/2025	
COUNTY EXECUTIVE				DATE	
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: _____

ATTEST: _____
Clerk of Said Board

PRESIDENT, BOARD OF SUPERVISORS
COUNTY OF SAN MATEO

County of San Mateo
Appropriation Transfer Request
(Supporting Attachment)

Department: ASSESSOR-COUNTY CLERK-RECORDER-ELECTIONS (ACRE) June 18, 2025

REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:

	CODES			AMOUNT	DESCRIPTION
	FUND or ORG	ACCOUNT	JL ORG CODE Measure K only		
FROM	13100	2545		1,176,152	Other Interfund Revenue
	13300	5314		1,500,000	Other Election Expense
	13100	7313		950,000	Capital Assets-Software-WIP
	Subtotal			3,626,152	
TO	13100	5858		1,176,152	Other Professional Contract
	13400	5858		1,500,000	Other Professional Contract
	13100	5858		950,000	Other Professional Contract
	Subtotal			3,626,152	



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Assessor-County Clerk-Recorder & Elections (ACRE) Department

DATE: June 18, 2025

BOARD MEETING DATE: June 24, 2025

TO: Roberto Manchia
Chief Financial Officer

FROM: Mark Church
Chief Elections Officer & Assessor-County Clerk-Recorder

SUBJECT: Countywide Year-End ATR for ACRE Department

Recommendation

Approve an Appropriation Transfer Request (ATR) for various programs at the Assessor-County Clerk-Recorder & Elections (ACRE) Department (Budget 1300B).

Background

To close the department's financial records at the end of fiscal year 2024-25, the Controller's Office requires budget blocks to be resolved at the subunit level (13100, 13200, 13300 and 13400) through an ATR to reallocate appropriations between subunits and budget classes.

Discussion

The Appraisal Services Division (1310P) requires a year-end budget adjustment due to contractor agreements related to the APAS and C3 AI projects (Resolution Nos. 080401, 080402, 080403, 080404, 080405). For FY 2024-25, \$1,223,101 was allocated from the Assessment System and Applications Trust Fund under sub-account 13100-2454 Other Interfund Revenue. However, the actual expenses were not accounted for under sub-account 13100-5858 Other Professional Contract Services. Consequently, a transfer of \$1,176,152 within the Appraisal Services Division (13100) is necessary to balance the accounts.

The County Clerk-Recorder Division (1340P) requires a year-end budget adjustment for funds allocated to the \$1,500,000 Kofile AB 1466 Restrictive Covenant Modification Program (Resolution No. 080458). For the fiscal year 2024-25, an amount of \$1,367,256 was allocated from the County Clerk-Recorder's Modernization Trust Fund under sub-account 13400-2545 Other Interfund Revenue. The actual expense was not properly budgeted under sub-account 13400-5858

Other Professional Contract Services. To adjust for this accounting entry, a transfer of \$1,500,000 is required from the Registration and Elections Division (1330P) to sub-account 13400-5858 Other Professional Contract Services.

The Appraisal Services Division (1310P) is reallocating \$950,000 from sub-account 13100-7313 Capital Assets-Software-WIP to 13100-5858 Other Professional Contract Sv to cover contractor expenses associated with the Assessor Property Assessment System (APAS) Project. The overall APAS budget for fiscal year 2024-25 remains unchanged.

Fiscal Impact

There is no Net County Cost associated with this Appropriation Transfer Request.

UPDATED 6/20/2025



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Assessor-County Clerk-Recorder & Elections (ACRE) Department

DATE: June 18, 2025

BOARD MEETING DATE: June 24, 2025

TO: Roberto Manchia
Chief Financial Officer

FROM: Mark Church
Chief Elections Officer & Assessor-County Clerk-Recorder

SUBJECT: Countywide Year-End ATR for ACRE Department

Recommendation

Approve an Appropriation Transfer Request (ATR) for various programs at the Assessor-County Clerk-Recorder & Elections (ACRE) Department (Budget 1300B).

Background

In FY2024-25, Services and Supplies expenditures were higher than budgeted due to APAS contractor expenses in the Appraisal Services Division (1310P). ACRE is transferring appropriations from Interfund Revenue to Services and Supplies using ACRE trust funds, and reallocating appropriations between budget classes. Additionally, the Clerk-Recorder Division (1340P) requires an adjustment to reallocate appropriations between subunits.

Discussion

The Appraisal Services Division (1310P) requires a year-end budget adjustment due to contractor agreements related to the APAS and C3 AI projects (Resolution Nos. 080401, 080402, 080403, 080404, 080405). For FY 2024-25, \$1,223,101 was allocated from the Assessment System and Applications Trust Fund under sub-account 13100-2545 Other Interfund Revenue. However, the actual expenses were not accounted for under sub-account 13100-5858 Other Professional Contract Services. Consequently, a transfer of \$1,176,152 within the Appraisal Services Division (13100) is necessary to balance the accounts.

The County Clerk-Recorder Division (1340P) requires a year-end budget adjustment for funds allocated to the \$1,500,000 Kofile AB 1466 Restrictive Covenant Modification Program

(Resolution No. 080458). For the fiscal year 2024-25, an amount of \$1,367,256 was allocated from the County Clerk-Recorder's Modernization Trust Fund under sub-account 13400-2545 Other Interfund Revenue. The actual expense was not properly budgeted under sub-account 13400-5858 Other Professional Contract Services. To adjust for this accounting entry, a transfer of \$1,500,000 is required from the Registration and Elections Division (1330P) to sub-account 13400-5858 Other Professional Contract Services.

The Appraisal Services Division (1310P) is reallocating \$950,000 from sub-account 13100-7313 Capital Assets-Software-WIP to 13100-5858 Other Professional Contract Sv to cover contractor expenses associated with the Assessor Property Assessment System (APAS) Project. The overall APAS budget for fiscal year 2024-25 remains unchanged.

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