

FY 2015-17 Adopted Budget Hearings

ATTACHMENT C

FUND BALANCE ADJUSTMENTS

FY 2015-17 Final Fund Balance Adjustments

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
1940B	Message Switch	109,095	Appropriated \$20,403 for ISD automation services and the remainder set aside in Reserves.
2510B	District Attorney	113,791	Set aside in Reserves.
3000B	Sheriff's Office	4,173,876	Appropriated \$3,792,876 in fixed assets; \$260,000 in extra help; \$100,000 in other specialized furniture and \$21,000 in clothing and uniforms.
3200B	Probation Department	2,051,411	Appropriated \$1,415,858 in capital assets for software; \$273,044 in software license/maintenance expenses; ISD automation services; and remainder set aside in Reserves.
3300B	Coroner's Office	62,121	Set aside in Reserves.
	Criminal Justice - General Fund	6,510,294	
5500B	Health Administration	0	No change.
5510B	Health Coverage Unit	0	No change.
5550B	Public Health, Policy and Planning	3,684	Set aside in Reserves.
5560B	Health IT	19,652	Appropriated \$19,652 in Extra Help salaries costs.
5600B	Emergency Medical Services	199,384	Appropriated \$5,000 for office furniture and equipment; \$40,000 to facility rental charges; and the remainder set aside in Reserves.
5700B	Aging and Adult Services	0	No change.
5900B	Environmental Health Services	289,141	Appropriated \$53,587 in Extra Help salaries; \$1,147 in meetings and conferences costs; \$45,805 in program activity expenses; \$10,000 for other service charges; and the remainder aside in Reserves.
6100B	Behavioral Health and Recovery Services	229,359	Appropriated \$150,000 for the purchase of vehicles and the remainder set aside in Reserves.
6240B	Family Health Services	92,595	Appropriated \$92,595 to capital assets equipment.
6300B	Correctional Services	189,673	Set aside in Reserves.
6900B	IHSS Public Authority	0	No change.
	Health Services - General Fund	1,023,488	

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
2600B	Department of Child Support Services	0	No change.
7000B	Human Services Agency	5,568,194	Appropriated \$4,823,994 to address potential litigation and the remainder is set aside in Reserves.
	Social Services - General Fund	5,568,194	
1220B	Real Property	881,658	Appropriated \$400,000 for system automation and electronic document projects and training; \$281,658 for operating expense refunds to be distributed to departments; the remainder is set side in Reserves.
1240B	Public Safety Communications	285,244	Appropriated \$274,000 for FY 2015-16 Staffing Plan/ addition of Extra Help/Limited Term Positions (classifications TBD); \$1,290 to re-appropriate FY 2014-15 Wellness Grant for FY 2015-16 Wellness Initiatives; \$7,111 to re-appropriate planned FY 2014-15 Furniture purchase that was deferred to 1st quarter of FY 2015-16; and the remainder is set aside in Reserves.
1260B	Agricultural Commissioner/Sealer	34,687	Appropriated \$28,000 for the in-ground taxi dynamometer has been re-appropriated in Fixed Asset-Equipment. 6,687 has been re-appropriated in Services and Supplies for Wellness Grant related expenditures.
3570B	Local Agency Formation Commission	31,023	Appropriated \$16,557 for one-time consultant costs and the remainder is set aside in Reserves.
3580B	Fire Protective Services	0	No change.
3800B	Planning and Building	578,803	Appropriated \$111,183 for staff costs related to a proposed reclassification and extra help positions to assist in Erosion Control; \$17,893 for computer equipment for new and existing staff; \$16,439 for remodeling associated with new staff; \$60,273 for coastal terrain inspection vehicles; and \$19,692 for one-time retroactive payments to the Building Standards Commission; the remainder is set aside in Reserves.
3900B	Parks Division	16,731	Set aside in Reserves.
4000B	Office of Sustainability	181,870	Set aside in Reserves.
4510B	Public Works Administrative Services	0	No change.
4600B	Engineering Services	135,136	Appropriated carry-forward balance of funds advanced to the department for Pescadero flooding work.
4730B	Facilities Services	759,574	Appropriated \$90,000 for one-time vehicle purchases for staff at the Maple Street Correctional Facility; \$30,000 for miscellaneous equipment purchase payments; \$423,826 for unforeseen operational costs; and \$215,748 for rent calculator build out and training costs.

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
4840B	Utilities	(37,447)	Taken from Reserves.
7900B	Department of Housing	0	No change.
	Community Services - General Fund	2,867,279	
1100B	Board of Supervisors	0	No change.
1200B	County Manager's Office	731,035	Appropriated \$200,000 to complete two studies on best practices and benchmarking for both correctional health and jail food services; the remainder is set aside in Reserves.
1218B	Workforce and Economic Development	0	No change.
1300B	Assessor-County Clerk-Recorder	147,436	Appropriated \$50,000 for website update; \$48,436 for Employee Development and Customer Service Training; \$49,000 for re-branding Assessor-County Clerk-Recorder from 'CARE' to 'ACRE'.
1400B	Controller's Office	107,544	Appropriated \$107,000 for purchase of hardware for Sharepoint implementation and specialized audit contracted services.
1500B	Tax Collector/Treasurer	2,957,556	Appropriated \$2,660,056 for transfer to the Assessor Tax System Trust Fund; \$500 to cover the cost unanticipated tax payment processing fees; \$20,000 to cover cost of legal notices due to online property tax auction; \$32,000 to cover cost of automation service increases; \$25,000 for increase in banking charges; \$50,000 to move funds into correct sub-account; \$50,000 to move funds from incorrect sub-account; \$1,000 to cover cost of membership fees; \$7,000 for data storage; \$12,000 for bank fees; \$15,000 for PCI compliance; \$65,000 data storage for Redwood City and South San Francisco cashiering area; \$30,000 to correct sub-account; \$2,000 increase in banking charges due to consolidating payment system; \$27,000 for server replacement; \$14,000 movement to correct sub-account.
1600B	County Counsel	7,810	Set aside in Reserves.
1700B	Human Resources	(29,064)	Decreased Fund Balance of \$29,064 reflects completion of prior year projects. Corresponding Fund Balance adjustment will be reflected in Extra Help.
1780B	Shared Services	53,969	Appropriated \$24,331 to Extra Help for Purchasing Redesign; appropriated \$29,638 for a reversal of a prior year reimbursement.

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
1800B	Information Services Department	(783,511)	\$783,511 shortfall reflects artificially low labor rate, and one-time purchases and activities to improve customer service. Costs have been brought back to zero Net County Cost through: reduced contracts \$30,000; reduced overhead Fund Balance \$487,809; reduced PMO Fund Balance \$154,000; increased Projects Fund Balance \$794,937; reduced Telephone Fund Balance \$600,000; reduced Network Fund Balance \$62,000; reduced Radio Fund Balance \$300,000; reduced Infrastructure Fund Balance \$222,000; increased App Support Fund Balance \$277,361.
8000B	Non-Departmental Services	25,999,342	Set aside in Reserves.
	Administration and Fiscal-General Fund	29,192,117	
	Subtotal General Fund	45,161,372	
5630B	Emergency Medical Services Fund	50,192	Set aside in Reserves.
5800B	IHSS Public Authority	600,906	Set aside in Reserves.
6600B	San Mateo Medical Center	8,534,081	Set aside in Reserves.
	Health Services -Non-General Funds	9,185,179	
3550B	Structural Fire	1,242,958	Set aside in Reserves.
3560B	County Service Area #1	534,532	Set aside in Reserves.
3950B	Fish and Game	371	Set aside in Reserves.
3960B	Off-Highway Vehicle License Fees	0	No change.
3970B	Parks Acquisition and Development	772,109	Set aside in Reserves.
3980B	Coyote Point Marina	286,034	Set aside in Reserves.
4000B	Office of Sustainability	1,168,457	Set aside \$858,244 in Waste Management Fund Reserves and \$310,213 in Waste Management Program Reserves.
4520B	Road Construction and Operations	10,598,936	Appropriated \$340,951 Half-cent funds for projects throughout the County and the remainder set aside in Contingencies and Reserves.

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
4740B	Construction Services	369,969	Appropriated \$21,981 for overtime costs for anticipated work that will need to be completed during non-business hours due to asbestos in the ceiling and/or high traffic public areas; \$149,000 to cover fluctuations in materials costs and unforeseen operational costs; \$147,988 for payment against a General Fund Loan and \$51,000 for vehicle replacement costs.
4760B	Vehicle and Equipment Services	1,222,469	Appropriated \$118,243 for contract expenses related to the upgrade to the fuel management system and the remainder set aside in Reserves.
4840B	Utilities	4,506,011	Set aside in Contingencies and Reserves.
4850B	Airports	18,031	Set aside in Reserves.
8200B	Accumulated Capital Outlay Fund	22,616	Set aside in Reserves.
8300B	Courthouse Construction Fund	253,888	Set aside in Reserves.
8400B	Criminal Justice Construction Fund	53,986	Set aside in Reserves.
8500B	Capital Projects Fund	696,415	Set aside in Reserves.
	Community Services -Non-General Funds	21,746,782	
8900B	Debt Service Fund	(252,558)	Reserves are reduced due to lower than anticipated Fund Balance.
	Administration and Fiscal -Non-General Funds	(252,558)	
	Subtotal Non-General Funds	30,679,403	
	TOTAL ALL COUNTY FUNDS	<u>75,840,775</u>	

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
1950B	First 5 San Mateo County (Information Only)	0	No Changes.
2000B	Retirement Office (Information Only)	0	No Changes.
3700B	County Library (Information Only)	2,759,835	Appropriated \$40,000 for Library Catalog Upgrade; \$500,000 for Library Outreach Vehicle; \$150,000 for Laptops/WiFi Hotspots to Support Youth Services; \$60,000 for 3D Printers to Support Maker Programs; \$250,000 to East Palo Alto Library Renovation Support and the remainder is set aside in Reserves.
7930B	Housing Authority (Informational Only)	0	No Changes.