

Attachment B



FINAL FUND BALANCE ADJUSTMENTS

Program	Department Name	2018-19 Final FB Adjusted	Description
1210P	County Manager/Clerk of the Board- County Management	928,763	Final Fund Balance is set aside in Reserves.
1230P	County Manager/Clerk of the Board- Project Development Unit	24,440	Final Fund Balance is set aside in Reserves.
1310P	Assessor-County Clerk-Recorder- Appraisal Services	504,065	Final Fund Balance is appropriated for Easy Access service and maintenance, Continuity Of Operations Planning (COOP), computer refresh, software license, maintenance, FileNet system upgrade, Dell EMC and VMware service and storage, and disencumbered purchase orders for fixed assets and computer equipment.
1320P	Assessor-County Clerk-Recorder- Administration and Support	140,415	Final Fund Balance is appropriated to the website redesign.
1330P	Assessor-County Clerk-Recorder- Elections	409,856	Final Fund Balance is appropriated for a new voting system study/evaluation and Voting/Language Accessibility Advisory Committee (LAAC); and disencumbered purchase orders for Computer Equipment, Office Furniture and Equipment, and Other Election Expense.
1340P	Assessor-County Clerk-Recorder-County Clerk-Recorder	425,979	Final Fund Balance is appropriated for the recording system license, upgrade and support; preservation of historical documents; and disencumbered purchase orders for Computer Equipment and Office Furniture and Equipment.
1411P	Controller's Office-Administration	250,939	Final Fund Balance is appropriated for software license renewal fees, contract services for the implementation of a Disaster Cost Recovery Annex, and systems integration testing of FileBound.
1461P	Controller's Office-Property Tax/Special Accounting	581,082	Final Fund Balance is appropriated for contract services of a Project Manager for the replacement of the property tax system and for the vendor agreement for operating system and application server upgrades.
1510P	Treasurer - Tax Collector-Tax Collector	799,115	Final Fund Balance is appropriated for a Department-wide computer upgrade and other pending projects, including the property tax system, purchase of remittance processing machine, the imaging project, and benefit adjustments.
1520P	Treasurer - Tax Collector-Treasurer	464,955	Final Fund Balance is appropriated for the imaging project, purchase of remittance processing machine replacement project, hardware refreshment, and benefit adjustments.
1600P	County Counsel's Office-County Counsel's Office	994,721	Final Fund Balance is set aside in Reserves.
1720P	Human Resources Department-Employee Benefits & Wellness and HRIM	64,412	Final Fund Balance is appropriated to improve or potentially replace the current platform for the Civil Services Files Project.
1730P	Human Resources Department-Risk Management	565,229	Final Fund Balance is appropriated for ongoing ADA capital projects.
1750P	Human Resources Department-Workforce Resources and Diversity	44,273	Final Fund Balance is appropriated for the incomplete Fair Labor Standards Act Study.
1780P	Human Resources Department-Shared Services	53,946	Final Fund Balance is appropriated for continuation of purchasing redesign and Reserves.

Program	Department Name	2018-19 Final FB Adjusted	Description
1810P	Information Services Department-Business & Fiscal Administration	2,861,415	Final Fund Balance is appropriated for server upgrade, professional services contract, Active Directory Modernization Assessment project, firewall installation and configuration, and other one-time expenditures to improve County security and videoconferencing infrastructure.
1830P	Information Services Department-IT Operations	(303,500)	Final Fund Balance and Reserves are reduced to properly align Reserves to Radio Services.
1830P	Information Services Department-IT Operations	300,419	Final Fund Balance is appropriated for Elections VoIP.
1844P	Information Services Department-Planning & Project Management	722,049	Final Fund Balance is appropriated for Sheriff Ham Radio and Consolidated Check Printing.
1844P	Information Services Department-Planning & Project Management	3,587,006	Final Fund Balance is appropriated to correctly align Customer Reserves from Application Support to Project Management for Human Resources Information System, Department of Child Support Services hardware, budget system server, Consolidated Check Printing, ATKS server, radio system, and IFAS server.
1860P	Information Services Department-Applications	(3,873,088)	Final Fund Balance is appropriated to correctly align Customer Reserves from Application Support to Project Management for Human Resources Information System, Department of Child Support Services hardware, budget system server, Consolidated Check Printing, ATKS server, radio system, and IFAS server.
8000P	Non-Departmental Services-Non-Departmental Services	81,049,190	Final Fund Balance is set aside in ERAF Reserves.
Administration and Fiscal Services - General Fund		90,595,681	
8900P	Debt Service Fund-Debt Service Fund	78,018	Final Fund Balance is set aside in Reserves.
Administration and Fiscal Services - Non-General Fund		78,018	
1220P	Real Property Services-Real Property Services	462,936	Final Fund Balance is appropriated to cover increased salaries and benefits costs due to reclassification of an Administrative Assistant II to a Management Analyst position and the appointment of an interim Real Property Manager, and to Reserves.
1240P	Public Safety Communications-Public Safety Communications	1,928,435	Final Fund Balance is appropriated for training, consultant contracts, Computer Aided Dispatch procurement staging trailer, staffing study, and Reserves.
1260P	Agricultural Commissioner/Sealer-Agricultural Commissioner/Sealer	90,076	Final Fund Balance is appropriated for the purchase of new ergonomic office furniture, computer equipment upgrades, network infrastructure improvement, and the fine vegetation mapping project.
3810P	Planning and Building-Administration and Support	925,608	Final Fund Balance is appropriated to contract services and to Reserves.
3900P	Parks Department-Parks and Recreation	1,389,794	Final Fund Balance is appropriated for Geographic Information Systems development; Pillar Point Boundary Survey project; truck and all-terrain vehicle purchase; the Department's reservations system; and other miscellaneous projects; the remainder is set aside in Reserves.

Program	Department Name	2018-19 Final FB Adjusted	Description
4010P	Office of Sustainability-Administration	881,158	Final Fund Balance is set aside in Reserves.
4020P	Office of Sustainability-Climate Change / Adaptation	105,000	Final Fund Balance is appropriated for the Coastal Working Group and Resource Conservation District support for Sea Level Rise initiatives on the coast.
4040P	Office of Sustainability-Energy and Water	146,968	Final Fund Balance is appropriated for water efficiency and stormwater programs that are continuing in FY 2018-19.
4660P	Department of Public Works-Enhanced Flood Control Program Admin	573,484	Final Fund Balance is appropriated for consultant services related to the creation of a new water organization and other associated projects.
4730P	Department of Public Works-Facilities Services	6,696,654	Final Fund Balance is appropriated to Reserves and one-time expenses in facilities services and health and hospitals maintenance.
4840P	Department of Public Works-Utilities	766,807	Final Fund Balance is appropriated for one-time capital projects, Reserves, and Contingencies in various sewer, drainage, lighting, sanitary, and other utility districts.
7920P	Department of Housing-Housing and Community Development	(42,105)	Reserves are reduced to offset a negative Fund Balance variance and meet the federal administrative income minimum of \$36,904 Housing and Community Development Reserves.
Community Services - General Fund		13,924,815	
3550P	Structural Fire-Structural Fire	1,946,192	Final Fund Balance is set aside in Reserves.
3560P	County Service Area #1-County Service Area #1	461,067	Final Fund Balance is set aside in Reserves.
3570P	Local Agency Formation Commission-Local Agency Formation Commission	21,629	Final Fund Balance is set aside in Reserves.
3700P	County Library-County Library	4,931,639	Final Fund Balance is appropriated for furniture and equipment for the Half Moon Bay Library and communications and system programming.
3950P	Parks Department-Fish and Game	(68)	Due to lower than anticipated Fish and Game fines, Reserves are reduced to offset negative Fund Balance variance.
3970P	Parks Department-Acquisition, Conservation and Development	1,405,374	Final Fund Balance is appropriated for the Complete the Gap Trail; the Crystal Springs Trail Construct South of Dam Highway 35; Student Conservation Association Summer Crews; and the Coyote Point Water Distribution System; the remainder is set aside in Reserves.
3980P	Parks Department-Coyote Point Marina	474,075	Final Fund Balance is appropriated to Services and Supplies and residual costs associated with the Marina's 2017 dredging project, with the remainder set aside in Reserves.
4060P	Office of Sustainability-Solid Waste Management	1,486,609	Final Fund Balance is set aside in Reserves.

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4070P	Office of Sustainability-OOS - County Service Area #8	827,048	Final Fund Balance is appropriated for the purchase of cameras at additional locations in North Fair Oaks; one half-time Community Services Officer as a pilot program to monitor the seven cameras in North Fair Oaks, enforce parking, and look for road or sidewalk hazards; and payment of an invoice for solid waste disposal for the 4th quarter that was received late and the expense was not accrued in FY 2017-18. The remainder is set aside in Reserves.
4520P	Department of Public Works-Road Construction and Operations	8,426,383	Final Fund Balance is appropriated to the Road Fund for the completion of the Fuel Management System upgrades, completion of diesel filter project, the purchase of one vehicle and mower equipment, and the carry-forward of Road Maintenance and Rehabilitation Account-funded roads projects. Reserves are reduced in Los Trancos County Maintenance District.
4740P	Department of Public Works-Construction Services	4,833	Final Fund Balance is appropriated for loan repayment increase.
4760P	Department of Public Works-Vehicle and Equipment Services	399,714	Final Fund Balance is appropriated for the following projects: one hoist and a car wash facility at the Belmont Motorpool, completion of the Grant Yard Fuel Station E-Power project, and the Fuel Management System Upgrade. Reserves are increased in Fleet Maintenance and reduced in Fleet Replacement.
4840P	Department of Public Works-Utilities	11,845,829	Final Fund Balance is appropriated for one-time capital projects, Reserves, and Contingencies in various sewer, drainage, lighting, sanitary, and other utility districts.
4850P	Department of Public Works-Airports	498,277	Final Fund Balance is appropriated for the San Carlos Airport Hangar Project and Reserves.
8200P	Accumulated Capital Outlay Fund-Accumulated Capital Outlay Fund	9,887,662	Final Fund Balance is appropriated to the County Office Building 3 project.
8300P	Courthouse Construction Fund-Courthouse Construction Fund	0	No change.
8400P	Criminal Justice Construction Fund-Criminal Justice Construction Fund	189,538	Final Fund Balance is set aside in Reserves.
8450P	Other Capital Construction Fund-Warm Shell Project Budget	3,965,407	Final Fund Balance is set aside in Reserves.
8450P	Other Capital Construction Fund-Warm Shell Project Budget	1,899,663	Final Fund Balance of Measure K is appropriated to the Skylonda Fire Station project.
8470P	Other Capital Construction Fund-Major Capital Construction	(720)	Final Fund Balance and fixed assets are reduced to reflect minor shortfall.
8500P	Capital Projects-Capital Projects	(10,338)	Final Fund Balance and Reserves are reduced to reflect shortfall.
Community Services - Non-General Fund		48,659,813	
1940P	Message Switch-Message Switch	165,055	Final Fund Balance is appropriated to ongoing IT projects and set aside in Reserves.
2510P	District Attorney's Office-District Attorney's Office	823,344	Final Fund Balance is set aside in Reserves.

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3011P	Sheriff's Office-Administrative Services	5,901,758	Final Fund Balance is appropriated for office reconfigurations, the outdoor Siebel Firearms Range project, and technology projects, with the remainder set aside in Reserves.
3211P	Probation Department-Administrative Services	3,354,096	Final Fund Balance is re-appropriated to ongoing projects, with the remainder set aside in Reserves.
3300P	Coroner's Office-Coroner's Office	(66,435)	Reserves are reduced to account for year-end shortfall.
Criminal Justice - General Fund		10,177,818	
5500P	Health System-Health Administration	5,232	Final Fund Balance is set aside in Reserves.
5510P	Health System-Health Coverage Unit	4,609	Final Fund Balance is set aside in Reserves.
5550P	Health System-Public Health, Policy and Planning	2,368	Final Fund Balance is set aside in Reserves.
5560P	Health System-Health IT	1,770,251	Final Fund Balance is appropriated to ongoing IT projects (Cyber Security Program, Digital Workplace, and Health Information Exchange design and implementation) that will continue into FY 2018-19.
5900P	Health System-Environmental Health Services	520,134	Final Fund Balance is allocated for continued IT and other one-time projects.
6110P	Health System-Behavioral Health and Recovery Administration	(3,343,845)	Short Doyle revenues were miscalculated (low estimate) during year-end process. Short Doyle revenues will be corrected through September Revisions.
6240P	Health System-Family Health Services	82,500	Final Fund Balance is appropriated for fixed assets for the East Palo Alto office renovation project.
6300P	Health System-Correctional Health Services	1,175,894	Final Fund Balance is appropriated for purchase and install of a medication dispensing machine and contractual costs related to the inpatient psychiatric unit.
Health Services - General Fund		217,143	
1950P	First 5 San Mateo County-First 5 San Mateo County	(2,101,133)	Reserves are reduced to account for shortfall and balance the budget.
5630P	Health System-Emergency Medical Services Fund	784,206	Final Fund Balance is set aside in Reserves.
6600P	Health System-San Mateo Medical Center	11,204,191	Final Fund Balance variance of \$11.2 million is set aside in Reserves. This represents \$9.0 million of unused Fund Balance from FY 2017-18 plus \$2.2 million net income from operations.
Health Services - Non-General Fund		9,887,264	
7010P	Human Services Agency-Office of Agency Director	350,000	Final Fund Balance is appropriated for improvement projects related to building security upgrades and other necessary building modifications. Project includes the installation of intrusion alarms and other security improvements.
7010P	Human Services Agency-Office of Agency Director	5,908,565	Final Fund Balance is set aside in Reserves.

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7220P	Human Services Agency-Eligibility Determination	133,400	Final Fund Balance is appropriated for Economic Self Sufficiency's share of the cost for the completion of the facility improvements to the lobby at the Redwood City Middlefield Road offices to improve the overall customer experience.
7320P	Human Services Agency-Employment Services	49,300	Final Fund Balance is appropriated for Employment Services' share of costs for the completion of the facility improvements to the lobby at the Redwood City Middlefield Road offices to improve the overall customer experience.
7420P	Human Services Agency-Children and Family Services	107,300	Final Fund Balance is appropriated for Child Welfare Services' share of the cost for the completion of the facility improvements to the lobby at the Redwood City Middlefield Road offices to improve the overall customer experience and to install adjustable sit/stand desks at staff workstation.
7510P	Human Services Agency-Homeless and Safety Net Services	235,772	Final Fund Balance is appropriated for the one-time short-term contract costs of the interim provider for the Core Service Agency serving East Palo Alto and Menlo Park, while the Request for Proposals process is completed to identify a new, long-term service provider.
Social Services - General Fund		6,784,337	

Summary - County	2018-19 Final FB Adjusted
General Fund	121,699,794
Non-General Fund	55,772,960
Total All County Funds	177,472,754

Summary - Information Only	2018-19 Final FB Adjusted
Non-General Fund	2,852,135
Total All County Funds	2,852,135