



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY MANAGER

File #: 16-510

Board Meeting Date: 9/12/2017

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors
From: John L. Maltbie, County Manager
Subject: Countywide FY 2016-17 Year-End Appropriation Transfer Request (ATR) in the amount of \$8,192,975 from various budget units

RECOMMENDATION:

Adopt a resolution authorizing an Appropriation Transfer Request transferring \$8,192,975 from various budget units: Services and Supplies (\$98,000), Reserves and Contingencies (\$34,001), Fixed Assets (\$1,805,065), Revenues (\$4,422,979), and Fund Balance (\$1,832,930); to the following: Salaries and Benefits (\$1,075,691), Services and Supplies (\$428,866), Other Charges (\$2,232,395), Fixed Assets (\$2,552,957), Other Financing Uses (\$1), and Revenues (\$1,903,065).

BACKGROUND:

To close the County's financial records at the end of each fiscal year, a countywide ATR is submitted to ensure that expenditures are covered by sufficient appropriations and that expenditures are represented correctly in each of the County's funds. The amount of the ATR is \$8,192,975 and includes adjustments totaling \$5,639,061 that were made for accounting purposes only.

All other adjustments, totaling \$2,553,914, are funded from savings, reserves or unanticipated revenues generated by the various budget units with no increase in Net County Cost.

This year-end ATR does the following:

1. Local Agency Formation Commission (3570B) - Transfers \$9,000 in Departmental reserves to Services and Supplies to cover the consulting contract with Harvey M. Rose and Associates for preparation of the Municipal Services Review for Sequoia Healthcare districts and Peninsula Health Care district. (ATR #17-050-A)
2. Public Works Capital Projects (8500D) - Recognizes \$747,892 in Operating Transfer from Health System to Capital Projects Budget to partially fund Construction of Serenity House. (ATR #17-050-B)
3. Public Works Utilities (4840B) - Transfers \$25,000 from Contingencies to Services and

Supplies to cover repairs to a fire hydrant in CSA11. (ATR #17-050-C)

4. Planning and Building (3830B) to Department of Housing (7920B) - Transfers Measure K revenue and expenditures of \$98,000 from Planning and Building to the Department of Housing to fund a service agreement for work associated with Second Units. The Funds had been previously budgeted by Planning and Building as part of the Home for All San Mateo County affordable Housing initiative. (ATR #17-050-D)
5. Coyote Point Marina (3980B) - Transfers \$313,703 in available Fund Balance from within the Coyote Point Marina Operating Fund to Other Charges for the purpose of appropriating Depreciation Expense. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR #17-050-F)
6. Public Works Utilities (4840B) and County Airports (4850B) - Transfers \$1,519,227 in available Fund Balance from within various Public Works funds to Other Charges for the purpose of appropriating Depreciation Expense for Airports, County Service Areas, Sewer and Sanitation Districts, Flood Control Districts, and Lighting Districts. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR #17-050-G)
7. Assessor- County Clerk- Recorder (1330B) - Recognizes \$279,465 in unanticipated revenue from statewide election funding and \$1,492,557 for election services provided during the November 8, 2016 presidential election. Corresponding appropriations of same amount have been added to Salaries and Benefits, Services and Supplies and Other Charges for related expenses. (ATR #17-050-H)
8. Non-Departmental Services (8000B) and Medical Center (5850B) - Transfers \$1 in Non-Departmental ERAF Reserves to Other Financing Uses in contributions to the Medical Center budget to cover a shortfall in the County's General Fund contribution to the Medical Center indigent health care services program. (ATR #17-050-J)
9. Public Works Capital Projects (8500D) and Project Development Unit Major Capital Construction (8470B) - Recognizes \$154,793 in revenue and expenditure in the Public Works Capital Projects Fund and cancels the corresponding \$154,793 appropriation in the Project Development Unit Major Capital Construction Fund. (ATR #17-050-K and ATR #17-050-L)
10. Public Works Capital Projects (8500D) and Project Development Unit Major Capital Construction (8470B) - Cancels \$1,650,272 and transfers \$1,650,272 between Public Works Capital Projects Fund and Project Development Unit Major Capital Construction Fund to complete the transfer of projects approved by the Board on January 24, 2017. (ATR #17-050-M and ATR #17-050-N)

Adoption of this ATR contributes to the Shared Vision outcome of a Collaborative Community by ensuring that expenditures are covered by sufficient appropriations and that expenditures are represented correctly in each of the County's budget units and funds in accordance with the County Budget Act and Generally Accepted Accounting Principles.

FISCAL IMPACT:

There are sufficient funds and revenue sources to cover the transactions in this ATR, which total \$8,192,975 for all County funds, of which \$5,639,061 addresses accounting issues with no

associated fiscal impact. All other adjustments, totaling \$2,553,914, are funded from savings, reserves/contingencies or unanticipated revenue generated by the various budget units with no increase in Net County Cost.