



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY MANAGER

File #: 18-806

Board Meeting Date: 9/4/2018

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors
From: John L. Maltbie, County Manager
Subject: Countywide FY 2017-18 Year-End Appropriation Transfer Request (ATR) in the amount of \$7,700,363 from various budget units

RECOMMENDATION:

Adopt resolutions authorizing Appropriation Transfer Requests transferring \$7,700,363 from various budget units: Services and Supplies (\$26,100), Contingencies and Reserves (\$3,475,000), Revenues (\$2,229,849) and Fund Balance (\$1,969,414); to the following: Salaries and Benefits (\$1,700,000), Services and Supplies (\$2,060,565), Revenues (\$1,057,000) and Other Charges (\$2,882,767).

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 \$7,700,363 and includes adjustments totaling \$1,916,414 that were made for accounting purposes only.

All other adjustments, totaling \$5,783,949, 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. Assessor- County Clerk-Recorder(1300B) - Transfers \$1,700,000 in Non-Departmental ERAF Reserves and \$1,700,000 in Interfund Transfers from the General Fund to Salaries and Benefits and Services and Supplies in the Assessor-County Clerk- Recorder's budget and Services and Supplies in the Non-Departmental Services budget to cover the overrun of costs associated with the November 7, 2017 Consolidated Municipal, School and Special District Election and the June 5, 2018 Statewide Direct Primary Election . (ATR #18-050I)
2. Assessor-County Clerk-Recorder (1300B) - Recognizes \$1,057,000 in unanticipated Election Services revenue related to the November 7, 2017 Consolidated Municipal, School and Special District Election and the June 5, 2018 Statewide Direct Primary Election and reduces

the amount of Interfund Revenue from the Non-General Fund by the same amount. In addition, the ATR transfers \$26,100 in Services and Supplies to Other Charges to cover an overrun in ISD charges related to Geographical Information Systems (GIS) software licenses. (ATR #18-050H)

3. County Manager's Office Project Development Unit (1230B) - Transfers \$91,776 from Project Cost Reimbursement funding to Services and Supplies to cover the cost of two project managers who were retained to complete the remaining tasks at the Maple Street Correctional Center. (ATR #18-050E)
4. Public Works Utilities (4840B) and County Airports (4850B) - Transfers \$1,655,711 in Available Fund Balance in various Public Works funds to Other Charges for the purpose of appropriating the Depreciation Expense for Airports, County Service Area 11, Sewer and Sanitation Districts, Colma Creek Flood Control District, and Lighting Districts. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR #18-050G)
5. Public Works Administrative Services (4510P) and Facility Services (4730P) - Transfers \$852,253 to appropriate unanticipated revenue from Project Cost Reimbursements and Rebates and Refunds to facilitate the return of the City of San Mateo El Cerrito Relief Line Project refund to Non-Departmental Services budget. (ATR # 18-050A)
6. Real Property Services (1220B) - Transfer of \$35,000 from Departmental Reserves to Salaries and Benefits to cover the cost if retroactive pay for a position reclassification. (ATR #18-050D)
7. Real Property Services (1220B) - Transfer of \$40,000 from Departmental Reserves to Services and Supplies to cover unanticipated costs from the Project Development Unit that were required to be paid by Real Property Services up-front. (ATR # 18-050C)
8. Parks Department (3900B) - Transfers \$313,703 from available Fund Balance to Other Charges for the purpose of appropriating the Depreciation Expense for the Coyote Point Marina. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR # 18-050B)
9. Office of Sustainability (4000B) - Recognizes \$228,820 in unanticipated grant funding from the California Department of Transportation to partially fund the "Unincorporated San Mateo County Bicycle and Pedestrian Master Plan". Corresponding Services and Supplies in the same amount are included. (ATR # 18-050F)

Adoption of this ATR contributes to the Shared Vision 2025 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 transaction in this ATR; which totals \$7,700,363 for all County funds, of which \$3,475,000 addresses issues with no associated impact. All other adjustments, totaling \$4,225,363, are funded from savings, reserves/contingencies, or unanticipated revenue generated by the various budget units with no increase in Net County Cost.