



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY MANAGER

File #: 19-897

Board Meeting Date: 9/24/2019

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Michael P. Callagy, County Manager

Subject: Countywide FY 2018-19 Year-End Appropriation Transfer Request (ATR) in the amount of \$7,130,719 from various budget units

RECOMMENDATION:

Approve Appropriation Transfer Requests transferring \$7,130,719 from various budget units: Revenues - \$4,047,506; Fund Balance - \$2,630,869; Other Charges - \$45,299; Fixed Assets - \$10,000; and Contingencies and Reserves - \$397,045 to the following: Fund Balance - \$500,000; Salaries and Benefits - \$219,299; Services and Supplies - \$1,603,014; Other Charges - \$4,644,869; and Fixed Assets - \$153,537.

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 \$7,130,719 and includes adjustments totaling \$2,630,869 that were made for accounting purposes only.

All other adjustments, totaling \$4,499,850, are funded from savings, reserves, or unanticipated revenues generated by the various budget units with no increase in Net County Cost.

DISCUSSION:

This year-end ATR does the following:

1. Parks Coyote Point Marina (3980B) - Transfers \$313,703 in Fund Balance from Coyote Point Marina Operating Fund to Coyote Point Marina for FY 2018-19 depreciation expense. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR 19-056A)
2. Public Works Capital Projects (8500B) - Transfers \$500,000 in revenues and expenditures from Other County Projects org to Parks and Marina Projects org for accounting purposes only, to properly account for reimbursement from Non-Departmental Services for the Crystal

Springs Fencing Project. All other Parks Department projects in the Capital Projects budget unit are budgeted in the Parks and Marina Projects org. (ATR 19-056B)

3. Office of Sustainability County Service Area #8 (4070B) -- Transfers \$335,045 from Reserves to: Scavenger and Recycling Services org to cover the cost of an audit of Recology services; Other Professional Contracts org to account for a payment from FY 2017-18 paid in FY 2018-19 to Recology for solid waste collection services; and Automation Services-ISD to cover ISD service charges in excess of what was budgeted. (ATR 19-056C)
4. Non-Departmental Services (8000B) - Appropriates \$3,432,144 in Measure K revenue to the Big Lift initiative to reflect \$2,500,000 that was not rolled over from FY 2017-18, and to reimburse the San Mateo County Library for the Big Lift Inspiring Summers Program for FY 2017-19. (ATR 19-056D)
5. Non-Departmental Services (8000B) - Appropriates \$125,000 in Measure K revenue to Other Professional Contracts for the Students with Amazing Goals program to cover FY 2017-18 invoices that were paid in FY 2018-19 and the rollover of funds from FY 2017-18 to FY 2018-19 to cover those expenses. (ATR 19-056E)
6. Non-Departmental Services (8000B) - Transfers \$1,113 in Measure K revenue that was approved but not budgeted in FY 2018-19 in support of the Measure K oversight committee. (ATR 19-056F)
7. Coroner's Office (3300B) - Transfers \$130,000 in unanticipated Proposition 172 revenue and \$44,000 in Reserves to Salaries and Benefits to fund the costs of a limited term Deputy Coroner to continue the elder death investigation pilot program started in FY 2017-18 and continued into FY 2018-19. (ATR 19-056G)
8. County Counsel (1600B) - Appropriates \$203,912 in unanticipated revenue from Miscellaneous Revenue to Contract Legal Services, and transfers \$35,299 from County Facility Rental Charges and \$10,000 from Capital Assets-Software to Regular Pay Adjustments to cover higher than anticipated salary and benefit charges. (ATR 19-056H)
9. Parks Department (3900B) - Appropriates \$1,800 in unanticipated revenue from Gifts and Donations from the San Mateo County Parks Foundation to County parks events in FY 2018-19. (ATR 19-056I)
10. Department of Public Works (4500D) - Transfers \$1,817,166 in available Fund Balance in various public works funds to Other Charges for 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 19-056J)
11. Department of Public Works Capital Projects (8500B) - Appropriates \$153,537 in unanticipated revenue from the Parks Department to the Wunderlich Carriage House ADA Restroom Renovation. (ATR 19-056K)
12. Coroner's Office (3300B) - Transfers \$28,000 from County Facility Rental Charges and Departmental Reserves to Contract Administrative Services to cover an increase in accounting

and administrative services provided by the County Manager's Office. (ATR 19-056L)

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 \$7,130,719 for all County funds, of which \$2,630,869 are for accounting purposes only and have no associated fiscal impact. All other adjustments, totaling \$4,499,850, are funded from savings, Reserves/Contingencies, or unanticipated revenue generated by the various budget units with no increase in Net County Cost.