



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY MANAGER

File #: 20-705

Board Meeting Date: 9/29/2020

Special Notice / Hearing: None
Vote Required: 4/5ths

To: Honorable Board of Supervisors

From: Michael P. Callagy, County Manager

Subject: Countywide FY 2019-20 Year-End Appropriation Transfer Requests (ATRs) in the aggregate amount of \$8,139,723 from various budget units

RECOMMENDATION:

Approve Appropriation Transfer Requests transferring \$8,139,732 from various budget units: Revenues - \$4,256,372; Fund Balance - \$2,037,411; and Contingencies and Reserves - \$1,845,949 to the following: Services and Supplies - \$775,702; Other Charges - \$6,877,360; and Fixed Assets - \$486,670.

BACKGROUND:

To close the County's financial records at the end of each fiscal year, various countywide ATRs are submitted to ensure that expenditures are covered by sufficient appropriations and that expenditures are represented correctly in each of the County's funds. The aggregate amount of the ATRs is \$8,139,732 and includes adjustments totaling \$2,037,411 that were made for accounting purposes only.

All other adjustments, totaling \$6,102,321, are funded from savings, reserves, or unanticipated revenues generated by the various budget units with no increase in Net County Cost.

DISCUSSION:

The year-end ATRs do 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 2019-20 depreciation expense. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR 20-70A)
2. County Support of the Courts (2700B) --Transfers \$1,839,949 from Non-Departmental Services Reserves due to the under-remitting state court revenues to the State Treasurer. (ATR 20-70B)

3. Non-Departmental (8000B) - Transfers \$625,000 of Measure K funds for the final payment to subsidize youth, elderly and disabled ride program for San Mateo County residents. (ATR 20-70C)
4. Non-Departmental (8000B)- Transfers \$500 of Measure K revenue to support the Measure K oversight committee. (ATR 20-70D)
5. Non-Departmental (8000B)- Appropriates \$3,000,000 in unanticipated Measure K revenue for the initial funding of the San Mateo County Strong Fund. (ATR 20-70E)
6. County Manager's Office - Revenue Services (1270B) -- Appropriates \$125,800 in unanticipated revenue from Non-Departmental Services for management services. (ATR 20-70F)
7. Assessor-County Clerk-Recorder (1300B) -- Transfers \$486,670 from Other Interfund Revenues (Election Software System Trust Fund) to Fixed Assets related to the BlueCrest Elections mail sorter system. (ATR 20-70G)
8. Local Agency Formation Commission (3570B) Appropriates \$18,402 in unanticipated revenues from All Other Miscellaneous Revenue to Engineering Services. (ATR 20-70H)
9. Department of Public Works (4500D) - Transfers \$1,723,708 in available Fund Balance to Other Charges for depreciation expense in Airports, County Service Areas, Flood Control District, Sewer and Sanitation Districts, and Lighting Districts. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR 20-70I)
10. Coroner's Office (3300B) - Transfers \$6,000 from Departmental Reserves to cover a negative budget variance in the Services and Supplies class accounts. (ATR20-70J)

FISCAL IMPACT:

These various ATRs, which total \$8,139,732 for all County funds have been included in our year-end financial records. This includes \$2,037,411 for accounting purposes only and have no associated fiscal impact. All other adjustments, totaling \$6,102,321, are funded from Reserves/Contingencies, or unanticipated revenue generated by the various budget units with no increase in Net County Cost.