



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY MANAGER

File #: 21-738

Board Meeting Date: 9/28/2021

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors
From: Michael P. Callagy, County Manager
Subject: Countywide FY 2020-21 Year-End Appropriation Transfer Request (ATR) in the amount of \$16,613,632 from various budget units

RECOMMENDATION:

Approve an Appropriation Transfer Request (ATR) transferring \$16,613,632 from various budget units: Revenues - \$4,110,643; Fund Balance - \$1,961,042; Services and Supplies - \$94,640; Other Charges - \$5,525,000 and Contingencies and Reserves - \$5,016,947 to the following: Salary and Benefits - \$1,333,035; Services and Supplies - \$817,026; Other Charges - \$8,738,571; Fixed Assets - \$200,000; and Other Financing Uses - \$5,525,000.

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 for Fiscal Year (FY) 2020-2021 is \$16,613,632 and includes adjustments totaling \$1,961,042 from Fund Balance made for accounting purposes only.

All other adjustments, totaling \$14,652,590, are funded from Reserves, Services and Supplies, Other Charges, 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. Capital Projects (8500B) - Appropriates \$200,000 in unanticipated revenue for the execution of the Safe Harbor Homeless Shelter Expansion. (ATR 21-70A)
2. Coroner (3300B) - Transfers \$355,254 of Public Safety Trust funds (Prop 172) to offset unanticipated operating costs and incorrect budgeting for service charges. (ATR 21-70B)

3. Non-Departmental (8000B) - Transfers \$4,511,572 of ERAF Reserves to cover the cost of the County's General Liability Insurance renewal policy. (ATR 21-70C)
4. Non-Departmental (8000B)- Transfers \$2,000,000 of **Measure K** revenue to support the Immigrant Relief Fund. (ATR 21-70D)
5. Parks Coyote Point Marina (3980B) - Transfers \$313,703 in available Fund Balance from Coyote Point Marina Operating Fund to Coyote Point Marina for FY 2020-21 depreciation expense. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR 21-70E).
6. Private Defender Program (2800B) - Transfers \$94,640 from Non-Departmental Services to the Private Defender Program to cover the increased cost of the contract between the County and the San Mateo County Bar Association for the Private Defender Program. (ATR 21-70F)
7. Office of Sustainability (4000B) - Transfers \$203,829 of Reserves to cover quarterly invoices that have not been paid due to missed accruals. The expense does not involve a cash outlay and is recorded for bookkeeping purposes only. (ATR 21-70G)
8. Office of Sustainability (4000B) - Transfers \$206,906 of Reserves to cover quarterly invoices that have not been paid due to missed accruals. The expense does not involve a cash outlay and is recorded for bookkeeping purposes only. (ATR 21-70H)
9. Parks (3900B) - Appropriates \$26,218 in unanticipated revenue from donations for the use on several department projects. (ATR 21-70I)
10. Assessor-County Clerk-Recorder-Elections (1300B) - Transfers \$1,529,171 of unanticipated revenues to re-allocate excess Property Tax Administration Fee from Appraisal Services Division to the Automation Services - ISD account for the Appraisal Division and also covers the increased labor costs associated with increased recording activity. (ATR 21-70J)
11. Department of Public Works (4500D) - Transfer \$1,647,339 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 within the Utilities Division. The recording of depreciation is for accounting purposes only and is a non-cash transaction. (ATR 21-70K)
12. County Health - San Mateo Medical Center Contribution (5850B) - Transfers \$5,525,000 from Non-Departmental Services to the San Mateo Medical Center to account for an earlier transfer of funds made in error. (ATR 21-70L)

FISCAL IMPACT:

There are sufficient funds and revenue sources to cover the transactions in this ATR, which total \$16,613,632 for all County funds, of which \$1,961,042 are for accounting purposes only and have no associated fiscal impact. All other adjustments, totaling \$14,652,590, are funded from Reserves/Contingencies, Services and Supplies, Other Charges or unanticipated revenue generated by the various budget units with no increase in Net County Cost.