



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY EXECUTIVE

File #: 22-709

Board Meeting Date: 9/27/2022

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

To: Honorable Board of Supervisors
From: Michael P. Callagy, County Executive
Subject: Countywide FY 2021-22 Year-End Appropriation Transfer Requests (ATR) in the aggregate amount of \$26,270,486 from various County funding and/or organizational accounts

RECOMMENDATION:

Approve Appropriation Transfer Requests (ATRs) transferring an aggregate total of \$26,270,486 from various County funding and/or organizational accounts to other County accounts as specified in the respective ATR's: Revenues - \$6,675,441; Fund Balance - \$2,087,952; Services and Supplies - \$643,034; Other Charges - \$6,700,825; Realignment - \$675,000; Fixed Assets - \$8,532,099 Reserves and Contingencies - \$956,135 to the following: Revenues - \$3,506,760; Salaries and Benefits - \$1,256,669; Services and Supplies - \$16,326,413; Other Charges - \$4,455,428; Fixed Assets - \$266,529; General Reserves (Non-General Fund) - \$215,000; and Reserves - \$243,687.

BACKGROUND:

To complete and reconcile the County's financial accounts at the end of each fiscal year, a series of ATR's is submitted together to ensure that sufficient appropriations cover expenditures and that expenditures are represented correctly in each of the County's funds. The aggregate amount of the ATR's this year is \$26,270,486 and includes adjustments totaling \$2,087,952 from Fund Balance available made for accounting purposes for depreciation costs.

All other adjustments, totaling \$24,182,534, are funded from Revenues, Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Realignment, and Reserves (General Fund and non-General Fund), generated by the various budget units with no increase in Net County Cost.

DISCUSSION:

These year-end ATR's accomplish the following transfers:

1. County Health-Health Coverage Unit (5510B) - Appropriates \$105,000 of unanticipated revenue from the Children's Initiative Trust Fund to the Children's Health Initiative (CHI) MOU

with the Health Plan of San Mateo for oral health services (ATR22-090A).

2. Office of Sustainability (4000B) -Transfers \$20,000 from Services and Supplies to Salaries and Benefits to clear a negative budget variance in the Solid Waste Management Budget Unit for the fiscal year end (ATR22-090AA).
3. County Health-Correctional Health Services (6300B) - Transfers \$675,000 in unanticipated revenue from Realignment Sales Tax-Health (\$675,000) and increases Salaries and Benefits to Regular Hour-Permanent Positions (\$360,000) and Services and Supplies-Drugs and Pharmaceuticals (\$315,000) (ATR22-090B).
4. Department of Public Works (4500D) - Appropriates \$430,000 from the Measure A Half-Cent Transportation Fund to the Road Improvement Fund to reallocate prior-year project funding of the Reconstruction of A Street and 2nd Street in Colma, San Mateo County (ATR22-090C).
5. County Health-San Mateo Medical Center (6600B) - Transfer of \$6,700,000 of unused budget from Whole Person Care Intergovernmental Transfer, Real Property Lease Expenses, and CORE IT charges to Nurse Registry and Professional Contract Expenses (ATR22-090D).
6. Department of Public Works (4500D) - Appropriates \$150,000 from Enhanced Flood Control Program Reserves to contributions to the City of Belmont Creek for the Belmont Creek Restoration Project per the March 24, 2022, Agreement between the County, the City of Belmont and the City of San Carlos (ATR22-090E).
7. Assessor-County Clerk-Recorder-Elections (1300B) - Appropriates \$1,268,532 to the allocation of County Clerk-Recorder Modernization Trust Fund funding, Electronic Recording Trust funding and Social Security Number Truncation Trust Fund funding to Salaries and Benefits, Services and Supplies and Fixed Assets (ATR22-090F).
8. County Health-Emergency Medical Services General Fund (5600B) - Appropriates \$88,000 in unanticipated revenue for Emergency Medical Services Agency (EMS), within budget unit 5600B, to Emergency Medical Services General Fund, for unanticipated Measure K funding and reducing the Measure K funding for Behavioral Health and Recovery Services (6100B) (ATR22-090G).
9. Agriculture/Weights and Measures (1260B) - Transfer of \$26,635 from Services and Supplies to Other Financing Uses for Capital Improvements (ATR22-090H).
10. County Health-Correctional Health Services (6300B) - Appropriates \$100,000 to reduce other charges, Automation Service ISD (\$100,000) and increase Salaries and Benefits (\$12,298.32) and Services and Supplies-Drugs and Pharmaceuticals (\$87,701.68) (ATR22-090I).
11. Parks (3900B) -Transfer of \$138,813 in revenue from Operating Transfer In to Gifts and Donations in Parks and Recreation (ATR22-090J).
12. Information Services Department (ISD) (1800D) - Appropriates \$20,000 from sub-account 6716 County Leased Facility Rental Charge budget to sub-account 7545 Operating Transfer Out-Debt Service to cover rental service expenditures (ATR22-090K).

13. Parks (3900B) - Appropriates \$1,774,249 from available Fund Balance to Depreciation expenses for airports (4850B), County Services areas, Flood Control District, Sewer and Sanitation Districts and Lighting Districts and Lighting Districts within the Utilities (4840B) (ATR22-090L).
14. Department of Public Works (4500D) - Transfer of \$8,532,099 in Fixed Assets-Structure/Improvements to Contract Construction to properly reclassify the expenditures in the Capital Projects Budget Unit (ATR22-090M).
15. Parks (3900B) - Appropriates \$95,788 from unanticipated revenue from Gifts and Donations to corresponding appropriations in Fixed Assets, Salaries and Benefits, and Services and Supplies (ATR22-090N).
16. Planning and Building (3800B) - Transfer of \$250,000 from Office of Sustainability (OOS) to Planning and Building to assist with Long Range Planning-Other Professional Contract Services (Safety Element Initiative) (ATR22-090O).
17. Planning and Building (3800B) - Appropriates \$243,687 in unanticipated revenue from San Francisco International Airport/Community Roundtable to the County for staffing provided to the Roundtable during FY 2015-16 through FY 2021-22 and to transfer/increase the Administration-Departmental Reserves (ATR22-090P).
18. Department of Public Works (4500D) - Transfer \$397,000 from Interfund Revenue to Operating Transfer In to reflect year-end close Operating Transfer from 4730B, Facilities Services (ATR22-090Q).
19. Department of Public Works (4500D) - Transfer \$460,760 from Interfund Revenue to Operating Transfer In to reflect year-end close Operating Transfer in from 4730B, Facilities Services (ATR22-090R).
20. Department of Public Works (4500D) - Transfer \$857,760 from Facilities Services (4730B) general purpose revenue Reserves and DPW Division Allocation Expense to Operating Transfer Out, which was greater than budgeted at year-end due to transfer to other funds to prevent negative year-end fund balances for these programs (ATR22-090S).
21. Parks (3900B) - Appropriates \$313,703 for depreciation in the Coyote Point Marina budget unit (i.e. 3980B). The depreciation expense is recorded for bookkeeping purposes only (ATR22-090T).
22. Department of Public Works (4500D) - Transfer \$51,625 from Facilities Services (4730B) to Other Rents and Concessions, from unanticipated revenue due to the renegotiation of cell tower leases to DPW Division Allocation Expense (ATR22-090U).
23. County Executive's Office/Clerk of the Board (1200B) - Transfer of \$2,500,000 from Non-Departmental Services to County Support of the Courts. During FY 2021-22 Revenue Services charged more to County Support of the Courts than originally budgeted due to processing more claims from the Courts than anticipated. This transfer is to correct the budget imbalance by providing County Support of the Courts with the additional funding needed to

balance their Fiscal Year End 2021-22 budget (ATR-090V).

24. Information Services Department (ISD) (1800D) - Transfer \$390,000 in class 2600 sub-accounts to recognize unanticipated revenues from technology project cost reimbursements, a one-time settlement for a product which did not satisfy the County's requirements to perform network monitoring services, various vendor refunds for technology purchases, State Disability Insurance (SDI) payments and reimbursements associated with ISD staff (ATR22-090W).
25. Department of Public Works (4500D) - Transfer of \$30,000 from Non-Departmental Services General Fund to Department of Public Works Administration for an Economic Sustainability Fiscal Analysis for the Burlingame Hills Sewer Maintenance District (ATR22-090X).
26. Project Development Unit (1230P) - Appropriate \$205,000 from revenue collected from San Mateo Medical Center, Navigation Center, and Parking Structure projects to reimburse PDU for Project Management and Admin time spent (ATR22-090Y).
27. County Attorney's Office (1600D) - Appropriate \$446,835 in unanticipated revenue from Local Services Fees (\$446,835) and increases Salaries and Benefits Group 4-Comp Cash Out (\$287,521) and Services and Supplies Outside Legal Counsel (\$159,314) (ATR22-090Z).

The County Executive's Office and Controller's Office have reviewed and approved the above-referenced ATR's, which are presented to this Board for approval.

FISCAL IMPACT:

There are adequate funds and revenue sources to cover the transactions transpired in this ATR, which total \$26,270,486 for all County funds. Of this total, \$2,087,952 are made for accounting purposes only and have no associated fiscal impact. All other adjustments, totaling \$24,182,534, are funded from Services and Supplies, Other Charges, Realignment, Reserves/Contingencies or unanticipated revenue generated by various budget units with no increase in Net County Cost.