



# County of San Mateo

## Inter-Departmental Correspondence

**Department:** COUNTY EXECUTIVE

**File #:** 23-760

Board Meeting Date: 9/26/2023

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

**To:** Honorable Board of Supervisors  
**From:** Michael Callagy, County Executive Officer  
**Subject:** Countywide FY 2022-23 Year-End Appropriation Transfer Requests (ATR) in the aggregate amount of \$13,765,997 from County funding and/or organizational accounts

### **RECOMMENDATION:**

Approve Appropriation Transfer Requests (ATRs) transferring an aggregate total of \$14,165,997 from various County funding and/or organizational accounts to other County accounts as specified in the respective ATR's: Revenues - \$6,306,966; Fund Balance - \$2,179,960; Salaries & Benefits - \$2,256,225; Services and Supplies - \$125,000; Other Charges - \$1,180,000; Fixed and Capital Assets - \$1,584,342; Other Financing Uses and Transfers - \$423,357; Reserves and Contingencies - \$110,147 to the following: Revenues - \$605,000; Services and Supplies - \$8,319,712; Other Charges - \$4,461,960; Fixed and Capital Assets - \$619,178; and Other Financing Uses and Transfers - \$160,147.

### **BACKGROUND:**

Appropriation Transfer Requests (ATR's) facilitate the transfer of existing appropriations from one budget unit to another, or between objects within the same budget unit, or recognition of unanticipated revenues in accordance with the Government Code and the County's Administrative Memo B-15 (Appropriation Authority).

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 there are sufficient appropriations to 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 \$13,765,997 and includes adjustments totaling \$2,179,960 from Fund Balance available made for accounting purposes for depreciation costs.

All other adjustments, totaling \$11,586,037, 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. 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 (ATR23-B0700).
2. Housing (7900B) - Transfers \$400,000 from Measure K org code DOHHS to DOHSS to correctly allocate staff administration time for the Local Rent Subsidy Program (ATR23-BJ701).
3. Department of Public Works (4500D) - Appropriates 1,332,608 in unanticipated revenue from occupants of the San Mateo Medical Center to corresponding utility account in Services and Supplies (ATR23-B0702).
4. County Executive's Office (1200B) - Appropriates \$1,019,178 in unanticipated revenue from the Department of Housing and ARPA for the Navigation Center (ATR23-B0703).
5. County Executive's Office (1200B) - Reverses a previous ATR by transferring \$25,000 from the Office of Arts & Culture back to Non-Departmental Services (ATR23-BJ704).
6. County Executive's Office (1200B) - Transfers \$60,000 in Measure K district discretionary funding and corresponding appropriations to the Office of Arts & Culture from Non-Departmental Services for the Healthy Community Mural in North Fair Oaks (ATR23-BJ705).
7. County Executive's Office (1200B) - Corrects a previous ATR by transferring \$25,000 in Measure K district discretionary funding and corresponding appropriations to the Office of Arts & Culture from Non-Departmental Services (ATR23-BJ706).
8. County Executive's Office (1200B) - Reverses a previous ATR by transferring \$20,000 from the Office of Arts & Culture back to Non-Departmental Services (ATR23-BJ707).
9. County Executive's Office (1200B) - Corrects a previous ATR by transferring \$20,000 in Measure K district discretionary funding and corresponding appropriations to the Office of Arts & Culture from Non-Departmental Services (ATR23-BJ708).
10. Department of Public Works (4500D) - Appropriates \$1,866,257 from available Fund Balance to Depreciation expenses for airports (4850B), County Services areas, Flood Control District, Sewer and Sanitation Districts, and Lighting Districts within the Utilities (4840B) (ATR23-B0710).
11. County Executive's Office (1200B) - Reverses a previous ATR by transferring \$60,000 from the Office of Arts & Culture back to Non-Departmental Services Measure K Revenue (ATR23-BJ711).

12. Department of Public Works (4500D) - Transfers \$18,128 in revenue from Operating Transfer In from 4730B to Construction Services (4740B) to prevent negative year-end fund balances (ATR23-B0712).
13. Department of Public Works (4500D) - Appropriates \$110,147 Facilities Services (4730B) general purpose revenue Reserves to Operating Transfer Out, which was greater than budgeted at year-end due to transfers to other funds (ATR23-B0713).
14. San Mateo Medical Center (6600B) - Recognizing \$1,323,500 in unanticipated revenue, increasing Contract Nursing Registry, Contract Provider Expenses and Medical Supplies Expense by \$6,207,976 and reducing Health Benefits Expenses, Capital Expenses and Fees Expenses by \$4,884,476 at the San Mateo Medical Center (ATR 23-B0714).
15. County Health-Correctional Health Services (6300B) - Transfers \$2,213,000 in unanticipated revenue from Realignment Sales Tax-Health to Services and Supplies - Software License/Maintenance Expense (ATR23-B0715)

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 reflected in these ATR's, which total \$14,165,997 for all County funds. Of this total, \$2,179,960 are made for accounting purposes only and have no associated fiscal impact. All other adjustments, totaling \$11,986,037, are funded from Salaries and Benefits, Services and Supplies, Other Charges, Reserves/Contingencies, Fixed and Capital Assets, Other Financing Uses and Transfers, or unanticipated revenue generated by various budget units with no increase in Net County Cost.