



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Manager's Office



DATE: August 23, 2011
BOARD MEETING DATE: September 13, 2011
SPECIAL NOTICE/HEARING: None
VOTE REQUIRED: 4/5ths

TO: Honorable Board of Supervisors
FROM: David S. Boesch, County Manager
SUBJECT: Countywide FY 2010-11 Year-End Appropriation Transfer Request (ATR) in the amount of \$9,814,117 from various budget units

RECOMMENDATION:

Approve a Countywide FY 2010-11 Year-End ATR transferring \$9,827,652 from various budget units: Salaries and Benefits (\$2,933,390), Services and Supplies (\$2,352,713), Other Charges (\$595,440), Fixed Assets (\$151,050), Other Financing Uses (\$1,508,692), Reserves and Contingencies (\$218,890), Fund Balance (\$1,298,433), Unclaimed Monies (\$416,247), and Unanticipated Revenues (\$352,797); to the following: Salaries and Benefits (\$1,141,876), Services and Supplies (\$2,549,052), Other Charges (\$3,809,289), Fixed Assets (\$1,907,088), Other Financing Uses (\$4,100), and Fines, Forfeitures and Penalties (\$416,247).

BACKGROUND:

To close the County's financial records at the end of each fiscal year, a countywide Appropriation Transfer Request (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 attached ATR totals \$9,827,652.

Unclaimed monies totaling \$416,247, which were held in the Unclaimed Money Trust Fund for the statutory period of three years, were transferred to Non-Departmental Services and will be placed in Non-Departmental Reserves. There are no transfers from Non-Departmental Reserves to operating departments as all other adjustments are funded from savings, reserves or unanticipated revenue generated by the various budget units with no increase in Net County Cost. The attached ATR does the following:

1. Capital Projects (8500D) –Transfers \$500,000 from Services and Supplies to Fixed Assets for the purpose of capitalizing planning and tenant improvement costs for Circle Star Plaza. (ATR# 11-032-A)
2. Parks Division (3900B) – Transfers \$80,000 from Salaries and Benefits to Services and Supplies (\$30,000) and Other Charges (\$50,000) to cover overruns in Parks Division expenditures. (ATR# 11-032-B)

3. Probation Department (3200B) – Transfers \$448,975 from Services and Supplies to Salaries and Benefits to cover overruns due to relief staffing costs. (ATR# 11-032-C)
4. San Mateo Medical Center (6600D) –Transfers \$1,800,000 from Salaries and Benefits to Other Charges to cover overruns in ISD automation and Public Works' facility maintenance costs. The Medical Center had budgeted lower amounts in anticipation of savings that never transpired. (ATR# 11-032-D)
5. Grand Jury (1920B) – Transfers \$69,866 from Services and Supplies and \$15,134 from Department Reserves to Services and Supplies (\$85,000) to cover budget shortfall for outside auditor contract expenditures. (ATR# 11-032-E)
6. Coyote Point Marina (3980B) – Transfers \$457,088 from Other Financing Uses to Fixed Assets to reclassify and capitalize Dock 29 replacement and Marina dredging project expenditures. (ATR# 11-032-F)
7. Parks Division (3900B) – Transfers \$100,000 from Salaries and Benefits to Services and Supplies (\$50,000) and Other Charges (\$50,000) to cover budget shortfalls in contract expenditures and motor vehicle mileage charges. (ATR# 11-032-G)
8. Contribution to Medical Center (5850B) – Transfers \$389,183 from Services and Supplies and \$1,051,604 from Other Financing Uses to Services and Supplies (\$1,440,787) to align the budget with actuals by transferring unspent appropriations for Medi-Cal Waiver, HPSM Intergovernmental Transfer, and County Subsidy to cover Access and Care for Everyone (ACE) Third Party Payer expenditures. (ATR# 11-032-H)
9. Public Works Utilities (4840B) – Transfers \$1,269,000 in available Fund Balance from within various Public Works funds to Other Charges for the purpose of appropriating 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# 11-032-I)
10. Coyote Point Marina (3980B) – Transfers \$3,000 from Non-General Fund Reserves to Salaries and Benefits to cover overruns in extra help expenditures. (ATR# 11-032-J)
11. County Airports (4850B) – Transfers \$65,000 from Fixed Assets to Services and Supplies to cover Public Work's engineering charges. (ATR# 11-032-K)
12. Probation Department (3200B) – Transfers \$230,500 from Other Charges to Salaries and Benefits to cover early retirement costs. (ATR# 11-032-L)

13. Waste Management (4820B) – Transfers \$4,100 from Services and Supplies to Other Financing Uses to fund Green Team activities out of the Solid Waste Fund. (ATR# 11-032-M)
14. Family Health Services (6240B) – Transfers \$150,000 from Other Charges and to Fixed Assets to reclassify and capitalize expenditures for the Family health Services Information System; and transfers \$500,000 from Salaries and Benefits to Services and Supplies to cover high treatment costs for clients in the California Children’s Services Program. (ATR# 11-032-N)
15. Housing and Community Development (7920P) – Transfers \$190,700 from Other Charges to Salaries and Benefits to cover early retirement costs and unanticipated worker’s compensation charges. (ATR# 11-032-P)
16. Emergency Medical Services Fund (5630B) – Transfers \$135,215 from Non-General Fund Reserves to Services and Supplies to cover unanticipated mandatory payments to trauma physicians. (ATR# 11-032-Q)
17. Unclaimed Money Trust Fund (03161) and Non-Departmental Services (8000B) – Transfers \$416,247 in Unclaimed Monies held for at least three years in the Unclaimed Monies Trust Fund to Escheated Revenue in Non-Departmental Services per Government Code Sections 50053-50057. (ATR# 11-032-R)
18. Public Safety Communications (1240B) – Recognizes and transfers \$101,822 in Unanticipated Revenue from PG&E reimbursements for the San Bruno Fire and transfers \$56,589 from Services and Supplies, \$24,240 from Other Charges, and \$86,050 from Fixed Assets to Salaries and Benefits (\$268,701) to cover overruns in overtime and extra help expenditures due to 24/7 Field Command Post operations for the San Bruno Fire and implementation of the Emergency Police Protocol (EPD) project, which required a highly participative approach during the planning, testing and implementation phases of the project. (ATR# 11-032-S)
19. Sheriff’s Office (3000B) – Transfers \$800,000 from Services and Supplies to Fixed Assets to reclassify and capitalize radio equipment purchases grant funded by the Urban Areas Security Initiative (UASI). (ATR# 11-032-T)
20. Assessor-County Clerk-Recorder (1300B) – Transfers \$79,000 from Salaries and Benefits and \$84,000 from Services and Supplies to Services and Supplies (\$70,000) and Other Charges (\$93,000) to cover overruns in ISD automation charges and computer supplies. The overruns were primarily due to unbudgeted GIS and Intelligent Document Classification (IDC) software maintenance and licensing expenditures. (ATR# 11-032-U)
21. County Manager’s Office (1200B) – Transfers \$110,000 from Salaries and Benefits to Other Charges to cover unanticipated automation costs related to Comcate (to enhance community engagement) and an unbudgeted contribution of \$40,000 to the Peninsula Partnership Leadership Council (PPLC). (ATR# 11-032-V)

22. Construction Services (4740B) – Transfers \$131,340 from Salaries and Benefits to Other Charges to cover the expense of writing off uncollectable accounts (bad debt) in the Construction Services Fund. (ATR# 11-032-W)
23. Facilities Services (4730P) – Transfers \$133,050 from Salaries and Benefits to Services and Supplies to cover overruns in contract landscaping services. (ATR# 11-032-X)
24. Courthouse Construction Fund (8300B) – Transfers \$65,541 from Non-General Fund Reserves to Other Charges to reimburse the General Fund for under-billing the Courthouse Construction Fund for the Court's share of the Youth Services Center debt service in FY 2008-09 and FY 2009-10. (ATR# 11-032-Y)
25. County Support of the Courts (2700B) – Recognizes and transfers \$250,975 in Unanticipated Revenue (from Court fines) to Other Charges to appropriate sufficient funds to make the mandated contribution to the State for its 50% share of local trial court revenues in excess of the County's Maintenance of Effort base fine calculation pursuant to GC 77205(a). (ATR# 11-032-Z)
26. Public Works Utilities (4840B) – Transfers \$29,433 in available Fund Balance from within various Public Works funds to Other Charges for the purpose of appropriating 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# 11-032-AA)

FISCAL IMPACT:

There are sufficient funds and revenue sources to cover the transactions in this ATR, which totals \$9,827,652 for all County funds. Unclaimed monies totaling \$416,247, which were held in the Unclaimed Money Trust Fund for the statutory period of three years, were transferred to Non-Departmental Services and will be placed in Non-Departmental Reserves. There are no transfers from Non-Departmental Reserves to operating departments as all other adjustments are funded from savings, reserves or unanticipated revenue generated by the various budget units with no increase in Net County Cost.

**COUNTY OF SAN MATEO
APPROPRIATION TRANSFER REQUEST**

REQUEST NO.
ATR 11 032

DEPARTMENT *County Manager's Office* DATE *8/23/2011*

1. REQUEST TRANSFER OF APPROPRIATIONS AS LISTED BELOW:

	C O D E S		AMOUNT	DESCRIPTION
	FUND OR ORG.	ACCOUNT		
From	Various	Various	9,827,652.00	See attached
To	Various	Various	9,827,652.00	See attached

Justification. (Attach Memo if Necessary)

Countywide Year-End ATR for FY2010-11. See Board memo and attached spreadsheet.

DEPARTMENT HEAD
BY: *Jim Saco* DATE *8/23/11*

2. Board Action Required Four-Fifths Vote Required Board Action Not Required

Remarks:

COUNTY CONTROLLER
BY: *TA/AM* DATE *8/23/11*

3. Approve as Requested Approve as Revised Disapprove

Remarks:

COUNTY MANAGER
BY: *[Signature]* DATE *8/24/2011*

DO NOT WRITE BELOW THIS LINE — FOR BOARD OF SUPERVISORS' USE ONLY

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA
RESOLUTION TRANSFERRING FUNDS

RESOLUTION NO. _____

RESOLVED, by the Board of Supervisors of the County of San Mateo, that

WHEREAS, the Department hereinabove named in the Request for Appropriation, Allotment or Transfer of Funds has requested the transfer of certain funds as described in said Request; and

WHEREAS, the County Controller has approved said Request as to accounting and available balances, and the County Manager has recommended the transfer of funds as set forth hereinabove:

NOW, THEREFORE, IT IS HEREBY ORDERED AND DETERMINED that the recommendations of the County Manager be approved and that the transfer of funds as set forth in said Request be effected.

Regularly passed and adopted this _____ day of _____, 19____.

Ayes and in favor of said resolution:

Noes and against said resolution:

Supervisors: _____

Supervisors: _____

Absent Supervisors: _____

ATTEST:

CHAIRMAN, BOARD OF SUPERVISORS
COUNTY OF SAN MATEO

Clerk of Said Board

DISTRIBUTION:	
WHITE	— BOARD OF SUPERVISORS
GREEN	— CONTROLLER
CANARY	— COUNTY MANAGER
PINK	— DEPARTMENT
GOLDENROD	— TREASURER

FROM:	CODES			TO:	CODES			ATR#
	Org	Account	Amount		Org	Account	Amount	
	85170	5961	\$ 500,000		85170	7211	\$ 500,000	ATR 11-032A
	39335	4111	\$ 80,000		39322	6728	\$ 50,000	ATR 11-032B
					39110	5969	\$ 30,000	ATR 11-032B
	32805	5901	\$ 272,125		32811	4161	\$ 448,975	ATR 11-032C
	32511	5901	\$ 173,850					ATR 11-032C
	32214	5858	\$ 3,000					ATR 11-032C
	66011	4111	\$ 1,800,000		66011	6718	\$ 1,800,000	ATR 11-032D
	19310	5969	\$ 69,866		19310	5858	\$ 85,000	ATR 11-032E
	19310	8612	\$ 15,134					ATR 11-032E
	39800	7546	\$ 457,088		39800	7211	\$ 457,088	ATR 11-032F
	39322	4111	\$ 50,000		39322	5969	\$ 90,000	ATR 11-032G
	39110	4111	\$ 50,000		39322	6814	\$ 10,000	ATR 11-032G
	58712	5918	\$ 264,583		58511	5969	\$ 1,440,787	ATR 11-032H
	58712	5919	\$ 124,600					ATR 11-032H
	58511	7544	\$ 1,051,604					ATR 11-032H
	00501	0813	\$ 155,000		48520	6815	\$ 155,000	ATR 11-032I
	00501	0813	\$ 317,000		48550	6815	\$ 317,000	ATR 11-032I
	00135	0813	\$ 22,000		48468	6817	\$ 22,000	ATR 11-032I
	00151	0813	\$ 1,000		48425	6817	\$ 1,000	ATR 11-032I
	00152	0813	\$ 265,000		48426	6817	\$ 265,000	ATR 11-032I
	00153	0813	\$ 154,000		48427	6817	\$ 154,000	ATR 11-032I
	00153	0813	\$ 17,500		48427	6812	\$ 17,500	ATR 11-032I
	00154	0813	\$ 1,500		48428	6817	\$ 1,500	ATR 11-032I
	00156	0813	\$ 500		45430	6817	\$ 500	ATR 11-032I
	00157	0813	\$ 16,000		45431	6817	\$ 16,000	ATR 11-032I
	00201	0813	\$ 283,000		48475	6818	\$ 283,000	ATR 11-032I
	00228	0813	\$ 12,500		48447	6819	\$ 12,500	ATR 11-032I
	00233	0813	\$ 17,000		45452	6819	\$ 17,000	ATR 11-032I
	00234	0813	\$ 7,000		45453	6819	\$ 7,000	ATR 11-032I
	39800	8821	\$ 3,000		39800	4111	\$ 3,000	ATR 11-032J
	48540	7211	\$ 65,000		48510	5861	\$ 65,000	ATR 11-032K
	32511	6185	\$ 85,983		32511	4321	\$ 230,500	ATR 11-032L
	32514	6118	\$ 110,000					ATR 11-032L
	32211	6734	\$ 34,517					ATR 11-032L
	48210	5459	\$ 4,100		48230	7541	\$ 4,100	ATR 11-032M
	62120	6739	\$ 150,000		62120	7313	\$ 150,000	ATR 11-032N
	62600	4111	\$ 500,000		62920	5916	\$ 500,000	ATR 11-032N
	79210	6811	\$ 190,700		79001	4128	\$ 13,800	ATR 11-032P
					79210	4128	\$ 33,000	ATR 11-032P
					79001	4629	\$ 33,900	ATR 11-032P
					79210	4629	\$ 110,000	ATR 11-032P
	56311	8821	\$ 135,215		56311	5876	\$ 135,215	ATR 11-032Q
Trust Fund	03161-0913/90130-00000		\$ 892		80110	1468	\$ 416,247	ATR 11-032R
Trust Fund	03161-0913/90140-00000		\$ 90,691					ATR 11-032R
Trust Fund	03161-0913/90143-00000		\$ 309					ATR 11-032R
Trust Fund	03161-0913/90143-00000		\$ 30,678					ATR 11-032R
Trust Fund	03161-0913/90151-00000		\$ 68,565					ATR 11-032R
Trust Fund	03161-0913/90174-00000		\$ 3,739					ATR 11-032R
Trust Fund	03161-0913/90231-00000		\$ 12,339					ATR 11-032R
Trust Fund	03161-0913/90233-00000		\$ 933					ATR 11-032R
Trust Fund	03161-0913/90235-00000		\$ 1,251					ATR 11-032R
Trust Fund	03161-0913/90240-00000		\$ 36,184					ATR 11-032R
Trust Fund	03161-0913/90300-00000		\$ 13,423					ATR 11-032R
Trust Fund	03161-0913/90320-00000		\$ 954					ATR 11-032R

FROM:				TO:				ATR#
CODES				CODES				
Org	Account	Amount		Org	Account	Amount		ATR#
Trust Fund	03161-0913/90321-00000	\$ 5,098						ATR 11-032R
Trust Fund	03161-0913/90330-00000	\$ 586						ATR 11-032R
Trust Fund	03161-0913/90450-00000	\$ 3,707						ATR 11-032R
Trust Fund	03161-0913/90660-00000	\$ 3,245						ATR 11-032R
Trust Fund	03161-0913/90801-00000	\$ 135,184						ATR 11-032R
Trust Fund	03161-0913/90174-00000	\$ 20,838						ATR 11-032R
Trust Fund	03161-0913/00000-00000	\$ 7,166						ATR 11-032R
Trust Fund	03161-0913/90140-00000	\$ (19,235)						ATR 11-032R
Trust Fund	03161-0913/90175-00000	\$ (105)						ATR 11-032R
Trust Fund	03161-0913/90321-00000	\$ (56)						ATR 11-032R
Trust Fund	03161-0913/90321-00000	\$ (20)						ATR 11-032R
Trust Fund	03161-0913/90660-00000	\$ (100)						ATR 11-032R
Trust Fund	03161-0913/90801-00000	\$ (20)						ATR 11-032R
12410	2094	\$ 92,147		12430	4173	\$ 268,701		ATR 11-032S
12410	2657	\$ 9,675						ATR 11-032S
12420	5212	\$ 14,905						ATR 11-032S
12410	5951	\$ 22,934						ATR 11-032S
12430	5971	\$ 10,000						ATR 11-032S
12410	5971	\$ 8,750						ATR 11-032S
12420	6739	\$ 24,240						ATR 11-032S
12420	7311	\$ 39,100						ATR 11-032S
12410	7311	\$ 46,950						ATR 11-032S
30566	5875	\$ 500,000		30566	7211	\$ 800,000		ATR 11-032T
30566	5876	\$ 300,000						ATR 11-032T
13100	4111	\$ 79,000		13100	5211	\$ 15,000		ATR 11-032U
13400	5856	\$ 84,000		13100	5856	\$ 55,000		ATR 11-032U
				13100	6713	\$ 9,000		ATR 11-032U
				13400	6713	\$ 84,000		ATR 11-032U
12120	4111	\$ 110,000		19110	6263	\$ 50,000		ATR 11-032V
				12110	6739	\$ 60,000		ATR 11-032V
47420	4111	\$ 131,340		47420	6813	\$ 131,340		ATR 11-032W
47320	4111	\$ 133,050		47330	5475	\$ 133,050		ATR 11-032X
83110	8821	\$ 65,541		83110	6714	\$ 65,541		ATR 11-032Y
27320	1421	\$ 250,975		27500	6265	\$ 250,975		ATR 11-032Z
00501	0813	\$ 169,211		48520	6815	\$ 169,211		ATR 11-032AA
00501	0813	\$ (135,242)		48550	6815	\$ (135,242)		ATR 11-032AA
00501	0813	\$ 1,986		48520	6812	\$ 1,986		ATR 11-032AA
00135	0813	\$ (468)		48468	6817	\$ (468)		ATR 11-032AA
00151	0813	\$ (56)		48425	6817	\$ (56)		ATR 11-032AA
00152	0813	\$ (1,916)		48426	6817	\$ (1,916)		ATR 11-032AA
00153	0813	\$ (2,001)		48427	6817	\$ (2,001)		ATR 11-032AA
00153	0813	\$ (349)		48427	6812	\$ (349)		ATR 11-032AA
00154	0813	\$ (96)		48428	6817	\$ (96)		ATR 11-032AA
00156	0813	\$ (99)		45430	6817	\$ (99)		ATR 11-032AA
00157	0813	\$ (333)		45431	6817	\$ (333)		ATR 11-032AA
00157	0813	\$ 441		45431	6812	\$ 441		ATR 11-032AA
00201	0813	\$ (603)		48475	6818	\$ (603)		ATR 11-032AA
00228	0813	\$ (151)		48447	6819	\$ (151)		ATR 11-032AA
00233	0813	\$ (659)		45452	6819	\$ (659)		ATR 11-032AA
00234	0813	\$ (7,000)		45453	6819	\$ (7,000)		ATR 11-032AA
00234	0813	\$ 6,768		45453	6812	\$ 6,768		ATR 11-032AA

Totals \$ 9,827,652

Totals \$ 9,827,652