

Lead Agency: County Management

Program Contact: Colleen Bowles

Program Offer Type: Administration

Related Programs:

Program Characteristics: In Target

Executive Summary

Facilities and Property Management (FPM) pays debt service and capital cash transfers which are administratively "passed-through" as an expense to County departments as building charges to the respective tenants in those facilities.

Program Description

FPM manages the Countywide building portfolio for debt and capital cash transfer expenses. Due to allocations needed by departments for Federal/State/Local grants these expenses are reallocated back to the tenants either occupying or leasing the facility. This process equitably distributes costs between County departments and ensures that facilities costs for grant-funded projects are appropriately charged to those grants and not subsidized by the County General Fund.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY09-10)	Current Year Purchased (FY10-11)	Current Year Estimate (FY10-11)	Next Year Offer (FY11-12)
Output		0	0	0	0
Outcome		0	0	0	0

Performance Measure - Description

Legal/Contractual Obligation**Revenue/Expense Detail**

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2011	2011	2012	2012
Internal Services	\$0	\$6,241,097	\$0	\$6,017,772
Cash Transfer	\$0	\$5,855,000	\$0	\$700,201
Total GF/non-GF:	\$0	\$12,096,097	\$0	\$6,717,973
Program Total:	\$12,096,097		\$6,717,973	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Fees, Permits & Charges	\$0	\$12,096,097	\$0	\$6,717,973
Total Revenue:	\$0	\$12,096,097	\$0	\$6,717,973

Explanation of Revenues

FPM generates revenues by directly passing-through the actual expenses related to debt and capital cash transfers. We receive reimbursement through internal client service funds.

Significant Program Changes

Last year this program was: #72067, Facilities Administrative Pass-Through

Changes in accounting rules from the Government Accounting Standards Board (GASB) have significantly changed how cash transfers are reported. GASB Statement 54 provides guidance for Restricted Fund Balance Reporting which identifies amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation. Due to this new rule, over \$5,000,000 of capital funds are no longer transferred through Facilities Operations Fund 3505, but instead those funds are transferred directly from clients funds into Capital Improvement (2507) and Asset Preservation (2509) funds respectively.