

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

To: Honorable Board of Supervisors
From: Michael P. Callagy, County Executive
Roberto Manchia, County Chief Financial Officer
Subject: Amendment to Fiscal Year 2023-24 Adopted Budget

RECOMMENDATION:

Adopt a resolution:

- A. Approving an adjustment to the Adopted Budget of the County of San Mateo for Fiscal Year 2023-24 to increase capital expenditures by \$408 million and make appropriations therefor; and
- B. Approving and ratifying submission of the adjusted Adopted Budget to the State Controller's Office including such revisions to the County's budget documentation as necessary or advisable to effectuate the purposes of this Resolution.

BACKGROUND:

On September 26, as part of the two-year budget process, the Board of Supervisors approved the County's FY 2023-24 Adopted Budget. The FY 2023-24 Adopted Budget totaled \$4.4 billion for all County funds.

The FY 2023-24 Adopted Budget omitted certain Capital Program expenditures totaling \$408 million for the South San Francisco Health Campus; radio infrastructure improvements; County Office Building 3; the remodel, and reimagining of County Office Building 1; the remodel of the first floor of the Hall of Justice; and other facilities projects including electrical upgrades, elevator repairs, and heating, ventilation and air conditioning repairs ("Updated Capital Program Expenditures").

DISCUSSION:

California Government Code § 29088 authorizes this Board to make increases or additions to an adopted budget if "approved by the board by four-fifths vote."

Staff recommends that the Board adjust the FY 2023-24 Adopted Budget to include \$408 million in Updated Capital Program Expenditures as specified herein. Attachment A to this

memorandum sets forth the funding adjustments associated with this action. This adjustment does not increase the number of authorized positions for all County funds or the General Fund.

With this correction, the FY 2023-24 Budget now presented to this Board for adoption totals \$4.8 billion with 5,805 authorized positions for all County funds. The budget for the General Fund is \$3.36 billion with 4,625 authorized positions.

The following table summarizes Requirements to the FY 23-24 Adopted Budget, as to All Funds, as adjusted:

FY 2023-24 Adopted Budget, All Funds (Requirements)

County Agencies All Funds	2023-24 May Rec	2023-24 September Revisions Adjustments	2023-24 Adopted	2023-24 Authorized Positions
General Fund (GF)				
Administration/Fiscal	1,103,584,265	(39,676,323)	1,472,831,170	616
Community Services	219,325,881	131,462,361	350,788,242	542
Criminal Justice	536,489,741	1,638,994	538,128,735	1,318
Health Services	608,890,930	49,720,335	658,611,265	1,285
Social Services	326,830,049	20,730,070	347,560,119	864
Total GF	2,795,120,866	572,798,665	3,367,919,531	4,625
Non-General Fund (NGF)				
Administration/Fiscal	70,727,818	(44,075)	70,683,743	-
Community Services	603,427,818	151,768,954	755,196,772	137
Health Services	592,112,750	48,926,828	641,035,578	1,043
Total NGF	1,266,268,386	200,651,707	1,466,920,093	1,180
Total GF & NGF	4,062,774,781	772,064,843	4,834,839,624	5,805
Information Only				
County Library Fund	75,056,150	9,396,315	84,452,465	153
First 5 Fund	15,277,755	2,776,796	18,054,551	8
Housing Authority Fund	149,975,475	-	149,975,475	48
Local Agency Formation Commission	849,752	(53,595)	796,157	2
Retirement Trust Fund	9,321,340	13,677	9,335,017	23

County Agencies All Funds	2023-24 May Rec	2023-24 September Revisions Adjustments	2023-24 Adopted	2023-24 Authorized Positions
Total Information Only	250,480,472	12,133,193	262,613,665	234

Staff further recommends that the Board approve and ratify the submission of the FY 23-24 Adopted Budget, as adjusted herein, to the State Controller’s Office, including such revisions to the County’s budget documentation as necessary or advisable to effectuate the purposes of this Resolution.

The County Attorney has reviewed and approved the resolution as to form.

EQUITY IMPACT:

Through the approval of the FY 2023-24 Adopted Budget for the County of San Mateo, we affirm our commitment to equity as a foundational principle. This budget stands as a pivotal step in our ongoing journey yet we recognize the work that remains such as continuing to center and include community voice in decision making and informing priorities set by this Board.

FISCAL IMPACT:

The proposed adjustment increases the Total Requirements for all County funds by \$408 million for a new total of \$4.8 billion to the FY 2023-24 Adopted Budget.

ATTACHMENTS

Attachment A – Funding Adjustments