

## **RESOLUTION NO. .**

**BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA**

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### **RESOLUTION APPROVING THE FY 2025-26 RECOMMENDED BUDGET AND RECEIVING THE FY 2026-27 PRELIMINARY RECOMMENDED BUDGET SUBMITTED BY THE COUNTY EXECUTIVE, INCLUDING JUNE REVISIONS**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, the County Budget Act (Government Code §§ 29000-29144 and § 30200) requires that each county have a recommended budget, approved by its Board of Supervisors, in place on July 1 of each fiscal year (FY); and

**WHEREAS**, on May 23, 2025, the County Executive submitted to the Board of Supervisors the FY 2025-26 Recommended Budget for its consideration; and

**WHEREAS**, the Board of Supervisors has held public budget hearings on the FY 2025-26 Recommended Budget from June 23 through June 25, 2025, during which time testimony was taken from County officers, employees, and members of the public; and

**WHEREAS**, the FY 2025-26 Recommended Budget submitted herewith contains estimates of Fund Balances that will be finalized after the June budget hearings and upon the conclusion of FY 2024-25 year-end closing activities; and

**WHEREAS**, in connection with the County's practice of adhering to a two-year budget cycle, the FY 2026-27 Preliminary Recommended Budget has also been received by the Board, but will not be considered for formal approval until June 2025.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that:

1. The budget recommended by the County Executive for Fiscal Year 2025-26, approved by the Board during its public hearings, shall be the Recommended Budget of the County of San Mateo for Fiscal Year 2025-26; and

2. All final Fiscal Year 2024-25 Fund Balance adjustments shall be part of the FY 2025-26 Recommended Budget and shall be made in accordance with the County Reserves Policy and Fund Balance guidelines; and

3. The time for adoption of the FY 2025-26 budget shall be extended to no later than October 2, 2025, and expenditures until that time shall be made in accordance with the Recommended Budget; and

4. The preliminary budget recommended by the County Executive for Fiscal Year 2026-27 is hereby received by the Board with formal approval of said preliminary recommended budget to occur in June 2025.

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