



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Manager



DATE: June 11, 2013
BOARD MEETING DATE: June 18, 2013
SPECIAL NOTICE/HEARING: None
VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors
FROM: John L. Maltbie, County Manager
SUBJECT: **FY 2013-14 Recommended Budget Resolution**

RECOMMENDATION:

Adopt a Resolution approving the FY 2013-14 Recommended Budget submitted by the County Manager.

BACKGROUND

The County Budget Act (Government Code §§ 29000-29144 and § 30200) requires that counties have a Recommended budget, approved by the Board of Supervisors, in place on July 1 of each fiscal year. The prevailing code sections are:

GC § 29062 – The recommended budget shall be submitted to the board by the administrative officer or auditor as designated by the board, on or before June 30 of each year, as the board directs.

GC § 29063 – Upon receipt of the recommended budget the board shall consider it and, on or before June 30 of each year, at such time as it directs, shall make any revisions, reductions, or additions.

GC § 29064 – On or before June 30 of each year the board, by formal action, shall approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until the budget is adopted.

GC § 29088 – After the conclusion of the hearing, and not later than October 2 of each year, and after making any revisions of, deductions from or increases or additions to, the recommended budget it deems advisable during or after the public hearing, the board shall by resolution adopt the budget as finally determined.

DISCUSSION

In January 2013 the Board directed the County Manager to move forward with a two year budget process that includes rolling over the FY 2012-13 Adopted Budget on July 1, 2013 and deliberating the FY 2013-14 and FY 2014-15 Recommended budgets at the Adopted

hearings in September 2013. The form of resolution submitted herewith would adopt the FY 2012-13 Adopted Budget with specified revisions as the approved Recommended Budget for FY 2013-14. The revisions encompass certain mid-year Appropriation Transfer Requests (ATRs) approved by the Board in FY 2012-13, and all Salary Ordinance Amendments (SOAs), to ensure that departments have sufficient operating expenditures in each budget unit and each expenditure object to conduct business between July 1 and October 2, and to ensure that the Master Salary Ordinance and the Recommended Budget are in alignment.

County Counsel has reviewed and approved the Budget Resolution as to form.

The adoption of the FY 2013-14 Recommended Budget contributed to the Shared Vision 2025 outcome of a Collaborative Community by ensuring that resources are allocated in accordance with the law, that services to the community – especially the most vulnerable – are maintained without interruption, and that the County’s financial future remains strong.

FISCAL IMPACT

The FY 2012-13 Adopted Budget totaled \$1,886,737,968 and 5,127 authorized positions. The mid-year adjustments carried forward total \$2,585,741 and 65 authorized positions. With these adjustments, the FY 2013-14 Recommended Budget for all funds totals \$1,889,323,709 and 5,192 authorized positions.

The FY 2012-13 Adopted Budget for the General Fund totaled \$1,264,256,091 and 3,910 authorized positions. The mid-year adjustments carried forward \$1,147,741 and 54 positions. With these adjustments, the FY 2013-14 Recommended Budget for the General Fund totals \$1,265,403,832 and 3,964 authorized positions.

Previously approved FY 2012-13 Appropriation Transfer Requests (ATRs) continued in the FY 2013-14 Recommended Budget totaled \$12,184,553. Of this amount, \$2,585,741 was unanticipated revenue and therefore increased the budget, and the remainder, \$9,598,812 was department transfers between objects and use of reserves. The amount of unanticipated revenue for the General Fund ATRs was \$1,147,741. Detail on the carried forward adjustments and the authorized positions, as well as the FY 2013-14 Budget Unit Summaries, are provided as attachments.

Attachments:

- 1) Previously Approved ATRs Continued in FY 2013-14 Recommended Budget
- 2) FY 2013-14 Authorized Positions
- 3) FY 2013-14 Recommended Budget Unit Summaries