

ORDINANCE NO. .

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

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INTRODUCTION OF AN ORDINANCE AMENDING SECTIONS 2.80.060 THROUGH 2.80.110 OF TITLE 2, ARTICLE 2.8, CHAPTER 2.80 OF THE SAN MATEO COUNTY ORDINANCE CODE

The Board of Supervisors of the County of San Mateo, State of California,

ORDAINS as follows:

SECTION 1: The Board of Supervisors of the County of San Mateo ("County") hereby finds and declares as follows:

WHEREAS, pursuant to California Government Code section 53731 *et seq.*, the County adopted an ordinance in May 1986 creating an "Accumulative Capital Outlay Fund" (the "ACO Fund"); and

WHEREAS, the ordinance provided that revenues from certain sources, such as the sale of County real property, could be designated for deposit into the ACO Fund and, thereafter, would be subject to certain restrictions regarding appropriation and expenditure, and, more specifically, provided that "[u]ntil otherwise provided by ordinance," all such monies could only be budgeted for the following capital outlay purposes: "First, for the acquisition, construction, installation, completion, and/or extension of county facilities, structures, or equipment. Second, for the acquisition of lands or rights-of-way necessary or convenient for the foregoing purpose"; and

WHEREAS, in April 1991, the Board amended the ACO Fund ordinance to provide the Board with additional flexibility in budgeting ACO funds; and

WHEREAS, Section 2.80.070 of the Ordinance Code allows the Board to provide for other uses of the fund to the extent that it amends the ordinance; and

WHEREAS, it would be in the County's interest to expand the purposes for which such monies could be utilized to include up to \$25,000,000 for advances, temporary transfers, or lease financing arrangements with other public agencies for capital projects, with the remainder of the Fund available for the funding of Board-approved employee housing programs, and one-time payments by the County of its pension or OPEB liabilities; and

WHEREAS, given the broader allowable purposes for the funds, the amended ordinance renames the ACO Fund as the "County One-Time Expense Fund."

SECTION 2: Sections 2.80.060 through 2.80.110 are hereby amended and restated in their entirety as follows:

2.80.060 - Establishment of the County One-Time Expense Fund.

There is hereby created a fund to be known as the "County of San Mateo One-Time Expense Fund" to be used for the purposes specified herein. All revenues from sources designated to the fund of the County and any unencumbered surplus from other sources transferred to such fund shall be subject to the restrictions on appropriation and expenditures as provided in this code.

2.80.070 - Purposes of the County One-Time Expense Fund.

Until otherwise provided by ordinance, all monies budgeted to be expended from the fund (whether budgeted for current expenditures or as reserves) shall be budgeted for the following purposes only, including expenses incidental thereto:

- (a) Up to an aggregate of \$25,000,000 available for (1) the acquisition, construction, installation, completion, and/or extension of County facilities, structures or equipment, and for the acquisition of lands or rights-of-way necessary or convenient for the foregoing purposes; and (2) advances, temporary transfers, or lease-financing arrangements with other public agencies for the acquisition, construction, installation, completion, and/or extension of such agency's facilities, structures or equipment, and for the acquisition of lands or rights-of-way necessary or convenient for the foregoing purposes;
- (b) For the provision of funding for Board-approved employee housing programs; and
- (c) For the payment by the County of its pension or OPEB liabilities.

Nothing contained herein shall prevent the Board of Supervisors from exercising its authority to cancel any appropriation in whole or in part that is not needed and transfer the amount canceled to the appropriation for contingencies of the fund from which the appropriation was originally made if there is one, or to any appropriation for contingencies account, or fund, to which the amount canceled may properly be transferred. If there is not appropriation for contingencies in the respective fund, the Board may establish one.

2.80.080 - Budget matters.

Proposed expenditures may be budgeted in any year, or added to the budget in any year by amendment to the budget, as specific appropriations for such current year and when so budgeted shall be shown in the budget in the same manner as other similar expenditures.

2.80.090 - Expenditures budgeted.

Proposed future expenditures may be budgeted in any year as a reserve, or reserves, or a provision for replacement of fixed assets or additions and betterments, if applicable, and when so budgeted shall be identified as to purpose. Any proposed future expenditures so budgeted shall not be expended before expenditure is shown as

specific appropriations, in the current year's budget by amendment to the budget or in a succeeding budget by passage thereof.

2.80.100 - Surplus in the County One-Time Expense Fund.

Any surplus collections, whether from overrealization of current taxes or from redemptions or tax sales specifically designated for the County One-Time Expense Fund, or otherwise, and miscellaneous revenues, shall be carried forward as surplus in the County One-Time Expense Fund and may thereupon be budgeted for any purpose authorized by this chapter at the time such budget is adopted or may be added to the current year budget by amendment thereto.

2.80.110 - Transfers to the County One-Time Expense Fund.

The Board of Supervisors may transfer to the County One-Time Expense Fund any unencumbered surplus funds remaining on hand in the County at the end of any fiscal year, provided any funds so transferred shall have been or thereupon shall be budgeted, for any one or more of the purposes authorized by this chapter, at the time such budget for the fiscal year which such transfer becomes effective was or is adopted and, if allocated to more than one purpose, in proportions or amounts fixed by the Board.

SECTION 3: This Ordinance shall be effective thirty (30) days from the passage date thereof.

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