



Legislation Details (With Board Report)

File #: 14-712 **Name:** FY 2014-15 Adopted Budget
Type: General Agenda Item **Status:** Passed
File created: 6/17/2014 **In control:** Board of Supervisors
On agenda: 6/24/2014 **Final action:** 6/24/2014
Title: Consider approval and adoption of the Fiscal Year (FY) 2014-15 Budget for the County of Monterey, incorporating the FY 2014-15 Recommended Budget and additional modifications directed by the Board at the June 10, 2014 Budget Hearings (4/5ths Vote Required). (EXHIBIT 1 REVISED VIA SUPPLEMENTAL)

Sponsors:

Indexes:

Code sections:

Attachments: 1. FY 2014-15 Adopted Budget Final Resolution - 06-24-14, 2. Adopted Position 2015 - Exh 1 to Att A - 06-24-14, 3. FY 15 Adopted Budget-Att A - 06-24-14, 4. FY 15 Adopted Budget-Att B - 06-24-14, 5. REVISED Adopted Position 2015 - Exh 1 to Att A, 6. Completed Board Order and Resolution

Date	Ver.	Action By	Action	Result
6/24/2014	1	Board of Supervisors	approved	Pass

Consider approval and adoption of the Fiscal Year (FY) 2014-15 Budget for the County of Monterey, incorporating the FY 2014-15 Recommended Budget and additional modifications directed by the Board at the June 10, 2014 Budget Hearings (4/5th Vote Required). (EXHIBIT 1 REVISED VIA SUPPLEMENTAL)

RECOMMENDATION:

It is recommended that the Board of Supervisors (Board) consider approval and adoption of the Fiscal Year (FY) 2014-15 Budget for the County of Monterey, incorporating the FY 2014-15 Recommended Budget and additional modifications directed by the Board at the June 10, 2014 Budget Hearings (4/5th Vote Required).

SUMMARY:

The County Administrative Office (CAO) presented the FY 2014-15 Recommended Budget to the Board of Supervisors at Budget Hearings on June 10, 2014. The Board approved a number of modifications and directed staff to incorporate related changes in the budget for adoption on June 24, 2014. Budget Hearing modifications directed by the Board are detailed in **Attachment A** and **Exhibit 1**. During Budget Hearings, the Board directed additional follow-up for a number of pending budgetary issues. Specific referrals and anticipated dates of response back to the Board are detailed on **Attachment B**.

DISCUSSION:

The FY 2014-15 Budget for all funds governed by the Board of Supervisors, the Board of Supervisors Acting as the Boards of Directors of individual Special Districts and Successor Agencies, and the Board of Supervisors of the Monterey County Water Resources Agency totals \$1,096,828,810. Total financing includes a beginning fund balance of \$46,907,208 and \$1,049,921,602 in revenues. Monterey County's FY 2014-15 Adopted Budget provides for 4,895 full-time equivalent (FTE) positions (**Exhibit 1**). The Board of Supervisors Acting as the Boards of Directors of individual Special Districts and Successor Agencies and the Board of Supervisors of the Monterey County Water Resources Agency will consider related budgets, inclusive in above totals, for adoption during individually convened hearings on June 24, 2014 as appropriate.

General Fund appropriations total \$554,486,334, offset by a beginning fund balance of \$9,127,155 and \$545,359,179 in revenues. The General Fund budget provides for 3,268 FTE.

Adopted Budget details are included in the FY 2014-15 Recommended Budget presented to the Board and to the public at Budget Hearings on June 10, 2014, and Board directed modifications listed in **Attachment A** and **Exhibit 1** to the Resolution of Adoption. In preparing final actions for the FY 2014-15 Adopted Budget, CAO staff noted a printing error in the Recommended Budget, which inadvertently omitted 18.0 Allocation on Loan (unfunded) positions on the “Countywide Position Summary” and the CAO “Adopted 2014 to Recommended 2015 Positions” lists in the FY 2014-15 Recommended Budget. These allocations were included in the InfoAdvantage Performance Budget system, but due to the printing error, position totals on the two referenced lists reflect incorrect totals. **Exhibit 1** correctly reflects the FY 2014-15 Recommended Budget position totals per the InfoAdvantage Performance Budget system, as well as FY 2014-15 Adopted Budget position totals by department.

The County Administrative Office recognizes that adoption of the State’s FY 2014-15 Budget could impact County operations. Staff closely monitors the County’s revenue and expenditure conditions to identify emerging issues and potential impacts that may require additional Board action. The County Administrative Office will return to the Board to address State Budget and local issues and make recommendations as necessary to maintain a balanced budget throughout the fiscal year.

OTHER AGENCY INVOLVEMENT:

All County departments and agencies participate in development of the annual budget. At the close of Budget Hearings on June 10, 2014, staff in the CAO - Budget and Analysis Division, Auditor-Controller’s Office, and Human Resources Department initiated collaborative efforts to ensure that all components of the County’s FY 2014-15 Adopted Budget are programmed in Countywide Enterprise budget, payroll, accounting, and Human Resources position tracking systems for accurate and timely implementation on July 1 of the new fiscal year.

FINANCING:

The FY 2014-15 Adopted Budget reflects the FY 2014-15 Recommended Budget and changes directed by the Board during Budget Hearings on June 10, 2014. The FY 2014-15 Budget is balanced and meets all requirements for adoption and implementation effective July 1, 2014.

Prepared by:

Approved by:

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Principal Administrative Analyst

Dewayne Woods
Assistant County Administrative Officer

June 16, 2014

- Attachments: 1) FY 2014-15 Adopted Budget Resolution
- 2) Attachment A: Additions and revisions to the FY 2014-15 Recommended Budget as directed by the Board of Supervisors during June 10, 2014 Budget Hearings
- 3) Exhibit 1: FY 2014-15 Adopted Budget Countywide Position Summary
- 4) Attachment B: Board-directed follow-up and pending Budget issues