

ORDINANCE NO. _____(N.S.)

AN ORDINANCE AMENDING ARTICLE VII OF THE SAN DIEGO COUNTY ADMINISTRATIVE CODE, RELATING TO BUDGET AND FINANCIAL PROCEDURES AND APPROPRIATION, REVENUE AND STAFFING LIMITATIONS

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Section 110 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 110. ALL OFFICES TO FOLLOW BUDGET AND FINANCIAL PROCEDURES SET FORTH IN THIS ARTICLE.

All officials, persons, officers, departments, services, institutions, districts, boards and commissions for whom or for which the Board is required to adopt an annual budget as provided for in Section 29000, et seq., of the Government Code shall be governed by the following sections of this Article which are general in their nature.

The ~~Deputy Chief Administrative Officer~~/Chief Financial Officer shall perform all duties considered necessary by the Board of Supervisors, and the Chief Administrative Officer for the formulation of the County's annual budget and for the financial management of County operations.

Section 2. Section 110.1 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 110.1. FINANCIAL REPORTS.

The ~~Deputy Chief Administrative Officer~~/Chief Financial Officer, through the Chief Administrative Officer, shall provide a quarterly budget status report to the Board of Supervisors that may also recommend changes to appropriations to address unanticipated needs or to make technical adjustments to the budget in accordance with the County Budget Act. The reports shall include projections of appropriation and revenue variances by fund and budget unit through the end of the current fiscal year. These reports shall be placed on the Board's agenda consideration and posted online as required by law.

Section 3. Section 111 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 111. ~~DEPUTY CHIEF ADMINISTRATIVE OFFICER~~/CHIEF FINANCIAL OFFICER TO SUPPLY FORMS FOR ESTIMATES OF (1) SALARIES AND EMPLOYEE BENEFITS AND (2) SERVICES AND SUPPLIES AND OTHER OBJECTS OF EXPENDITURES.

On or about the 10th day of February, the ~~Deputy Chief Administrative Officer~~/Chief Financial Officer shall present to the officer who is the head of each office, department, institution and district and to each board and commission budget forms prepared by said ~~Deputy Chief Administrative Officer~~/Chief Financial Officer on which such officer, board or commission shall prepare estimates of (1) Salaries and Employee Benefits expenditures and (2) Services and Supplies, Other Charges, Fixed Assets and Expenditure Transfers and Reimbursements for the next ensuing fiscal year.

Section 4. Section 113 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 113. ESTIMATES TO BE SUBMITTED TO ~~DEPUTY CHIEF ADMINISTRATIVE OFFICER~~/CHIEF FINANCIAL OFFICER AND CHIEF ADMINISTRATIVE OFFICER.

The officer who is the head of each office, department, institution and district and each board and commission shall file with the ~~Deputy Chief Administrative Officer~~/Chief Financial Officer and the Chief Administrative Officer on the forms furnished by the ~~Deputy Chief Administrative Officer~~/Chief Financial Officer, itemized estimates of proposed expenditures required by such office, department, institution, district, board or commission for the next ensuing fiscal year, together with an itemized estimate showing the anticipated revenue from sources other than property taxation, that will accrue to the office, department, institution, district, board or commission and such additional information thereon as may be required by the ~~Deputy Chief Administrative Officer~~/Chief Financial Officer and the Chief Administrative Officer. The estimates of Salaries and Employee Benefits, Services and Supplies, Other Charges, Fixed Assets, estimated revenues, and Expenditure Transfers and Reimbursements shall be submitted as required herein not later than the 20th day of April of each year.

Section 5. Section 113.5 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 113.5. MANAGEMENT PRACTICES.

~~—(a) The County shall reinvest general purpose revenues savings generated by maturing debt obligations and/or refinancings to accelerate repayment of outstanding debt obligations (including pension unfunded actuarial accrued liability and/or economic defeasance of outstanding debt obligations) and/or to avoid the issuance of new debt obligations by cash financing capital projects.~~

(a) The County shall invest one-time over-realized general purpose revenue generated by greater-than-anticipated assessed value growth to restore the General Fund Reserve to the minimum required balance. If the General Fund Reserve minimum required balance is satisfied, the County shall invest one-time over-

realized general purpose revenue generated by greater-than-anticipated assessed value growth to accelerate payment of pension unfunded actuarial accrued liability.

~~—(b) The County shall invest one-time over-realized general purpose revenue generated by greater-than-anticipated assessed value growth to accelerate payment of pension unfunded actuarial accrued liability.~~

~~(c)~~(b) The Debt Advisory Committee, as established by the Chief Administrative Officer, shall provide direct oversight on long-term financings and the portfolio of the County's long-term obligations excluding un-securitized leases and/or loans for permanent road divisions as authorized by Board of Supervisors policy. The Debt Advisory Committee shall assess the ability of the County to repay the obligation, identify the funding source of repayment, evaluate the impact of the ongoing obligation on the current budget and future budgets, assess the maintenance and operational requirements of the project to be financed, and consider the impact on the County's credit rating.

~~(d)~~(c) Long-Term Obligations shall not be used to finance current operations or for recurring needs.

~~(e)~~(d) Annual principal and interest payments on Long-Term Obligations of the General Fund shall not exceed 5% of General Fund revenue.

Section 6. Section 114 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 114. ~~DEPUTY CHIEF ADMINISTRATIVE OFFICER/~~ CHIEF FINANCIAL OFFICER TO FILE BUDGET ESTIMATES WITH CHIEF ADMINISTRATIVE OFFICER.

On or about the fourth week of May of each year the ~~Deputy Chief Administrative Officer/~~Chief Financial Officer shall file with the Chief Administrative Officer who in turn shall file with the Board, a copy of the tabulation of the budget estimates of proposed expenditures and anticipated revenue for each office, department, institution, district, board and commission for the next ensuing fiscal year, as required by the provisions of Section 29062 of the Government Code.

Section 7. Section 115 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 115. CHIEF ADMINISTRATIVE OFFICER TO EXAMINE BUDGET ESTIMATES, HOLD HEARINGS AND SUBMIT RECOMMENDATIONS TO BOARD.

The Chief Administrative Officer, upon receipt of budget estimates filed as provided in Section 113, shall, as required by Section 29061 of the Government Code, immediately proceed to examine the same and make such investigations and studies in regard thereto as ~~he~~ they may deem necessary, and to hold hearings on said budget estimates and to examine such estimates, which said hearings and examinations shall be concluded by said Chief Administrative Officer and ~~his~~ their recommendations with respect to said estimates submitted to the Board in May of each year.

Section 8. Section 116 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 116. BOARD TO EXAMINE BUDGET ESTIMATES AND APPROVE BUDGET RECOMMENDATIONS OF CHIEF ADMINISTRATIVE OFFICER.

Upon submission to the Board of Supervisors of the ~~Deputy Chief Administrative Officer~~/Chief Financial Officer's tabulation of budget estimates and the recommendations of the Chief Administrative Officer with respect thereto, said Board shall consider them and make such revisions, reductions or additions as it deems advisable. Unless the Board finds it impractical to do so, not later than the fourth week of June of each year, the Board shall approve by resolution the tabulation with the revisions, additions and changes in conformity with its judgement and conclusions as to a proper financial program for the next succeeding fiscal year in accordance with Section 29064 of the Government Code.

Section 9. This ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY

CLAUDIA G. SILVA

COUNTY COUNSEL

By: Walter J. de Lorrell III, Chief Deputy County Counsel

