

RESOLUTION NO. 14-30

**CITY OF MILLBRAE, COUNTY OF SAN MATEO
STATE OF CALIFORNIA**

RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR 2014-2015

WHEREAS, the City Manager presented a Proposed Annual Budget for Fiscal Year 2014-2015 detailing anticipated revenues, expenditures, contributions, debt service and authorized full-time equivalent positions; and,

WHEREAS, the City Council conducted a study session on May 31, 2014, for the purpose of reviewing the Fiscal Year 2014-2015 Proposed Annual Budget and discussion of the critical financial issues facing the City of Millbrae, and inviting public comment on the items contained within: and,

WHEREAS, the City Council has now considered the Proposed Budget for Fiscal Year 2014-2015 thereto,

NOW, THEREFORE BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF MILLBRAE does hereby adopt the Proposed Budget for Fiscal Year 2014-2015.

Scope

This resolution defines the authority and responsibilities of the City Manager in implementing the Fiscal Year 2014-2015 Approved Budget of the City of Millbrae. Former budget resolutions for the City of Millbrae are hereby superseded in their entirety.

Definitions

- 1.1 "Approved Budget" is the budget adopted by the City Council on June 10, 2014 for Fiscal Year 2014-2015, including subsequent transfers, labor agreements as well as employee service changes due to promotions, merit increases, and re-allocations through June 30,2015.
- 1.2 "Revenue" includes Property Tax, License and Franchise Fees, Other Fines, Forfeitures and Penalties, Federal and State, Services, and Operating Transfers.
- 1.3 "Appropriation" includes expenditures for Salary and Benefits, Services and Supplies, Capital Outlay and Operating Transfers.
- 1.4 "Departments" are City Council, City Administration, Community Development, Finance, Fire, and Public Works.
- 1.5 "Full Time Employee" is one full- time regular position.

Authorized Staffing

- 2.1 The full-time staffing depicts the level of authorized full-time staffing in the Approved Budget by Department.
- 2.2 An increase or decrease, in full-time staffing levels as authorized by the Approved or Amended Budget must be approved by the City Council.
- 2.3 A reassignment of authorized full-time employees and the personnel service funding associated with a reassignment may be made at the discretion of the Department Head with the approval of the City Manager.

Appropriations

- 3.1 The approved expenditures for Fiscal Year 2014-2015 shall be set forth in the Proposed Budget Documents and incorporated within.
- 3.2 The City Manager is authorized to increase appropriations of the budget only when funds are received in the form of Developer fees. These funds, by their nature, must be expended in accordance with Council policy in relation to development of the project. This authority is limited to only the portion of Developer fees set aside for reimbursement of City expenditures for processing the required permits and other approvals as well as project oversight.
- 3.3 All Fiscal Year 2014-2015 appropriations remaining unexpended at June 30, 2015 shall revert to the Fund Balance of their respective Funds.

Appropriation Transfers from Contingency

- 4.1 Appropriation transfers from contingency reserve up to and including \$100,000 may be approved by the City Manager. Transfers in excess of \$100,000 shall be approved by the City Council by resolution, except for payments to employees for vacation and sick leave termination, which may be approved by the City Manager.

Other Appropriation Transfers

- 5.1 An Appropriation transfer within the same Department must be approved by the City Manager.
- 5.2 Appropriation transfers between two or more Departments and/or Funds up to and including \$100,000 may be approved by the City Manager. Appropriation transfers in excess of \$100,000 shall be approved by the City Council by resolution.

Encumbrances

- 6.1 All purchase order commitments encumbered at June 30, 2014 are hereby re-encumbered in Fiscal Year 2014-2015. The exact dollar amount of such re-encumbrances shall be

determined after the City accounts have been closed and reconciled for the 2013-2014 Fiscal Year and such amounts shall be reflected as adjustments to the Approved Budget.

Miscellaneous Controls

- 7.1 Expenditures at the Department and Fund level shall not exceed the Approved or Amended Budget by Fund.
- 7.2 Deficiencies in an expenditure class at the Department and Fund level must be corrected by an intra or inter-departmental appropriation transfer or an appropriation transfer from the contingency reserve budget. As stated in section 4.1, any such transfers in excess of \$100,000 require approval of the City Council by resolution except for payments to employees for vacation and sick leave termination, which may be approved by the City Manager. If such additional funds are not available, the City Manager shall take such steps as are necessary to reduce expenditures in said Department including restriction on purchase orders.

Mid-year Budget Review

- 8.1 On or before February 28, 2015, the City Council shall receive a Mid-year Budget Review including the following information:


The-re-estimate of the Fiscal Year 2014-2015 financial condition of all Funds including the Revenues and Expenditures projected by June 30, 2015. The projected Fund Balance and recommendations for eliminating any projected June 30, 2015 Fund deficits.

REGULARLY PASSED AND ADOPTED this 10th day of June 2014.



Mayor

ATTEST:



City Clerk

I do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the City of Millbrae this 10th day of June 2014, by the following vote:

AYES:	COUNCILMEMBERS:	Lee, Gottschalk, Colapietro, Oliva, and Holober
NOES:	COUNCILMEMBERS:	None
ABSENT:	COUNCILMEMBERS:	None
ABSTAIN:	COUNCILMEMBERS:	None
EXCUSED:	COUNCILMEMBERS:	None



CITY CLERK