ANALYSIS

This ordinance amends Title 4 – Revenue and Finance of the Los Angeles County Code, by amending Chapter 4.12, which sets forth the procedures for adopting the County budget. This amendment changes certain dates to align the Budget adoption process with provisions of the Government Code. The amendment also repeals Section 4.12.130, and makes certain ministerial changes.

JOHN F. KRATTLI
County Counsel

By
SHAHIEDAH S. COATES
Senior Associate County Counsel
Government Services Division

SSC:er

ORDINANCE NO. 2013-0004

An ordinance amending Title 4 – Revenue and Finance of the Los Angeles County Code, relating to the County Budget procedures.

The Board of Supervisors of the County of Los Angeles ordains as follows:

SECTION 1. Section 4.12.020 is hereby amended to read as follows:

4.12.020 Transmission of forms for budget estimates.

On or before the 15th day of January of each year, the chief executive officer or county auditor ~~and the chief administrative officer~~ shall transmit to each officer, board, commission or person budget forms prepared by said ~~auditor or~~ chief ~~administrative~~ executive officer or auditor on which each such officer, board, commission or person shall prepare his or its estimates of expenditures and revenues for the next ensuing fiscal year.

SECTION 2. Section 4.12.030 is hereby amended to read as follows:

4.12.030 Filing of estimates with chief executive officer or auditor ~~and chief administrative officer --~~ Time limit.

~~As soon as completed~~As directed by the chief executive officer or the auditor, and on or before March 31st of each year, each such officer, board, commission or person who is (or which is) the administrative head of a separate department, service or district, shall file with the chief executive officer or county auditor ~~and chief administrative officer~~, on such forms furnished by the chief executive officer or county auditor ~~and chief administrative officer~~, itemized estimates of expenditures required by such department, service or district for the next ensuing fiscal year, together with an itemized estimate showing the probable revenue from sources other than taxation that

will accrue to his or its department, office, service or district, and such additional information thereon as may be required by the chief executive officer or county auditor ~~or chief administrative officer~~.

SECTION 3. Section 4.12.040 is hereby amended to read as follows:

4.12.040 Estimates -- Investigations and hearings by chief ~~administrative~~ executive officer.

The chief ~~administrative~~ executive officer, upon receipt of such estimates, shall immediately proceed to examine the same and make such investigations and studies and to hold departmental hearings in regard thereto as he may deem necessary. Said departmental hearings and examinations shall be concluded by the chief ~~administrative~~ executive officer and his decision arrived at on or before May 31st ~~June 23rd~~ of each year.

SECTION 4. Section 4.12.050 is hereby amended to read as follows:

4.12.050 Estimates -- Filing with board of supervisors -- Time limit.

A. On or before June ~~23rd~~ 30th of each year, the chief ~~administrative~~ executive officer shall file with the board of supervisors and with each member thereof a copy of his compilation of the budget estimates of expenditures and probable revenue from sources other than taxation for each such department, service or district for the next ensuing fiscal year, and his recommendations thereon.

B. Any differences between the recommendations of the chief ~~administrative~~ executive officer and the estimates as submitted shall be clearly indicated in the recommendations and comments of the chief ~~administrative~~ executive officer.

SECTION 5. Section 4.12.070 is hereby amended to read as follows:

4.12.070 ~~Proposed~~ Recommended budget -- Preparation and approval.

As soon as practicable, the board of supervisors shall cause to be made such revisions, additions or changes in the chief ~~administrative~~ executive officer's recommendations as are deemed necessary or advisable, and after such revisions, additions or changes shall have been made therein, and on or before June 30th of each year, the board shall adopt an order approving the same and such recommendations, together with such revisions, additions or changes, shall constitute the ~~proposed county~~ approved recommended budget for the next ensuing fiscal year. Any official or person whose estimates have been so revised~~, reduced or increased~~ by the board shall be given the opportunity to be heard thereon before the board during or prior to public hearings on the ~~proposed~~ recommended budget as required by Section 14.12.100.

SECTION 6. Section 4.12.080 is hereby amended to read as follows:

4.12.080 ~~Proposed~~ Approved recommended budget -- Printing.

The ~~proposed~~ approved recommended budget ~~as so approved by the board of supervisors~~ shall be reproduced for distribution, as required by Section 29065 of the Government Code.

SECTION 7. Section 4.12.090 is hereby amended to read as follows:

4.12.090 ~~Proposed~~ Approved recommended budget -- Notice of distribution.

The board of supervisors shall, on or before ~~June 30th~~September 8th of each year, cause to be published once in a newspaper of general circulation throughout the county notice that the ~~proposed~~ approved recommended budget has been prepared and will be available on and after the date of publication~~on and after June 30th~~ for

distribution to ~~the taxpayers~~any member of the public ~~desiring a copy thereof~~. Such notice shall conform in form and substance with the provisions of Section ~~29066~~29080 of the Government Code.

SECTION 8. Section 4.12.100 is hereby amended to read as follows:

4.12.100 Hearing on ~~proposed~~ approved recommended budget and adoption of final budget.

A. On or before ~~the July 10th~~ September 8th of each year but not less than 10 days subsequent to the date that the approved recommended budget is available to ~~taxpayers~~any member of the public ~~desiring a copy thereof~~, the board of supervisors shall commence public hearing on such ~~proposed~~ approved recommended budget, at which hearing any ~~taxpayer~~ member of the public may appear and be heard for or against any part of the budget. Such hearing shall be continued from day to day until concluded, but not to exceed a total of ~~10~~ 14 calendar days.

B. The board of supervisors, on or before ~~August 1st~~October 2nd of each year, shall finally determine and by resolution adopt the budget for the next ensuing fiscal year.

SECTION 9. Section 4.12.110 is hereby amended to read as follows:

4.12.110 Resolution fixing tax rates -- Preparation and adoption.

On or before the first meeting of the board of supervisors in~~day of~~ September of each year, or as otherwise provided through application of Section 29100~~.1~~ of the Government Code, the county auditor shall prepare and submit to the board of supervisors a form of resolution in which shall be set forth the amount of money necessary to meet the estimated expenditures for the next ensuing fiscal year, as finally

determined, less the total of the estimated revenues from sources other than taxation, together with the tax rates necessary to raise the amount of such estimated expenditures. The board of supervisors shall adopt said resolution on or before the first meeting of the board in~~day of~~ September of each year, or as otherwise provided by Section 29100.~~1~~ of the Government Code.

SECTION 10. Section 4.12.120 is hereby amended to read as follows:

4.12.120 Changes in appropriations after final budget adoption.

A. After the adoption of the final budget by the board of supervisors as provided for in this chapter, each request for transfer, addition to, cancellation of, or other change in any budget appropriations (except in cases of emergency) shall be submitted by each officer, board, commission or person at the head of any department, service or district to the county auditor. The auditor shall report on such request as to the availability of funds, or to such other facts as conditions may require, and shall transmit such request, together with his report thereon, to the chief ~~administrative~~executive officer.

B. The chief ~~administrative~~executive officer, upon receipt of the report of the auditor, shall make a recommendation on such proposed transfer, addition to or cancellation of, or other change on any budget appropriation, and file the same, together with the report of the auditor, with the board of supervisors.

C. The chief ~~administrative~~executive officer may approve transfers and revisions of appropriations among objects and sub-objects within a budget unit.

SECTION 11. Section 4.12.130 is hereby repealed:

~~**4.12.130 Work program allotments.**~~

~~As may be required by the chief administrative officer, each department head,~~

~~officer, board or commission hereinbefore specified in this chapter shall submit for approval to the chief administrative officer, with his or its budget request, a proposed spending schedule or work program for the ensuing year on forms furnished by the chief administrative officer, which shall be modified to conform to the respective appropriations as finally allowed by the board of supervisors. Such spending schedule or work program, if finally approved by the board of supervisors, shall constitute the work program allotments to the appropriation accounts. In case of emergency or unusual circumstances which could not be anticipated at the time of apportionment, an adjustment to the allotment may be made on the request of the department head and the approval of the chief administrative officer. Each request for such adjustment shall be prepared on forms furnished by the chief administrative officer. After the allotment schedule has been established or fixed, as heretofore provided, no department or officer shall expend or cause to be expended during any period a sum greater than the amount set forth for the particular activity in the allotment schedule so established, unless such schedule has been modified as herein provided.~~

SECTION 12. Section 4.12.140 is hereby amended to read as follows:

4.12.140 Equipment detail requirements.

Each department head, officer, board or commission hereinbefore specified in this chapter shall submit for approval to the chief ~~administrative~~ executive officer with his or its budget request, a supporting detail of all capital outlay, and shall list items separately, showing the number and estimated cost of each. This equipment detail shall be subject to modification by the chief ~~administrative~~ executive officer to conform to the respective appropriations as finally allowed by the board of supervisors~~, and copies~~

~~thereof shall be transmitted by him to the respective department head, officer, board or commission, the purchasing and stores department, and county auditor. The auditor, in certifying contracts or purchase orders or other encumbrances of such capital outlay items, shall consider only those capital outlay appropriation items to be available for encumbrance or expenditure as shall conform to the equipment detail as approved by the chief administrative officer~~. In case of emergency or unusual circumstances, which could not be anticipated at the time of approval, a modification of the equipment detail within the amount of the appropriation therefor may be made on the request of the department head, officer, board or commission and the approval of the chief ~~administrative~~ executive officer.

SECTION 13. Section 4.12.150 is hereby amended to read as follows:

4.12.150 Carrying forward of encumbered funds.

At the close of each fiscal year, the auditor~~-controller~~ shall carry forward encumbrances, and disbursements applicable to such encumbrances shall be accounted as expenditures of the year in which payment is made. Encumbered funds which were carried forward and not required to liquidate such encumbrances shall automatically revert to appropriation for contingencies.

[412010DLCC]

SECTION 14. This ordinance shall be published in The Daily Commerce a newspaper printed and published in the County of Los Angeles.

Chairman

ATTEST:

Sachi A. Hamai
Executive Officer -
Clerk of the Board of Supervisors
County of Los Angeles

I hereby certify that at its meeting of February 26, 2013 the foregoing ordinance was adopted by the Board of Supervisors of said County of Los Angeles by the following vote, to wit:

	Ayes		Noes
Supervisors	Mark Ridley-Thomas	Supervisors	None
	Zev Yaroslavsky		
	Don Knabe		
	Michael D. Antonovich		

Effective Date: March 28, 2013

~~Operative Date:~~

Sachi A. Hamai
Executive Officer -
Clerk of the Board of Supervisors
County of Los Angeles

I hereby certify that pursuant to Section 25103 of the Government Code, delivery of this document has been made.

SACHI A. HAMAI
Executive Officer
Clerk of the Board of Supervisors

By _____
Deputy

APPROVED AS TO FORM:
JOHN F. KRATTLI
County Counsel

By _____
Richard D. Weiss
Chief Deputy County Counsel

S:\Ordinances\County Counsel\2013\2013-0004