



# County of Sonoma

## State of California

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Date: March 10, 2026

Item Number: \_\_\_\_\_

Resolution Number: \_\_\_\_\_

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4/5 Vote Required

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**Concurrent Resolution of the Board of Supervisors of The County of Sonoma, State of California, and all Public Entities for which the Board of Supervisors Acts as the Board of Directors or Commissioners, adjusting the FY 2025-26 Revised Budget and delegating authority to the County Executive's Office and Auditor-Controller-Treasurer-Tax Collector to adjust payroll benefits contribution rates for remaining Fiscal Year 2025-26 pay periods to align biweekly payroll collections with projected funding needs of internal services funds. (4/5 Vote Required)**

**Whereas**, the Board has adopted the Fiscal Year 2025-26 Budget for all Governmental Entities within its jurisdiction, in accordance with Section 29088 of the Government Code of the State of California; and

**Whereas**, the Government Code allows for adjustments to the Adopted Budget during the 2025-26 Fiscal Year; and

**Whereas**, the County manages several Internal Services Funds (ISF) used to collect funding contributions from departments and agencies of the County for centrally provided services, such as Unemployment Insurance, Enterprise Resource Planning system administration, and contributions for pension and other post-employment benefits; and

**Whereas**, the Internal Services Funds are funded via biweekly employer payroll contributions made by departments, and departments' payroll contribution rates are estimated as part of the annual budget development process and were approved via the FY 2025-26 budget adoption

resolution; and

**Whereas**, Human Resources and the County Executive’s Office anticipate needing to adjust payroll contribution rates for the unemployment and other-post employment ISFs for remaining pay periods in Fiscal Year 2025-26 to align the inflow of funds with anticipated funding needs.

**Now, Therefore, Be It Resolved** that the County Auditor-Controller-Treasurer-Tax Collector is hereby authorized and directed to adjust the Fiscal Year 2025-26 Revised Budget for the attached increases/decreases listed in Exhibit “A”. Also, authorize the Auditor-Controller-Treasurer-Tax Collector and County Executive’s Office to complete minor budgetary corrections that do not cumulatively increase spending authority in any one departmental budget; and

**Be It Further Resolved** that the Board delegates authority to the County Executive’s Office and Auditor-Controller-Treasurer-Tax Collector, in collaboration with the Human Resources Department, to adjust employer payroll contribution rates for Unemployment Insurance and Other Post-Employment Benefits Internal Service Funds to align employer payroll contributions for remaining FY 2025-26 pay period with anticipated funding needs, as long as aggregate contribution rate changes do not create a net budgetary appropriations increase for contributing departments.

**Supervisors:**

Rabbitt:	Coursey:	Gore:	Hopkins:	Hermosillo:
Ayes:	Noes:	Absent:	Abstain:	

**So Ordered.**