



# County of Sonoma

State of California

Date: June 17, 2022

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

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

☐ 4/5 Vote Required

**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; Adopting the Fiscal Year 2022-23 Budget for all Governmental Entities within its Jurisdiction.**

**Whereas**, the Board of Supervisors of the County of Sonoma ("Board"), as the governing body of the County and as the Directors and Commissioners of its Internal Service and Enterprise Funds, Special Districts, and Community Development Commission, has made available for public review the recommended budget for Fiscal Year 2022-23 for the governmental entities within its jurisdiction ("Fiscal Year 2022-23 Recommended Budget"), in accordance with Section 29080 of the Government Code, State of California, and

**Whereas**, the Board has completed Budget Hearings, as required by Sections 29080 and 29081 of the Government Code, State of California, and

**Whereas**, the Board has reviewed the Recommended Fiscal Year 2022-23 Budget and made recommendations and revisions thereto as authorized by Section 29088 of the Government Code, State of California, and

**Whereas**, at this time, it is the desire of the Board to adopt a Fiscal Year 2022-23 Budget by reference for all governmental entities within its jurisdiction, and

**Whereas**, the Federal Americans with Disabilities Act of 1990 (ADA) is wide-ranging legislation intended to make American Society more accessible to people with disabilities, and

**Whereas**, the County has an updated ADA Transition Plan with a multi-year schedule for additional ADA barrier removal that is addressed in the Fiscal Year 2022-23 Recommended Budget reviewed in the Budget Hearings.

**Now, Therefore, Be It Resolved and Ordered** that the Fiscal Year 2022-23 Recommended Budget, adjusted for 1) the attached increases/decreases changes and direction listed in Exhibit A, and 2) Supplemental Adjustments listed in Exhibit C, of the Budget Hearing Materials and Reports Materials, be adopted by

reference as the Fiscal Year 2022-23 Adopted Budget for the governmental entities listed in Exhibit B, in accordance with Sections 29088 through 29092 of the Government Code, State of California.

**Be It Further Resolved** that the Human Resources Director, with the concurrence of the County Administrator, is authorized to make technical changes to departmental position allocation lists to conform to the position allocation changes included in Exhibit D, as updated by Board direction in the Budget Hearings, and all previous Board actions. This includes the extension of any filled time-limited allocations set to expire on June 30, 2022 to the new date of October 4, 2022, to allow Human Resources sufficient time to request and administer the implementation of layoff processes, and an adjustment of the term of identified time-limited positions necessary to deliver services and complete projects continued into the 2022-23 fiscal year per the adopted budget and authorized adjustments thereto.

**Be It Further Resolved** that the County Auditor-Controller-Treasurer-Tax Collector and the County Administrator are authorized to make changes and adjustments to the Recommended 2022-23 Fiscal Year Budget and related appropriations resolution to conform the Adopted Fiscal Year 2022-23 Budget to the recommendations and revisions made by the Board during the hearing process in accordance with Section 29088 of the Government Code.

**Be It Further Resolved** that the County Auditor-Controller-Treasurer-Tax Collector and the County Administrator are authorized to complete any necessary budgetary and accounting transfers and adjustments to implement the adopted FY 2022-23 budget and to re-establish valid prior year encumbrances in FY 2022-23. Such adjustments shall include but not be limited to decreasing appropriations in any and all funds associated with projects initiated prior to the 2021-22 fiscal year-end to meet actual available resources. Authority includes budgetary adjustments necessary to the FY 2022-23 appropriations in the Capital Projects fund and related funding sources to match actual year-end available balances once the FY 2021-22 fiscal year is closed.

**Be It Further Resolved** that the County Auditor-Controller-Treasurer-Tax Collector and the County Administrator are authorized to complete any necessary budgetary and accounting adjustments necessary to assign year-end actual fund balances, and increasing or decreasing appropriations to close out the FY 2021-22 fiscal year for previously approved projects, operations and maintenance expenses.

**Be It Further Resolved** that the County Auditor-Controller-Treasurer-Tax Collector and the County Administrator are authorized to establish new funds and complete any necessary budgetary and accounting transfers and adjustments to comply with Generally Accepted Accounting principles (GAAP). This authority applies to

FY 2021-22 and includes adjustments made during the year-end close period as well as to post audit adjustments as the Comprehensive Annual Financial Report (CAFR) is being compiled.

**Be It Further Resolved** that the County Auditor-Controller-Treasurer-Tax Collector and the County Administrator are authorized to temporarily transfer cash between certain County funds during the last thirty days of the current fiscal year subject to all applicable laws and government accounting standards and principles as necessary in order to maintain appropriate levels of working capital to ensure service delivery continuation for mandated services, and to prevent temporary negative fund balances due to delays in the receipt of anticipated revenues. This authorization covers permissible temporary cash transfers within the governmental fund types of the general fund, enterprise funds, internal service funds and special revenue funds as well as from any of the first three of these fund types to any of the other specified fund types, to the extent allowable under law.

**Be It Further Resolved** that the Board authorizes County Administrator and the Auditor-Controller-Treasurer-Tax Collector to transfer to the Sonoma County Employee Retirement Association (SCERA) up to the maximum annual amount allowed to prepay Fiscal Year 2022-23 and future Fiscal Year 2023-24 employer contributions covering normal and unfunded liability costs per the SCERA policy to be retained on deposit.

**Be It Further Resolved** that the Board, in accordance with California Government Code Section 31454, authorizes County payroll to implement the Fiscal Year 2022-23 employer and employee retirement system contribution, to be equal at least to the rates previously adopted by the Sonoma County Employees' Retirement Association (SCERA) Board of Retirement on March 17, 2022, via Resolution #158.

**Be It Further Resolved** that the Board directs that the future rates established by the County Administrator and the Auditor-Controller-Treasurer-Tax Collector to collect the necessary contributions to make the annual payment on Pension Obligation Bonds (POB) issued by the County, and authorizes County Payroll to collect contributions to meet annual Other Post-Employment Benefits (OPEB) obligations, be adopted through their inclusion in the annual Budget.

**Be It Further Resolved** that the Board authorizes County Payroll to collect contributions equal to 0.5% of pensionable payroll in order to make pre-payment contributions toward the County's share of the retirement system's Unfunded Actuarial Accrued Liability, and that these payments be directed toward the longest outstanding layers of the County's share of Unfunded Actuarial Accrued Liability as determined by annual actuarial valuation of the Sonoma County Employees' Retirement Association.

**Be It Further Resolved** that the Board declares its intent to continue allocating funds in future years to identify and remove physical and programmatic barriers to County services.

**Be It Further Resolved** that the Board directs all department and agency heads of the County to examine all possible programmatic and operational means to ensure accessibility of their programs and services to avoid more costly and time-consuming construction or remodeling projects to remove barriers.

**Be It Further Resolved** that the Board authorize the County Administrator to distribute any Fiscal Year 2021-22 year-end General Fund balance that is not assigned in line with guidance in the Adopted Budget resolution (also referred to as “the waterfall”) as follows:

- Utilize first \$416,291 to bring the FY22-23 beginning contingency balance to \$5,000,000.
- Utilize the next \$1,000,000 to create and fund an integrated food distribution plan.
- Remaining available funds will be discussed at a future Board meeting, where the Board will consider the following limited items:
  - Items in section “B” of the Exhibit A (Budget Adjustment Tool) that were not withdrawn
  - Contribution for paying down Pension Unfunded Liability Down
  - Contribution to Reserves
  - Contributions to County Center/Deferred Maintenance
  - Contribution to Roads
  - Contribution to contingencies

**Be it Further Resolved** that necessary budgetary and accounting adjustments be made to move the designated balances for the FEMA Audit Reserve (\$10,630,000) and for the Resiliency Project Funding (\$4,706,962) within the General Fund Reserve, illustrated in Attachment A of the Fund Balance Memo of the Budget Hearing Binder Tab 8, to the new “Reserved Purposes Fund”. This adjustment is deemed necessary to allow easier access to these funds throughout the course of the fiscal year and are not best categorized as General Fund Reserves.

**Be it Further Resolved** that the Board approves the moving of the Community Development Commission’s Ending Homelessness team to a newly established Homeless Services Division in the Department of Health Services and directs staff to begin implementation efforts including meet and confer with labor organizations to eventually transfer 11.0 FTE position allocations from the Community Development Commission to the Department of Health Services.

**Be it Further Resolved** that with respect to the Sonoma County Water Agency (“Water Agency”) this Board hereby finds, determines, declares and orders as follows:

1. The Warm Springs Dam/Russian River Project ("the Project") was approved by the United States Congress (Public Law 516, 81<sup>st</sup> Congress, 2<sup>nd</sup> Session), by the California Legislature (Water Code sections 12699 and 12700) and the Water Agency's indebtedness arising from the Project ("the indebtedness") was approved by the Water Agency's voters in elections held in 1955, 1974 and 1979. The Water Agency levies a tax at a rate necessary to pay the indebtedness so as to ensure a continuation of the benefits of the Project.

2. Costs associated with the Project include the contractual obligations owed to the federal government and other public agencies as identified and discussed in the August 2001 "Report to the Board of Directors of the Sonoma County Water Agency on Financing the Costs of the Russian River Project" ("the Report"). Additional obligations include the obligations relating to the operation of Warm Springs Dam and the Russian River Project that will be imposed on the Water Agency during Fiscal Year 2022-23 under the Biological Opinion issued by the National Marine Fisheries Service in September 2008. Other Water Agency revenues are not reasonably available to fund these increased costs due to the need to fund other obligations identified in the Recommended Budget, including but not limited to funding other Water Agency non-Project obligations and programs.

3. The rate of the tax levied for the indebtedness for fiscal year 2022-23 is a rate reasonable, necessary and appropriate to discharge the Water Agency's voter-approved indebtedness, including an amount appropriate for necessary reserves, after taking into account funds available from the Water Agency's General Fund and other Water Agency funds. Accordingly, this Board concludes that the Water Agency's taxes for the Project have been and are levied in full compliance with the requirements of Article 13 A, section 1(b)(1), Revenue & Taxation Code section 96.31 and Government Code section 29100.

4. The County Counsel is directed to advise this Board and the General Manager as to lawful appropriations that can be made from taxes levied for the Project to pay the indebtedness.

#### **Exhibits**

Exhibit A: Board Approved Budget Adjustments (Budget Hearing Binder Tab 4)

Exhibit B: Governmental Agencies included within the FY2022-23 Budget

Exhibit C: Supplemental Adjustments (Budget Hearing Binder Tab 13)

Exhibit D: Position Allocation Listing

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**Supervisors:**

Gorin:

Rabbitt:

Coursey:

Hopkins:

Gore:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**