



# County of Sonoma

## State of California

Date: June 10, 2020

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

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

☐ 4/5 Vote Required for item (3)

**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; Approving the Fiscal Year 2020-21 Recommended Budget for all Governmental Entities within its Jurisdiction; and Addressing ADA Requirements.**

(1) authorizing the County Administrator and Auditor-Controller-Treasurer-Tax Collector to complete any necessary budgetary and accounting transfers and adjustments to implement the Recommended FY 2020-21 budget, re-establish valid prior year encumbrances; and adjustments in the Capital Projects fund to match actual year-end available balances;

(2) complete any necessary budgetary and accounting adjustments necessary to assign year-end actual fund balances, and to close out the fiscal year;

(3) delegate authority to the Auditor-Controller-Treasurer-Tax Collector and County Administrator to execute budgetary adjustments to close-out Fiscal Year 2019-20 (4/5 Vote Required);

(4) transfer funds to the Sonoma County Employee Retirement Association (SCERA ) up to the maximum annual amount allowed to prepay Fiscal Year 2020-21 and future year FY 2021-22 employer contributions;

(5) implement the Fiscal Year 2020-21 employer and employee contribution rates to, at a minimum, be equal to the rates as adopted by SCERA; and

(6) establish payroll rates necessary to make the annual payment on Pension Obligation Bonds (POB) issued by the County, and to, at a minimum, meet annual Other Post-Employment Benefits (OPEB) annual contribution;

(7) Sonoma County Water Agency Board making findings and issuing orders as it relates to the Warm Springs Dam/Russian River Project;

**Whereas**, the Board of Supervisors of the County of Sonoma ("Board"), is 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,

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**Whereas**, the Board has considered the Fiscal Year 2020-21 Recommended Budget, as required by Sections 29063 of the Government Code, State of California; and

**Whereas**, it is the desire of the Board to approve a Fiscal Year 2020-21 Recommended Budget by reference for all governmental entities within its jurisdiction as required by Section 29064 of the Government Code, State of California, for the purposes of having authority to spend until the Budget is adopted; and

**Whereas**, as required by Section 29065 of the Government Code, State of California, the Fiscal Year 2020-21 Recommended Budget has been made available to the public; and

**Whereas**, the Board in accordance with the provisions of Article 4 of the County Budget Act, will adopt the Fiscal Year 2020-21 Budget resolution no later than October 2, 2020; 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 2020-21 Recommended Budget that will be reviewed during the Budget Hearings in September 2020.

**Now, Therefore, Be It Resolved and Ordered** that the Fiscal Year 2020-21 Recommended Budget be adjusted for Supplemental Adjustments, included as Exhibit A, in accordance with Section 29063 of the Government Code, State of California.

**Be It Further Resolved** that the governmental entities listed in Exhibit B are included by reference.

**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 C, as updated by Board direction, and all previous Board actions, and position allocation changes as a result of supplemental adjustments included in Exhibit A.. Such changes shall also include the extension of any filled time-limited positions with an end date of June 30, 2020, necessary to deliver services and complete projects continued into the 2020-21 fiscal year, to October 5, 2020,.

**Be It Further Resolved** in accordance with Section 29124 of the Government Code, State of California, that the Auditor-Controller-Treasurer-Tax Collector is authorized to approve payments beginning July 1, 2020, in amounts not to exceed the amounts set forth in the Recommended Budget for the support of the budget units included in Exhibit B.

**Be It Further Resolved** that the Auditor-Controller-Treasurer-Tax Collector and the County Administrator are authorized to complete any necessary budgetary adjustments and accounting transfers and adjustments to implement the recommended FY 2020-21 budget and to re-establish valid prior year encumbrances in FY 2020-21. Such adjustments shall include but not be

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limited to decreasing appropriations in any and all funds associated with projects initiated prior to the 2019-20 fiscal year-end to meet actual available resources. Authority includes budgetary adjustments necessary to the FY 2020-21 appropriations in the Capital Projects fund to match actual year-end available balances once the FY 2019-20 fiscal year is closed.

**Be It Further Resolved** that the 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 2019-20 fiscal year for previously approved projects, operations, and maintenance expenses. **(4/5 Vote Required)**

**Be It Further Resolved** that the Auditor-Controller-Treasurer-Tax Collector and the County Administrator in accordance with Section 29125 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 2019-20 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. **(4/5 Vote Required)**

**Be It Further Resolved** that the 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. 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 the 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 2020-21 and future Fiscal Year 2021-22 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 2020-21 employer and employee retirement system contribution, to be equal to at least the rates previously adopted by the Sonoma County Employees' Retirement Association (SCERA) Board of Retirement on May 8, 2020, via the association's Resolution #148.

**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 appropriations to make the annual payment on Pension Obligation Bonds (POB) issued by the County, and authorizes County Payroll to collect appropriations to meet annual Other Post-Employment Benefits (OPEB) obligations, be adopted through their

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inclusion in the annual Budget.

**Be It Further Resolved** that consistent with established Budget & Financial Policies the Board authorizes County Payroll to collect appropriations 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, within available means, continue allocating funds in future years to identify and remove physical and programmatic barriers to County services, and

**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 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 2020-21 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 2020-21 is a rate reasonable, necessary and appropriate to discharge the Water Agency's voter-approved indebtedness, including an amount appropriate for necessary reserves,

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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.

**Supervisors:**

Rabbitt:

Zane:

Gore:

Hopkins:

Gorin:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**