



Legislation Text

File #: 2021-0425, **Version:** 1

To: Board of Supervisors, Board of Directors
Department or Agency Name(s): County Administrator's Office
Staff Name and Phone Number: Natalie Brunamonte, 565-8565
Vote Requirement: 4/5th
Supervisory District(s): Countywide

Title:

Fiscal Year 2020-21 Third Quarter Consolidated Budget Adjustments

Recommended Action:

Adopt a Concurrent Resolution adjusting the FY 2020-21 Budget Appropriations by \$3.57 million. (4/5th Vote Required)

Executive Summary:

The proposed action adds approximately \$3.6 million of expenditures to the FY 20-21 budget, bringing the gross expenditure budget to \$2.764 billion. These increases are financed with \$2.7 million in updated sources along with approximately \$900,000 of accumulated non-General Fund balances. The majority of the increased expenditure authority is associated with an increase of \$1.3 million in the Regional Parks Department, associated with greater than anticipated day-use and camping fee revenues. Adjustments totaling \$1.16 million in Capital Projects are the other primary cause of the budgetary changes. Details of the requested changes are included in Exhibit A of the attached Budget Resolution.

Discussion:

Throughout the fiscal year, it is necessary for many County Departments, Agencies and Districts to adjust the revenues and/or expenditure appropriations in their budgets. To facilitate this need, the County of Sonoma utilizes quarterly a Consolidated Budget Adjustments process whereby departments submit adjustments to be consolidated into a countywide budget resolution that meet specific criteria, including activities that have received prior board approval, represent clean-up transactions and re-budgets, or meet other ministerial requirements.

A total of 11 departments are requesting budget adjustments through Third Quarter Consolidated Budget Adjustments (CBAs). The proposed CBAs do not include any new programs or initiatives not previously approved by the Board. The proposed action adds approximately \$3.6 million of expenditures to the FY2020-21 budget, bringing the gross expenditure budget to \$2.764 billion.

In the General Fund, expenditures and revenue appropriations are being increased by approximately \$1.5 million, which is primarily due to an increase of \$1.3 million in the Regional Parks Department budget, associated with greater than anticipated revenues, and corresponding increases in operating costs. In addition, \$183,000 is being added to the Auditor-Controller-Treasurer Tax Collector's budget for salaries and benefits for an Administrative Services Officer I to support disaster finance; the position is fully funded with

revenues and reimbursements from federal and state disaster grant funding.

In Other Funds, expenditures are increasing by approximately \$2.1 million, which is offset by increases in revenues and use of fund balances. The major cause of these changes is to for capital project repairs associated with the Glass Fire financed with property insurance claim proceeds, as well as funding for the Tolay Lake Gathering area in Regional Parks Capital Projects. The other significant change in Other Funds is the appropriation of \$600,000 in available fund balance from the Unemployment Insurance self-insurance fund. While Sonoma County has not experienced layoffs, the County's assessment as an employer is impacted by payment to workers who previously left County employment, as well as by the expanded benefits. Due to historically low unemployment prior to the pandemic, the fund accumulated sufficient fund balance to absorb the increased payments in FY 2020-21.

Prior Board Actions:

Varied. Please see Exhibit A for the specific Board date associated with each adjustment.

FISCAL SUMMARY

Expenditures	FY 20-21 Adopted	FY21-22 Projected	FY 22-23 Projected
Budgeted Expenses	\$3,572,897		
Additional Appropriation Requested			
Total Expenditures	\$3,572,897		
Funding Sources			
General Fund/WA GF			
State/Federal	\$386,663		
Fees/Other	\$2,320,094		
Use of Fund Balance	\$866,140		
Contingencies	0		
Total Sources	\$3,572,897		

Narrative Explanation of Fiscal Impacts:

Please refer to Exhibit A for departmental budget changes by General Fund and Other Funds.

STAFFING IMPACTS:

Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)

Narrative Explanation of Staffing Impacts (If Required):

None

Attachments:

Concurrent Resolution - Exhibit A

Related Items “On File” with the Clerk of the Board:

None