



## RESOLUTION NO.

### OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

#### Resolution Adopting the County Budget And Budgets for Board Governed County Service Areas for Fiscal Year 2019-20

**WHEREAS**, Chapter 1, Division 3, Title 3 of the California Government Code beginning with Section 29000 provides the procedure for counties to follow in adopting their annual budgets; and

**WHEREAS**, the Board of Supervisors of El Dorado County heretofore approved a Recommended Budget for El Dorado County, and, after providing due and legal notice, the Board of Supervisors of El Dorado County has held the required public hearing thereon, during which time modifications to the Fiscal Year 2019-20 Recommended Budget were made; and

**WHEREAS**, said hearings were concluded on June 17, 2019 in the Board of Supervisors Meeting Room in Placerville, California;

**WHEREAS**, the Chief Administrative Officer has submitted a compilation of previously approved modifications to the Recommended Budget; and

**WHEREAS**, all approved and recommended modifications to the approved Recommended Budget are incorporated herein, as reflected in this Resolution and in Exhibits 1 through 3 to this Resolution.

**NOW, THEREFORE, BE IT RESOLVED**, that in accordance with Section 29089 et seq. of the Government Code, that the Budget of El Dorado County for the fiscal year beginning on July 1, 2019, and ending on June 30, 2020, as submitted to the Board of Supervisors by the Chief Administrative Officer and approved by the Board of Supervisors on June 17, 2019, and as later modified by the Board of Supervisors, is hereby adopted, by reference, as the Adopted Budget of El Dorado County for Fiscal Year 2019-20.

**BE IT FURTHER RESOLVED**, that the Board of Supervisors hereby authorizes the Auditor-Controller to make the following adjustments to the FY 2019-20 budget where the FY 2018-19 actual year-end closing figures for any fund differ from the FY 2019-20 beginning fund balance budget estimates:

(1) Should the available financing exceed the financing requirements for any individual fund other than the General Fund, the excess shall be applied to Increase the Appropriation for Contingency in the respective fund as provided by Government Code Section 29084.

(2) Should the financing requirements for any individual fund exceed available financing, the Auditor shall reduce the Appropriation for Contingency in the respective fund, until exhausted, and then shall reduce Reserves/Designations in the respective fund, excepting the General Fund General Reserve. If financing requirements still exceed available financing, the Auditor-Controller shall inform the Chief Administrative Officer and the Chief Administrative Officer will make recommendations to the Board for adjustments in appropriate operating accounts.

(3) Should the available financing exceed the financing requirements for the General Fund, the excess General Fund fund balance available shall be used to increase Board established designations and related appropriations, in order of Board policies and established priorities, set forth as follows:

- a) Increase the General Fund Designation for CalPERS Increases, to reset the designated amount, reflecting the estimated additional General Fund cost in FY 2020-21 and FY 2021-22:

Increase 1560600-7801 Desig. of Fund Balance	\$2,028,079
--	-------------

- b) Increase General Fund Appropriation for Contingency, to re-set the Appropriation for Contingency at 3% of Net General Fund:

Increase 1530300-7700 GF Approp. For Contingency	\$183,000
--	-----------

- c) Decrease Property Tax – Current Secured revenue, reflecting final assessed valuation and a related 1% decrease in total valuation, leading to a reduction in anticipated property tax revenue:

Decrease 1560600-0100 Property Tax – Current Secured	\$676,200
--	-----------

- d) Increase the Designation for Placerville Juvenile Hall, reflecting savings from closure of Placerville Juvenile Hall in FY 2018-19:

Increase 1560600-7801 Desig. of Fund Balance	\$222,556
--	-----------

- e) Increase Public Safety Payment Reserve, using excess unspent General Fund appropriations in the Sheriff's Office FY 2018-19 budget, to increase the reserve to the full amount of \$2.3 million, as required by the County's loan from the USDA (Public Safety Facility Construction):

Increase 1560600-7806 Public Safety Reserve	\$1,400,000
---	-------------

- f) Remaining undesignated General Fund fund balance shall be placed in the General Fund Appropriation for Contingency, pending future recommendations for revisions or additions to the Adopted Budget, to be submitted to the Board of Supervisors for discussion and consideration during FY 2019-20.

(4) The Auditor-Controller and Chief Administrative Officer shall return to the Board no later than November 1, 2019 with a budget amendment detailing the adjustments as a result of the fund balance differences for each fund, for ratification by the Board of Supervisors.

