



Legislation Details (With Text)

File #: 23-1771 **Version:** 1

Type: Agenda Item **Status:** Approved

File created: 9/14/2023 **In control:** Board of Supervisors

On agenda: 9/26/2023 **Final action:** 9/26/2023

Title: Chief Administrative Office recommending the Board:
 1) Approve an amendment to the FY 2023-24 Budget to reflect the direction provided by the Board on September 19, 2023, the review of the recommended Adopted Budget changes, and to align budgeted fund balance with FY 2022-23 ending fund balance amounts (4/5 vote required);
 2) Adopt and authorize the Chair to sign Resolution 146-2023, incorporating Exhibits 1 through 5, adopting the County Budget and Budgets for Board Governed Special Districts for Fiscal Year 2023-24; and
 3) Adopt and authorize the Chair to sign Resolution 147-2023 amending the adopted Personnel Allocation Resolution to reflect the changes outlined to the recommended Adopted Budget documents.

FUNDING: Countywide Budget Adoption.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Personnel Allocation Resolution, 2. B - Personnel Resolution Counsel Approval, 3. C - Counsel Approval Budget Resolution, 4. D - Resolution FY 2023-24 Adopted Budget, 5. E - Exhibit 1 Recommended & Adopted Budget Documents, 6. F - Exhibit 2 Fixed Assets, 7. G - Exhibit 3 ACO Workplan, 8. H - Exhibit 4 Fund Balance Budget Adjustments, 9. I - Exhibit 5 Board Direction from 9 19 23, 10. K - Link to Budget Webpage, 11. J - Budget Transfer FY 2023-24 Adopted Budget, 12. Executed Resolution 146-2023, 13. Executed Resolution 147-2023, 14. Executed Budget Transfer

Date	Ver.	Action By	Action	Result
9/26/2023	1	Board of Supervisors	Approved	Pass

Chief Administrative Office recommending the Board:
 1) Approve an amendment to the FY 2023-24 Budget to reflect the direction provided by the Board on September 19, 2023, the review of the recommended Adopted Budget changes, and to align budgeted fund balance with FY 2022-23 ending fund balance amounts (4/5 vote required);
 2) Adopt and authorize the Chair to sign Resolution **146-2023**, incorporating Exhibits 1 through 5, adopting the County Budget and Budgets for Board Governed Special Districts for Fiscal Year 2023-24; and
 3) Adopt and authorize the Chair to sign Resolution **147-2023** amending the adopted Personnel Allocation Resolution to reflect the changes outlined to the recommended Adopted Budget documents.

FUNDING: Countywide Budget Adoption.

DISCUSSION / BACKGROUND

The Board conducted the budget hearing and approved the Fiscal Year (FY) 2023-24 Recommended Budget on June 13, 2023, with Legistar item 23-1120. State law requires formal budget adoption no later than October 2nd. Though the Board technically adopted the Recommended Budget in June, El Dorado County's practice is to revise the Recommended Budget after the close of the financial

records each year in order to file an Adopted Budget with the State that includes adjusted final fund balances and addresses department needs identified after approval of the Recommended Budget and makes necessary adjustments due to State budget impacts.

Staff prepared a recommended Adopted Budget for Board consideration and review on September 19, 2023, with Legistar item 23-1725. The documents outlining the proposed changes to the Recommended Budget were made available to the public through the El Dorado County website on September 15, 2023. The Budget documents, linked to this Legistar item, contain an updated budget memo, budget summary, and department recommended Adopted Budget narratives. The recommended Adopted Budget for Board consideration did not include final fund balance adjustments, except for the General Fund, as the financial records closed on September 14, 2023, which did not leave enough time for departments and the Chief Administrative Office to incorporate the fund balance adjustments for all funds. The General Fund was adjusted to reflect actual fund balance amounts in the documents reviewed by the Board on September 19, 2023.

Staff have prepared two resolutions for Board approval. The first resolution adopts the County Budget and Budgets for Board Governed Special Districts for Fiscal Year 2023-24. The resolution contains Exhibit 1, the Recommended and Adopted Budget Documents, as they were presented to the Board on June 13, 2023, and September 19, 2023. The recommended Adopted Budget includes additions and revisions to Fixed Assets, and per Board Budget Policy B-16, Exhibit 2 is a list of Fixed Assets for Fiscal Year 2023-24 that were included in the Recommended Budget, approved by the Board prior to September 19, 2023, or included in the recommended Adopted Budget changes. Exhibit 3 reflects a revised Accumulative Capital Outlay Workplan, as approved by the Board on September 19, 2023. Exhibit 4 is a list of fund balance adjustments for inclusion in the Adopted Budget to comply with the budget requirement that all governmental funds reflect actual fund balance amounts in the Adopted Budget. Lastly, Exhibit 5 is Board direction from September 19, 2023. The Resolution references further budget detail that can be found at Chief Administrative Office website located at <https://www.edcgov.us/Government/CAO/Pages/Fiscal-Year-2023-24-Recommended-Budget.aspx>

The Adopted Budget Resolution delegates the authority to adjust budgeted fund balance to actual fund balance amounts following the close of the FY 2022-23 financial records. As the financial records closed on September 14, 2023, departments and the Chief Administrative Office were able to prepare Exhibit 4 to the Adopted Budget Resolution which made these fund balance adjustments. Staff are requesting the Board still delegate authority to make further adjustments in the event an audit adjustment results in the need to adjust budgeted fund balance amounts. If any other funds will be adjusted as outlined in the Budget Resolution, a budget amendment will be brought back to the Board for ratification before November 7, 2023.

The other resolution for Board approval is an amendment to the Fiscal Year 2023-24 Personnel Allocation that adds an additional 4.5 full time equivalent (FTE) allocations. The Resolution reflects staffing changes outlined in the recommended Adopted Budget narratives for the Chief Administrative Office Central Services Division, Public Defender, and Treasurer-Tax Collector's Office.

The approved budget amendment incorporates all the changes outlined above and will be processed by the Auditor-Controller's Office and incorporated into the Adopted Budget reports that will be submitted to the State Controller's Office.

PRIOR BOARD ACTION

See above.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

All Departments have participated in the development of FY 2023-24 Budget.

FINANCIAL IMPACT

Countywide Budget Adoption.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Obtain the Chair's signature on both resolutions and the budget amendment, if approved. Once signed, please forward the budget amendment to the Chief Administrative Office for processing. Once signed, please forward the Personnel Allocation to Human Resources for processing.

CONTACT

Emma Owens, Principal Management Analyst