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 2016-17 Budget for all Governmental Entities within its Jurisdiction, and Addressing ADA Requirements, and use of Water Agency Funds for costs associated with the Russian River Project

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 2016-17 for the governmental entities within its jurisdiction (“Fiscal Year 2015-2017 Year 2 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, at this time, it is the desire of the Board to adopt a Fiscal Year 2016-17 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 2016-17 Recommended Budget reviewed in the Budget Hearings.

Now, Therefore, Be It Resolved and Ordered that the Fiscal Year 2016-17 Recommended Budget, adjusted for the attached increases/decreases listed in Exhibit A and in the Budget Hearings Attachment 2, be adopted by reference as the Fiscal Year 2016-17 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 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 2016-17 budget and to re-establish valid prior year encumbrances in FY 2016-17. Such adjustments shall include but not be limited to decreasing appropriations in any and all funds associated with projects initiated prior to the 2016-17 fiscal year-end to meet actual available resources. Authority includes budgetary and accounting adjustments necessary to assign year-end actual fund balances, and increasing or decreasing appropriations for Community Development Commission, Sonoma County Agricultural Preservation and Open Space District, Northern Sonoma County Air Pollution Control District, and Sonoma County Public Finance Authority, to close out the fiscal year for previously approved projects, operations and maintenance expenses and budgetary and accounting adjustments necessary to assign actual fund balances.

In addition, the County Auditor-Controller-Treasurer-Tax Collector and the County Administrator are authorized to transfer available year-end County General Fund Balance beyond the amount required in the Adopted Budget in the following ways. First, to meet the Board’s Long Term Fiscal Sustainability priority towards having a Reserve equal to 15% of General Fund Revenues, transfer up to $4 million, or 12%, of Adopted General Fund revenues to incrementally increase reserves towards the 15% goal. Second, to meet the county’s facility obligation associated with the new state courthouse, assign up to $8 million to the Courthouse Inmate Transfer Connector capital project. And third, transfer any remaining General Fund year-end balance to the Sonoma County Employees Retirement Association (SCERA) to pay down pension liability.

Conversely, amounts short of the FY 2015-16 year-end General Fund available balance required to finance the Adopted FY 2016-17 Budget would be balanced by reducing FY 2016-17 appropriated General Fund Contingencies.

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).

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 pending receipt of State reimbursements. 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 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 in the Budget
Hearings, and all previous Board actions. Such changes shall also include the
adjustment of the term of any time limited positions necessary to complete
projects continued into the 2016-17 fiscal year per the adopted budget and
authorized adjustments thereto.

**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, 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 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 per the SCERA policy beyond the current and future year prepaid normal
cost to be retained on deposit.

**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, 81st Congress, 2nd 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 2016-17 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 2016-17 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.

Supervisors:

Gorin: Rabbitt: Zane: Gore: Carrillo:

Ayes: Noes: Absent: Abstain:

So Ordered.