



Board Agenda Item 34

DATE: June 18, 2024

TO: Board of Supervisors

SUBMITTED BY: Paul Nerland, County Administrative Officer

SUBJECT: Budget Resolutions Increasing Appropriations and Revenues

RECOMMENDED ACTION(S):

1. **Adopt Budget Resolution Increasing FY 2023-24 appropriations and estimated revenues for the Sheriff-Coroner-Public Administrator Org 31114000 in the amount of \$2,000,000 (4/5 vote);**
2. **Adopt Budget Resolution Increasing FY 2023-24 appropriations for the Sheriff-Coroner-Public Administrator Org 31114000 in the amount of \$3,479,519 (4/5 vote);**
3. **Adopt Budget Resolution Increasing FY 2023-24 appropriations and estimated revenues for the County Clerk-Elections Org 2850 in the amount of \$250,000 (4/5 vote);**
4. **Adopt Budget Resolution Increasing FY 2023-24 appropriations for the County Clerk-Elections Org 2850 in the amount of \$839,989 (4/5 vote);**
5. **Adopt Budget Resolution Increasing FY 2023-24 appropriations for the Alternate Indigent Defense Org 2875 in the General Fund in the amount of \$466,844 (4/5 vote);**
6. **Adopt Budget Resolution Increasing FY 2023-24 appropriations for the Board of Supervisors Orgs 01100101, 01100102, 01100103, 01100104, and 01100105, in the amount of \$100,000 in total (4/5 vote); and**
7. **Adopt Budget Resolution Increasing FY 2023-24 appropriations for the County Clerk-Elections Fund 0050, Org 1080 in the amount of \$250,000 (4/5 vote).**

Approval of recommended actions No.1 through 6 will increase appropriations and revenues in various General Fund Departments to cover unbudgeted cost increases and revenue shortfalls. Approval of recommended No. 7 will increase appropriations in the Elections Fee fund. There is an increase in FY 2023-24 Net County Cost (NCC) in the amount of \$4,886,352, in total associated with recommended actions No. 2, 4, 5, and 6. This item is countywide.

ALTERNATIVE ACTION(S):

There are no viable alternative actions. If the Board does not approve recommended actions No. 1 through 7, the departments' FY 2023-24 Adjusted Budgets are expected to exceed approved Net County Cost (NCC) allocations and/or budgeted appropriations.

FISCAL IMPACT:

Approval of recommended action No. 1 will increase appropriations and revenues for the Sheriff-Public Administrator Org 31114000 in the amount of \$2,000,000 and will be offset from Proposition 172 funds. There is no increase in NCC associated with this recommended action.

Approval of recommended action No. 2 will increase appropriations and NCC for the Sheriff-Public Administrator Org 31114000 in the amount of \$3,479,519. The additional NCC will be funded from Unassigned Fund Balance. As such these funds are classified as Unassigned for financial reporting purposes in compliance with Governmental Accounting Standards Board (GASB) statement 54.

Approval of recommended action No. 3 will increase appropriations and revenues for the County Clerk-Elections Org 2850 in the amount of \$250,000, through an Operating Transfer-In from Elections Fees Fund 0050, Org 1080. Approval of recommended action No. 7 will increase appropriations in Fund 0050, Org 1080 in the amount of \$250,000, to fund the Operating Transfer-Out. There is no increase in NCC associated with these recommended actions.

Approval of recommended action No. 4 will increase appropriations and NCC for County Clerk-Elections Org 2850 in the amount of \$839,989. The additional NCC will be funded from Unassigned Fund Balance.

Approval of recommended action No. 5 will increase appropriations and NCC for Alternate Indigent Defense (AID) Org 2875 in the amount of \$466,844. The additional NCC will be funded from Unassigned Fund Balance.

Approval of recommended action No. 6 will increase appropriations and NCC for Board of Supervisors Orgs 01100101, 01100102, 01100103, 01100104, 01100105 in the amount of \$20,000, per org, or \$100,000, in total. The additional NCC will be funded from Unassigned Fund Balance.

DISCUSSION:

On March 19, 2024, the County Administrative Office presented the FY 2023-24 Mid-Year Budget Report to your Board and identified several Departments within the General Fund that would need budget adjustments to address higher than anticipated costs and/or lower than anticipated revenues. This item addresses the budgetary adjustments required for the Sheriff-Coroner-Public Administrator, the County Clerk-Elections Department, the Alternate Indigent Defense, and the Board of Supervisors budgets.

Approval of recommended actions No. 1 and 2 will increase appropriations and revenues for the Sheriff-Coroner-Public Administrator Org 31114000 to fund increases in salary and benefit costs, one-time services and supplies costs, and one-time annual leave cash-out payments. Additionally, the Department received lower than anticipated Federal Inmate revenues. The total increase in appropriations for Org 31114000 is \$5,479,519, \$2,000,000 of which will be funded by Proposition 172 revenues. The additional \$3,479,519 will be funded from Unassigned Fund Balance.

Approval of recommended actions No. 3 and 4 will increase appropriations and revenues for the County Clerk-Elections Department to fund unbudgeted, unreimbursed costs associated with special elections, ballot measures, and increases in salary and benefit costs. In addition to these increases in costs, the Department has received lower than anticipated elections and Clerk services revenues. The total increase in appropriations for Org 2850 is \$1,089,989. Recommended action No. 7 will allow for the transfer of funds in Fund 0050, Org 1080 to partially offset said increases in expenditures and revenue shortfall in the amount of \$250,000.

Approval of recommended action No. 5 will increase appropriations for Alternate Indigent Defense Org 2875 to fund increases in costs associated with increased caseloads for court-appointed attorneys for indigent defendants. The AID Org 2875 encompasses all costs associated with providing representation for indigent defendants in the event of unavailability or conflict of the Public Defender. As the Courts continue to address a backlog of cases, including trials of resentencing cases, a higher number of capital and special circumstances cases have been referred to the attorneys contracted and funded through the AID budget. The total increase in appropriations for Org 2875 is \$466,844.

Approval of recommended action No. 6 will increase appropriations for Board of Supervisors Orgs

01100101, 01100102, 01100103, 01100104, 01100105 in the amount of \$20,000, in each Org, or \$100,000, in total to fund increases in salary and benefit costs.

ATTACHMENTS INCLUDED AND/OR ON FILE:

- On file with Clerk - Budget Resolution 1
- On file with Clerk - Budget Resolution 2
- On file with Clerk - Budget Resolution 3
- On file with Clerk - Budget Resolution 4
- On file with Clerk - Budget Resolution 5
- On file with Clerk - Budget Resolution 6
- On file with Clerk - Budget Resolution 7

CAO ANALYST:

Paige Benavides