Board Agenda Item 24.1

DATE: July 14, 2026

TO: Board of Supervisors

SUBMITTED BY: Douglas Sloan, County Counsel

SUBJECT: Budget Resolution - County Counsel Org 0710

RECOMMENDED ACTION(S):

1. **Adopt Budget Resolution increasing FY 2025-26 appropriations for County Counsel Org 0710 in the amount of $100,349 (4/5 vote); and**

2. **Adopt Budget Resolution decreasing FY 2025-26 appropriations for Appropriations for Contingencies - Budget Stabilization Reserve Org 8210 in the amount of $100,349 (4/5 vote).**

There is a transfer in Net County Cost (NCC) associated with the recommended actions. Approval of the recommended actions will adopt Budget Resolutions increasing FY 2025-26 appropriations in County Counsel Org 0710 and decreasing FY 2025-26 appropriations in Appropriations for Contingencies - Budget Stabilization Reserve Org 8210. The Budget Resolutions are necessary to provide sufficient appropriations in Org 0710 due to higher than anticipated annual leave payouts. This item is countywide.

ALTERNATIVE ACTION(S):

If the recommended actions are not approved, County Counsel Org 0710 will close FY 2025-26 over budgeted appropriations, which would negatively impact the County budget.

FISCAL IMPACT:

Approval of the first recommended action will increase FY 2025-26 appropriations for County Counsel Org 0710 by $100,349. Approval of the second recommended action will decrease FY 2025-26 appropriations in the Appropriations for Contingencies - Budget Stabilization Reserve Org 8210, releasing $100,349 in NCC to allow the re-budgeting of appropriations in Org 0710. The decrease in appropriations in Org 8210 will provide existing budgeted General Fund support for the increased appropriations in Org 0710 needed to fund unbudgeted annual leave payouts.

DISCUSSION:

County Counsel experienced higher-than-anticipated annual leave payouts during FY 2025-26 due to employee turnover, resulting in unbudgeted costs totaling $100,349. Due to the timing of employee separations and because the associated annual leave payouts cannot be predicted with certainty, the Department was unable to budget for these costs in advance.

The recommended Budget Resolutions will increase appropriations in Org 0710 by $100,349 and decrease appropriations in Appropriations for Contingencies - Budget Stabilization Reserve Org 8210 by the same amount to provide the necessary General Fund support. These adjustments will ensure Org 0710 has sufficient appropriations to close FY 2025-26 within budget.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Resolution (Org 0710)
On file with Clerk - Budget Resolution (Org 8210)

CAO ANALYST:

Amy Ryals