



**Contra
Costa
County**

To: Board of Supervisors
From: David Twa, County Administrator
Date: September 19, 2017

Subject: Resolution No. 2017/286 Adoption of the FY 2017/18 Budget As Finally Determined

RECOMMENDATION(S):

ADOPT Resolution No. 2017/286 adopting the FY 2017/18 Adopted Budget as finally determined, including:

- a. Final changes to close out the 2016/2017 County Budget, including changes to revenues, appropriations, and obligated fund balances; and AUTHORIZE the Auditor-Controller to make the necessary changes in the financial accounting system, as reflected in Attachment A;
- b. Final changes in the 2017/2018 County Budget, including changes to appropriations, revenues, and obligated fund balances; and AUTHORIZE the County Administrator and Auditor-Controller to make technical adjustments to the budgets pursuant to Attachment B (County - Schedule A, B, and C);
- c. Final changes to close out the 2016/2017 Special Districts Budget, including changes to revenues, appropriations, and obligated fund balances; and AUTHORIZE the Auditor-Controller to make the necessary changes in the financial accounting system, as reflected in Attachment C; and
- d. Final changes in the 2017/2018 Special Districts Budget, including changes to appropriations, revenues, and obligated fund balances; and AUTHORIZE the County

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: **09/19/2017** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: September 19, 2017

David Twa, County Administrator and Clerk of the Board of Supervisors

Contact: Lisa Driscoll, County
Finance Director (925) 335-1023

By: June McHuen, Deputy

Administrator and Auditor-Controller to make technical adjustments to the budgets pursuant to Attachment D (Special Districts - Schedule A, B, and C).

FISCAL IMPACT:

As described in the background information below, this action adjusts FY 2016/17 appropriations and revenues to balance budgeted figures to actual experience; and for FY 2017/18, includes fund balances, reserves, designations and all estimated revenue and appropriation line item changes to correspond to the latest information.

BACKGROUND:

On April 18, 2017, the Board of Supervisors adopted the FY 2017/18 Recommended Budget for Countywide Funds and Special Districts. Also on April 18, the Board of Supervisors conducted public hearings on County and Special District budgets and directed the County Administrator to prepare for Board adoption the FY 2017/18 County and Special District Budgets, as modified, to incorporate any changes directed by the Board during the public hearings.

On May 9, 2017, the Board of Supervisors requested that the Auditor-Controller make adjustments to the FY 2016/2017 appropriations and revenues by reallocating and balancing budgeted and actual expenditures and revenues as needed for various budget units and special districts, subject to Board approval in September. This request is pursuant to state law that requires each budget unit and expenditure object level within those units not exceed appropriations. Each year, this requirement generates a substantial number of adjustments to balance each budget unit and object. Attachments A and C (County and Special Districts respectively) contain the necessary appropriation adjustments to close out the 2016/2017 Budget.

Also on May 9, the Board of Supervisors authorized the Auditor-Controller to make technical adjustments to the FY 2017/2018 County and Special District Budgets when actual amounts were known. This action is pursuant to state law that requires the Board of Supervisors adopt a budget which includes obligated fund balances and all estimated revenue and appropriation line item changes to the proposed Budget no later than October 2 of each year. Attachments B and D (County and Special Districts respectively) include changes to revenues, appropriations, and obligated fund balances in the 2017/2018 Budget to correspond with the latest fiscal and legal information and the necessity to re-budget appropriations for programs not fully utilizing Board authorized spending levels in 2016/2017.

On June 20, 2017, the Board of Supervisors approved an Appropriations and Revenue Adjustment (No. 5000) for increasing fiscal year 2017/18 revenue in an aggregate amount of \$25 million. The adjustment included fund balance from the General Fund Reserve (0005) and 2011 Local Revenue Fund/Community Corrections (0295/2982). The adjustment provides the cash match portion of the State SB 844 jail construction program awarded to the County for the West Contra Costa County Reentry, Treatment, and Housing Facility project. Attachment B, Schedule A in today's action includes the adjustment for the \$15 million previously approved from general fund reserves.

CONSEQUENCE OF NEGATIVE ACTION:

Delay in Final Budget Adoption.

ATTACHMENTS

Resolution No. 2017/286

Attachment A

Attachment B

Attachment C

Attachment D