



# COUNTY OF HUMBOLDT

For the meeting of: 11/12/2024

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File #: 24-1503

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**To:** Board of Supervisors

**From:** Human Resources

**Agenda Section:** Consent

**Vote Requirement:** 4/5th

**SUBJECT:**

Supplemental Budget for the Risk Management Budget Unit (3520-359) in the Amount of \$33,900 (4/5 Vote Required)

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the attached supplemental budget to cover current year costs in the Risk Management budget (3520-359) for FY 2024-25 with revenue received in FY 2023-24  
(4/5 Vote Required)

**STRATEGIC PLAN:**

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Workforce & Operational Excellence

Strategic Plan Category: 3001 - Support a well-trained workforce

**DISCUSSION:**

The Risk Management budget (3520-359) received anticipated revenue in FY 2023-24 due to departmental charges for staff participation in the Pilot Supervisor Academy and a grant from Humboldt Area Foundation (HAF), and this agenda item seeks to receive those funds and pay for anticipated vendor charges to host the academy sessions. Human Resources will utilize fund balance to pay vendor costs in the actual year they are recognized.

The attached supplemental budget reflects these additional revenues utilized to cover overages in the Risk budget for FY 2024-25. The accounting regulations require we submit a request to the Board of Supervisors to move funds from FY 23-24 revenue to FY 24-25 expenditures.

Per the direction of the Auditor-Controller, corrections to the insurance internal service fund (ISF) budgets to the county are included in the supplemental budget. The attached supplemental budget is necessary to appropriate funds to the insurance ISFs for the revenues and expenditures that have already occurred in the year. Sufficient fund balance exists in the insurance ISFs.

**SOURCE OF FUNDING:**

Fund Balance - 3520359-1311

The funds currently located in Fund Balance were not utilized in the FY 2023-24 county budget and needed to pay vendor costs for training of County employees incurred in current FY 24-25.

**FINANCIAL IMPACT:**

<b>Expenditures (Liability 3520-359)</b>	<b>FY24-25 Adopted</b>	<b>FY25-26 Projected</b>
Budgeted Expenses	\$57,500	N/A
Additional Appropriation Requested	\$33,900	\$\$
<b>Total Expenditures</b>	<b>\$91,400</b>	\$\$
<b>Funding Sources (Liability 3520-359)</b>	<b>FY24-25 Adopted</b>	<b>FY25-26 Projected*</b>
General Fund	\$\$	\$\$
State/Federal Funds	\$\$	\$\$
Fees/Other	\$57,500	\$\$
Use of Fund Balance	\$33,900	\$\$
Contingencies	\$\$	\$\$
<b>Total Funding Sources</b>	<b>\$91,400</b>	\$\$

*\*Projected amounts are estimates and are subject to change.*

**Narrative Explanation of Financial Impact:**

The funds available were received in the FY 2023-24 County Budget charges and Grant Funds and are being recognized in the actual year of expenditures.

**STAFFING IMPACT:**

**Narrative Explanation of Staffing Impact:**

No effect on staff

**OTHER AGENCY INVOLVEMENT:**

No effect on other departments budgets.

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board could elect to decline using FY 23-24 funds, but this is not advised as it would hinder future training of County Staff.

**ATTACHMENTS:**

Pilot Academy Schedule and costs  
Supplemental Budget

**PREVIOUS ACTION/REFERRAL:**

Meeting of: N/A  
File No.: N/A