



# COUNTY OF HUMBOLDT

## Legislation Details (With Text)

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3/8/2022	1	Board of Supervisors	approved	Pass

**To:** Board of Supervisors

**From:** County Administrative Office

**Agenda Section:** Departmental

**SUBJECT:**

Mid-Year Budget Review for Fiscal Year 2021-22 and Budget Outlook for FY 2022-23

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Receive and file a review of the current fiscal year (FY) 2021-22 and projected FY 2022-23 budget year;
2. Direct the County Administrative Officer (CAO) to prepare the FY 2022-23 budget based on the following parameters:
  - a. Set departmental allocations from the General Fund at FY 2021-22 level with a department adjustment for projected salary & benefit increases (average of all departments is 16%);
  - b. Limit requests for additional General Fund appropriations to one-time urgent requests only;
  - c. Set the annual departmental contribution to Public Agency Retirement Services (PARS) to 2% of salaries and direct staff to return with an update on the status of the county's pension funding policy, including Other Post-Employment Benefits (OPEB); and
  - d. Provide direction to staff on actions to close the FY 2022-23 projected General Fund budget deficit.
3. Provide additional direction to staff as appropriate.

SOURCE OF FUNDING:

All County Funds

DISCUSSION:

**Financial Information Deficiencies**

Historically, the CAO undertakes a mid-year financial review each fiscal year. The mid-year review has served the dual purpose of monitoring the county's budget for the current fiscal year and providing staff, your Board, and the public with a preview of the county's financial status going into the next budget year. Traditionally, this financial information builds upon the financial results from the prior year, including the most recent fiscal year's ending fund and cash balances in the county's major funds. To rely on and measure ending balances, the financial books must be closed and accounts, including bank accounts, must be reconciled.

**Fund Balance Fiscal Measurement**

Fund balance is the accumulation of revenues minus expenditures for all prior year's operations. It represents cumulative resources available for funding future county services. Fund balance also provides a measurement of the financial health of an organization's governmental funds. Increasing fund balance is typically a good trend indicating growing resources and that current revenues are meeting and exceeding current expenditures.

Fund balance is a key fiscal planning tool for both the annual budget process and longer-term strategic planning. For example, agencies will often decide to build up fund balance and then fund a larger one-time or capital expenditure from available resources as opposed to financing the costs through debt. Those strategic investments from fund balance can be critical to the future of the organization. Examples include paying down pension liability, investing in facilities and critical infrastructure, economic development, and other long-term goals.

**Delinquent Financial Reports**

As your Board is aware, the county has not issued or completed a financial audit for FY 2019-20 or FY 2020-21. In January, the county's outside auditing firm CliftonLarsonAllen, LLP (CLA) finally started that process for FY 2019-20 and hopes to issue the financial statements and Single Audit Report by the end of March 2022. Without timely financial information, it is difficult to impossible to provide your Board with a true financial picture of the county's fiscal status. With the COVID-19 pandemic, stay at home orders, influx of federal relief funding, drought and wildfire emergencies and other dynamic economic impacts such as the local cannabis industry collapse, supply chain shortages and challenging labor market, financial information is more important than ever in making relevant, timely and responsible financial decisions.

Financial reports are intended to meet the needs of decision makers. Accordingly, timeliness is identified as one of the more important characteristics of information in financial reporting. To accomplish this best practice, financial reports must be available in time to inform decision making. This is the reason that the Government Finance Officer Association (GFOA) Awards Program for annual audited financial reports has a due date of six months after the reporting period is closed and when extensions are issued, they are limited to an additional month.

Issuing audited financial statements within six months of the close of the fiscal year provides leadership and management timely financial information for preparation of the next fiscal year's budget and to make process improvements for the next fiscal year's audit. It also provides transparency to the public and regulatory agencies. If the county's FY 2019-20 financial statements and Single Audit Report are completed by the end of March 2022, completion of the financial reports will be one year and three months after best practice for relevant and timely financial reports, one year after the original due date and six months delinquent from the extended pandemic due date of Sept. 30, 2021.

### **Risks and Consequences of Financial Reporting Delinquencies**

As delinquent financial reporting requirements continue to multiply, the potential for catastrophic consequences increases. The Single Audit requirement applies to federal grant/funding awards when an entity expends \$750,000 or more in federal awards in a fiscal year. The purpose of the Single Audit is to ensure an organization is using federal funds properly while meeting compliance standards. The Single Audit includes consideration of internal controls, a particular concern of the county's Auditor-Controller.

Failing to comply with the Single Audit requirement places current and future federal funding received by the county in jeopardy. Humboldt County expended more than \$92 million for the year ending June 30, 2019 (most current information reported). With a total budget just over \$500 million, federal funding is not insignificant to the county. Furthermore, more than 50% of the federal funding supports Department of Health and Human Services programs - serving the county's most vulnerable population, including children, veterans, elderly and the homeless.

On Feb. 22, 2022, the county was informed that a cash hold was placed on the U.S. Department of Labor Workforce Innovation and Opportunity Act (WIOA) program funding. For the year ending June 30, 2019 (most current available Single Audit report), \$2.36 million was expended for WIOA programs. A cash hold means that the county may not be reimbursed for eligible expenditures and bears the financial risks of continuing to operate these programs.

In addition, a freeze of funding from the California Department of Transportation (Caltrans) has been placed on new county transportation projects because the county has yet to file its much overdue Single Audit Report for FY 2019-20. Similarly, the county's delay in filing the Annual Roads Report which is due on or before December 1<sup>st</sup> each year, impacted the county's receipt of State Highway Users Tax Account (HUTA) funds of up to \$450,000 a month.

A countywide Cost Allocation Plan (Cost Plan) allows counties to recover direct, indirect and cost center charges. A county's Cost Plan is due to the California State Controller's Office (SCO) within six months of the end of the fiscal year. A 1-month extension may be granted until Jan. 31, if requested. The Cost Plan for FY 2021-22, was due by Dec. 31, 2020, - more than a year ago. The FY 2022-23 Cost Plan was due on Dec. 31, 2021, so Humboldt County is now delinquent in submitting two annual Cost Plans to the SCO. Of the 58 California counties, only Humboldt and Plumas have failed to submit their FY 2021-22 Cost Plans and as a result continue to risk reimbursement of those costs.

According to the [SCOs website <https://bythenumbers.sco.ca.gov/dataset/Counties-Who-Failed-to-File-FTRs-for-FY-2019-20/2pwh-8dkf/data>](https://bythenumbers.sco.ca.gov/dataset/Counties-Who-Failed-to-File-FTRs-for-FY-2019-20/2pwh-8dkf/data), Humboldt County is also the only California county of 58, that has failed to file the FY 2019-20 Financial Transactions Report (FTR). The FY 2020-21 FTR was due Jan. 31, 2022, so the county is also two years in arrears on this reporting requirement.

With many of the county's mandated financial reports two years in arrears, significant and permanent loss of federal and state funding and budget instability becomes more likely. The Auditor-Controller is the chief accounting officer of the county and responsible for processing most of the county's financial transactions which are the basis for preparation of the county's financial statements - which is also a responsibility of the Auditor-Controller. Your Board, departments and the County Administrative Office continue to make budget and financial decisions without timely or reliable financial information. The risk of spending dollars that will not be reimbursed increases. This FY 2021-22 Mid-Year update uses the best available information, which is unaudited, incomplete and not reliable. On Jan. 26, 2021, Feb. 23, 2021 and June 8, 2021 staff came before your Board to report on these significant delays. Improvement has not occurred, in fact critical financial functions continue to fall further behind. As the county's leadership, we must find a solution.

### **Mid-Year Budget Review for FY 2021-22 and Budget Outlook for FY 2022-23**

This report has been divided into four key sections:

1. A review of the estimated financial condition of the General Fund and major revenue sources for FY 2021-22;
2. A brief overview of the known factors which may affect that financial condition heading into the next fiscal year;
3. Policy decisions for your Board to consider in evaluating the county's current and projected financial conditions; and
4. A schedule for preparing the county's budget for the fiscal year beginning July 1, 2022.

#### **Section 1: Review of Estimated Mid-Year Financial Condition for FY 2021-22**

##### **1100 - General Fund**

The General Fund contains the majority of the county programs. This fund is the source of discretionary money derived from local revenue sources, such as property tax, and is available to be spent on local needs.

##### *Measure S*

As discussed with your Board, your recent decision to provide substantial relief to cannabis cultivators by reducing the Cannabis Excise Tax by 85% and deferring currently due installments to Sept. 15, 2022, will impact Measure S revenue. For the current FY 2021-22, staff estimates that Measure S revenue budgeted at \$9.2 million will be reduced by \$5.3 million to \$3.9 million, a reduction of \$14.2 million from FY 2020-21.

Measure S assessments for Tax Year 2022 (cultivated in 2021) are calculated at \$3.3 million, which is

15% of \$22.2 million (the assessment without the 85% reduction). With an estimated delinquency allowance of 31%, each installment is estimated to result in \$1.1 million in collected revenue. One installment is included in the FY 2021-22 projection and the second in FY 2022-23. The \$1.1 million plus an estimated \$3.9 million from deferred installments provides for \$5.0 million in revenue for FY 2022-23.

### *Sales Tax*

As of Jan. 31, 2022, \$4.5 million has been received for the Bradley Burns sales tax revenue. This is \$100,000 more than actual revenues received the same time last year. In FY 2020-21, \$7.3 million was received, which was an increase of 28% over FY 2019-20. The budget for FY 2021-22 was conservatively set at \$6.2 million but is now estimated to come in \$1.1 million over current budget year or just under the prior year actual.

Sales tax revenue through 3<sup>rd</sup> Quarter 2021 saw increases in fuel and service station businesses, restaurants and hotels, and building and construction. Revenues decreased in the county pool, from the change in how tax revenues are retained in jurisdictions with fulfillment centers for online sales; business and industry; autos and transportation, which has been hit hard by supply chain shortages; food and drug, as folks head back to restaurants; and general consumer goods. Although not identified as a separate category, businesses that benefit directly from the cannabis industry experienced decreases in taxable sales in the 3<sup>rd</sup> Quarter of 2021. The early estimate for FY 2022-23 sales tax revenue is \$7.4 million.

### *Proposition 172 Revenue*

Proposition 172 (Prop. 172) public safety funds are allocated to counties based on the percentage of statewide tax generated by their county for the prior calendar year. The allocation for FY 2021-22 is based on calendar year 2020 sales tax receipts. During the pandemic, there was a shift in where sales taxes were generated. Los Angeles, San Francisco, Orange, San Mateo and Alameda Counties, which normally generate the largest percent of sales taxes led the top five counties experiencing decreases during the pandemic. Many rural counties, including Humboldt, fared better than the more urbanized counties.

As a result, Humboldt County Prop. 172 revenue is estimated at \$13.7 million which is a \$1.9 million or 16% increase over budget for FY 2021-22. Prop.172 funding is expected to drop in FY 2022-23 to \$13.1 million as sales tax in the urban counties rebounds. The expectation is that Prop. 172 revenues will drop again in FY 2023-24 as state-wide sales tax generation in 2022 returns to a more normal pattern.

### *Estimated FY 2021-22 General Fund Year-End Use of Fund Balance*

The increases in tax revenues discussed above will help offset the reduced Measure S revenues for FY 2021-22. For many departments, the increases in salary and benefits from the Board approved compensation packages can be absorbed from budgeted but vacant positions and other expenditure savings. However, this will not be the case for all departments, particularly those that have been fully staffed, had larger equity adjustments or very small departments. The current vacancy rate in the General Fund is 14% and as of the end of January, the General Fund had budget savings in salaries and benefits of \$3 million or 7% adjusted for the remainder of FY 2021-22. CAO staff will continue to

monitor budgets to determine if budget adjustments or transfers between departments are needed.

The chart below provides a summary of the estimated impact on the General Fund year-end fund balance for FY 2021-22. The “Other General Fund Revenue Over Budget” increase of \$2.4 million includes: an estimated increase of \$1.1 million in sales tax discussed above, a projected property tax revenue increase of \$650,000, and a \$450,000 increase in hotel & motel tax revenue. The \$800,000 increase in expenditures is due to anticipated salary increases exceeding selected department budgets. The sum result of these projected changes is that fund balance would be reduced by \$1.8 million.

**FY 2021-22 General Fund Estimated Impact**  
*(in millions)*

<b>FY 2021-22 Budgeted Revenues</b>	<b>\$ 148.6</b>
Measure S Revenue Under Budget	(5.3)
Proposition 172 Revenue Over Budget	1.9
Other General Fund Revenue Over Budget	2.4
<b>FY 2021-22 Budgeted Other Financing Sources/(Uses)</b>	<b>6.9</b>
<b>FY 2021-22 Estimated Revenues</b>	<b>154.5</b>
<b>FY 2021-22 Budgeted Expenditures</b>	<b>(155.5)</b>
General Fund Expenditure Over Budget	(0.8)
<b>FY 2021-22 Estimated Expenditures</b>	<b>(156.3)</b>
<b>Estimated Use of Fund Balance</b>	<b>\$ (1.8)</b>

**Section 2: Budget Outlook for Fiscal Year 2022-23**

**Expenditure Increases for FY 2022-23**

The challenge for FY 2022-23 in the General Fund, and to some extent in the other funds, will be absorbing the county’s increased salary and benefit expenditures, along with the impact of the Measure S revenue reduction. The table below summarizes the impacts of the salary and benefit increases compared to FY 2021-22 by fund.

**Budgeted Salary and Benefit Expenditure Fund Comparison**  
*(in millions)*

Fund/Group	FY 2021-22	FY 2022-23	% Change
General Fund	\$ 71.1	\$ 80.7	13.6%
Measure Z	7.8	8.6	10.5%
Economic Development	0.9	1.2	41.2%
Dept Health & Human Services	117.0	139.4	19.2%
Internal Service Funds	6.2	6.8	9.9%
Aviation	0.9	1.6	75.8%
Roads	9.9	11.6	17.2%
Library	2.3	2.7	18.4%
Child Support Services	4.1	4.6	13.6%
Special Revenue Programs*	1.8	2.7	50.8%
<b>Total</b>	<b>\$ 221.8</b>	<b>\$ 259.9</b>	<b>17.2%</b>

*\*Includes new positions funded with ARPA allocations.*

Overall, county-wide salaries and benefits are projected to increase 17% or by \$38.1 million in FY 2022-23. The equity adjustments, salary increases and six months of a 2% cost of living adjustment (COLA effective Jan 1, 2023) accounted for a 12% increase in total pay from FY 2021-22 to FY 2022-23. Health insurance increased 40% between FY 2021-22 and FY 2022-23. The increase in health insurance is due to several factors: the increased contribution to employee's share from \$100 to \$200 a month, an increase in healthcare insurance costs and the number of vacant positions which are budgeted at the highest cost health care option available to a new employee.

California Public Employees' Retirement System (CalPERS) pension costs increased 17%. Most of the pension cost increased with the 12% increase in salaries, which directly increases the contribution amount. The amount above 12% is the increasing cost of the 20-year amortization of the Employer Unfunded Accrued Liability (UAL).

While your Board has not included funding for the Public Agency Retirement Services (PARS) Section 115 Pension Trust, in the last two years because of the uncertainties associated with the COVID-19 pandemic and its economic impacts, staff recommends a contribution equal to 2% of salaries (or \$3.2 million) in FY 2022-23. These funds are accumulated and earn investment returns that will be used to reduce future pension costs.

The county's Pension Funding Policy's primary objectives are to avoid shifting the cost or burden of pension costs to future employees and taxpayers and maintaining financial sustainability. The county's UAL, as estimated in the most recent actuarial report, is \$351 million and annual pension costs are projected at \$52 million for FY 2022-23. The current PARS trust is valued at approximately \$7 million which nearly meets the current policies' Minimum Balance Target of 1/6<sup>th</sup> of the County's "Actuarially Determined Contribution," but this isn't nearly enough to meet the county's primary objectives. The CAO recommends your Board provide direction to review and potentially update the county's policy.

Many local governments in California have taken advantage of low interest rates to issue Pension Obligation Bonds to refinance the UAL to reduce ongoing pension payments. It is highly doubtful that this option is available to the county. Current audited financial statements are necessary to receive a quality municipal bond rating and to market bonds. Even if the county becomes current in its financial reporting, the significant historical delays in reporting will hurt the county's potential bond rating which impacts the interest rate an agency pays. The same is true of any other debt financing the county would consider issuing.

### **Revenue Changes for the General Fund**

As discussed above, most tax revenue is projected to exceed budget for FY 2021-22. While early estimates for FY 2022-23 remain flat, these revenue sources, excluding Measure S, are still expected to continue to outperform pre-COVID levels.

Excluding the Measure Z revenue, the projections for General Fund revenue for FY 2022-23 are estimated to be \$8.1 million less than FY 2021-22 budgeted revenues, largely due to reductions in Measure S. Adding the projected increase of \$9.6 million in General Fund salaries and benefits, provides your Board with an early estimated \$17.7 million shortfall in the General Fund.

The primary reason that your Board approved the salary increases was to boost the success of recruitments and to reduce the number of unfilled positions or the vacancy rate. Overall, the county’s current vacancy rate is 18% and is valued at \$41 million. From a fiscal standpoint, savings from position vacancies are a straightforward way to fill or help fund a budget deficit for FY 2022-23. The chart below summarizes the current vacancy rates by fund or program group.

Impact of Vacancies on Fund/Group Budgets				
Fund/Group	# of Positions	Current Vacant Positions	Vacancy Rate	\$ Value of Vacant Positions*
General Fund	700	97	14%	\$ 8,860,000
Measure Z	73	12	16%	1,220,000
Economic Development	9	3	33%	330,000
Dept Health & Human Services	1,342	270	20%	25,420,000
Internal Service Funds	59	12	20%	1,120,000
Aviation	14	1	7%	70,000
Roads	113	23	20%	2,030,000
Library	28	4	14%	290,000
Child Support Services	45	13	29%	1,130,000
Special Revenue Programs	24	4	17%	420,000
<b>Total</b>	<b>2,407</b>	<b>439</b>	<b>18%</b>	<b>\$ 40,890,000</b>

\* Value of vacant positions based on salary projections for FY 2022-23.

The chart below sets forth options for eliminating or reducing the projected General Fund budget shortfall and are discussed in more detail below the chart. These are presented for discussion and possible direction. As the FY 2022-23 budget develops and department budgets are received, these figures will be refined and more accurate estimates provided. Additionally, any progress on confirming year-end cash and fund balances for FY 2019-20 and FY 2020-21, will provide a more accurate financial picture.



<b>General Fund Preliminary Estimated FY 2022-23 Shortfall</b>	
<i>(in millions)</i>	
Revenue Reduction	\$ (8.1)
Salary & Benefit Increase	(9.6)
	<b>Shortfall \$ (17.7)</b>
<b>Potential Options</b>	
<b>1 Hiring Freeze</b>	<b>\$ 8.9</b>
<b>2 Budget 5% Vacancy</b>	<b>3.0</b>
<b>3 Budget 10% Vacancy</b>	<b>6.0</b>
<b>4 Eliminate FY 22-23 PARS Contribution</b>	<b>1.0</b>
<b>5 Transfer from Tax Loss Reserve Fund - up to:</b>	<b>1.5</b>
<b>6 Return FY 21-22 Trellis Funds to GF</b>	<b>0.8</b>
<b>7 Eliminate FY 22-23 Project Trellis Budget</b>	<b>1.5</b>
<b>8 Apply Lost Revenue Option for ARPA Funds - up to:</b>	<b>10.0</b>
<b>9 Use of Fund Balance - up to:</b>	<b>10.0</b>
<b>10 Other Ideas?</b>	
	<b>Total of All Options \$ 42.70</b>

1. Implementing a hiring freeze immediately would ensure that budgets remain balanced and stable for the remainder of FY 2021-22 and that salary savings are available in FY 2022-23 to fill the projected deficit.
2. Another approach is to build a vacancy rate into the budget. Even when labor markets favor employers, vacancies exist and typically create year end budget savings. Instead of budgeting all approved positions at 100% employment, some organizations include a vacancy rate as part of the labor budget. In a larger work group, like the county's General Fund, this results in truer to cost budgeting. Line 2 above provides for an assumed vacancy rate of 5% and savings of \$3 million.
3. Assuming a vacancy rate of 10% provides for savings of approximately \$6 million. If your Board provided direction to budget the vacancy at this level, the CAO recommends establishing a policy that if a 10% vacancy rate for the General Fund is reached, a hiring freeze is implemented to ensure that the savings are realized.
4. Your Board may choose to forgo the 2% PARS section 115 trust contribution by General Fund departments for another year or reduce it to something less than 2% of salaries. However, the CAO is not recommending that your Board select this option.
5. The Tax Loss Reserve Fund (TLRF) is projected to have at least a \$2.5 million balance at the end of FY 2021-22. Up to \$1.5 million of this reserve could offset the projected budget deficit.
6. During public comment, representatives of Humboldt County Growers Association (HCGA) and other members of the public expressed support for reducing the Measure S excise taxes and eliminating the Project Trellis marketing program. Returning funds allocated for FY 2021-22

- Project Trellis and marketing would restore approximately \$800,000 to the General Fund.
7. Related to number 6 above, scaling back the FY 2022-23 Project Trellis Program to just the equity program funded by the state, could return an additional \$1.5 million to the General Fund. This option was also supported by HCGA as part of its plea to reduce the Measure S taxes.
  8. The county should receive an additional \$13.1 million this summer in federal American Rescue Plan Act (ARPA) funding. This assumes that the funds are not withheld or barred because of the county's failure to meet its Single Audit Report requirement. Using some or a portion of these funds to reimburse the General Fund for lost revenues is a possibility and would not reduce the \$13.1 million that your Board allocated from the first payment. Use of these funds could range from \$1 to \$10 million.
  9. Although the county does not have audited financial statements to confirm the fund balance of the General Fund, estimates suggest that the General Fund is relatively healthy and could afford a one-time strategic draw down.

Staff concedes that none of the suggested options for balancing the early estimate for the FY 2022-23 General Fund deficit are without controversy or challenges and that your Board and staff should continue to consider other viable alternatives to the proposals listed above.

As an example, reducing positions through more strategic program cuts, eliminating certain vacant positions, offering transfers to existing employees, and if needed layoffs, furloughs or retirement incentives, could also be considered. This last approach considers the organization's services and prioritizes certain programs as opposed to a flat or across the board reduction.

### **CAO Recommended FY 2022-23 Budget Parameters**

The CAO makes the following recommendations for establishing parameters for preparing the FY 2022-23 Budget:

1. Set department allocation from the General Fund at the FY 2021-22 level plus an adjustment amount equal to the increased costs of salary and benefits.
2. Limit requests for additional General Fund appropriations to one-time urgent requests only.
3. Set the annual departmental contribution to Public Agency Retirement Services (PARS) to 2% of salaries and direct staff to return with an update on the status of the county's pension funding policy, including Other Post-Employment Benefits (OPEB) within the next year.
4. Close the General Fund estimated deficit from the following sources:

**CAO Recommendation**

<b>General Fund Estimated FY 2022-23 Shortfall</b>	
<i>(in millions)</i>	
Revenue Reduction	\$ (8.1)
Salary & Benefit Increase	(9.6)
<b>Shortfall</b>	<b>\$ (17.7)</b>
<hr/>	
<b>1</b> Budget 10% Vacancy	6.0
<b>2</b> Return FY 21-22 Trellis Funds to GF	0.8
<b>3</b> Eliminate FY 22-23 Trellis Budget	1.5
<b>4</b> Apply Lost Revenue Option for ARPA Funds	5.5
<b>5</b> Transfer from Tax Loss Reserve Fund	1.5
<b>6</b> Use of Fund Balance	2.4
<hr/>	
<b>Total of All Options</b>	<b>\$ 17.7</b>

**Section 3: Budget Calendar**

The proposed calendar for county budget development (Attachment #1) provides for final adoption of the budget on June 28, 2022. This ensures that the new fiscal year budget is in place to serve as the operational, fiscal and staffing plan for provision of services to county residents for the new fiscal year.

Consistent with pre-COVID years, the CAO will include budget presentations from departments in April so that your Board can engage with departments prior to finalization of department budgets.

**FINANCIAL IMPACT:**

The financial impact of past, present and future actions or decisions are the topic of this staff report and presented throughout the report.

**STRATEGIC FRAMEWORK:**

This action supports your Board’s Strategic Framework by providing for and maintaining infrastructure, providing community-appropriate levels of service, managing resources to ensure sustainability of services and investing in county employees.

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Board discretion

**ATTACHMENTS:**

FY 2022-23 Budget Calendar with Measure Z Milestone Date

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: N/A

File No.: N/A