



COUNTY OF HUMBOLDT

Legislation Text

File #: 20-784, Version: 1

To: Board of Supervisors

From: County Administrative Office

Agenda Section: Consent

SUBJECT:
Adoption of Fiscal Year (FY) 2020-21 County Budget

RECOMMENDATION(S):
That the Board of Supervisors:

1. Adopt the attached resolution (Attachment A) adopting the proposed budget, as modified by the final budget adjustments as listed on Attachment B, as the final adopted budget for FY 2020-21; and
2. Approve the attached personnel allocation table (Attachment C) corresponding to the budget appropriations.

SOURCE OF FUNDING:
All County Funds

DISCUSSION:
Your Board received the proposed budget for FY 2020-21 on June 2, 2020. Pursuant to County Budget Act requirements, your Board held noticed public hearings on Monday, June 15, at 1:30 p.m. and 5:30 p.m. At the conclusion of the final hearing, your Board directed staff to return today for final approval of the budget. Your Board directed staff to make the following adjustments to the budget recommendations.

Adjustments by Board

\$46,000 (Facilities Management 1100-162) - One-time funding to purchase a drainage snake and to contract with a professional design consultant.

\$2,500 (Contributions-Other 1100-199) - One-time contribution to Fortuna Veterans due to lost revenue as a result of COVID-19.

\$10,000 (Contributions-Other 1100-199) - One-time contribution to Arcata Veterans due to lost revenue as a result of COVID-19.

\$9,520 (Contributions-Other 1100-199) - One-time contribution to Eureka Veterans due to lost revenue as a result of COVID-19.

\$12,500 (Contributions-Other 1100-199) - One-time contribution to Westhaven Volunteer Fire Department due to lost revenue as a result of COVID-19.

\$50,000 (Contributions-Other 1100-199) - One-time contribution to Samoa Peninsula Fire Department for startup funding for the Peninsula Community Services District.

\$76,370 (Contributions-Other 1100-199) - One-time contribution to Mental Health to respond to Adverse Childhood Experiences (ACEs) in collaboration with First 5.

\$7,500 (Humboldt Cooperative Extension 1100-632) - One-time contribution to support the Cooperative Extension's 4-H program.

(\$214,390) (Reserves for Contingencies 1100-990) - Reduction in Contingencies to offset additional funding allocations approved by the Board.

\$76,370 (Mental Health 1170-424) - One-time contribution to Mental Health to respond to Adverse Childhood Experiences (ACEs) in collaboration with First 5.

FINANCIAL IMPACT:

The total county budget for adoption today is \$465,472,227. There is an increase in allocations from the proposed to adopted budget of \$76,370 the contribution to Mental Health of \$76,370. Budget modifications are detailed in Attachment B.

Pursuant to Board policy, the county's General Reserve should be equal to 10 percent of total General Fund expenditures, as averaged by the current and prior year adopted budgets, or roughly \$15.6 million. The county's current General Reserve balance is \$4.6 million. Due to the anticipated impacts of COVID 19, there is no contribution to reserves in FY 2020-21, a decrease of \$801,000 over the prior fiscal year's adopted budget.

General Fund contingencies are \$1,417,577, which is lower than the policy level of 2 percent of General Fund revenues, or \$2.9 million. Contingency Reserves are less than policy levels due to limited available financial resources as a result of COVID 19.

Pursuant to the provisions of the County Budget Act, the State Controller has prescribed budget schedules (Attachment E and F) as required to be used in the presentation of the annual adopted county budget per Government Code (GC) §29002.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by managing our resources to ensure sustainability of services .

OTHER AGENCY INVOLVEMENT:

All county departments and agencies, as well as several community organizations that receive county funding, are affected.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could make additional changes to the final budget or continue this item to a later meeting date. These alternatives are not recommended because the final budget as presented conforms to previous Board direction.

ATTACHMENTS:

- A. Budget Resolution
- B. Final Budget Adjustments
- C. Personnel Allocation Table
- D. Fixed Asset Table
- E. Budget Summary Schedules-1, 2, 3, 4, 5, 6, 7, 8, 10 and 11
- F. Budget Detail Schedule-9, on file with the Clerk of the Board

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: 2/11/20, 5/19/20, 6/2/20, 6/15/20

File No.: H-1, H-2, H-2, C-1