



# COUNTY OF HUMBOLDT

## Legislation Text

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**File #:** 15-133, **Version:** 1

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Mid-Year Budget Review for Fiscal Year (FY) 2014-15, Budget Outlook for FY 2015-16, and Recommendations for Budget Adjustments (4/5 Vote Required)

That the Board of Supervisors receive and file a review of the current (FY 2014-15) and projected (FY 2015-16) budget years; direct the County Administrative Office (CAO) to prepare the FY 2015-16 budget based on the following parameters:

a. Set departmental allocations from the General Fund distributing 98% of the revenue growth to departments based on current year General Fund allocations;

b. Accept and consider requests for additional General Fund appropriations that demonstrate a potential to generate future savings in the General Fund;

c. Provide direction on which, if any, long-term fund-balance-funded investment options are amenable to the Board: pay down unfunded California Public Employees Retirement System (CalPERS) liability; prefund "other post-employment benefits" (OPEB) liability; contribute to the General Reserve; enhance employee salaries and enhance funding for individual departments;

direct the County Administrative Officer, Treasurer-Tax Collector and the Public Works Director to identify funding for the in-kind replacement of building #101 (currently known as the weights and measures building) and building #289 (currently used by the Public Defender and the District Attorney's Child Abuse Services Team); refund \$600,000 based on excess fund balance in the Workers' Compensation fund (3523) to be distributed proportionately to the county funds' past contribution to this fund; refund \$300,000 based on excess fund balance in the Purchased Insurance Fund, to be distributed proportionately to the County funds' past contribution to this fund; allocate the General Fund monies received as a result of the above approved recommendations 5 and 6 to the Liability Fund (3524); disallocate a 1.0 full-time equivalent (FTE) Coroner-Public Administrator (Elected Official, position number 2720100-01) in budget unit 272; allocate a 1.0 FTE Deputy Sheriff II (class 416, salary range 398) to budget unit 272 Coroner Public Administrator; approve the list of budget adjustments shown on Attachment I and authorize CAO staff to make any technical corrections necessary to effectuate the Board's direction (4/5 vote required); and provide additional direction to staff as appropriate.