***Submit completed worksheet to:***

*Siskiyou County Clerk, 311 Fourth St., Rm 201, Yreka, CA 96097*

# **Agenda Worksheet**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Regular** | **[x]**  |  | **Time Requested:** | **5 mins** | **Meeting Date:** | **2/21/2023** |
| ***OR*** |
| **Consent** | **[ ]**  |  |
| **Contact Person/Department:** | **Sherry Lawson - Administration** | **Phone:** | **842-8005** |
| **Address:** | **1312 Fairlane Rd, Ste 1, Yreka CA 96097** |
| **Person Appearing/Title:** | **Sherry Lawson - Deputy County Administator** |
| **Subject/Summary of Issue:** |
| Presentation and recommended action to the Board including; results of the FY 2022-2023 Mid-Year Budget Review, FY 2023-2024 Budget Principles and FY 2023-2024 Budget Calendar.The FY 2022-2023 Mid-Year Budget Review was utilized as a resource to determine line items within each department budget that currently equates to either 50% above expenditure adopted amount and/or 50% below revenue adopted amount. All County Departments submitted their Mid-Year Budget Review to the County Budget Team for evaluation. At this time, staff has determined there is no need to make significant budget adjustments or budget cuts to the FY 22/23 Budget. Additionally, Administration is recommending the following budget principles for the 2023/2024 budget year: 1. All County Departments, for the entirety of the Fiscal Year 2023-2024, will maintain a status quo budget in County Contributions and/or General Fund Net County Cost, as adopted.
2. No approval for new programs or new positions, unless revenue support is confirmed and approved by County Administration Office.
3. Countywide recruitment requests will be reviewed by the County Administration Office for revenue support prior to launch.
4. The County Administration Office will review all requests for Capital Assets, computer equipment, and Capital Improvement projects.
5. Departments will create and maintain a replacement schedule for large recurring expenditures such as, computers, office hardware, office furniture, vehicles, etc.
6. Department Heads will notify the County Administrative Officer as soon as they are made aware of any revenue shortfall and/or budget amendment due to increase in expenditures.
7. Maintain County contribution to Other Post-Employment Benefits unfunded liability at .75%.
8. Commit allocation of $100,000 per fiscal year to GASB 54 fund.
 |
| **Financial Impact:** |
| **NO** | [ ]  | *Describe why no financial impact:*       |
| **YES** | [x]  | *Describe impact by indicating amount budgeted and funding source below* |
| Amount: |  |  |  |  |  |
| Fund:  |  |  | Description: |  | Org.: |  | Description: |  |
| Account: |  |  | Description: |  |  |
| Activity Code:  |       |  | Description: |       |  |
| Local Preference: YES [ ]  NO [ ]  |
| For Contracts – *Explain how vendor was selected:*       |
|       |
| Additional Information: |       |
|       |
| **Recommended Motion:** |
| The following actions are recommended to the Board of Supervisors: 1) Discussion, direction and possible action regarding the Fiscal Year 2022-2023 Mid-Year Budget Review 2) Approve the FY 2023-2024 Budget Principles and 2) Approve FY 2023-2024 Budget Calendar (attached). |
| **Reviewed as recommended by policy:** |  | ***Special Requests*:** |
| County Counsel |       |  |  |
|  |  |  | *Certified Minute Order(s)* |       | *Quantity:* |       |
| Auditor |       |  |  |  |  |  |
|  |  |  |  |  |  |
| Personnel |       |  | *Other:* |       |
| CAO |       |  |       |

***NOTE: For consideration for placement on the agenda, the original agenda worksheet and backup material must be submitted directly to the Board Clerk (after reviewing signatures have been obtained) by 10:00 a.m. on the Monday the week prior to the Board Meeting.*** Revised 8/09/2021