***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:** | **2/20/2024** |
| ***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 2023-2024 Mid-Year Budget Review, FY 2024-2025 Budget Principles and FY 2024-2025 Budget Calendar.The purpose of the Fiscal Year 2023-24 Mid-Year Budget Review is to provide the Board of Supervisors and the public with a summary of the County’s overall financial performance for the 6 month period ending December 31, 2023. 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 23/24 Budget. Additionally, Administration is recommending the following budget principles for the 2024/2025 budget year: 1. All County Departments, for the entirety of the Fiscal Year 2024-2025, 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. Reduce labor budget allocations by the total amount of vacancies (if any) at the time payroll projections are produced.
8. Maintain County contribution to Other Post-Employment Benefits unfunded liability at .75%.
9. 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 2023-2024 Mid-Year Budget Review 2) Approve the FY 2024-2025 Budget Principles 3) Approve FY 2024-2025 Budget Calendar (attached) 4) Authorize the Auditor to establish 23/24 unanticipated revenue into Departmental budgets, as provided by Administration. |
| **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