

RECOMMENDATIONS

It is recommended that the Board of Supervisors:

1. Hold a Public Hearing on June 10, 2014 at 9:00 a.m. to adopt the Fiscal Year (FY) 2014-15 Appropriation Limits pursuant to Article XIIIB of the California State Constitution.
2. Commence Budget Hearings with the County Administrative Office summary presentation of the FY 2014-15 Recommended Budget on June 10, 2014 at 9:00 a.m. and continue Budget Hearings on June 11 & 12, 2014 beginning at 9:00 a.m. if necessary.
3. Authorize the County Administrative Office and Auditor-Controller to prepare the FY 2014-15 Adopted Budget Resolution reflecting changes made by the Board during budget hearings, to make any changes in budget units to reflect any position and/or account adjustments approved by the Board during or prior to budget hearings.
4. Authorize the County Administrative Office and Auditor-Controller to appropriate \$1,336,439 in 1050-8038-7614 from any remaining Fiscal Year 2013-14 unbudgeted/unassigned available fund balance for the purpose of transferring to the Workers' Compensation Internal Service Fund in order to provide reimbursements for claims paid on behalf of the General Fund which have since been recouped.
5. Authorize the County Administrative Office and Auditor-Controller, in the event that any unbudgeted/unassigned fund balance is available and remaining as determined through the final audited year-end FY 2013-14, to allocate such fund balance in the following order of priority:
 - a. Capital Projects Assignment (3123), not to exceed \$1,025,966 to assist in funding the Juvenile Hall capital project.
 - b. Accrued Leave Assignment (3115), not to exceed 25% of FY 2013-14 reported Compensated Absences liability to provide funding for retirements/buyouts that exceed the ability of General Fund departments to cover within current operations.
- c. Strategic Reserve (3111), not to exceed established Board policy of 10% of estimated FY 2014-15 General Fund revenues (excluding NMC Strategic Reserve).
- d. Public Safety Sales Tax (3128), for purpose of revenue stabilization up to \$500,000.
- e. Vehicle Replacement Assignment (3116), for benefit of a Public Safety vehicle reserve up to \$500,000.
- f. General Fund Contingency (3113) for benefit of unanticipated events or emergencies as prescribed in the County General Financial Policy 9.1, all remaining unbudgeted/unreserved fund balance.
6. Authorize the County Administrative Office and the Auditor-Controller to transfer or release to/from assignments associated with the following self-funded programs in the event they require additional funds or have excess funds at the end of Fiscal Year 2013-14:
 - a. Vehicle Replacement Program (3116).
 - b. Laguna Seca Track Assignment (3129).
 - c. Information Technology Charges Assignment (3124).
7. Authorize the County Administrative Office to adjust the FY 2014-15 Adopted Budgets for the Other Funds under the authority of the Board of Supervisors to reflect the FY 2013-14 year-end final Available Fund Balance.