

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
ACTION AGENDA SUMMARY

DEPT: Chief Executive Office

BOARD AGENDA # B-6

Urgent

Routine

AGENDA DATE July 22, 2014

CEO Concurs with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

SUBJECT:

Approval of Year End Budget Adjustments for County Counsel, Chief Executive Office - General Fund Match Vehicle License Fee, Chief Executive Office - Risk Management Other Employee Benefits and Medical Self-Insurance and District Attorney - Criminal Asset Forfeiture Funded from Appropriations for Contingencies, Increased Departmental Revenue, and Retained Earnings and Related Actions

STAFF RECOMMENDATIONS:

1. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to decrease estimated revenue by \$215,000 and appropriations by \$171,000, resulting in an increase in General Fund contribution of \$44,000 in the County Counsel budget, funded by a transfer from Appropriations for Contingencies by a 4/5<sup>th</sup> vote by the Board of Supervisors.
2. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations and estimated revenue by \$1 million in the Chief Executive Office - General Fund Match Vehicle License Fee budget.

(Continued on Page 2)

FISCAL IMPACT:

At the end of Fiscal Year 2013-2014, County Counsel will need additional budget adjustments to cover a revenue shortfall. Due to a long-term leave of absence, County Counsel actual revenue will fall short of budgeted revenue by an estimated \$215,000. It is estimated this budget will have \$171,000 in expenditure savings, therefore needing \$44,000 in additional net county cost contribution to be funded by Appropriations for Contingencies.

(Continued on Page 2)

BOARD ACTION AS FOLLOWS:

No. 2014-389

On motion of Supervisor Chiesa, Seconded by Supervisor Withrow  
and approved by the following vote,

Ayes: Supervisors: Chiesa, Withrow, Monteith, and Chairman De Martini

Noes: Supervisors: O'Brien

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1)  Approved as recommended

2)  Denied

3)  Approved as amended

4)  Other:

MOTION:

*Christine Ferraro*

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

**STAFF RECOMMENDATIONS: (Continued)**

3. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations and estimated revenue by \$21,000 in the Chief Executive Office – Risk Management Division Other Employee Benefits budget.
4. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations by \$2.1 million in the Chief Executive Office – Risk Management Division Medical Self-Insurance budget.
5. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations by \$30,000 in the District Attorney – Criminal Division Asset Forfeiture budget.
6. Authorize the Auditor-Controller, as part of the year-end close, to establish carryover designations in the amount of \$1,652,541 of unencumbered/unexpended appropriations savings in the Chief Executive Office – Community Development Fund, Chief Executive Office – Crows Landing Air Facility, Clerk-Recorder and Public Works – Morgan Shop budgets.

**FISCAL IMPACT: (Continued)**

An increase in appropriations and estimated revenue of \$1 million is recommended in the Chief Executive Office – Vehicle License Fee budget as a result of the County receiving its full base allocation along with growth revenue earned in prior years. Vehicle license fees are earned on every licensed vehicle in the State and a portion is distributed to counties as part of realignment revenue, used to fund County Public Health, Mental Health and Social Services programs. As revenue is received in this budget, it is transferred out to the realigned program budgets with no impact to the General Fund.

The increase in appropriations of \$21,000 in the Risk Management Division Other Employee Benefits is due to increased Salary and Benefits Cost and Cost Allocation Plan (CAP) charges. These increases will be fully funded through increases in estimated revenue from administrative fees and revenue from an administrative agreement with Mass Mutual for the Deferred Compensation program in the amount of \$21,000.

The increase in appropriations of \$2.1 million in the Risk Management Division Medical Self-Insurance budget is requested to fund the cost of claims through the end of the 2013-2014 Fiscal Year. The Medical Self-Insurance budget is an Internal Service Fund

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Page 3

and, if approved, this act will increase the fund's retained earnings deficit, which is estimated to be \$7.8 million at fiscal year-end. The rates for 2014 are expected to begin to repay this deficit and the remaining deficit will be considered as rates for 2015 are developed.

District Attorney – Criminal Division Asset Forfeiture funds may be used for non-personnel costs that enhance or support the prosecution process. An increase up to \$30,000 in appropriations is requested to fully fund the cost of computers, tablets, a server and software that has been purchased during Fiscal Year 2013-2014. Currently, \$57,898 in appropriations is budgeted for Fiscal Year 2013-2014, and with this adjustment, the legal budget will be \$87,898. This increase will be funded using the budget's fund balance. Currently, this fund has a fund balance of \$90,248 and if approved, this balance will be reduced to approximately \$2,350.

At the time the 2014-2015 Proposed Budget was approved, a report was submitted to the Board to approve \$2,205,000 in Auditor's Encumbrances which would be rolled over to the 2014-2015 Legal Budget through the Fiscal Year End close process. At this time, it is recommended to increase the Auditor's Encumbrances by \$1,652,541 to be rolled over into Fiscal Year 2014-2015 for various projects. The sum of these encumbrances will increase the 2014-2015 operating budget by \$3,857,541. The additional projects include \$857 in the Chief Executive Office – Community Development Fund budget, \$1,022,919 in the Chief Executive Office – Crows Landing Air Facility budget, \$345,000 in the Clerk-Recorder budget and \$283,765 in the Public Works – Morgan Shop budget.

## **DISCUSSION:**

### **County Counsel**

In the Third Quarter Financial Report, County Counsel was identified as potentially needing a year-end budget adjustment resulting in additional General Fund support. It is estimated County Counsel will have a revenue shortfall in the amount of \$215,000. This revenue shortfall can be attributed to the long-term absence of one attorney and fewer billable hours to non-General Fund departments than originally anticipated. This revenue shortfall will be offset with approximately \$171,000 in appropriations savings resulting in an additional net county cost need of \$44,000. It is requested this need be funded from Appropriations for Contingencies, which requires a 4/5<sup>th</sup> vote of the Board of Supervisors.

The Appropriations for Contingencies budget serves as a contingency fund for the County to provide sufficient funding for emergencies and unanticipated expenses. Transfers from this fund require a four-fifths vote of the Board of Supervisors. The 2013-2014 Adopted Final Budget included \$4,420,864 in appropriations for unexpected

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Page 4

fiscal and program financial exposures or emergencies which may occur as a result of the economic decline, reductions in Federal and State revenues, or other program and community needs.

Through May 31, 2014, transfers from Appropriations for Contingencies were approved by the Board of Supervisors totaling \$1,512,700, which included \$77,700 to fund one Manager IV to act as the Water Resource Manager in the Department of Environmental Resources, \$822,000 to fully fund the County's obligations to the North McHenry Revenue Sharing Agreement with the City of Modesto and \$613,000 to fund the Public Defender Indigent Defense budget. As a result of these transfers, the 2013-2014 contingency balance is \$2,908,164.

#### **Chief Executive Office – Vehicle License Fee**

As part of the 2013-2014 Midyear Financial Review, the Board of Supervisors approved an increase in appropriations and estimated revenue of \$1,287,074 in the Chief Executive Office – Vehicle License Fee budget, for a total budget of \$13,649,817. Since that time, revenue has come in higher than estimated as a result of receiving prior years' growth funding in the Social Services program. In addition, as part of the State's adopted budget for 2013-2014, Assembly Bill (AB) 85 was passed that restructured portions of the 1991 realignment funding for the advent of Health Care Reform. This restructuring included swapping county realignment revenue from sales tax to vehicle license fees as part of the shift of funds out of the county health subaccount into a new CalWORKs subaccount. It is recommended to increase appropriations and estimated revenue by \$1 million to appropriately account for realignment funds received during the 2013-2014 Fiscal Year.

#### **Risk Management – Other Employee Benefits**

The Risk-Management – Other Employee Benefits budget will require an increase in both estimated revenue and appropriations by \$21,000. Of this amount, \$15,000 can be attributed to increased Cost Allocation Plan charges stemming from higher than anticipated salary and benefit costs. This increase in costs will be offset fully by a \$15,000 increase in estimated revenue due to increased Administrative Fee revenue. The remaining \$6,000 increase in appropriations and estimated revenue is related to an administrative agreement with Mass Mutual for the Deferred Compensation program. Estimated revenue for this program is coming in higher than expected and this additional revenue will be used to reimburse some department salary costs for staff who participated in the oversight of the program.

#### **Risk Management – Medical Self-Insurance**

At the end of Fiscal Year 2012-2013, the Risk Management Division Medical Self-Insurance Fund reported a deficit of \$6 million, which included a liability for the program's incurred but not reported (IBNR) claims of \$5.7 million. This was the result of

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Page 5

rates being set too low for both calendar years 2012 and 2013. Subsequently, appropriations of \$52.01 million were approved in the 2013-2014 Final Budget for the payment of claims and administrative expenses, which were offset by \$53.26 million in anticipated revenue. It was anticipated that the deficit would begin to be repaid in Fiscal Year 2013-2014 with increased rates for 2014.

In October 2013, the Board of Supervisors approved 2014 employee health insurance rates and presented an update on the program's performance. At that time, it was reported that the fund would end in a \$7-8 million deficit due to 2013 claims exceeding original projections. This budget was closely monitored on a weekly basis and claims appeared to be tracking closely to original estimates.

During the Mid-Year Financial Report, it was conveyed that revenue was tracking slightly lower than original projections due to a reduction in early retiree numbers and a shift of members from higher-cost plans to lower-cost plans in 2014. No adjustments were made at that time, however, as the variance was not expected to be significant. Since the budget was continuing to track near original budget estimates overall, the Third Quarter Report concluded that any adjustments to this budget would be made at year-end, if necessary.

Unfortunately, June claims exceeded expectations by over \$2 million, resulting in a necessary appropriations increase. Although the year-end accounting is not finalized, it is anticipated that the deficit in retained earnings will increase by \$1.8 million.

While the Fiscal Year 2013-2014 financial performance of the program was impacted by a significant change in June 2014 claims, the final deficit position of the program of approximately \$8 million at year-end is consistent with the forecast for the program when establishing rates for the 2014 plan year. Analysis of the first six months of the 2014 plan year demonstrates that the current insurance rates have succeeded in eliminating the ongoing deficit spending in the program with revenues currently on track to exceed expenditures by approximately \$2 million in the 2014 plan year.

#### **District Attorney – Criminal Division Asset Forfeiture**

District Attorney – Criminal Division Asset Forfeiture funds may be used for non-personnel costs that enhance or support the prosecution process. During the Fiscal Year, computer equipment consisting of computers, tablets, a server and software was purchased using funds from the District Attorney – Criminal Division budget. It has been determined that it is appropriate to transfer these costs from the Criminal Division budget, which is a General Fund budget, to the Criminal Division Asset Forfeiture Budget, a Special Revenue fund, which could have paid for this equipment initially. Although year-end accounting is not finalized, it is estimated an additional \$30,000 in appropriations is needed to cover the costs of these purchases. Currently, \$57,898 in

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Page 6

appropriations is budgeted for Fiscal Year 2013-2014, and with this adjustment, the legal budget will be \$87,898. However, there is potential the actual need will be less. Currently, this fund has a cash and fund balance of \$90,248.

### **Projected Year-End Carryover Designations**

On June 10, 2014 the Board of Supervisors adopted the Fiscal Year 2014-2015 Recommended Proposed Budget. The staff report included the establishment of the year-end carryover designations totaling \$2,205,000 of Fiscal Year 2013-2014 funding for projects that will occur in Fiscal Year 2014-2015. At this time it is recommended to increase the carryover designations by \$1,652,541 to fund projects that will occur next budget year, for a total of \$3,857,541. The total General Fund carryover designation is \$3,573,776.

The requested additional carryover designations of \$1,652,541 is comprised of the following: The Chief Executive Office – Community Development Fund has one project that needs to carry over into Budget Year 2014-2015. It is recommended to authorize the Auditor-Controller, as part of the year-end close, to carry forward an additional \$857 for appropriations for the South Modesto Neighborhood Clean-up. Also, it is recommended to carry forward \$1,022,919 in the Chief Executive Office – Crows Landing Air Facility budget for Environmental Consulting Services (\$70,653) and Planning and Environmental Services (\$952,266). The Clerk Recorder Department requests to carry forward \$345,000, \$245,000 of which is in Fixed Assets and the remaining \$100,000 is being carried forward in the services and supplies category, for the following projects: General office renovations and updates which include computer and software upgrades, replacement of public counters, and HVAC (Heating and Air Conditioning) system for the 1021 I Street location. Finally, it is requested to carry forward \$283,765 in Fixed Assets in the Public Works – Morgan Shop budget to fund costs associated with the design phase of a Heavy Equipment shop.

The following chart reflects all requested carryover designations:

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Page 7

2013-2014 YEAR-END CARRYOVER - PROJECTS		
Department	Amount	Description
<b>GENERAL FUND</b>		
Chief Executive Office - Community Development Fund	\$857	South Modesto Neighborhood Clean-up
Chief Executive Office - County Facilities	\$265,000	Laird Park Shooting Range Clean-Up Project
	\$800,000	Other Project Savings Approved April 1, 2014 b the Board of Supervisors for the Coroner Project
Chief Executive Office - County Facilities		Americans with Disabilities Act Study
Chief Executive Office - County Facilities	\$440,000	
Chief Executive Office - Crows Landing Air Facility	\$70,653	Environmental Consulting Services
Chief Executive Office - Crows Landing Air Facility	\$952,266	Planning and Environmental Services
	\$150,000	Deferred Maintenance Project - Public Safety Center Transformer Project
Chief Executive Office - Plant Acquisition		Deferred Maintenance Project - Public Safety Center Support Services Jail Boiler Project
Chief Executive Office - Plant Acquisition	\$150,000	
	\$400,000	Deferred Maintenance Project - Fire Alarm System Upgrade Project at 1021 "I" Street, 801 11th Street, Ray Simon Training Center, Sheriff's Operations Center and Community Services Facility
Chief Executive Office - Plant Acquisition		
Clerk-Recorder	\$345,000	Capital Improvement Remodel Project
<b>TOTAL GENERAL FUND</b>	<b>\$3,573,776</b>	
<b>ENTERPRISE FUND</b>		
Public Works - Morgan Shop	\$ 283,765	Heavy Equipment Maintenance Shop
<b>TOTAL ENTERPRISE FUND</b>	<b>\$ 283,765</b>	
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,857,541</b>	

**POLICY ISSUES:**

Approval of this item supports the Board of Supervisors' priority of Efficient Delivery of Public Services by ensuring that all County budgets end the year within appropriations.

**STAFFING IMPACT:**

There are no staffing impacts associated with this item.

**CONTACT INFORMATION:**

Jody Hayes, Assistant Executive Officer: 209-525-6333

Database  
Balance Type  
Data Access Set

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Budget  
County of Stanislaus

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Ledger  
Budget  
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Organization  
Chart Of Accounts

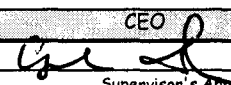
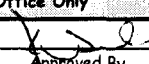
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Text Year-End Budget Adjustments  
Text July 22 2014 Board Agenda Item  
List - Text Stanislaus Budget Org  
Accounting Flexfield

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	5091	0018091	61005	0000000	000000	000000	00000	2100000		Health Insurance	
	5093	0018093	74304	0000000	000000	000000	00000	15000		RM Charges	
	5093	0018093	37320	0000000	000000	000000	00000		10000	Admin Fees	
	5093	0018093	37322	0000000	000000	000000	00000		5000	Supp Life Ad Fee	
	5093	0018093	74304	0005513	000000	000000	00000	6000		Staff Salaries	
	5093	0018093	40860	0005513	000000	000000	00000		6000	Misc Reimb	
	1771	0023271	62980	0000000	000000	000000	00000	30000		Inc appropriation	
	0100	0016051	20390	0000000	000000	000000	00000		1000000	Inc VLF revenue	
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Totals:									3366000	1236000	

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

Explanation: Year-end budget adjustments.

Requesting Department		CEO	Data Entry	Auditors Office Only
Patrick Cavanah			Keyed by	Prepared By 
Prepared by		Supervisor's Approval	Date	Approved By
17-Jul-14		7/18/14	Date	7/18/14
Date		Date	Date	Date





***Year-End Budget Adjustments  
Fiscal Year 2013-2014***

***July 22, 2014***

# Fiscal Year 2013-2014

## Year-End Adjustments

- During each Fiscal Year, the Board of Supervisors may adjust the budget:
  - As part of scheduled quarterly budget presentations
  - As part of any staff report
  - At Fiscal Year-end
- Year-end Budget adjustments are recommended to ensure departments have sufficient spending authority to end the fiscal year in a positive fiscal position.

# County Counsel

- A long-term absence and less work from non-General Fund departments have led to a revenue shortfall
- Recommended Adjustments:
  - Decrease estimated revenue by \$215,000
  - Decrease appropriations by \$171,000
  - Increase General Fund contribution by \$44,000 funded by Appropriations for Contingencies

# Appropriations for Contingencies

- 2013-14 Adopted Final Budget Included \$4,420,864 for Appropriations for Contingencies
- Through May 31, 2014, \$1,512,700 in transfers were approved by the Board of Supervisors
- Current contingency balance is \$2,908,164



# Chief Executive Office – Vehicle License Fee

- Vehicle License Fee realignment revenue is used to support Public Health, Mental Health and Social Services Programs
- Revenue is coming in higher due to receiving prior years' growth funding in the Social Services program
- 1991 Realignment funding restructured, which swapped revenue from sales tax to vehicle license fees
- Recommended Adjustments:
  - Increase estimated revenue by \$1,000,000
  - Increase appropriations by \$1,000,000

# Risk Management – Other Employee Benefits

- Expenditures are higher than anticipated due to CAP charges. These increases are offset by additional administrative fee revenue.
- Agreement with Mass Mutual revenue is higher than expected and will be used to reimburse some department salary costs.
- Recommended Adjustments:
  - Increase estimated revenue by \$21,000
  - Increase appropriations by \$21,000

# Risk Management – Medical Self-Insurance

- Medical claims are exceeding expectations
- June claims exceeded expectations by over \$2 million
- Recommended Adjustments:
  - Increase appropriations by \$2.1 million
  - Funded by Retained Earnings

# District Attorney – Criminal Division Asset Forfeiture

- Asset forfeiture funds may be used for non-personnel costs that enhance or support the prosecution process
- An increase in appropriations would allow appropriate costs to be transferred from the Criminal Division budget
- Recommended Adjustments:
  - Increase appropriations by \$30,000
  - Funded by Departmental Fund Balance



# Carryover Designations

- Carryover Designations are funds approved by the Board of Supervisors for a specific use that has not yet occurred in the current Fiscal Year, but instead will occur in the next Fiscal Year.
- As part of the Adopted Proposed Budget process, on June 10, 2014 the Board of Supervisors authorized the establishment of year-end carryover designations totaling \$2,205,000 of Fiscal Year 2013-2014 funding for projects that will occur in Fiscal Year 2014-2015.

# Carryover Designations

- It is recommended to establish additional Carryover Designations of \$1,652,541:
  - South Modesto Neighborhood Clean-up - \$857
  - Crows Landing Air Facility Environmental Consulting Services - \$70,653
  - Crows Landing Air Facility Planning and Environmental Services - \$952,266
  - Various Clerk-Recorder Projects - \$345,000
  - Heavy Equipment shop design phase - \$283,765
- This recommendation would result in total Carryover Designations of \$3,857,541

# Recommendations

1. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to decrease estimated revenue by \$215,000 and appropriations by \$171,000, resulting in an increase in General Fund contribution of \$44,000 in the County Counsel budget, funded by a transfer from Appropriations for Contingencies by a 4/5<sup>th</sup> vote by the Board of Supervisors.

# Recommendations

2. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations and estimated revenue by \$1 million in the Chief Executive Office – General Fund Match Vehicle License Fee budget.
3. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations and estimated revenue by \$21,000 in the Chief Executive Office – Risk Management Division Other Employee Benefits budget.

# Recommendations

4. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations by \$2.1 million in the Chief Executive Office – Risk Management Division Medical Self-Insurance budget.
5. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations by \$30,000 in the District Attorney – Criminal Division Asset Forfeiture budget.

# Recommendations

6. Authorize the Auditor-Controller, as part of the year-end close, to establish carryover designations in the amount of \$1,652,541 of unencumbered/unexpended appropriations savings in the Chief Executive Office – Community Development Fund, Chief Executive Office – Crows Landing Air Facility, Clerk-Recorder and Public Works – Morgan Shop budgets.





# Questions?