



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 2/26/2019

Agenda Placement: 6Y

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Minh Tran - County Executive Officer  
County Executive Office  
**REPORT BY:** Mary Booher, Assistant County Executive Officer - 707-253-4153  
**SUBJECT:** Appropriation of 1X revenue from SB90 repayment

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### **RECOMMENDATION**

County Executive Officer requests approval of Budget Adjustment No. CEO012 appropriating one-time state revenue received from the state for SB90 mandate claims prior to FY 2003-04, as follows:

1. Revenue of \$2,098,694 in the non-departmental (10500) State SB90 Mandates Revenue account (43710)
2. Expenditure of \$2,068,694 in the non-departmental (10500) Transfers Out to Accumulated Capital Outlay account (56110). (4/5 vote required)

### **EXECUTIVE SUMMARY**

As part of the 2018-19 adopted State Budget, the legislature approved funding to reimburse Counties for the last of the outstanding SB90 Mandate Claims for FY 2003/04 and prior. Consistent with County policy, these are considered one-time funds, and as such, staff is requesting transferring these funds to the Accumulated Capital Outlay fund, to be assigned to a project at a later date.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	State Reimbursement for 2004-2011 SB 90 Mandate claims.
Is it Mandatory or Discretionary?	Discretionary

Discretionary Justification: County policy requires that one-time revenues be matched with one-time expenditures, such as capital projects. Moving this one-time revenue to the Accumulated Capital Outlay fund is consistent with this policy.

Is the general fund affected? Yes

Future fiscal impact: None.

Consequences if not approved: Since revenue has been received, it would become part of year-end fund balance.

Additional Information:

### **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

### **BACKGROUND AND DISCUSSION**

The State budget adopted for FY 2018-19 included funding to reimburse Counties for SB 90 Mandate claims for services provided in in FY 2003/04 and prior. On July 31, 2018, three payments totaling \$2,098,694 were received from the State for mental health services provided by the County. Because the General Fund provided the funding for these services, the reimbursement is considered General Fund Revenue.

Transfer of these one-time revenues to the Accumulated Capital Outlay is consistent with Board policy. Staff will recommend use of these funds for a specific project at a later date.

### **SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Helene Franchi