



Napa County

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Legislation Text

File #: 21-103, Version: 1

TO: Board of Supervisors
FROM: Steven Lederer - Director of Public Works
REPORT BY: Maiko Klieman, Public Works Administrative Manager
SUBJECT: Budget Adjustment for PW Projects & Measure A SRF

RECOMMENDATION

Director of Public Works requests approval of Budget Transfer Nos. DPW056 A, B & C for the following projects **(4/5 Vote Required)**:

1. Increase appropriation by \$142,040 in the Measure A-Unincorporated Special Revenue Fund (Fund 2440, Sub-Division 1220060) with the use of its available fund balance to correct the carryover budget amount from the last Fiscal Year to balance the transfer out and transfer in accounts;
2. Increase appropriation by \$2,044 in Public Works Projects Milliken Creek Flood Damage Repair Project (Fund 1000, Sub-Division 1220500, Program 13045) with use of its available fund balance to close out the project;
3. Increase appropriations by \$745,578 in Measure A-Unincorporated Special Revenue Fund to transfer to Public Works Projects with the use of its available fund balance;
4. Increase appropriation by \$346,827 in Public Works Projects Oakville-Knoll Sediment Plan Project (Fund 1000, Sub-Division 1220500, Program 07002) with offsetting increase to revenue from Measure A-Unincorporated Special Revenue Fund; and
5. Increase appropriation by \$408,768 in Public Works Projects Measure A-Lake Berryessa Project (Fund 1000, Sub-Division 1220500, Program 11012) with offsetting increase to revenue from Measure A-Unincorporated Special Revenue Fund.

EXECUTIVE SUMMARY

The Board on June 12, 2018, approved establishment of a Special Revenue Fund (SRF) Measure A-Unincorporated (Fund 2440, Subdivision 1220060) for the remaining Measure A-unincorporated funds for capital improvements and maintenance and authorized the Auditor-Controller to increase appropriations in order to transfer the balance of Measure A funds allocated to the County of Napa into the Special Revenue Fund. The Board on October 30, 2018 approved a budget adjustment to transfer the fund balance at the time of \$8,463,440 to various previously approved Capital Improvement Projects in Public Works Projects Budget (Fund 1000, Subdivision 1220500).

At the end of each fiscal year, multi-year Capital Improvement Project budgets are carried over to the new fiscal year with the remaining balance. There was a variance of \$142,040 in Transfer Out account from the Measure A SRF to the Transfer In account in PW Projects. The requested budget adjustment of \$142,040 will fix the discrepancy.

Project 13045, Milliken Creek Flood Damage Repair project is now complete. There's \$67,556 remaining in the project budget to be returned to the Measure A SRF. Adjustment to the budget of \$2,044 will allow the remaining balance to be transferred back to the Measure A SRF.

Lastly, Measure A SRF has additional fund balance that needs to be transferred to the PW Projects. The requested action today is to increase the appropriation in Measure A SRF by \$745,578 and also increase the appropriations in Programs 07002 and 11012.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
Where is it budgeted?	Measure A-Unincorporated Special Revenue Fund (Fund 2440, Subdivision 1220060 and Public Works Projects (Fund 1000, Subdivision 1220500)
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	Public Works Projects are funded by the Measure A Funds and various grants. Without the Measure A funds, these projects will not be able to be completed.
Is the general fund affected?	No
Future fiscal impact:	Most of these projects are multi-year projects and will continue into future years.
Consequences if not approved:	Public Works Projects are funded by the Measure A Funds and various grants. Without the Measure A Funds, these projects will not be able to be completed.
County Strategic Plan pillar addressed:	Healthy, Safe, and Welcoming Place to Live, Work and Visit

ENVIRONMENTAL IMPACT

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 Measure A Ordinance for the half-cent sales tax sunset on June 30, 2018. One of the steps to the sunset procedures as outlined in Amendment No. 1 of the Joint Powers Agreement (JPA) was to establish a special revenue fund to receive, restrict and track the remaining Measure A funds. In order to allow for the funds to be transferred from the Flood Authority to the County, the special revenue fund was required to be created before June 30, 2018. The County will draw down from the special revenue fund to reimburse itself for all eligible Measure A expenses in future years. The Board on June 12, 2018, approved establishment of a Special Revenue Fund (SRF) Measure A-Unincorporated (Fund 2440, Subdivision 1220060) for the remaining Measure A-unincorporated funds for capital improvements and maintenance and authorized the Auditor-

Controller to increase appropriations in order to transfer the balance of Measure A funds allocated to the County of Napa into the Special Revenue Fund. The Board on October 30, 2018 approved a budget adjustment to transfer the fund balance at the time of \$8,463,440.38 to various previously approved Capital Improvement Projects in Public Works Projects Budget (Fund 1000, Subdivision 1220500).

At the end of each fiscal year, multi-year Capital Improvement Project budgets are carried over to the new fiscal year with the remaining balance. Transfer Out from the Measure A SRF needs to match the Transfer In in the Public Works Project budget but there was a variance of \$142,040 in Transfer Out account then in Transfer In account. The requested budget adjustment of \$142,040 will fix the discrepancy.

Project 13045, Milliken Creek Flood Damage Repair project is now complete. There's \$67,556 remaining in the project budget to be returned to the Measure A SRF. Adjustment to the budget of \$2,044 will allow the remaining balance to be transferred back to the Measure A SRF.

Lastly, Measure A SRF has additional fund balance that needs to be transferred to the PW Projects. The requested action today is to increase the appropriation in Measure A SRF by \$745,578 and also increase the appropriations in Programs 07002 and 11012. Appropriation for Program 07002 will be increased by \$346,827, offset by increase in transfer in from the Measure A SRF of \$395,322. Appropriation for Program 11012 will be increased by \$408,768 offset by increase in transfer in from the Measure A SRF of \$418,768.

SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve