

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: May 7, 2019	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Public Health APPROVING PARTY: Vickie Clark, Director PHONE NUMBER: (530) 993-6700

AGENDA ITEM: Resolution Authorizing the Sierra County Auditor to make certain transfers in the 2018/2019 County Budget

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Please see attached Memo

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2019- _____ Agreement 2019- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

 CLERK TO THE BOARD _____
 DATE

Memorandum

To: Sierra County Board of Supervisors

From: Vickie Clark, Director

Reference: Agenda Item

Date of memo: April 22, 2019

Date of Board Meeting: May 7, 2019

Requested Action: Resolution authorizing the Sierra County Auditor to make certain transfers in the 2018-2019 County Budget.

Mandated by: Government Code §29125

Funding

Budgeted? YesX No

Increase Expenditures	\$220,276.00	Tobacco Prop 56 Trust Account
Decrease Expenditures	\$220,276.00	Tobacco Prop 98 Trust Account
Difference	0	

Background Information:

The California Healthcare, Research and Prevention Tobacco Tax Act (Proposition 56) was passed by the voters in November 2016 to increase the excise tax rate on cigarettes and electronic cigarettes effective April 1, 2017. Senate Bill 856 appropriated Proposition 56 funds to the Department of Health Care Services (DHCS) for continual use as the nonfederal share of health care expenditures. DHCS appropriated funding to the counties to be used for tobacco prevention programs beginning the 2017/2018 FY. Counties were required to receive the funds.

Sierra County budgeted the transfer authority in the pre-existing Tobacco trust 8915660. The State stipulated that Proposition 56 funds were to be kept in a separate, interest bearing account during the 17/18 Fiscal Year. Funds were transferred into the new account 8915661, however, transfer authority was not.

Potential Issues to consider:

Alternatives or Impacts of disapproval

Sierra County will be out of compliance with a state mandated program.

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. _____

**IN THE MATTER OF
AUTHORIZING THE AUDITOR
TO MAKE CERTAIN TRANSFERS**

WHEREAS, pursuant to Government Code §29125, the Board of Supervisors may increase revenues and expenditures;

WHEREAS, transfer authority for the Tobacco Program was consolidated in the Prop 98 Tobacco Trust 8915660 for the 18/19 Fiscal Year;

WHEREAS, the State determined that Proposition 56 funds must be kept in a separate, interest bearing trust account;

NOW THEREFORE BE IT RESOLVED, the Sierra County Board of Supervisors authorizes the Auditor to make the following adjustment to the 2018/2019 County Budget:

Increase Expenditures:	Tobacco Prop 56 Trust Account	8915661-7600	\$220,276
Decrease Expenditures:	Tobacco Prop 98 Trust Account	8915660-7600	\$220,276

FURTHERMORE, BE IT RESOLVED, the Board hereby specifically authorizes the Auditor to make the transfers listed above on request of appropriate Department.

ADOPTED by the Board of Supervisors of the County of Sierra on the 7th Day of May, 2019.

**AYES:
NOES:
ABSENT:
ABSTAIN:**

COUNTY OF SIERRA

PAUL ROEN
Chairman

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

DAVID PRENTICE
County Counsel