

## Fiscal Year 2024-25 Mid-Year Budget Amendments

Legistar Board Item 25-114 (Special Districts separate)

### A. General Fund

- 1 CEO requests an increase in salaries and benefit expenses to reflect the split of activity and additional employee compensation costs in excess of estimates through decrease in BOS salaries, benefits, and operating expenses and recognition of excess interest revenue.

	Amount	Fund	Subdivision	Account	
a. Decrease	\$110,000	1000	1010000	51100	Salaries and Wages
b. Decrease	\$40,000	1000	1010000	52605	Rents/Leases-Bldgs/Land
c. Increase	\$300,000	1000	1020000	51100	Salaries and Wages
d. Increase	\$150,000	1000	1050000	45100	Interest

- 2 Sheriff requests an increase in Coroner Division of \$100,000 for Overtime and an increase in Animal Control Division of \$55,000 for Retirement from a reduction in Operations Division's Salary and Wages due to higher than expected overtime and retirement costs.

	Amount	Fund	Subdivision	Account	
a. Decrease	\$155,000	1000	1360000	51100	Salary and Wages
b. Increase	\$100,000	1000	1361000	51115	Overtime
c. Increase	\$55,000	1000	1362000	51600	Retirement

- 3 County Counsel requests increase for Conflict Public Defender for Legal Services from General Fund Available Fund Balance due to an increase in the Conflict Public Defender's contracts.

	Amount	Fund	Subdivision	Account	
a. Increase	\$400,000	1000	1340000	52140	Legal Services

- 4 Public Defender requests an increase in Vacation Payout and Consulting Services from available fund balance due to higher Vacation Payout costs and high Consulting Services costs due to confidential expert witness contracts.

	Amount	Fund	Subdivision	Account	
a. Increase	\$75,000	1000	1320000	51130	Vacation Payout
b. Increase	\$75,000	1000	1320000	52310	Consulting Services

- 5 Department of Housing & Homeless Services requests an increase in Salaries & Benefits due to higher Salary and Benefits cost. Offset by the use of available fund balance

	Amount	Fund	Subdivision	Account	
a. Increase	\$157,000	1000	1021500	51100	Salaries and Wages

- 6 Provide County match for senior housing stabilization grant program from Master Settlement Agreement fund balance.

a. Increase	\$155,000	1000	1055000	56100	Transfers Out
b. Increase	\$155,000	2080	2080040	48200	Transfer In

- 7 Auditor-Controller requests an increase in Intra-Fund Transfer in in the Non-Departmental subdivision, offset by available fund balance, and an Intra-Fund Transfer out in 2017 Napa Fire Complex subdivision for the release of FEMA and CalOES funds. The audit period for this event has expired. The result is an increase in general reserves of \$3 million and available fund balance of \$670,000.

	Amount	Fund	Subdivision	Account	
a. Increase	\$3,759,653	1000	1050000	49900	Intra-fund Transfers In
b. Increase	\$3,759,653	1000	1058003	57900	Intra-fund Transfers Out

**A. Other Funds**

- 1 Fleet Management Operations requests an increase in appropriations in services and supplies for higher than expected parts and repair costs in Maint - Equipment and Maint - Vehicles offset by decrease of appropriations in Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account
a. Increase	\$60,000	4100	4100000	52500 Maint - Equipment
b. Increase	\$28,000	4100	4100000	52520 Maint - Vehicles
c. Decrease	\$88,000	4100	4100000	58100 Appropriation for Contingency

- 2 Road Operations requests an increase in appropriations in Rent/Leases - Equipment in the amount of \$100,000 due to not being able to repair the county paver and needing to rent one and other equipment for projects this is offset by use of available fund balance.

	Amount	Fund	Subdivision	Account
a. Increase	\$100,000	2040	2040000	52600 Rents/Leases - Equipment

- 3 Child Support Services requests an increase in appropriations due to additional funding provided by the State Department of Child Support Services to cover higher than expected salary and benefit costs, overtime projects, and travel expenses to attend the CSDA Conference. The funding source is 34% State and 66% Federal.

	Amount	Fund	Subdivision	Account
a. Increase	\$27,449	2160	2160000	43200 State Public Assistance Admin
b. Increase	\$53,282	2160	2160000	43800 Federal Public Assistance Admin
c. Increase	\$49,246	2160	2160000	51100 Salaries and Wages
d. Increase	\$20,000	2160	2160000	51115 Overtime
e. Increase	\$11,485	2160	2160000	52900 Training/Conference Expenses

- 4 Increase Construction Services in the Community Facility District \_ MST for the restoration of ~300 feet of pavement due to the installations of new meters tying into the MST Recycled Water Pipeline offset by the use of available fund balance.

	Amount	Fund	Subdivision	Account
a. Increase	\$95,000	2870	2870000	52360 Construction Services

- 5 Animal Shelter – Moving bequest funds that were donated to the Animal Shelter in FY24 from capital projects subdivision to operations subdivision so the funds can be made available for their intended purpose; increasing appropriation for vacation payout, veterinary services, and other professional services for unanticipated retirement, need for additional veterinary services, and an unanticipated need for consulting services related to negotiating a continued partnership between the County and the cities of American Canyon and Napa and the Town of Yountville for animal shelter services. Increases in appropriation are partially offset by a decrease in employee insurance and use of appropriation for contingency.

	Amount	Fund	Subdivision	Project	Account
a. Increase	\$410,000	5040	5040500	ANS00	57900 Intrafund Transfers Out
b. Increase	\$410,000	5040	5040000		49900 Intrafund Transfers In
c. Increase	\$30,000	5040	5040000		51130 Vacation Payout
d. Decrease	\$10,000	5040	5040000		51400 Employee Insurance - Premiums
e. Increase	\$46,012	5040	5040000		52230 Veterinary Services
f. Increase	\$28,500	5040	5040000		52490 Other Professional Services
g. Decrease	\$66,012	5040	5040000		58100 Appropriation for Contingency
h. Increase	\$15,000	5040	5040001		52230 Veterinary Services

- 6 Property Management – Increasing appropriations for electric utility payments, maintenance of buildings and improvements, engineering services, and temporary staffing to address increasing utility rates, a significant number of repairs required for HVAC systems in county-owned facilities, the cost of engineering and administration assistance, and the need to utilize temporary staffing to address staff shortages and vacancies. The increase in appropriation is offset by a reduction in salaries and wages and use of fund balance.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>
a. Decrease	\$100,000	4300	4300000	51100 Salaries & Wages
b. Increase	\$120,000	4300	4300000	52505 Maint - Bldg & Improvements
c. Increase	\$300,000	4300	4300000	53205 Utilities - Electric
d. Increase	\$70,000	4300	4300005	52145 Engineer Services
e. Increase	\$87,495	4300	4300005	52150 Temporary / Contract Help

- 7 Information Technology Services requests an increase in appropriations in the Applications and Development subdivision, to pay for unbudgeted and increased costs including Tyler ERP license, Oracle PeopleSoft license, and Imagery and Elevation Data; this is offset by use of available fund balance. An additional increase in appropriations is requested in the Infrastructure and Operation subdivision, for higher than expected costs in overtime and standby pay due to off hour calls and updates; this is offset by use of available fund balance.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>
a. Increase	\$540,000	4200	4200001	52515 Maintenance - Software
b. Increase	\$75,000	4200	4200002	51115 Overtime

- 8 Transfer cash balance of Calistoga Fairgrounds enterprise fund to General Fund with intent to close the inactive fund at fiscal year's end.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>
a. Increase	\$565,627	5070	5070000	56105 Transfer Out
b. Increase	\$565,627	1000	1050000	48200 Transfer In

- 9 Increase employee and retiree benefit claims from charges for services and available fund balance.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>
a. Increase	\$300,000	4400	4400002	46800 Dental Charges for Services
b. Increase	\$300,000	4400	4400002	52710 Dental Claims
c. Increase	\$300,000	4400	4401001	46800 Retiree Health Charges for Services
d. Increase	\$300,000	4400	4401001	52705 Retiree Health Premiums
e. Increase	\$100,000	4400	4401002	46800 Retiree Dental Charges for Services
f. Increase	\$100,000	4400	4401002	52710 Retiree Dental Claims
g. Increase	\$50,000	4400	4403000	52710 Unemployment Insurance Claims

- 10 CSA4 increase in allocation in Accounting / Auditing Services off set by the increase in Interest Revenue.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>
a. Increase	\$2,000	2810	2810000	45100 Interest
b. Increase	\$2,000	2810	2810000	52125 Accounting/Auditing Services

- 11 Health and Human Services Agency requests an increase to (51100) salaries and wages because the agency was able to improve the vacancy rate and therefore did not meet the budgeted salary savings. Increases will be offset by the use of available fund balance.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>
Increase	\$316,500	2000	20002-03	51100 Salaries and Wages
Increase	\$100,900	2000	20002-05	51100 Salaries and Wages
Increase	\$456,300	2000	20004-00	51100 Salaries and Wages
Increase	\$93,800	2000	20005-00	51100 Salaries and Wages
Increase	\$70,600	2000	20006-00	51100 Salaries and Wages

- 12 Health and Human Services Agency requests an increase to computer software/licensing for increased costs related to the electronic health record for the behavioral health system of care offset by an increase in Mental Health Services Act (MHSA) (48200) Transfer-In. Increase (56100) Transfer-Out in MHSA special revenue fund offset by available fund balance.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>	
Increase	\$1,135,000	2000	20002-03	48200	Transfer In
Increase	\$1,135,000	2000	20002-03	53415	Computer Software/Licensing
Increase	\$1,135,000	2460	20002-51	56100	Transfer Out

- 13 Health and Human Services Agency (HHSA) requests an increase to Client Provider Services, IHSS Provider Services, Office Supplies, and Client Interim/General Assistance for increased expenditures in HHSA offset by a decrease in expenditures in Client Provider Services within the Behavioral Health subdivision.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>	
Increase	\$60,900	2000	20001-00	52430	Client Provider Services
Increase	\$59,100	2000	20004-00	52430	Client Provider Services
Increase	\$97,800	2000	20005-00	52431	IHSS Provider Services
Increase	\$26,900	2000	20006-00	53100	Office Supplies
Increase	\$5,000	2000	20006-00	53535	Client Interim/General Assistance
Decrease	\$249,700	2000	20002-00	52430	Client Provider Services

### **Reclassification of Fund Balance**

- 1 Adjust fund balance reservation and designation to align with 2024-25 budget policy and guidelines for 15% general reserve with reclassification of funds designated for fiscal uncertainty and increase available fund balance.

	<b>Amount</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Account</b>	
a. Increase	\$21,008,479	1000	1050000	31120	General Reserve
b. Decrease	\$26,164,869	1000	1050000	32115	Fiscal Uncertainty
c. Increase	\$5,156,390	1000	1050000	33100	Available Fund Balance