



A Tradition of Stewardship  
A Commitment to Service

**County Executive Office**

1195 Third Street  
Suite 310  
Napa, CA 94559  
[www.countyofnapa.org](http://www.countyofnapa.org)

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**David Morrison**  
Interim County Executive Officer

## MEMORANDUM

TO: Board of Supervisors  
FROM: David Morrison, Interim County Executive Officer  
DATE: March 14, 2023  
RE: **MID-YEAR FISCAL REVIEW - FISCAL YEAR 2022-23**

### Introduction

Part of the County's on-going fiscal monitoring process is a mid-year review of the County's fiscal status. Referencing actual revenue and expenditure activity from the first six months of the fiscal year, the County Executive Office (CEO) staff works with department staff to forecast revenues and expenditures through the end of the fiscal year. This review enables the County to identify and address any current-year budget concerns in a timely manner. This process also helps start the FY 2023-24 budget, in part by providing an estimate of the FY 2022-23 General Fund ending fund balance available for use in the FY 2023-24 budget process. Staff continually monitor revenue trends and evaluate the impact that existing or proposed expenditure increases will have on the fund balance now and into the future.

### General Fund Current Year Fiscal Status

Using the most current information available, the General Fund will likely end FY 2022-23 with an unassigned ending Fund Balance of approximately \$23 million which is \$18 million more than projected. This balance is reasonable and necessary for stability of operations during economic uncertainty.

Consistent with Board Policy, the estimates shown in the table do not reflect one-time revenues such as American Rescue Plan Act or Excess Educational Revenue Enhancement Fund (ERAF), of which the latter will be committed to the Capital Improvement Program for future projects as part of the year-end closing process by the Auditor Controller.

The below charts are rounded to the nearest one thousand dollars (\$1,000).



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GENERAL FUND BUDGET

Resources	FY2022-23 Adjusted Budget	FY2022-23 Six Month Estimate	Difference
Available Fund Balance	76,469,000	76,469,000	-
Discretionary Taxes	143,018,000	145,845,000	2,827,000
Departmental	103,370,000	102,983,000	(387,000)
<b>Total Revenue</b>	<b>246,388,000</b>	<b>248,828,000</b>	<b>2,440,000</b>
<b>Total Resources</b>	<b>246,388,000</b>	<b>248,828,000</b>	<b>2,440,000</b>
<b>Requirements</b>			
Expenditures	312,554,000	297,619,000	(14,935,000)
Contingency	4,827,000	63,000	(4,764,000)
<b>Total Expenditures</b>	<b>317,381,000</b>	<b>297,682,000</b>	<b>(19,699,000)</b>
Use of Fund Balance	-	4,208,000	4,208,000
<b>Total Requirements</b>	<b>317,381,000</b>	<b>301,890,000</b>	<b>(15,491,000)</b>
Projected Ending Fund Balance	<b>5,476,000</b>	<b>23,407,000</b>	<b>17,931,000</b>

General Fund tax revenues are projected to be approximately \$2.8 million more than the adjusted budget. The primary sources of General Fund Revenue are Property Tax, Transient Occupancy Tax, and Sales and Use Tax. The table below summarizes the budget versus estimate for these revenue sources. Sales and Use Tax trend information is analyzed at the state and local level by a consultant. The timing of the receipt of Property and Sales and Use Tax revenues means that the estimates are preliminary.



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	<b>Adjusted Budget</b>	<b>Six Month Estimate</b>	<b>Difference</b>
<b>Property Tax</b>	\$114,600,000	\$116,470,000	\$1,870,000
<b>Transient Occupancy Tax</b>	14,000,000	14,000,000	-
<b>Sales and Use Tax</b>	<u>14,418,000</u>	<u>15,375,000</u>	<u>957,000</u>
	<b>\$143,018,000</b>	<b>\$145,845,000</b>	<b>\$2,827,000</b>

Napa County started FY 2022-23 with a contingency allocation of \$5 million per policy. Of this \$5 million, approximately \$3.5 million was transferred in the fall for MOU ratifications. Contingency account was then replenished by the same amount in December 2022. The appropriations were increased for approximately 70% of the MOUs' estimated costs because there was probability that the departments would absorb some of the additional expenses through vacancies. General Fund Expenditures are projected to be \$18 million less than the adjusted budget after approximately \$4.9 million in transfer of Contingency monies for the balance of salaries and benefits, equity pay increases, new positions, and other operating appropriations approved within this budget amendment proposal.

**Budget Adjustments**

The below charts provide a description of the recommended budget adjustments that staff requests the Board approve today.



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**A. General Fund**

- 1 Assessor's Office needs to fund a limited term mapping technician and extra help for the mapping and title team. Assessor's Office will pay for these costs with Available Fund Balance. The adjustments are as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$68,900	1000	1140000	48200	Revenue Transfer In
b. Increase	\$80,000	1000	1140000	51100	Salaries and Wages
c. Decrease	\$11,100	1000	1140000	52515	Maintenance Software
d. Increase	\$22,965	2400	1140050	56100	Transfers Out
e. Increase	\$45,935	2400	1140051	56100	Transfers Out
g. Decrease	\$22,965	2400	1140050	33100	Available Fund Balance
h. Decrease	\$45,935	2400	1140051	33100	Available Fund Balance

- 2 District Attorney experienced increased costs in Salary and Benefits due to MOU, equity, and new positions. District Attorney is recognizing the federal eSCARS Grant award and transferring for Sheriff, CWS, and increase ITS charges. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$130,000	1000	1300000	43890	FED - Other Funding
b. Increase	\$15,000	1000	1420000	49900	Intrafund Transfer In
c. Increase	\$5,000	1000	1320000	49900	Intrafund Transfer In
d. Increase	\$5,000	2000	2000400	46900	Interfund Revenue
e. Increase	\$120,000	4200	4200000	46800	Charges for Services
f. Decrease	\$390,000	1000	1059000	58100	Appropriation for Contingency
g. Decrease	\$30,000	1000	1300000	52490	Other Professional Services
h. Increase	\$405,000	1000	1300000	51100	Salaries and Wages
i. Increase	\$15,000	1000	1300000	57900	Intrafund Transfer Out
j. Increase	\$5,000	1000	1300000	57900	Intrafund Expenditures
k. Increase	\$5,000	1000	1300000	56100	Interfund Expenditures
l. Increase	\$120,000	1000	1300000	52130	IT Services



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- 3 Public Defender experienced increased costs in Salary and Benefits due to MOU and equity increases. This is funded from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$25,000	1000	1320000	51100	Salary and Benefits
b. Decrease	\$25,000	1000	1059000	58100	Appropriation for Contingency

- 4 Conflict Public Defender experienced an increase in legal services to cover the cost of investigative, expert and court appointed attorney services. This cost has increased the Net County Cost and is coming from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$350,000	1000	1340000	52140	Legal Services
b. Decrease	\$350,000	1000	1059000	58100	Appropriation for Contingency

- 5 Sheriff Office experienced an increase in Salary and Wages costs due to overtime and MOU increases. This cost has increased the Net County Cost and is coming from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Decrease	\$1,257,962	1000	1059000	58100	Appropriation for Contingency
b. Decrease	\$76,573	1000	1360000	53620	Law Enforcement Supplies
c. Increase	\$9,573	1000	1360000	55400	Equipment
d. Increase	\$1,181,962	1000	1360000	51100	Salaries and Wages
e. Decrease	\$12,500	1000	1361000	53620	Law Enforcement Supplies
f. Increase	\$12,500	1000	1361000	51100	Salaries and Wages
i. Increase	\$93,000	1000	1362000	51100	Salaries and Wages
k. Increase	\$50,000	1000	1363000	51100	Salaries and Wages

- 6 Corrections Law Enforcement Operations (1400001) experienced an increase in Salary and Benefits due to MOU increases. Corrections Culinary/Laundry (1400002) experienced an increase in inmate meals. Corrections Maintenance (1400003) experienced an increase in Salary and Benefits due to MOU increases. Corrections is increasing appropriation to cover additional labor and sales tax expenses for last



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year's video system replacement, funded by reductions in Law Enforcement Supplies and savings in operating costs. The adjustment is as follows:

	Amount	Fund	Subdivision	Program	Account	
a. Increase	\$400,000	1000	1400001		51100	Salary and Wages
b. Decrease	\$400,000	1000	1400000		51100	Salary and Wages
c. Increase	\$19,000	1000	1400002		53505	SCP Client Meal Expense
d. Decrease	\$19,000	1000	1400004		52220	Medical/Laboratory Services
e. Increase	\$42,000	1000	1400002		53305	Household Expense
f. Decrease	\$42,000	1000	1400001		52410	Electronic Monitoring
g. Increase	\$25,000	1000	1400002		51100	Salary and Wages
h. Decrease	\$25,000	1000	1400000		51100	Salary and Wages
i. Increase	\$80,000	1000	1400003		51100	Salary and Wages
j. Decrease	\$80,000	1000	1400000		51100	Salary and Wages
k. Increase	\$31,265	3000	3000505	22037	52490	Other Professional Services
l. Decrease	\$23,466	1000	1400001		52490	Other Professional Services
m. Decrease	\$7,799	1000	1400001		53620	Law Enforcement Supplies
n. Increase	\$31,265	3000	3000505	22037	48200	Transfer In
o. Increase	\$31,265	1000	1400001		56100	Transfer Out

7 Probation (1421000) experienced an increase in Salary and Benefits costs due to MOU increases. This cost is increasing their Net County Cost and a portion is coming from Appropriation for Contingency. Probation Administration (1420000) is receiving a transfer in from non-operating special revenue fund Title IVE (1422050). The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$60,000	1000	1420000	48200	Transfer In
b. Increase	\$60,000	2480	1422050	43200	State Public Assistance Admin
c. Increase	\$710,000	1000	1421000	51100	Salary and Wages
d. Decrease	\$610,000	1000	1420000	51100	Salary and Wages
e. Decrease	\$100,000	1000	1059000	58100	Appropriation for Contingency
f. Increase	\$60,000	2480	1422050	56100	Transfer Out



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- 8 UC Cooperative Extension experienced increase costs in Salary and Benefits due to unbudgeted equity adjustments and COLA increases. This cost has increased their Net County Cost and is coming from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$16,500	1000	1800000	51100	Salaries and Wages
b. Decrease	\$16,500	1000	1059000	58100	Appropriation for Contingency

- 9 Agricultural Commissioner/Sealer of Weights and Measures department is anticipating exceeding their expenses by \$108,000 offset by a corresponding increase in revenue. Staff is recommending increasing the contribution to the noxious weed removal program which is a multi-year partnership with the Parks and Open Space District and the Resource and Conservation District and increasing the contribution to the State Agriculture Unclaimed Gas Tax. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$18,000	1000	1600000	43310	State - Ag Dept of Pesticide Reg
b. Increase	\$90,000	1000	1600000	43300	State - Agriculture
c. Increase	\$18,000	1000	1600000	54800	Contributions
d. Increase	\$90,000	1000	1600000	51110	Extra Help

- 10 Public Works (Fund 1000, Orgs 1220000, 1220001, and 1220004 requires the following adjustments to increase appropriations by \$287,400 in Benefits to cover the increased rates offset partially by a reduction in Other Professional Services by \$38,900 and increased revenue in Charges for Services by \$244,200. Remaining balance of \$4,300 will be offset by a reduction in the General Fund Appropriations for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$244,200	1000	1220000	46800	Charges for Services
b. Decrease	\$17,800	1000	1220000	52490	Other Professional Services Employee Insurance -
c. Increase	\$122,400	1000	1220000	51400	Premiums
d. Increase	\$36,000	1000	1220000	51600	Retirement
e. Decrease	\$21,100	1000	1220001	52490	Other Professional Services Employee Insurance -
f. Increase	\$104,200	1000	1220001	51400	Premiums Employee Insurance -
g. Increase	\$24,800	1000	1220004	51400	Premiums
h. Decrease	\$4,300	1000	1059000	58100	Appropriations for Contingency



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11 Planning Building and Environmental Services (Fund 1000, Orgs 1702000, 1703000, and 1750000).  
Org 1702000 - PBES Environmental Health: Increase in appropriations requested for account 51100 (Salaries & Wages) as well as account 52131 (ITS-Communications). This increase is necessary due to benefit increases associated with COLA as well as a new FTE that was approved in September 2022. In addition, the internal service charge for both ITS-Communications as well as ITS-Records Management for PBES was applied only to the Planning Division (17000). This charge was manually allocated among the various PBES subdivisions.

Org 1703000 - PBES Local Enforcement Agency: Increase in appropriations requested for account 51100 (Salaries & Wages). This increase is necessary due to benefit increases associated with COLA as well as a new FTE that was approved in September 2022.

Org 1750000 - PBES Parks: Increase in appropriations requested for account 51100 (Salaries & Wages) due to benefit increases associated with the COLA. This increase in appropriations will be offset by an increase in revenue account 46800 (Charges for Services) as all expenditures within this division are charged to the Napa County Parks & Open Space District. Staff recommends using Appropriation for Contingency to cover the adjustments.

Planning, Building, and Environmental Services (Fund 2140, Org 2140000): Increase in appropriations for account 52490 (Other Professional Services). This increase is necessary as the Building division experiences continued staffing shortages and is relying on the use of outside contract help for plan review services. In addition, there is a remodel plan underway what will increase these appropriations. This increase will be offset by a reduction of the Building Fund balance in fund 2140.

	Amount	Fund	Subdivision	Account	
a. Increase	\$28,000	1000	1750000	51100	Salaries & Wages
b. Increase	\$90,000	1000	1702000	51100	Salaries & Wages
c. Increase	\$10,000	1000	1702000	52131	ITS - Communications
d. Increase	\$88,000	1000	1703000	51100	Salaries & Wages
e. Decrease	\$216,000	1000	1059000	58100	Appropriation for Contingency
f. Increase	\$330,000	2140	2140000	52490	Other Professional Svcs
g. Decrease	\$330,000	2140	2140000	33100	Available Fund Balance





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- 12 Board of Supervisors experienced an increase in Salaries and Wages due to an increase in benefits. This cost has increased the Net County Cost and is coming from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$20,000	1000	1010000	51100	Salaries and Wages
b. Decrease	\$20,000	1000	1059000	58100	Appropriation for Contingency

- 13 Recognize state earmarks for processing community grants.

	Amount	Fund	Subdivision	Account	
a. Increase	\$3,000,000	1000	1052000	43790	State Revenues
b. Increase	\$3,000,000	1000	1052000	54805	Community Grants
e. Increase	\$6,000,000	2100	2100001	43790	Fire State Revenues
f. Increase	\$6,000,000	2100	2100001	54805	Fire Community Grants
g. Decrease	\$600,000	2100	2100001	48210	Fire Transfer in General Fund
h. Decrease	\$600,000	1000	1050000	56100	General Fund Transfer out

- 14 Community Outreach experienced an increase in Salaries and Wages due to benefit increases associated with the COLA. This cost has increased the Net County Cost and is coming from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$3,000	1000	1052002	51100	Salaries and Wages
b. Decrease	\$3,000	1000	1059000	58100	Appropriation for Contingency

- 15 Auditor Controller experienced an increase in Salaries and Wages due to an increase in Extra Help for the State Property Tax Audit and property tax assignments. This cost has increased the Net County Cost and is coming from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$15,000	1000	1100000	51110	Extra Help
b. Decrease	\$15,000	1000	1059000	58100	Appropriation for Contingency



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County Counsel experienced an increase in Legal Services related to litigation of two code enforcement cases. This cost has increased the Net County Cost and is coming from Appropriation for Contingency. The adjustment is as follows:

	Amount	Fund	Subdivision	Account	
a. Increase	\$285,000	1000	1200000	52140	Legal Services
b. Decrease	\$285,000	1000	1059000	58100	Appropriation for Contingency

17 Human Resources experienced an increase in Vacation Payout due to an unforeseen retirement and Training Services to enhance countywide trainings to supervisory and management staff. The adjustments are as follows from available fund balance.

	Amount	Fund	Subdivision	Account	
a. Increase	\$24,000	1000	1022000	51130	Vacation Payout
b. Increase	\$150,500	1000	1022000	52305	Training Services
c. Increase	\$174,500	1000	1022000	49900	Intrafund Transfer In
d. Increase	\$174,500	1000	1050000	57900	Intrafund Transfer Out

18 ARPA Child Care Infrastructure Grants were programmed in CEO Org (1000-1020000) and should be programmed in Non-Departmental Org (1000-1050000). Transfer out remains status quo.

	Amount	Fund	Org	Proj	Account	
a. Decrease	\$3,000,000	1000	1020000		48200	CEO-Transfer In
b. Decrease	\$3,000,000	1000	1020000		54805	CEO-Community Grants
c. Increase	\$3,000,000	1000	1050000		48200	Non-Dept-Transfer In
d. Increase	\$3,000,000	1000	1050000		54805	Non-Dept-Community Grants

**Other Funds:**

1 Fire requires a budget adjustment from Available Fund Balance due to an unexpected expense in Greenwood Ranch (2100027).

	Amount	Fund	Subdivision	Account	
a. Increase	\$10,000	2100	2100027	49900	Intrafund Transfer In
b. Increase	\$10,000	2100	2100000	57900	Intrafund Transfer Out
c. Increase	\$10,000	2100	2100027	53600	Fire Supplies
d. Decrease	\$10,000	2100	2100000	33100	Available Fund Balance



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- 2 Roads CIP (Fund 2040, Org 2040500, Project 20038): Closing Project 20038. Local Road Safety Plan: Napa County applied for a grant to Caltrans in November 2019, to prepare a Local Roadway Safety Plan (LRSP). Napa County received a grant allocation from Caltrans, awarding the maximum amount of \$72,000. Napa County was required to match 10% (\$8,000) of the cost to prepare the LRSP, which was estimated to be \$80,000. Entire project cost of \$80,000 was up fronted from the Roads Operations' budget while it waited for reimbursement from the grant. The project is now complete, and the costs of the project have been reconciled. Staff is requesting an increase in budget appropriations of \$65,746 in the project budget, partially offset by decrease in construction services account and rest from the available fund balance, in order to return the funds back to the Roads Operations budget. The adjustment is as follows:

	Amount	Fund	Org	Proj	Account	
a. Increase	\$65,746	2040	2040000		49900	Intrafund Transfers-In
b. Decrease	\$1,651	2040	2040500	20038	52360	Construction Svcs
c. Decrease	\$64,095	2040	2040500	20038	33100	Use of Fund Balance
d. Increase	\$65,746	2040	2040500	20038	57900	Intrafund Transfers Out

- 3 Roads CIP (Fund 2040, Org 2040500, Project S7304): Mt. Veeder Rd. – MPM 5.1: During heavy rains in 2017, the embankment supporting roughly 400 feet of roadway near mile post marker (MPM) 5.1 of Mt. Veeder Road slid downslope. Funding came from the Measure T Non-Operating Special Revenue Fund. The project is now complete, and the costs of the project have been reconciled. Staff is requesting additional \$18,716 from Measure T Non-Operating Special Revenue Fund to zero out the project. There is currently a negative fund balance for this project since some invoices received and processed after the CIP roll over was carried into FY22-23; the budget was subsequently not reduced after the rollover occurred. The adjustment is as follows:

	Amount	Fund	Org	Proj	Account	
a. Increase	\$18,716	2040	2040500	S7304	48200	Transfers-In
b. Decrease	\$18,716	2440	1220053		33100	Use of Fund Balance
c. Increase	\$18,716	2440	1220053		56100	Transfers Out
d. Decrease	\$47,147	2040	2040500	S7304	52360	Construction Services



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Roads Operations (Fund 2040, Org 2040000): The current revised budget does not include the cost increase in Engineering and Administrative Services due to salary increases along with the increase in Employee Insurance Premiums from the negotiated MOU. It also does not include the recent overtime hours and extra emergency tree work needed because of the Winter 2023 Storms. During Budget approval of Budget 2022/23 the original amount of \$1.7M budgeted to Fleet charges was shorted by \$300K due to a system error. Therefore, budget adjustment is requested to cover those costs. Total of \$58,296 increase to Salary and Benefits and increase in Services and Supplies of \$487,677. There is an offset with the decrease in appropriation in Consulting services of \$94,000, Construction Services of \$43,500 and increase in revenues by \$59,332. We are also requesting General fund to cover the \$58,296 in Salary and Benefits. Therefore, overall net decrease to fund balance is \$290,845 to cover increase in costs. The adjustment is as follows:

	Amount	Fund	Org	Proj	Account
a. Increase	\$50,000	2040	2040000		45100 Interest
b. Increase	\$9,332	2040	2040000		46800 Charges for Services
c. Increase	\$58,296	2040	2040000		48200 Transfers-In
d. Decrease	\$58,296	1000	1059000		58100 Appropriations for Contingency
e. Increase	\$58,296	1000	1050000		56100 Transfers Out
f. Increase	\$29,148	2040	2040000		51115 Employee Overtime Employee Insurance -
g. Increase	\$29,148	2040	2040000		51400 Premiums
h. Increase	\$159,025	2040	2040000		52145 Engineer Services
i. Decrease	\$94,000	2040	2040000		52310 Consulting Services
j. Increase	\$151,701	2040	2040000		52340 Landscaping Services
k. Decrease	\$43,500	2040	2040000		52360 Construction Services
l. Increase	\$6,515	2040	2040000		52505 Maint - Bldg & Improvements
m. Increase	\$20,436	2040	2040000		52525 Maint - Infrastructure/ Land
n. Increase	\$150,000	2040	2040000		52906 Fleet Charges
o. Decrease	\$290,845	2040	2040000		33100 Fund Balance

- Property Management - Maintenance (Fund 4300, Org 4300000): The current PM- Maintenance operations budget used \$224,000 of its fund balance to cover the 7% cost of living increases effective 10/1/22, plus the increase in benefits mainly insurance premiums and retirement cost, which was not part of the adopted budget in June 2022. Consequently, an increase in appropriation is requested to cover the increase in labor and utilities based on year-to-date actuals, primarily electricity, HVAC software upgrade and communication services. Using the increase in revenue, appropriation for contingency, decrease in equipment due to decision to forgo purchase of a small tractor, and available fund balance to cover the increase in services and supplies. The adjustment is as follows:



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	Amount	Fund	Org	Proj	Account	
a. Increase	\$46,216	4300	4300000		45300	Rent Building/ Land
b. Decrease	\$50,000	4300	4300000		55400	Equipment
c. Decrease	\$35,495	4300	4300000		58100	Appropriation for Contingency
d. Increase	\$119,000	4300	4300000		55600	Intangible
e. Increase	\$135,624	4300	4300000		53205	Utilities - Electric
f. Increase	\$16,995	4300	4300000		52800	Communications
g. Increase	\$88,458	4300	4300000		52505	Maint - Bldg & Improvements
h. Increase	\$96,520	4300	4300000		52145	Engineering Services
i. Decrease	\$324,886	4300	4300000		33100	Fund Balance

6 Property Management - Custodial (Fund 4300/Org 4300005): The current PM- Custodial adopted budget from June 2022, did not include the cost of living increase effective 10/1/22. Therefore, an increase in appropriation is requested to cover the increase in Salaries and Wages, Insurance Premiums, and Retirement costs. Using appropriation for contingency, plus available fund balance to cover the increase in Salaries and Benefits. The adjustment is as follows:

	Amount	Fund	Org	Proj	Account	
a. Decrease	\$72,300	4300	4300005		58100	Appropriation for Contingency
b. Increase	\$72,300	4300	4300005		51100	Salaries & Wages
c. Increase	\$37,787	4300	4300005		51400	Employee Insurance
d. Increase	\$57,621	4300	4300005		51600	Retirement
e. Decrease	\$95,408	4300	4300005		33100	Fund Balance

7 5th Street Parking Garage - (Fund 5020/Org 5020000): Projecting the 5th Street Parking Garage budget to have a negative fund balance at FY22/23 year-end. The adopted budget from June 2022, did not include the cost of living increase approved on 10/1/22. Therefore, E&A also known as the Engineer Services account requires a significant appropriation increase of \$14,000, to cover current salaries and benefits costs. There is also an increase of \$10,000 in the Maintenance Buildings and Improvements account, which includes weighted labor charges and contracted services that have had an increase from budget adoption to the present. Staff recommends General Fund funding to offset the increase in expenses. The adjustment is as follows:

Amount	Fund	Org	Proj	Account
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a. Increase	\$24,000	5020	5020000	48200	Transfers-In
b. Increase	\$14,000	5020	5020000	52145	Engineer Services
c. Increase	\$10,000	5020	5020000	52510	Maint - B&I
d. Decrease	\$24,000	1000	1059000	58100	Appropriation for Contingency
e. Increase	\$24,000	1000	1050000	56100	Transfers Out

8 Animal Shelter – (Fund 5040/Org 5040000 & 5040001): The Animal Shelter Operation ORG has an appropriation increase of \$6,622 in Household Expenses, and an increase of \$18,120 in Veterinary Supplies. The increase is attributed to the increase in animal population. Use of appropriation for contingency will be used to offset the increase in expenses. The Operations Other Grants revenue account will be decreased by \$10,000 to increase the Other Grants revenue account under Spay and Neuter ORG. The increase in revenue will cover the \$10,000 appropriation increase to the Veterinary Services account. The reason for the increase in Veterinary Services is to provide spay and neuter services to a significant number of cats. The adjustment is as follows:

	Amount	Fund	Org	Proj	Account
a. Decrease	\$10,000	5040	5040000		47150 Other Grants
b. Increase	\$10,000	5040	5040001		47150 Other Grants
c. Decrease	\$24,742	5040	5040000		58100 Appropriation for Contingency
d. Increase	\$6,622	5040	5040000		53305 Household Expense
e. Increase	\$18,120	5040	5040000		53610 Veterinary Supplies
f. Increase	\$10,000	5040	5040001		52230 Veterinary Services

9 Napa Valley Tourism Improvement District-Countywide has an unbudgeted Special Assessments revenue increase. The revenue increase is offset by an increase in expenditures in Other Professional Services. The adjustment is as follows:

	Amount	Fund	Org	Proj	Account
a. Increase	\$3,492,000	2830	2830000		46700 Special Assessments
b. Increase	\$3,492,000	2830	2830000		52490 Other Professional Services

10 Napa County Library used Available Fund Balance in October 2022 recorded to main subdivision. The funds received are being recognized in Transfer-In to increase appropriations in Salaries and Wages in other subdivisions.

Amount	Fund	Org	Proj	Account
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a. Increase	\$40,000	2020	2020003	49900	Intrafund Transfers-In
b. Increase	\$40,000	2020	2020005	49900	Intrafund Transfers-In
c. Increase	\$80,000	2020	2020000	57900	Intrafund Transfers Out
d. Increase	\$40,000	2020	2020003	51100	Salaries and Wages
e. Increase	\$40,000	2020	2020005	51100	Salaries and Wages
f. Decrease	\$80,000	2020	2020000	51100	Salaries and Wages

11 HHS (1) Increases Salaries and Wages in 20006-00 and 20005-00 for unbudgeted COLA's (2) increase Support and Care of Persons in 20006-00 and 20005-00 for increased program costs (3) Increase Interfund Expenditures for increased CSOA staff support; offset by (1) decreases 20001-00 in Salaries and Wages for excess Salary Savings (2) decrease Support and Care of Persons in 20004-00 for decrease in program costs.

	Amount	Fund	Org	Proj	Account
a. Increase	\$575,000	2000	2000600		51100 Salaries and Wages
b. Increase	\$525,000	2000	2000600		53500 Support and Care of Persons
c. Increase	\$340,000	2000	2000500		51100 Salaries and Wages
d. Increase	\$210,000	2000	2000500		53500 Support and Care of Persons
e. Decrease	\$1,100,000	2000	2000100		51100 Salaries and Wages
f. Decrease	\$550,000	2000	2000400		53500 Support and Care of Persons

12 HHS Increase State - Realignment 2011 for unbudgeted growth payments with an increase in appropriation in the transfer out. No additional expense authority is needed.

	Amount	Fund	Org	Proj	Account
a. Increase	\$678,128	2000	2000200		48241 Transfer In 2011 Realignment
b. Increase	\$119,669	2000	2000300		48241 Transfer In 2011 Realignment
c. Increase	\$797,797	2500	2000281		43118 State - Realignment 2011
d. Increase	\$797,797	2500	2000281		56100 Transfer Out

13 HHS Increase 20002-51 Transfer-Out for increased MHS needs using available fund balance. No additional expense authority is needed.

Amount	Fund	Org	Proj	Account
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a. Increase	\$1,462,555	2000	2000203	48200	Transfer In
b. Increase	\$50,000	2000	2000200	48200	Transfer In
c. Increase	\$1,512,555	2460	2000251	56100	Transfer Out
d. Decrease	\$1,512,555	2460	2000251	33100	Available Fund Balance

14 HHSA Increase 20001-53 Transfer-Out for increased Vital and Health Statistics fund needs using available fund balance and increases in Charges for Services. No additional expense authority is needed.

	Amount	Fund	Org	Proj	Account
a. Increase	\$7,000	2000	2000100		48200 Transfer In
b. Increase	\$7,000	2460	2000153		56100 Transfer Out
c. Decrease	\$3,250	2460	2000153		33100 Available Fund Balance
d. Increase	\$3,750	2460	2000153		46800 Charges for Services

15 HHSA Increase 20005-50 Transfer-Out for increased Indigent Burial needs using available fund balance. No additional expense authority is needed.

	Amount	Fund	Org	Proj	Account
a. Increase	\$4,500	2000	2000500		48200 Transfer In
b. Increase	\$4,500	2480	2000550		56100 Transfer Out
c. Decrease	\$4,500	2480	2000550		33100 Available Fund Balance

16 Deferred Compensation Board Increase Interfund Expenditures to reimburse Auditor Controller and Human Resources staff for implementation of MOU changes from Available Fund Balance and recognize reduction in program revenue.

	Amount	Fund	Org	Proj	Account
a. Increase	\$15,000	1000	1100000		46900 Interfund Revenue
b. Increase	\$5,000	1000	1022000		46900 Interfund Revenue
c. Decrease	\$20,000	2190	2190000		45200 Dividends/Rebates
d. Increase	\$20,000	2190	2190000		54900 Interfund Expenditures
e. Decrease	\$20,000	2190	2190000		33100 Available Fund Balance





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Information Technology Services: The total adjustment across Information Technology Services (ITS), Records Management, and Communications is \$2.88 million. An adjustment totaling \$429,000 across all ITS orgs is for Salaries and Wages due to the unbudgeted union MOU that was negotiated, COLA and equity adjustments that took effect this fiscal year. Since the Department no longer has excess fund balance to offset the ITS, Records, and Communications' allocation costs to departments, most of the requested adjustment will go to Services and Supplies to cover increased operational costs due to several factors, including inflationary increases in the costs of server and network equipment, technology subscriptions, and unbudgeted agreements/ subscriptions that were not included in the previous year's allocations. Two additional adjustments are a contribution to fund crucial Cybersecurity initiatives as noted in the County's annual five-year forecast, and a phase of the radio encryption initiative (a separate Board item is on this agenda to establish the capital assets). This is to ensure County compliance in response to the California Law Enforcement Telecommunications System (CLETS) unfunded mandate. Due to the department's three internal service fund allocations being built out nearly a year in advance, there were several unbudgeted expenses that were incurred that while unbudgeted, are crucial to the department's operation to ensure business continuity of County departments and essential needs to the security of the County's servers, network, and overall infrastructure. As the County's dependency on technology grows year over year, the department anticipates seeing increased allocation costs that are reflective of the overall costs of the industry. Staff recommends the following adjustments:

	Amount	Fund	Org	Proj	Account	
a. Increase	\$120,000	4200	4200000		48200	Transfers In
b. Increase	\$100,000	4200	4200001		48200	Transfers In
c. Increase	\$1,680,000	4200	4200002		48200	Transfers In
d. Increase	\$135,000	4200	4200011		48200	Transfers In
e. Increase	\$215,000	4200	4200012		48200	Transfers In
f. Increase	\$630,000	4200	4200013		48200	Transfers In
g. Increase	\$65,000	4200	4200000		51100	Salaries and Wages
h. Increase	\$55,000	4200	4200000		52490	Other Professional Services
i. Increase	\$100,000	4200	4200001		51100	Salaries and Wages
j. Increase	\$150,000	4200	4200002		51100	Salaries and Wages
k. Increase	\$830,000	4200	4200002		52490	Other Professional Services
l. Increase	\$700,000	4200	4200002		52515	Maintenance - Software
m. Increase	\$32,000	4200	4200011		51100	Salaries and Wages
n. Increase	\$103,000	4200	4200011		52310	Consulting Services
o. Increase	\$12,000	4200	4200012		51100	Salaries and Wages
p. Increase	\$118,000	4200	4200012		52310	Consulting Services
q. Increase	\$85,000	4200	4200012		52515	Maintenance - Software
r. Increase	\$70,000	4200	4200013		51100	Salaries and Wages
s. Increase	\$245,000	4200	4200013		52490	Other Professional Services



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t. Increase	\$315,000	4200	4200013	55400	Equipment
u. Decrease	\$1,100,000	1000	1059000	58100	Appropriations for Contingency
v. Decrease	\$1,780,000	1000	1050000	33100	Available Fund Balance
w. Increase	\$2,880,000	1000	1050000	56100	Transfers Out

18 HHSA Increase 27000-00 Interfund Expenditures for increased staff support expense in Comprehensive Services for Older Adults offset by an increase in State revenue. No additional expense authority is requested.

	Amount	Fund	Org	Proj	Account
a. Increase	\$20,000	2000	2000500		46900 Interfund Revenues
b. Increase	\$20,000	2700	2700000		43200 ST Public Assistance Admin
c. Increase	\$20,000	2700	2700000		54900 Interfund Expenditures

19 HHSA Increase 20001-55 Transfer Out for increased Hospital Preparedness Program needs and increased State revenue due to remaining allocation carry forward. No additional expense authority is requested.

	Amount	Fund	Org	Proj	Account
a. Increase	\$52,313	2000	2000100		48200 Transfer In
b. Increase	\$52,313	2460	2000155		43290 ST Health Admin
c. Increase	\$52,313	2460	2000155		56100 Transfer Out

20 Airport - Operations – (Fund 5010/Org 5010000): The current airport adopted budget does not include sufficient appropriations to cover the increase in costs for various services and supplies accounts to accommodate expenses associated with the Airport Road redevelopment project, E&A charges, a new contract for the Sewer Realignment project, and general increases to insurance and utilities. Additional appropriation is needed to cover these expenses.

	Amount	Fund	Org	Proj	Account
a. Decrease	\$2,000	5010	5010000		42690 Permits Other/ Application Fees
b. Increase	\$154,721	5010	5010000		45300 Rent - Building/ Land
c. Increase	\$197,500	5010	5010000		45350 Rent - Landing Fees
d. Increase	\$110,000	5010	5010000		45360 Rent - Hangers
e. Increase	\$52,750	5010	5010000		45400 Parking Fees
f. Increase	\$98,993	5010	5010000		46245 Fuel Flowage Fees



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g. Decrease	\$148,000	5010	5010000	43890	FED Other Funding
h. Increase	\$144,112	5010	5010000	52145	Engineer Svcs
i. Increase	\$4,614	5010	5010000	52310	Consulting Svcs
j. Increase	\$3,000	5010	5010000	52340	Landscape Svcs
k. Increase	\$27,500	5010	5010000	52705	Insurance - Premiums
l. Increase	\$5,800	5010	5010000	53105	Office Furniture
m. Increase	\$3,300	5010	5010000	53220	Utilities - Water
n. Increase	\$3,300	5010	5010000	53250	Fuel
					Computer Equipment/
o. Increase	\$8,000	5010	5010000	53410	Accessories