



A Tradition of Stewardship
A Commitment to Service

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MEMORANDUM

To:	Board of Supervisors	From:	Bret Prebula, Senior Management Analyst
Date:	March 31, 2017	Re:	BOS Agenda of April 4, 2017, Amended Attachment A (FY 2016-2017 Memo)– Item 10C

Attached please find the following amended Attachment A of the FY 2016-2017 Fiscal Review memo to item 10C of your April 4, 2017 agenda packet.

The revised version addresses non-substantive technical changes to the following budget adjustments (numbers 15, 16, 17, and 20) within Attachment A.

Please replace with the attached revised version.

Thank you.

ATTACHMENT A

Requested Budget Adjustments

1. Fund 1000 General Fund: Increase appropriations in the County Executive Office subdivision offset by a decrease in Salaries to cover a portion of the costs (pending contract approval on 4/4/17) to provide Mutual Learning® leadership/teamwork training for 24 CEO division staff.
General Fund, CEO (1000-1020000)
Increase Other Professional Services by \$49,000
Decrease Salaries and Wages by \$49,000
2. Fund 1000 General Fund: Increase appropriations in the Human Resources subdivision offset by increased revenue from Charges for Services and a reduction of General Fund Appropriation for Contingencies for unanticipated salary increases related to a paternity leave, additional Benefits staff support, increased usage of pre-employment/employee annual screenings, additional staff training/development, and County employee service awards, for a total increase of \$67,000.
General Fund, Human Resources (1000-1022000)
Increase Extended Hours by \$6,000
Increase Extra Help by \$13,000
Increase 401A Employer Contribution by \$1,000
Increase Temporary/Contract Help by \$2,000
Increase Medical/Laboratory Services by \$16,000
Increase Communications/Telephone by \$1,000
Increase Training/Conference Expenses by \$4,000
Increase Other Professional Services by \$12,000
Increase Service Awards by \$12,000 for a total of \$67,000
Increase Charges for Services revenue by \$17,000
General Fund, Appropriation for Contingencies (1000-1059000)
Decrease by \$50,000
3. Fund 1000 General Fund and Fund 4300 Property Management: With the implementation of Property Management as an Internal Service Fund this fiscal year, cash was not moved in error when re-encumbrances were approved for additional appropriation authority after the start of the year, resulting in a cash shortfall. Increase appropriations in General Expenditures with a reduction of Appropriations for Contingencies and recognizing revenue (and cash) in Property Management.
General Fund, General Expenditures (1000-1051000)
Increase Maintenance – B&I-Public Works Charges by \$48,000
General Fund, Appropriation for Contingencies (1000-1059000)
Decrease by \$48,000
Property Management, Maintenance (4300-4300000)

Increase Charges for Services revenue by \$48,000

4. Fund 1000 General Fund: Increase appropriations in the Deferred Compensation subdivision offset by a reduction in fund balance restricted for Deferred Compensation program expenditures to cover the consultant contract previously approved to manage the request for proposal process for the plan's record keeping services.

General Fund, Deferred Compensation (1000-1052001)

Increase Consulting Services by \$37,000

Use of reserved fund balance \$37,000

5. Fund 1000 General Fund: Increase appropriations in Central Services subdivision offset by a reduction of Appropriations for Contingencies for archiving services for Board of Supervisor historical documents (agendas and minutes).

General Fund, Central Services (1000-1052000)

Increase Other Professional Services by \$150,000

General Fund, Appropriations for Contingencies (1000-1059000)

Decrease by \$150,000

6. Fund 1000 General Fund: Increase appropriations in the Elections subdivision offset by an increase in Election Services revenue to cover an increase in both printing costs and Public Works charges.

General Fund, Elections (1000-1141000)

Increase Maintenance B&I Public Works by \$4,400

Increase Printing and Binding by \$51,000

Increase Elections Services revenues by \$247,520

7. Fund 1000 General Fund: Increase appropriations in the County Counsel division offset by a reduction of Appropriation by Contingencies to cover necessary legal work related to litigation stemming from recent proposed ballot initiatives.

General Fund, County Counsel (1000-1200000)

Increase Legal Services by \$82,000

General Fund, Appropriation for Contingencies (1000 1059000)

Decrease by \$82,000

8. Fund 1000 General Fund: Increase appropriations in the Sheriff-Coroner Service subdivision offset by a reduction in Appropriation for Contingencies to cover approved salary increases.

General Fund, Sheriff-Coroner (1000-1361000)

Increase Salaries and Wages by \$10,000

General Fund, Appropriation for Contingencies (1000-1059000)

Decrease by \$10,000

9. Fund 1000 General Fund: Increase appropriations in the Sheriff-Animal Services subdivision offset by a reduction in Salaries and Wages of \$14,461 and decrease appropriations in the Sheriff's division Law Enforcement Supply account by the same amount.
 - General Fund, Sheriff-Animal Services (1000-1362000)
 - Increase Salaries and Wages by \$14,461
 - Increase Intrafund Transfer In Revenue by \$14,461
 - General Fund, Sheriff (1000-1360000)
 - Increase Intrafund Transfer Out by \$14,461
 - Decrease Law Enforcement Supplies by \$14,461
10. Fund 1000 General Fund and Fund 2000 Health and Human Services: Increase appropriations in Corrections for increased Mental Health Staffing services provided by Health and Human Services offset by a reduction in salaries in the Corrections-Law Enforcement Operations subdivision.
 - General Fund, Corrections-Detention-Medical Services (1000-1400004)
 - Increase Interfund Expenditures by \$9,000
 - General Fund, Corrections-Law Enforcement Operations (1000-1400001)
 - Decrease Salaries and Wages by \$9,000
 - Health and Human Services – Mental Health-Administration (2000-2000200)
 - Increase Interfund Revenues by \$9,000
11. Fund 1000 General Fund: Increase appropriations in the Corrections-Culinary/Laundry subdivision to establish a capital asset to replace a failing kettle in the kitchen offset by a decrease in Salaries and Wages in the Corrections-Law Enforcement Operations subdivision.
 - General Fund, Corrections-Culinary/Laundry (1000-1400002)
 - Increase Capital Asset-Equipment by \$18,500
 - General Fund, Corrections-Law Enforcement Operations (1000-1400001)
 - Decrease Salaries and Wages by \$18,500
12. Fund 1000 General Fund: Increase appropriations in the Probation-Community Services Center (CSC) subdivision offset by a reduction of Appropriation for Contingencies to cover increased client usage of the GEO Re-entry Services contract and unbudgeted property management charges.
 - General Fund, Probation CSC (1000-1423000)
 - Increase Other Professional Services by \$200,000
 - Increase Maintenance-B&I Public Works Charges by \$48,190
 - General Fund, Appropriation for Contingencies (1000-1059000)
 - Decrease by \$248,190
13. Fund 1000 General Fund: Increase appropriations in Planning Building and Environmental Services (PBES) Parks subdivision offset by an increase from the Parks

and Open Space District in Charges for Services for increased staffing expenses related to the Parks District.

General Fund, PBES – Parks (1000-1700006)

Increase Salaries and Wages by \$33,857

Increase Charges for Services revenue by \$33,857

14. Fund 2000 Health and Human Services and Various 2460 Health and Sanitation Non-operating Special Revenue Funds: Increase appropriations in HHSA-Public Health subdivision to cover increased Emergency Preparedness expenditures offset by a transfer from three non-operating special revenue funds.

HHSA, Public Health (2000-2000100)

Increase Transfer-in by \$41,000

Health and Sanitation Special Revenue Funds, Public Health Local Bioterrorist (2460-2000151)

Increase State-Other Health revenue by \$15,700

Increase Transfer-out by \$15,700

Health and Sanitation Special Revenue Funds, HHSA Vital and Health Stats (2460-2000153)

Increase Charges for Services revenue by \$1,000

Increase Transfer-out by \$1,000

Health and Sanitation Special Revenue Funds, Health Resource & Services (2460-2000155)

Increase State-Other Health revenue by \$24,300

Increase Transfer-out by \$24,300

15. Fund 2000 Health and Human Services Agency: Increase appropriations in the Mental Health subdivision offset by an increase in Mental Health revenues to address a new contract with the Crisis Stabilization Services provider and ~~increases in the Institutions for Mental Disease (IMD) agreements~~increased services covered under the Mental Health Block Grant.

HHSA, Mental Health Administration (2000-2000200)

Increase Client Provider Services by \$881,000

Increase Revenue from Loan Proceeds by 800,000

Increase Mental Health Block Grant Revenue by \$81,000

16. Fund 2000 Health and Human Services Agency and Fund 2500-2011 Realignment: Increase appropriations in Mental Health Administration subdivision offset by increased funding from the 2011 Realignment non-operating Special Revenue fund for ~~increased services covered under the Mental Health Block Grant~~increases to the Institutions for Mental Disease (IMD) agreements.

HHSA, Mental Health Administration (2000-2000200)

Increase IMD Contracts by \$364,000

Increase Transfer-in 2011 Realignment revenue by \$364,000

2011 Realignment Special Revenue (2500-2000281)

Increase State 2011 Realignment Revenue by \$364,000

Increase Transfer-out by \$364,000

17. Fund 2000 Health and Human Services and Fund 2460 Health and Sanitation Non-operating Special Revenue Funds: Increase appropriations in the Mental Health Services Act ~~subdivision-SRF~~ offset by the use of fund balance; increase revenue in the Mental Health Administration subdivision to offset corresponding allowable expenses, respective non-operating special revenue fund to cover increased allowable costs.

HHSA, Mental Health ~~Services Act~~Administration (2000-20002003)

Increase Transfer-in by \$22,500

Health and Sanitation Special Revenue Fund, Mental Health Services Act (2460-2000251)

Increase Transfer-out by \$22,500

Use of Available Fund Balance of \$22,500

18. Fund 2000 Health and Human Services: Increase appropriations to cover staffing costs in the Child Welfare Services subdivision and Comprehensive Services for Older Adults sub-division due to lower staffing vacancy than anticipated and increased activities, offset by a reduction in Self-Sufficiency subdivision due to fewer CalWorks client payments.

HHSA, Child Welfare Services Operations (2000-2000400)

Increase Salaries and Wages by \$350,000

HHSA, Comprehensive Services to Older Adults (2000-2000500)

Increase Salaries and Wages by \$325,000

HHSA, Self Sufficiency (2000-2000600)

Decrease Support and Care of Persons by \$675,000

19. Fund 2000 Health and Human Services: Increase appropriations in the Child Welfare Services and the Comprehensive Services for Older Adults offset by a decrease in Self-Sufficiency for increased training costs associated with a mandate to update the CWS/CMS system to Version 8.1

HHSA, Child Welfare Services (2000-2000400)

Increase Training/Conferences by \$220,000

Increase transfer in (Realignment) revenue- \$275,000

HHSA, Comprehensive Services to Older Adults (2000-2000500)

Increase Training/Conferences by \$125,000

Increase transfer in (Realignment) revenue- \$140,000
HHSA, Self Sufficiency (2000-2000600)
Decrease Support and Care of Persons by \$345,000
Increase transfer in (Realignment) revenue- \$46,000

20. Fund 2000 Health and Human Services and 2480 Public Assistance Non-operating Special Revenue Funds: Increase ~~appropriations~~ revenue in Self-Sufficiency subdivision offset by a transfer ~~from~~ in the Domestic Violence non-operating special revenue fund to cover invoices from fiscal year 2015-16 paid in 2016-17.

HHSA, Self Sufficiency (2000-2000600)
Increase Transfer-in by \$7,084
Public Assistance Special Revenue Funds, Clerk Domestic Violence (2480-2000650)
Increase Transfer-out by \$7,084
Use of Available Fund Balance of \$7,084

21. Fund 2020 Library Fund and Fund 1000 General Fund: Increase appropriations in the Community Outreach subdivision offset by an increase in Transfers-in from General Fund to cover actual cost of employee insurance premiums and retirement. General Fund, General Expenditures will be adjusted to reflect correct transfers-out.

Library Fund, Community Outreach (2020-2020006)
Increase Transfers-in from General Fund by \$15,229
Increase Employee Insurance Premiums by \$3,288
Increase Retirement by \$11,941
General Fund, General Expenditures (1000-1051000)
Increase Transfer-out to Library by \$15,229

22. Fund 2040 Roads Fund: Increase appropriations in the Roads Capital Improvement Program (CIP) subdivision for the Traffic Safety Trail Yountville-Napa Project offset by a transfer-in from the Roads Operating subdivision due to increased construction costs. The related increased appropriation in the Roads Operating subdivision for the transfer-out is offset by a decrease in maintenance supplies.

Roads, CIP (2040-2040500-Program 15003 Traffic Safety Trail Yountville-Napa)
Increase Engineer Services by \$15,000
Increase Intrafund Revenue by \$15,000
Roads, Operations-Maintenance (2040-2040000)
Increase Intrafund Expenditures by \$15,000
Decrease Maintenance Supplies by \$15,000

23. Fund 2040 Roads Fund: Increase appropriations in the Roads Capital Improvement Program (CIP) subdivision for the Greenwood Culvert Monitoring Project offset by a transfer-in from the Roads Operating subdivision due to the ongoing monitoring

required by the California Fish and Wildlife permit. The related increased appropriation in the Roads Operating subdivision for the transfer-out is offset by a decrease in maintenance supplies.

Roads, CIP (2040-2040500-Program 16017 Greenwood EMRM)

Increase Engineer Services by \$20,000

Increase Intrafund Revenues by \$20,000

Roads, Operations-Maintenance (2040-2040000)

Increase Intrafund Expenditures by \$20,000

Decrease Maintenance Supplies by \$20,000

24. Fund 2160 Child Support Services: Increase appropriations in the Child Support Services subdivision offset by increased revenue to cover the cost of a 27th pay period in FY 2016-17 required by the State's process of claiming revenue on a cash basis.

Fund 2160, Child Support Services (2160-2160000)

Increase Salaries and Wages by \$7,182

Increase State Public Assistance Admin revenue by \$7,182

25. Fund 2420 Non-operating Public Protection Special revenue Funds and Fund 1000 General Fund: Establish a new non-operating Special Revenue Fund for Corrections Standards and Training monies received from the State specifically to be used in accordance with their requirements. This funding was originally budgeted in the operating funds of Corrections and Probation.

Public Protection Special Revenue Funds, Standards and Training (2420-1400050)

Increase State-Other Funding Revenue by \$90,525

Increase Transfer-out by \$90,525

General Fund, Corrections Law Enforcement Operations (1000-1400001)

Increase Transfer-in by \$40,545

Decrease State-Other Funding revenues by \$40,545

General Fund, Probation (1000-1420000)

Increase Transfer-in by \$49,980

Decrease State-Other Funding revenues by \$49,980

26. Fund 2500 Protective Services Subaccount: Increase appropriations (transfer out) within the Protective Services subaccount to offset corresponding expenses in the Child Welfare Services operating budget due to a lower vacancy rate than anticipated at the time of budget, Comprehensive Services to Older Adults for increased activities in Adult Protective Services administration, and Self-Sufficiency budgets for increased activities in Foster Care and Adoptions Assistance administration, offset by the use of SRF fund balance.

Protective Services Subaccount (2000486)

Increase appropriations transfer-out by \$461,000

Use of available fund balance- \$461,000

27. Fund 2700 IHSS Public Authority: Increase appropriations in the IHSS Public Authority subdivision offset by additional Federal funding to cover increased costs in computer and software expenditures and services provided.

IHSS Public Authority, Operations (2700-27000000)

Increase Computer Equipment/Accessories by \$6,500

Increase Interfund Expenditures by \$16,000

Increase Federal-Other revenues by \$22,500

HHSA, Comprehensive Services to Older Adults (2000-2000500)

Increase Interfund Revenue by \$16,000

28. Fund 3000 Capital Improvement Projects (CIP) Fund: Increase appropriations in the Hall of Justice subdivision offset by a Transfer-in from the Accumulated Capital Outlay subdivision to cover increased costs in the Fire Smoke Sealing Project design.

CIP Fund, Hall of Justice (3000-3000502-Program 16016 Fire Smoke Sealing Project)

Increase Construction Services by \$120,000

Increase Intrafund Revenues by \$120,000

CIP Fund, Accumulated Capital Outlay (3000-30000000)

Increase Intrafund Expenditures by \$120,000

Use of Available Fund Balance \$120,000

29. Fund 3000 Capital Improvements Projects (CIP) Fund: Increase appropriations in the County Jail Facility subdivision offset by a Transfer in from the Accumulated Capital Outlay subdivision to cover additional project planning costs for the Jail Replacement Project.

CIP Fund, County Jail Facility (3000-3000505-Program 13025 Jail Replacement Project)

Increase Architect Services by \$100,000

Increase Intrafund Revenues by \$100,000

CIP Fund, Accumulated Capital Outlay (3000-30000000)

Increase Intrafund Expenditures by \$100,000

Use of Available Fund Balance \$100,000

30. Fund 3000 Capital Improvements Project (CIP) Fund and Fund 4100 Fleet Management Fund: Establish a new project in the Other County Buildings subdivision for the abandonment of a well at California Boulevard, Fleet Management Facility offset by revenues from the Fleet Operations subdivision.

CIP Fund, Other County Buildings (3000-3000550-Program 17013-Well Abandonment Project)

Increase Construction Services by \$15,000

Increase Transfer-in by \$15,000
Fleet Management Fund, Operations (4100-4100000)
Increase Transfer-out by \$15,000
Use of Available Fund Balance \$15,000

31. Fund 3000 Capital Improvements Project (CIP) Fund and Fund 4100 Fleet Management Fund: Establish a new project in the Other County Buildings subdivision for the construction of a new fuel pump located at the Yountville Corporate Yard with offset by revenues from the Fleet Operations subdivision.

CIP Fund, Other County Buildings (3000-3000550-Program 17017- Yountville Fuel Pump Project)
Increase Construction Services by \$250,000
Increase Transfer-in by \$250,000
Fleet Management Fund, Operations (4100-4100000)
Increase Transfer-out by \$250,000
Use of Available Fund Balance \$250,000

32. Fund 4100 Fleet Management Fund: Increase a capital asset in the Vehicle Replacement subdivision offset by use of fund balance for the purchase and installation of lights on newly acquired Sheriff vehicles.

Fleet Management, Vehicles Fleet Vehicle Replacement (4100-4102000)
Increase Equipment by \$35,000
Use of Available Fund Balance \$35,000

33. Fund 4300 Property Management Fund and Fund 1000 General Fund: Increase appropriations in the Property Management-Maintenance subdivision offset by increased revenues in charges for services and a reduction of Appropriation for Contingency to address higher utility expenditures.

Property Management-Maintenance (4300-4300000)
Increase Utilities-Gas by \$100,000
Increase Utilities-Electric by \$115,000
Increase Charges for Services Revenue by \$204,315
General Fund, Appropriations for Contingencies (1000-1059000)
Decrease \$65,715
General Fund, General Expenditures (1000-1051000)
Increase Maintenance – B&I Public Works Charges by \$65,715

34. Fund 4300 Employee-Retiree Benefits Fund and Fund 1000 General Fund: Increase appropriations in Employee Benefits-Other subdivision offset by increased revenue from Charges for Services due to increased vacation payouts related to recent retirements. The General Expenditures subdivision funds these payouts by transferring funds out to the

Employee-Retiree Benefits Funds. This increase of transfer-out is offset by increased revenues received from PG&E solar rebates and a reduction of Appropriation for Contingencies.

Employee Retiree Benefits-Other (4400-4400009)

Increase Vacation Pay-out by \$100,000

Increase Charges for Services revenue by \$100,000

General Fund, General Expenditures (1000-1051000)

Increase Vacation Pay-out by \$100,000

Increase Dividends/Rebates revenue by \$63,569

General Fund, Appropriation for Contingencies (1000-1059000)

Decrease by \$36,431

35. Fund 4400 Employee-Retiree Benefits Fund and Fund 1000 General Fund: Increase appropriations in Employee Benefits-Other subdivision offset by increased revenue from Charges for Services due to increased vacation payouts related to recent retirements. The General Expenditures subdivision funds these payouts by transferring funds out to the Employee-Retiree Benefits Fund. This increase of transfer-out is offset by increased revenues received from PG&E solar rebates and a reduction of Appropriation for Contingencies.

Employee Benefits-Other (4400-4400009)

Increase Vacation Pay-out by \$100,000

Increase Charges for Services revenue by \$100,000

General Fund, General Expenditures (1000-1051000)

Increase Vacation Pay-out by \$100,000

Increase Dividends/Rebates revenue by \$63,500

General Fund, Appropriation for Contingencies (1000-1059000)

Decrease by \$36,500

36. Fund 5220 Lake Berryessa Resort Improvement District: Increase appropriations in the Operations subdivision offset by a reduction of available fund balance to cover the repair costs from excessive winter storms.

LBRID Fund, Operations (5220-5220000)

Increase Sewer Treatment Services by \$80,000

Increase Water Treatment Services by \$27,000

Increase Water Disposal Services by \$80,000

Use of Available Fund Balance \$187,000, with an offsetting reduction of fund balance, to cover the cost of repairs from excessive winter storms.

37. Fund 5240 Napa Berryessa Resort Improvement District: Increase appropriations in the Operations subdivision offset by a reduction of available fund balance to cover the cost of unanticipated facility repairs and upgrades.

NBRID Fund, Operations (5240-5240000)

Increase Sewer Treatment Services by \$40,000

Increase Sewer Disposal Services by \$15,000
Increase Water Treatment Services by \$90,000
Use of Available Fund Balance \$145,000