**Exhibit A**

**Fiscal Year 2020-21**

**Mid-year Budget Adjustments**

1. The Recorder-County Clerk experienced a slight loss in revenue. This adjustment is requested in order to transfer slightly more from the special revenue to the department in order to balance the department’s net county cost. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $1,750 | 1000 | 11420-00  | 48200 (Transfers In) |
| 1. Increase
 | $1,000 | 2420 | 11400-59 | 56100 (Transfers Out) |
| 1. Increase
 | $750 | 2420 | 11400-57 | 56100 (Transfers Out) |

1. The Elections department is anticipating exceeding their budget in Salaries & Wages expenses and Maintenance-Software expenses due to the elections in November. Additionally, there was an unbudgeted one-time cost associated with a redistricting contract that will begin taking effect In April of 2021. These increases are offset by additional revenue from stakeholders as well as a commensurate reduction in Equipment expenses and the Appropriation for Contingency. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $1,300 | 1000 | 11410-00  | 43790 (State Other Funding) |
| 1. Increase
 | $15,000 | 1000 | 11410-00 | 46800 (Charges for Services) |
| 1. Increase
 | $8,000 | 1000 | 11410-00 | 51100 (Salaries & Wages) |
| 1. Increase
 | $58,200 | 1000 | 11410-00 | 52310 (Consulting Services) |
| 1. Increase
 | $17,800 | 1000 | 11410-00 | 52515 (Maintenance-Software) |
| 1. Decrease
 | $19,000 | 1000 | 11410-00 | 55400 (Equipment) |
| 1. Decrease
 | $48,700 | 1000 | 10590-00 | 58100 (Appropriation for Contingency) |

1. In Fiscal Year 2019-20 a deposit of $124,677.54 was mistakenly made to Project 19002 the Bear Creek Tributary Project in Fund 1000 (Sub-division 12205-00). The requested adjustment is to increase appropriations in order to transfer this deposit out and into the correct fund (3000). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $124,678 | 1000 | 12205-00  | 56100 (Transfers Out) |
| 1. Increase
 | $124,678 | 1000 | 30005-60 | 48200 (Transfers In) |

1. There have been increased expenses in Unemployment Insurance due to the COVID-19 pandemic. This increase is offset by the use of available fund balance. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $70,000 | 4400 | 44030-00 | 52710 (Insurance - Claims) |

1. Napa Berryessa Resort Improvement District (NBRID) requires additional revenue in order to fund the district’s peer-review of possible rate structures. The requested adjustment will increase the transfer out from Non-Departmental to NBRID to cover this expense. The expense will be offset by a commensurate reduction in the Appropriation for Contingency. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $7,920 | 1000 | 10500-00 | 54800 (Contributions) |
| 1. Decrease
 | $7,920 | 1000 | 10590-00 | 58100 (Appropriation for Contingency) |

1. The Sheriff incurred overtime for both the Glass and LNU Fires that exceeded budgeted amounts. The following adjustment is requesting to increase overtime for the Sheriff (13600-00), Sheriff Animal Services (13630-00), and Sheriff NSIB (13630-00) offset by a transfer in from Declared Emergency Glass Fire (10580-07) and 2020 Napa Lightning Fires (10580-06). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $220,000 | 1000 | 13600-00  | 49900 (Intrafund Transfers In) |
| 1. Increase
 | $220,000 | 1000 | 13600-00 | 51115 (Overtime) |
| 1. Decrease
 | $132,000 | 1000 | 10580-06 | 52490 (Other Professional Services) |
| 1. Increase
 | $132,000 | 1000 | 10580-06 | 57900 (Intrafund Transfers Out) |
| 1. Decrease
 | $88,000 | 1000 | 10580-07 | 52490 (Other Professional Services) |
| 1. Increase
 | $88,000 | 1000 | 10580-07 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $66,000 | 1000 | 13620-00 | 49900 (Intrafund Transfers In) |
| 1. Increase
 | $66,000 | 1000 | 13620-00 | 51115 (Overtime) |
| 1. Decrease
 | $39,600 | 1000 | 10580-06 | 52490 (Other Professional Services) |
| 1. Increase
 | $39,600 | 1000 | 10580-06 | 57900 (Intrafund Transfers Out) |
| 1. Decrease
 | $26,400 | 1000 | 10580-07 | 52490 (Other Professional Services) |
| 1. Increase
 | $26,400 | 1000 | 10580-07 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $61,000 | 1000 | 13630-00 | 49900 (Intrafund Transfers In) |
| 1. Increase
 | $61,000 | 1000 | 13630-00 | 51115 (Overtime) |
| 1. Decrease
 | $36,600 | 1000 | 10580-06 | 52490 (Other Professional Services) |
| 1. Increase
 | $36,600 | 1000 | 10580-06 | 57900 (Intrafund Transfers Out) |
| 1. Decrease
 | $24,400 | 1000 | 10580-07 | 52490 (Other Professional Services) |
| 1. Increase
 | $24,400 | 1000 | 10580-07 | 57900 (Intrafund Transfers Out) |

1. The Animal Shelter incurred overtime expenses that exceeded budgeted amounts during the Glass and LNU fires. The following adjustment is requesting to increase overtime for the Animal Shelter (50400-00) offset by transfers in from Declared Emergency Glass Fire (10580-07) and 2020 Napa Lightning Fires (10580-06). Additionally, increased expenses in the Spay & Neutering subdivision (50401-00) in veterinary services, which is offset by an adjustment of appropriations from the same account line in the main operating subdivision (50400-00). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $38,853 | 5040 | 50400-00  | 48200 (Transfers In) |
| 1. Increase
 | $38,853 | 5040 | 50400-00 | 51115 (Overtime) |
| 1. Decrease
 | $21,369 | 1000 | 10580-06 | 52490 (Other Professional Services) |
| 1. Increase
 | $21,369 | 1000 | 10580-06 | 56100 (Transfers Out) |
| 1. Decrease
 | $17,484 | 1000 | 10580-07 | 52490 (Other Professional Services) |
| 1. Increase
 | $17,484 | 1000 | 10580-07 | 56100 (Transfers Out) |
| 1. Decrease
 | $20,000 | 5040 | 50400-00 | 52230 (Veterinary Services) |
| 1. Increase
 | $20,000 | 5040 | 50401-00 | 52230 (Veterinary Services) |

1. The Roads Capital Improvement Project 21058 (Sub-division 20405-00) Glass Fire Emergency Opening Tree Removal program requires an amendment to increase revenues offset by an increased transfer out from unspent appropriations from the Glass Fire Emergency (Subdivision 10580-07). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $366,247 | 2040 | 20405-00 | 48210 (Transfers In from General Fund) |
| 1. Increase
 | $366,247 | 2040 | 20405-00 | 52490 (Other Professional Services) |
| 1. Decrease
 | $366,247 | 1000 | 10580-07 | 52490 (Other Professional Services) |
| 1. Increase
 | $366,247 | 1000 | 10580-01 | 56120 (Transfers Out to Roads) |

1. The Cuttings Wharf Road FHWA 2014 Earthquake Repair project R8230 was advanced funds from the Road loan from the General Fund pending reimbursement from the FHWA. The project is complete and the costs have been reconciled. Unspent funds will be transferred from program R8230 (Subdivision 20405-00) to the Roads Operations budget (Subdivision 20400-00). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Decrease
 | $75,610 | 2040 | 20405-00  | 52360 (Construction Services) |
| 1. Increase
 | $75,610 | 2040 | 20405-00 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $75,610 | 2040 | 20400-00 | 49900 (Intrafund Transfers In) |
| 1. Increase
 | $442 | 2040 | 20400-00 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $442 | 2040 | 20400-00 | 49900 (Intrafund Transfers In) |

1. The Roads Division requests a new CIP program 21066 for the Olive Hill/Mt. George paving project within the Roads CIP (Subdivision 20405-00). The amendment requests releasing $750,000 from the Accumulated Capital Outlay (ACO) fund (Subdivision 30000-00) available in the designation from the PG&E settlement for Roads to increase appropriations in the new program 21066 (Subdivision 20405-00). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $750,000 | 3000 | 30000-00 | 56100 (Transfers Out) |
| 1. Increase
 | $750,000 | 2040 | 20405-00 | 48200 (Transfers In) |
| 1. Increase
 | $750,000 | 2040 | 20405-00 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $750,000 | 2040 | 20400-00 | 49900 (Intrafund Transfers In) |

1. The Wildlife Conservation Commission (WCC Subdivision 21200-00) requires additional appropriations to cover the total cost of all grants approved by the WCC board for Fiscal Year 2020-21. The increase costs will be offset by the use of available fund balance and will deplete the fund balance in fund 2120. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $13,515 | 2120 | 21200-00 | 54805 (Community Grants) |

1. The Sheriff’s Camera CIP project is Program 18001 and is funded by the ACO fund. The project is now complete and the costs of the project have been reconciled. The amendment requests returning unspent appropriations via a transfer from Program 18001 (Subdivision 30005-01) to the ACO (Subdivision 30000-00). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $9,564 | 3000 | 30005-01 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $9,564 | 3000 | 30000-00 | 49900 (Intrafund Transfers In) |

1. The Napa Valley Commons Improvements CIP project is Program 18028 and is funded by the ACO fund. The project is now complete and the costs of the project have been reconciled. The amendment requests returning unspent appropriations via a transfer from Program 18028 (Subdivision 30005-04) to the ACO (Subdivision 30000-00). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $9,220 | 3000 | 30005-02 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $9,220 | 3000 | 30000-00 | 49900 (Intrafund Transfers In) |

1. The Hall of Justice Electronic Valves CIP project is Program 19011 and is funded by the ACO fund. The project is now complete and the costs of the project have been reconciled. The amendment requests returning unspent appropriations via a transfer from Program 19011 (Subdivision 30005-02) to the ACO (Subdivision 30000-00). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $22,335 | 3000 | 30005-02 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $22,335 | 3000 | 30000-00 | 49900 (Intrafund Transfers In) |

1. The Information and Technology Services (ITS) division experienced increase costs in Salaries & Wages as well as an increase in Maintenance – Software associated with the new software, Arctic Wolf, for cyber security. Both expenses are offset by the use of available fund balance. In Fiscal Year 2019-20, the Board of Supervisors provided additional funds for cybersecurity. However, ITS incurred the expense in Fiscal Year 2020-21. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $50,000 | 4200 | 42000-00 | 51100 (Salaries & Wages) |
| 1. Increase
 | $50,000 | 4200 | 42000-02 | 52515 (Maintenance-Software) |

1. The Airport CIP R-W 18R-36L Rehab Safety Design project is Program 16010 and is funded by the Airport fund (5010). The project is now complete and the costs of the project have been reconciled. The amendment requests returning unspent appropriations via a transfer from Program 16010 (Subdivision 50105-00) to Airport Operations (Subdivision 50100-00). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $21,539 | 5010 | 50105-00 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $21,539 | 5010 | 50100-00 | 49900 (Intrafund Transfers In) |

1. The Airport CIP Twy H Sec 1 Recon-Environmental project is Program 18007 and is funded by the Airport fund (5010). The project is now complete and the costs of the project have been reconciled. The amendment requests transferring additional funding from Airport Operations (Subdivision 50100-00) via a transfer to Program 18007 (Subdivision 50105-00) in order to closeout a negative fund balance in the program. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $7,619 | 5010 | 50100-00 | 57900 (Intrafund Transfers Out) |
| 1. Increase
 | $7,619 | 5010 | 50105-00 | 49900 (Intrafund Transfers In) |

1. The Calistoga Fairgrounds (Subdivision 50700-00) budget assumed that the property would be completely closed. However, the facility has been used in limited capacity for emergency response and community benefit (e.g. food bank operations and Art Center). The requested adjustment increases appropriations to cover costs of water and sewer utilities that were under budgeted as well as engineering and administrative costs associated with Public Works staff operating the facility. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $8,000 | 5070 | 50700-00 | 45100 (Interest) |
| 1. Increase
 | $281,727 | 5070 | 50700-00 | 45300 (Rent – Building & Land) |
| 1. Increase
 | $81,926 | 5070 | 50700-00 | 46800 (Charges for Service) |
| 1. Increase
 | $46,667 | 5070 | 50700-00 | 52145 (Engineer Service) |
| 1. Increase
 | $46,200 | 5070 | 50700-00 | 53220 (Utilities – Water) |
| 1. Increase
 | $46,777 | 5070 | 50700-00 | 53225 (Utilities – Sewer) |
| 1. Increase
 | $10,000 | 5070 | 50700-00 | 52490 (Other Professional Services) |

1. Public Health (Subdivision 20001-00) has experience dramatic demands and costs in Extra Help, Overtime, and Salaries & Wages due to the department’s response to the COVID-19 Pandemic. The requested adjustment increases these three expense accounts offset by additional revenue via a transfer out from Declared Emergency COVID (Subdivision 10580-05), some additional federal funding, and the use of available fund balance. No additional appropriations are required in COVID at this time. The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $545,000 | 2000 | 20001-00 | 43890 (Federal – Other Funding) |
| 1. Increase
 | $2,600,000 | 2000 | 20001-00 | 51110 (Extra Help) |
| 1. Increase
 | $416,000 | 2000 | 20001-00 | 51100 (Salaries & Wages) |
| 1. Increase
 | $252,000 | 2000 | 20001-00 | 51115 (Overtime) |

1. Public Health (Subdivision 20001-00) is requesting to increase revenues to cover the costs associated with the COVID-19 Pandemic response offset by transfers out from three Health and Sanitation Special Revenue Funds (Subdivisions PHEP 20001-51, Vital Stats 20001-53, and HPP 20001-55). The adjustment is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Amount | Fund | Subdivision | Account |
| 1. Increase
 | $455,400 | 2000 | 20001-00 | 48200 (Transfers In) |
| 1. Increase
 | $324,000 | 2460 | 20001-51 | 56100 (Transfers Out) |
| 1. Increase
 | $5,400 | 2460 | 20001-53 | 56100 (Transfers Out) |
| 1. Increase
 | $126,000 | 2460 | 20001-55 | 56100 (Transfers Out) |

**General Fund Summary**

Adjustment #1 – Recorder-County Clerk experienced slightly less revenue. Net impact $1,750 in revenue.

Adjustment #2 – November Election activity and redistricting contract. Offset by appropriation for contingency and new revenue. Net impact $0.

Adjustment #3 – Transferring out funds that were deposited incorrectly in Fiscal Year 2019-20. Net impact $124,678 in expenses.

Adjustment #5 – Increased contribution to NBRID. Offset by Appropriation for Contingency. Net impact $0.

Adjustment #6 – Increased expenses in Sheriff due to emergency responses. Offset by revenue from Declared Emergency. Net impact $0.

Adjustment #7 – Animal shelter overtime and veterinary services expenses exceeded budget from fire response. Offset by transfer from Declared Emergency. Net impact $0.

Adjustment #8 - Glass Fire Emergency Opening Tree Removal program requires additional revenue offset by transfer out from Declared Emergency. Net impact $0.

**Total Net Revenue: $1,750**

**Total Net Expenses: $124,678**

**Total Net Impact: ($122,928)**