



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 3/24/2020

Agenda Placement: 10B

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors

FROM: Helene Franchi for Minh Tran - County Executive Officer
County Executive Office

REPORT BY: Mary Booher, Assistant County Executive Officer - 707-253-4153

SUBJECT: FY 2019-20 mid-year fiscal review

RECOMMENDATION

County Executive Officer requests that the Board:

1. Review and accept the Fiscal Year 2019-20 Mid-year Fiscal Review;
2. Approval to establish a new Fire Capital Improvement Project for the design of the Carneros Fire Station, Program 20040 (Fund 2100, Sub-Division 2100500);
3. Approve Budget Transfer No. CEO018 making budget adjustments in a number of departments as outlined in Attachment A of this Board item, to provide sufficient appropriation authority for expenditures through the end of the fiscal year (4/5 vote required); and
4. Authorize staff to transfer \$2,400,000 to the 115 Trust for Pension Liability.

EXECUTIVE SUMMARY

The FY 2018-19 Fiscal Review projects that the General Fund will end the fiscal year with an unassigned ending fund balance of approximately \$7.3 million. Estimates are based on actual revenue/expenditure data through the first 6-months of the fiscal year. This should be considered a one-time source and not used for on-going obligations.

The attached memo gives an overview of the midyear review, and the exhibits to this memo detail the budget adjustments. A number of budget adjustments are necessary at this time to ensure there is sufficient appropriation authority to cover projected expenditures through the end of the fiscal year. These budget adjustments increase the General Fund revenue by \$942,126, associated with new program funding for Census outreach and Pre-trial Services, as well as increased revenue from Special Revenue Funds. In addition, the adjustment recognize \$2.4 million in additional property tax revenue based on the final property tax roll. Consistent with policy, staff is recommending transferring these funds the 115 Trust for Pension Liability.

The County Executive Office staff, in collaboration with department staff, will continue to monitor the departments, and additional budget adjustments may be requested later in the fiscal year.

PROCEDURAL REQUIREMENTS

1. Staff reports.
2. Public comments.
3. Motion, second, discussion and vote on the item.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	See Attachment A.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	Yes
Future fiscal impact:	See Attachment A.
Consequences if not approved:	See Attachment A.
County Strategic Plan pillar addressed:	Effective and Open Government
Additional Information:	

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

An important part of the County's continuous fiscal monitoring process is a review of the County's budget status throughout the fiscal year, focusing particularly on the General Fund. The County Executive Office (CEO) staff works with the Auditor-Controller's Office and department staff to forecast year end revenues, expenses, Net County Cost, and use of Fund Balance for both General Fund and non-General Fund departments. This fiscal review will enable staff to address any current-year budget concerns in a timely manner. The details are included in Attachment A.

SUPPORTING DOCUMENTS

A . Midyear Estimates Memo with Exhibits

CEO Recommendation: Approve

Reviewed By: Ben Guerrieri